Table C: Transport

Supported	Mobile assets for transport services[71]	• Zero direct emission mobile assets (including non-motorised transport). • Mobile assets [72] (including all land transport vehicles) that meet the 'Significant Contribution' threshold under the EU Taxonomy[73]. For MBILs and similar intermediated products (see Part II) the following exceptions are made: – Passenger vehicles, light commercial vehicles (LCV) and heavy duty vehicles (HDV) that meet the DNSH threshold[74]. (This is currently proposed at equal or less than 95 g/CO_2 per km per vehicle for cars, 147 g for LCV, and for HDV it is specific direct CO_2 emissions per kilometre equal or below the reference CO_2 emissions of all vehicles in the same sub-group)[75]. – Mobile assets will be deemed to be 'supported' if, for these assets, no criterion has yet been established under the EU Taxonomy. • Any mobile asset powered solely by advanced biofuels (biofuels as per Renewable Energy Directive (RED) II with low ILUC (indirect land-use change) risk) [76], or sustainable synthetic fuels. • LNG-fuelled ships. • Measures and retrofits that bring demonstrable environmental, safety and security improvements (excluding mid-life retrofits that significantly extend the physical life of the asset) are eligible for all types of fleet. • Transport mobile assets (or components thereof) where there is an overriding public interest (environmental, safety and security), crisis response, etc.
	Infrastructure	• Infrastructure and equipment for active mobility (walking and cycling) [77]. • Infrastructure that is required for zero direct emission transport (e.g. electric charging points, hydrogen fuelling stations or electric highways) [78]. • Intelligent Transport Systems and other investments supporting efficiency improvements and transport demand management. • Rail infrastructure. • Other public transport infrastructure (metro, BRT, LRT, etc.). • Inland waterways. • Port infrastructure. • Road safety. • Infrastructure investments where there is an overriding public interest (environmental, safety and security, resilience, accessibility), unplanned security, accessibility requirements, emergency rehabilitation of existing infrastructure, crisis response, etc. • Rehabilitation of road infrastructure.

[71] This table covers mobile assets for transport services (trains, road vehicles, ships, etc.). These assets are mobile assets for all types of transport. Mobile assets not for the purpose of transport are not included. These are, for instance, machinery for construction works, agriculture/forestry mobile assets, etc.

[72] The maritime and the aviation sector and other transport segments are not yet fully covered under the EU Taxonomy. The EIB will assess alignment with any new criteria in these sectors should they be adopted in due course by the EU.

[73] The proposal for the EU Taxonomy from the Technical Expert Group (TEG) will be followed until the EU Taxonomy is in place. Under the current proposal (TEG Report), the relevant threshold for public transport is 50 g CO_2 per passenger kilometre, falling to zero after 2025. Technical guidance will be provided on how to demonstrate compliance until the EU Taxonomy is in place. After 2025, and without prejudice to the outcome of the review in three years, the threshold of 50 g CO_2 per passenger kilometre may be kept for longer for certain regions outside the EU.
For passenger cars and LCVs the threshold is equal to or less than 50 g CO_2 per passenger kilometre.
For freight transport the threshold CO_2e emissions per tonne kilometre (gCO_2e/tkm) are 50% lower than the average reference value defined for HDVs (Heavy Duty CO_2 Regulation).
See paragraphs 6.1-6.3 and 6.5-6.9 (p.327, 330, 332, 339, 343, 346/7, 350, 353) of the Technical annex to the TEG final report on the EU Taxonomy, March 2020.

[74] HDV vehicle sub-groups where no "reference CO_2 emissions" are yet available will be deemed to be supported.

[75] See paragraphs 6.5 and 6.6 (p.556, etc.) of the Technical annex to the TEG final report on the EU Taxonomy, March 2020.

[76] See paragraphs 6.6-6.9 (p.343, 347, 350 and 353) of the Technical annex to the TEG final report on the EU Taxonomy, March 2020.

[77] See paragraphs 6.4 and 6.10 (p.335 and 356) of the Technical annex to the TEG final report on the EU Taxonomy, March 2020.

[78] See paragraphs 6.6-6.9 (p.343, 347, 350 and 353) of the Technical annex to the TEG final report on the EU Taxonomy, March 2020.

		• Large[79], new road capacity infrastructure meeting EIB eligibility criteria, including passing a cost-benefit test with the EIB carbon price, consistent with national and EU level infrastructure planning, as well as for alternative fuel infrastructure. Within the European Union, the alternative fuel infrastructure plans will be assessed on a country basis, in line with the relevant EU requirements[80]. Outside the European Union, the assessment will likewise be undertaken on a country basis. Countries without widespread access to reliable electricity would not be expected to plan electric charging infrastructure at this stage. For small road infrastructure investment schemes, a cost-benefit analysis is not required if these investments are for: – *Urban street projects* under multi-scheme loans that support the implementation of Sustainable Urban Mobility Plans (or equivalent) or urban development/regeneration plans acceptable to the EIB, and *Road projects* under multi-scheme loans implemented in the context of an Integrated Regional Development programme or other similar national plans acceptable to the EIB to ensure a balanced territorial development. • Improving existing airport capacity through safety and security projects, rationalisation and explicit decarbonisation measures (including related investments such as air traffic management, only if not related to capacity expansion).
Not supported		• Vehicles and infrastructure dedicated to the transport and storage of fossil fuels (dedicated vessels and railcars, coal and oil terminals, LNG bulk breaking facilities, etc.). Dedicated is defined as built and acquired with the explicit intention to predominantly transport or store fossil fuels over the life of the project. • Maritime vessels[81] using only conventional fuels (i.e. HFO, MDO, MGO). • Conventionally-fuelled aircraft. • Airport capacity expansion.

Table D: Buildings

Supported	New buildings	Inside the EU: Complies with national energy standards defined by the Energy Performance of Buildings Directive (EPBD). Outside the EU: Achieving international or best local construction standard. Using a green building certification (e.g. EDGE, LEED, BREEAM or equivalent) ensures the buildings are amongst the best built in the country and are least likely to pose a risk of lock-in. This general approach to buildings includes education, research, cultural buildings and medical infrastructure. In the event of any misalignment, these particular cases will be assessed on a case-by-case basis.
	Renovation	Inside the EU: Complies with national energy standards defined by the Energy Performance of Buildings Directive (EPBD). Outside the EU: Major renovation (exceeding 25% of the surface area or 25% of the building value excluding land) requires cost optimal energy performance level identified by an energy audit or equivalent. Non-major renovation (of less than 25% of the surface area or 25% of the building value) does not pose a lock-in risk.
Not supported		▪ Buildings associated with the extraction, storage, transportation or production of fossil fuels.

[79] The terms "large" and "small" are used to denote projects with an investment cost of greater than, or less than, €25 million respectively.

[80] Including but not limited to Directive 2014/94/EU of 22 October 2014, as may be subsequently revised, on the deployment of alternative fuels infrastructure, for instance, complying substantially with the conditions in Article 3 (Adoption of a National Policy Framework for the development of the market segment as regards alternative fuels in the transport sector and the deployment of the relevant infrastructure).

***Table E: Bioeconomy*[82]**

Supported	▪ Investment in nature and biodiversity conservation and restoration. ▪ Investment in subsectors[83] such as sustainable forestry and sustainable, resilient agricultural land management, and erosion control (LULUCF). ▪ Development and production of sustainable biomaterials and bioenergy. ▪ Activities along the agricultural and fishery value chains that focus on (as compared to best industry, low-carbon standards/benchmarks)[84,85]: – Sustainable production on existing agricultural land, focusing on reducing the GHG footprint and increasing carbon sequestration. Reducing wastage and maximising resource efficiency along the whole value chain from farm to fork. – Upgrade of agricultural and food by-products or residues into higher value food, feed, biomaterials or bioenergy. – Production of proteins from more sustainable and/or innovative sources or production systems with a lower carbon footprint (e.g. fish, algae, insects) with a focus on animal welfare. ▪ Rural infrastructure (e.g. modernisation of irrigation schemes) and machinery promoting resource efficiency, waste minimisation and/or low/neutral carbon intensity.
Not supported	▪ AFOLU/LULUCF investments and/or other projects that aim to produce or make use of agricultural or forestry products associated with unsustainable expansion of agricultural activity into land that had the status of high carbon stock and high biodiversity areas (i.e. primary and secondary forest, peatlands, wetlands, and natural grasslands) on 1 January 2008 or thereafter[86]. ▪ Biomaterials and biofuel production that make use of feedstocks that can serve as food or compromise food security. ▪ Export-oriented agribusiness models that focus on long-haul[87] air cargo for commercialisation (i.e. investments dependent on the long-haul, intercontinental air-cargo shipment of fresh, perishable agricultural goods). ▪ Meat and dairy industries based on production systems that involve unsustainable animal rearing and/or lead to increased GHG emissions as compared to best industry, low-carbon standards/benchmarks[88].

82 The EIB aligns with the European Commission bioeconomy strategy 2018 in its sector definition for agriculture/bioeconomy by including the primary sector and its value chains.

83 Agro-forestry projects typically rely on production factors such as heavy farm/forest machinery that have to operate in potentially remote locations. Projects should incorporate lowest possible carbon technology (including renewable fuel fleet options), to the extent that such technologies are commercially available and it is technically/economically feasible.

84 Please note that criteria established for heat generation (Energy: Table A) and in industrial processes (Industry: Table B), as well as energy efficiency would be equally applicable to agro-industry from farm to fork, except for specific derogation for developing countries.

85 For agrifood value chain projects in countries with vulnerable food supply systems, benchmarking of GHG emissions of agro-industry projects on local instead of international best standards is possible on a case-by-case basis. This would apply in particular to smallholder and agriculture microfinance schemes or agrifood industries that target local demand and may involve derogation of general carbon footprint thresholds related to power and heat generation established in this bioeconomy section and under the industry and energy tables above.

86 The cutoff date is set to be consistent with the one recommended under the EU Taxonomy DNSH criteria for agriculture and forestry.

87 Following Eurocontrol's definition, long-haul is taken to be longer than 4 000 kilometres.

88 Investments in the meat and dairy industries considered by the Bank for finance should demonstrate improved GHG efficiency through, for example, alignment with the EU Taxonomy criteria in agriculture, the promotion of eco-efficient animal management systems or the promotion of grass and other lignocellulose-centred feeding regimes for ruminants.

Table F: Water and waste

Supported	Water, wastewater, and flood management ▪ New or rehabilitation of water treatment, water distribution, wastewater treatment, wastewater collection, non-revenue water reduction; flood management and protection, coastal protection, sludge digestion. ▪ Desalination projects that are demonstrably the last resort option to address water security issues (due to overriding public interest). The EIB will further investigate with the promoter during the appraisal process means to limit as much as possible the GHG emissions impact. <u>Solid waste management</u> ▪ Infrastructure and equipment for collection and transport of waste, including vehicles with priority given to low and zero-carbon technology (where both technically feasible and economically viable). Vehicles with fossil-fuel technology shall meet EU Taxonomy criteria for DNSH. ▪ Material recovery facilities for separately collected recyclable waste. ▪ Facilities processing pre-sorted materials for recycling with demonstration of net GHG emission reduction for energy-intensive processes (e.g. certain types of chemical recycling). ▪ Biological treatment and recovery facilities for separately collected biowaste. ▪ Mechanical biological treatment (MBT) plants are generally aligned, with the exception of plants specifically configured to produce refuse-derived fuel (RDF) or solid recovered fuel (SRF) where the following criteria apply for the associated energy recovery facilities: – waste incineration plants or power plants must meet the EPS (250 g CO_2/kWhe); – industrial facilities must demonstrate a net GHG emission reduction compared to displaced fuel. ▪ Waste incineration plants meeting EPS and applying principles of waste hierarchy. ▪ Permanent closure and remediation of landfills or dumpsites, including landfill gas abatement and control system (methane utilisation where economically viable, otherwise flaring). ▪ New sanitary landfills or landfill cells under the following conditions (in the EU only until 2023): – implementation of landfill gas abatement and control system; landfill included as part of an integrated waste management project achieving an overall net GHG emission reduction compared to relevant scenario. ▪ Remediation of contaminated sites for subsequent renaturation or in preparation for further economic use.

Table G: Urban and regional

Supported	▪ Urban and regional investment programmes, urban development/regeneration projects following sectors' criteria (when relevant: buildings, energy, mobility, etc.) in line with carbon-neutral strategies (when existing). ▪ Disaster prevention and preparedness, and recovery.

Table H: Information and communication

Supported	▪ Development and deployment of latest technology ICT infrastructures, including satellites. ▪ ICT technology that enables the deployment of low-carbon scenarios (such as smart grids) are leading to proven improvement of energy efficiency, or are used for climate-specific applications. ▪ Implementation of data centres; for hyperscale data centres in countries with non-aligned power systems, electricity needs to be sourced in line with the Bank's EPS. ▪ RDI of ICT equipment and components. ▪ Manufacturing of low carbon-related ICT equipment and components. ▪ Earlier generation ICT infrastructure deployment, including satellites, to increase the availability of digitalisation services in underserved areas.

Table I: Human capital

Supported	• All EIB-eligible projects, except those not supported (see below).
Not supported	• Public research activities or supporting equipment and infrastructure that are directly and exclusively related to unabated fossil fuels. • Investments not complying with the criteria for buildings set out in Table D.

Annex 3. Synergies and complementarities between JTM and other funds (Table 4 of NJTP).

		CEL INTERWENCJI	(1) Sprawiedliwa transformacja społeczna – rynek pracy i społeczności regionów węglowych			(2) Skuteczna transformacja gospodarcza – dywersyfikacja sektorów		(3) Modelowa transformacja środowiskowa na rzecz gospodarki zeroemisyjnej				
		KIERUNEK DZIAŁANIA	(1.1.)	(1.2.)	(1.3.)	(2.1.)	(2.2.)	(3.1.)	(3.2.)	(3.3.)	(3.4.)	(3.5.)	(3.6.)
Fundusze Europejskie	Mechanizm Sprawiedliwej Transformacji	1. filar I: FST	X	X	X	X	X	X	X	X	X	X	X
		2. filar II: InvestEU				X	X	X	X	X	X	X	X
		3. filar III: EBI				X	X	X	X	X	X	X	X
	Programy operacyjne	FENG				X	X						
		FEnIKS				X	X	X	X	X	X	X	X
		POWER	X	X	X								
		Regionalne Programy Operacyjne	X	X	X	X	X	X	X	X	X	X	X
		POPC				X	X						
		TPST	X	X	X	X	X	X	X	X	X	X	X
	Krajowy Plan Odbudowy												
	Programy europejskie	LIFE						X	X	X	X	X	X
		Horyzont Europa	X	X	X	X	X	X	X	X	X	X	X
		Fundusz Modernizacyjny						X	X	X	X		
		Fundusz Innowacyjny						X	X	X	X		
		Fundusz Badawczy Węgla i Stali						X	X	X	X		
fundusze krajowe	Narodowy Fundusz Ochrony Środowiska i Gospodarki Wodnej	Czyste Powietrze, STOP SMOG						X	X				
		Mój Prąd						X	X				
		Nowa Energia						X	X	X			
		Ciepłownictwo Powiatowe, Polska Geotermia Plus						X	X				
		...											
		ESCO						X	X	X			

prywatne źródła finansowania	Polski Fundusz Rozwoju	GreenHub				X	X	X	X	X	X	X	X
		pozostałe (BGK)	X	X	X	X	X	X	X	X	X	X	X
	zielone obligacje					X	X	X	X	X	X	X	X
	obligacje zrównoważone		X	X	X	X	X	X	X	X	X	X	X
	obligacje rozwojowe		X	X	X	X	X	X	X	X	X	X	X
	obligacje korporacyjne					X	X	X	X	X	X	X	X
	obligacje komunalne		X	X	X	X	X	X	X	X	X	X	X
	Partnerstwo Publiczno-Prywatne		X	X	X	X	X	X	X	X	X	X	X
	...												