

ANNEX: EU CLIMATE COEFFICIENTS

How the EU climate coefficients work

For the Recovery and Resilience Facility (RRF), the list of intervention fields with their associated climate and environmental coefficient can be found below and in Annex VI of the RRF Regulation¹.

Coefficients are assigned to specific intervention fields, which correspond to an activity that might be included in the national recovery and resilience plans under the RRF. For some activities, multiple intervention fields with different coefficients exist, and the choice between them depends on whether those activities fulfil certain EU Taxonomy technical screening criteria or not.

Coefficients for climate change objectives are defined as follows:

- **100% (“substantial contribution”)** when the activity’s expected results make a substantial contribution to climate mitigation or adaptation objectives and/or comply with the EU Taxonomy technical screening criteria. A substantial contribution could be considered if an activity has a very substantial impact on climate mitigation or adaptation either directly through reducing the emissions from the activity overall – e.g., for example in activities such as energy generation or transport – or indirectly – e.g., for example in research and development or education.
- **40% (“moderate contribution”)** when the activity’s results are moderately contributing to climate mitigation or adaptation objectives. A moderate contribution could be considered if an activity does not fully comply with the necessary conditions for the 100% coefficient but would still be expected to have a positive impact on climate mitigation or adaptation.
- **0%** means that the activity was examined but found to have no or an insignificant impact on climate objectives.

The RRF Regulation includes important substantive conditions of the EU Taxonomy for Sustainable Finance² in its climate tracking methodology by incorporating technical screening criteria for certain intervention fields and associated coefficients. Since intervention fields concerned require compliance with important substantive conditions close to the EU Taxonomy, the climate coefficient is set at 100%³. On the other hand, the methodology still allows for a positive climate marking at a lower coefficient where not all EU Taxonomy criteria are fulfilled. The RRF Regulation further includes areas that are not covered by the EU Taxonomy.

The introduction of those substantive conditions in the methodology significantly changes the nature of the climate marking system relative to the one used by the EU in the 2014-2020 Multiannual Financial Framework (MFF). Whereas the previous Rio marker system underpinning the 2014-2020 MFF was based on the intent of a project regardless of its expected effects, the new

¹ Regulation (EU) 2021/241 establishing the Recovery and Resilience Facility

² 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

³ An exception being intervention fields 025ter and 039bis, which include EU Taxonomy aligned technical screening criteria but are set at a 40% climate coefficient.

system focuses on expected outcomes. Moreover, the new system incentivises compliance with the EU Taxonomy technical screening criteria while also recognising the impact of and leaving the opportunity to invest in climate-beneficial projects that do not fulfil all of the EU Taxonomy's technical criteria (or that may not be covered by the EU Taxonomy's purview).

In addition to the above cases, further coefficients do not include technical screening criteria outright but are already aligned with the EU Taxonomy technical screening criteria. This is, for example, the case for investments in wind and solar energy.

A third group of coefficients is not fully aligned to the technical screening criteria of the EU Taxonomy but nevertheless can be considered to relate to interventions which make a substantive effort towards climate adaptation or mitigation, thus also warranting a 100% climate coefficient.

Due to the reform-oriented nature of the RRF, the Commission and the Member States may in addition agree to increase a climate coefficient for a specific investment, up to a share of 3% of the total allocation of the recovery and resilience plan, if its effect is significantly increased through accompanying reforms. Moreover, should an investment or reform in one of the Recovery and Resilience Plans not be covered in the list of intervention fields yet still have a beneficial effect for either climate mitigation or adaptation, the respective Member State may propose a climate coefficient based on the logic of the EU climate coefficients. The Commission will assess on a case-by-case basis the appropriateness of such a proposed climate coefficient.

Climate tracking in the 2021 – 2027 period

EU climate coefficients present an important development relative to their counterparts from the 2014-2020 period. Such update has proved necessary in order to ensure a coherent approach to climate tracking in the 2021-2027 period, where the EU has set for itself an overall target of devoting the equivalent of at least 30 % of the total amount of the Union budget and of the NextGenerationEU envelope to supporting climate objectives. It also serves to reflect the needs of a more climate-aware policy and the green transition. The modification intends to address the criticisms levied against the previous Rio marker-based system. The 2021-2027 EU climate coefficients have received a systemic review through all programmes to ensure a conservative approach into their application.

Use of the EU climate coefficients in the Green Bond Framework

In the NGEU green bond framework, the focus for green bond eligibility is on climate-relevant expenditures. Proceeds from green bond issues under the NGEU green bond framework will only be used for investments or reforms that receive either a 40% or 100% EU climate coefficient. Correspondingly, investments or reforms that receive a 40% climate coefficient can usually only count 40% of their cost as eligible for green bond financing.

The presence of a 40% climate coefficient renders the EU climate methodology non-binary. This allows for a conservative approach to recognize expenditures that, while climate relevant, are not considered *dark green* for climate measures with a suitably lowered, but still positive, EU climate coefficient (i.e., with a 40% coefficient rather than a 100% coefficient). It also incentivises compliance with the EU Taxonomy technical screening criteria (because that would allow for

updating a 40% coefficient to 100%, where appropriate). Both of these aspects underscore the EU's commitment to have a truly green framework and to avoid greenwashing.

The climate coefficients are accompanied also by environmental coefficients, indicating contributions towards environmental objectives other than climate. In order to recognise this when determining eligibility for green bond financing, for investments receiving a 40% climate coefficient *and* a 100% environmental coefficient, the Commission considers those investments 100% green bond eligible. Nevertheless, if the verification of green bond eligible expenditures show that the positive environmental impact of those investments is not sufficiently proven, their green bond eligibility will be downgraded back to 40%.

EU climate & environmental coefficient methodology

Dimensions and codes for the types of intervention for the Facility

INTERVENTION FIELD		<i>Coefficient for the calculation of support to climate change objectives</i>	<i>Coefficient for the calculation of support to environmental objectives</i>
001	<i>Investment in fixed assets, including research infrastructure, in micro enterprises directly linked to research and innovation activities</i>	0 %	0 %
002	<i>Investment in fixed assets, including research infrastructure, in small and medium-sized enterprises (including private research centres) directly linked to research and innovation activities</i>	0 %	0 %
002 bis1	<i>Investment in fixed assets in large, including research infrastructure, enterprises¹ directly linked to research and innovation activities</i>	0 %	0 %
003	<i>Investment in fixed assets, including research infrastructure, in public research centres and higher education directly linked to research and innovation activities</i>	0 %	0 %
004	<i>Investment in intangible assets in micro enterprises directly linked to research and innovation activities</i>	0 %	0 %
005	<i>Investment in intangible assets in SMEs (including private research centres) directly linked to research and innovation activities</i>	0 %	0 %
005bis 1	<i>Investment in intangible assets in large enterprises directly linked to research and innovation activities</i>	0 %	0 %
006	<i>Investment in intangible assets in public research centres and higher education directly linked to research and</i>	0 %	0 %

	<i>innovation activities</i>		
007	<i>Research and innovation activities in micro enterprises including networking (industrial research, experimental development, feasibility studies)</i>	0 %	0 %
008	<i>Research and innovation activities in SMEs, including networking</i>	0 %	0 %
008bis 1	<i>Research and innovation activities in large enterprises, including networking</i>	0 %	0 %
009	<i>Research and innovation activities in public research centres, higher education and centres of competence including networking (industrial research, experimental development, feasibility studies)</i>	0 %	0 %
010	<i>Digitising SMEs (including e-commerce, e- business and networked business processes, digital innovation hubs, living labs, web entrepreneurs and ICT start-ups, B2B)</i>	0 %	0 %
010bis 1	<i>Digitising large enterprises (including e-commerce, e- business and networked business processes, digital innovation hubs, living labs, web entrepreneurs and ICT start-ups, B2B)</i>	0 %	0 %
010ter	<i>Digitising SMEs or large enterprises (including e-commerce, e-business and networked business processes, digital innovation hubs, living labs, web entrepreneurs and ICT start-ups, B2B) compliant with GHG emission reduction or energy efficiency criteria²</i>	40 %	0 %
011	<i>Government ICT solutions, e-services, applications</i>	0 %	0 %
011bis	<i>Government ICT solutions, e-services, applications compliant with GHG emission reduction or energy efficiency criteria²</i>	40 %	0 %
012	<i>IT services and applications for digital skills and digital inclusion</i>	0 %	0 %
013	<i>e-Health services and applications (including e-care, Internet of Things for physical activity and ambient assisted living)</i>	0 %	0 %
014	<i>Business infrastructure for SMEs (including industrial parks and sites)</i>	0 %	0 %
015	<i>SME business development and internationalisation, including productive investments</i>	0 %	0 %
015bis	<i>Support for large enterprises through financial instruments, including productive investments</i>	0 %	0 %

016	<i>Skills development for smart specialisation, industrial transition, entrepreneurship and adaptability of enterprises to change</i>	0 %	0 %
017	<i>Advanced support services for SMEs and groups of SMEs (including management, marketing and design services)</i>	0 %	0 %
018	<i>Incubation, support to spin-offs and spin-outs and start-ups</i>	0 %	0 %
019	<i>Support for Innovation clusters including between businesses, research organisations and public authorities and business networks primarily benefiting SMEs</i>	0 %	0 %
020	<i>Innovation processes in SMEs (process, organisational, marketing, co-creation, user and demand driven innovation)</i>	0 %	0 %
021	<i>Technology transfer and cooperation between enterprises, research centres and higher education sector</i>	0 %	0 %
022	<i>Research and innovation processes, technology transfer and cooperation between enterprises focusing on the low carbon economy, resilience and adaptation to climate change</i>	100 %	40 %
023	<i>Research and innovation processes, technology transfer and cooperation between enterprises focusing on circular economy</i>	40 %	100 %
024	<i>Energy efficiency and demonstration projects in SMEs and supporting measures</i>	40 %	40 %
024bis	<i>Energy efficiency and demonstration projects in large enterprises and supporting measures</i>	40 %	40 %
024ter	<i>Energy efficiency and demonstration projects in SMEs or large enterprises and supporting measures compliant with energy efficiency criteria³</i>	100 %	40 %
025	<i>Energy efficiency renovation of existing housing stock, demonstration projects and supporting measures</i>	40 %	40 %
025bis	<i>Energy efficiency renovation of existing housing stock, demonstration projects and supporting measures compliant with energy efficiency criteria⁴</i>	100 %	40 %
025ter	<i>Construction of new energy efficient buildings⁵</i>	40 %	40 %
026	<i>Energy efficiency renovation or energy efficiency measures regarding public infrastructure, demonstration projects and supporting measures</i>	40 %	40 %

026bis	<i>Energy efficiency renovation or energy efficiency measures regarding public infrastructure, demonstration projects and supporting measures compliant with energy efficiency criteria⁶</i>	100 %	40 %
027	<i>Support to enterprises that provide services contributing to the low carbon economy and to resilience to climate change including awareness-raising measures</i>	100 %	40 %
028	<i>Renewable energy: wind</i>	100 %	40 %
029	<i>Renewable energy: solar</i>	100 %	40 %
030	<i>Renewable energy: biomass⁷</i>	40 %	40 %
030bis	<i>Renewable energy: biomass with high GHG savings⁸</i>	100 %	40 %
031	<i>Renewable energy: marine</i>	100 %	40 %
032	<i>Other renewable energy (including geothermal energy)</i>	100 %	40 %
033	<i>Smart Energy Systems (including smart grids and ICT systems) and related storage.</i>	100 %	40 %
034	<i>High efficiency co-generation, district heating and cooling</i>	40 %	40 %
034bis 0	<i>High efficiency co-generation, efficient district heating and cooling with low lifecycle emissions⁹</i>	100 %	40 %
034bis 1	<i>Replacement of coal-based heating systems by gas-based heating systems for climate mitigation purposes</i>	0 %	0 %
034bis 2	<i>Distribution and transport of natural gas substituting coal</i>	0 %	0 %
035	<i>Adaptation to climate change measures and prevention and management of climate related risks: floods (including awareness raising, civil protection and disaster management systems, infrastructures and ecosystem based approaches)</i>	100 %	100 %
036	<i>Adaptation to climate change measures and prevention and management of climate related risks: fires (including awareness raising, civil protection and disaster management systems, infrastructures and ecosystem based approaches)</i>	100 %	100 %
037	<i>Adaptation to climate change measures and prevention and management of climate related risks: others, e.g. storms and drought (including awareness raising, civil protection and disaster management systems, infrastructures and ecosystem based approaches)</i>	100 %	100 %

038	<i>Risk prevention and management of non-climate related natural risks (that is earthquakes) and risks linked to human activities (for example technological accidents), including awareness raising, civil protection and disaster management systems, infrastructures and ecosystem based approaches</i>	0 %	100 %
039	<i>Provision of water for human consumption (extraction, treatment, storage and distribution infrastructure, efficiency measures, drinking water supply)</i>	0 %	100 %
039bis	<i>Provision of water for human consumption (extraction, treatment, storage and distribution infrastructure, efficiency measures, drinking water supply) compliant with efficiency criteria¹⁰</i>	40 %	100 %
040	<i>Water management and water resource conservation (including river basin management, specific climate change adaptation measures, reuse, leakage reduction)</i>	40 %	100 %
041	<i>Waste water collection and treatment</i>	0 %	100 %
041bis	<i>Waste water collection and treatment compliant with energy efficiency criteria¹¹</i>	40 %	100 %
042	<i>Household waste management: prevention, minimisation, sorting, reuse, recycling measures</i>	40 %	100 %
042bis	<i>Household waste management: residual waste management</i>	0 %	100 %
044	<i>Commercial, industrial waste management: prevention, minimisation, sorting, reuse, recycling measures</i>	40 %	100 %
044bis	<i>Commercial, industrial waste management: residual and hazardous waste</i>	0 %	100 %
045	<i>Promoting the use of recycled materials as raw materials</i>	0 %	100 %
045bis	<i>Use of recycled materials as raw materials compliant with the efficiency criteria¹²</i>	100 %	100 %
046	<i>Rehabilitation of industrial sites and contaminated land</i>	0 %	100 %
046bis	<i>Rehabilitation of industrial sites and contaminated land compliant with efficiency criteria¹³</i>	40 %	100 %
047	<i>Support to environmentally-friendly production processes and resource efficiency in SMEs</i>	40 %	40 %
047bis	<i>Support to environmentally-friendly production processes and resource efficiency in large enterprises</i>	40 %	40 %

048	<i>Air quality and noise reduction measures</i>	40 %	100 %
049	<i>Protection, restoration and sustainable use of Natura 2000 sites.</i>	40 %	100 %
050	<i>Nature and biodiversity protection, natural heritage and resources, green and blue infrastructure</i>	40 %	100 %
051	<i>ICT: Very High-Capacity broadband network (backbone/backhaul network)</i>	0 %	0 %
052	<i>ICT: Very High-Capacity broadband network (access/local loop with a performance equivalent to an optical fibre installation up to the distribution point at the serving location for multi-dwelling premises)</i>	0 %	0 %
053	<i>ICT: Very High-Capacity broadband network (access/local loop with a performance equivalent to an optical fibre installation up to the distribution point at the serving location for homes and business premises)</i>	0 %	0 %
054	<i>ICT: Very High-Capacity broadband network (access/local loop with a performance equivalent to an optical fibre installation up to the base station for advanced wireless communication)</i>	0 %	0 %
055	<i>ICT: Other types of ICT infrastructure (including large-scale computer resources/equipment, data centres, sensors and other wireless equipment)</i>	0 %	0 %
055bis	<i>ICT: Other types of ICT infrastructure (including large-scale computer resources/equipment, data centres, sensors and other wireless equipment) compliant with the carbon emission reduction and energy efficiency criteria²</i>	40 %	0 %
056	<i>Newly built or upgraded motorways and roads - TEN-T core network¹⁴</i>	0 %	0 %
057	<i>Newly built or upgraded motorways and roads - TEN-T comprehensive network</i>	0 %	0 %
058	<i>Newly built or upgraded secondary road links to TEN-T road network and nodes</i>	0 %	0 %
059	<i>Newly built or upgraded other national, regional and local access roads</i>	0 %	0 %
060	<i>Reconstructed or modernised motorways and roads - TEN-T core network</i>	0 %	0 %
061	<i>Reconstructed or modernised motorways and roads - TEN-T comprehensive network</i>	0 %	0 %

062	<i>Other reconstructed or modernised roads (motorway, national, regional or local)</i>	0 %	0 %
063	<i>Digitalisation of transport: road</i>	0 %	0 %
063bis	<i>Digitalisation of transport when dedicated in part to GHG emissions reduction: road</i>	40 %	0 %
064	<i>Newly built or upgraded railways - TEN-T core network</i>	100 %	40 %
065	<i>Newly built or upgraded railways - TEN-T comprehensive network</i>	100 %	40 %
066	<i>Other newly or upgraded built railways</i>	40 %	40 %
066bis	<i>Other newly or upgraded built railways – electric/zero emission¹⁵</i>	100 %	40 %
067	<i>Reconstructed or modernised railways - TEN-T core network</i>	100 %	40 %
068	<i>Reconstructed or modernised railways - TEN-T comprehensive network</i>	100 %	40 %
069	<i>Other reconstructed or modernised railways</i>	40 %	40 %
069bis	<i>Other reconstructed or modernised railways – electric/zero emission¹⁵</i>	100 %	40 %
070	<i>Digitalisation of transport: rail</i>	40 %	0 %
071	<i>European Rail Traffic Management System (ERTMS)</i>	40 %	40 %
072	<i>Mobile rail assets</i>	0 %	40 %
072bis	<i>Mobile zero emission/electric powered¹⁶ rail assets</i>	100 %	40 %
073	<i>Clean urban transport infrastructure¹⁷</i>	100 %	40 %
074	<i>Clean urban transport rolling stock¹⁸</i>	100 %	40 %
075	<i>Cycling infrastructure</i>	100 %	100 %
076	<i>Digitalisation of urban transport</i>	0 %	0 %
076bis	<i>Digitalisation of transport when dedicated in part to GHG emissions reduction: urban transport</i>	40 %	0 %
077	<i>Alternative fuels infrastructure¹⁹</i>	100 %	40 %
078	<i>Multimodal transport (TEN-T)</i>	40 %	40 %
079	<i>Multimodal transport (not urban)</i>	40 %	40 %
080	<i>Seaports (TEN-T)</i>	0 %	0 %
080bis	<i>Seaports (TEN-T) excluding facilities dedicated to</i>	40 %	0 %

	<i>transport of fossil fuels</i>		
081	<i>Other seaports</i>	0 %	0 %
081bis	<i>Other seaports excluding facilities dedicated to transport of fossil fuels</i>	40 %	0 %
082	<i>Inland waterways and ports (TEN-T)</i>	0 %	0 %
082bis	<i>Inland waterways and ports (TEN-T) excluding facilities dedicated to transport of fossil fuels</i>	40 %	0 %
083	<i>Inland waterways and ports (regional and local)</i>	0 %	0 %
083bis 0	<i>Inland waterways and ports (regional and local) excluding facilities dedicated to transport of fossil fuels</i>	40 %	0 %
083bis 1	<i>Security, safety and air traffic management systems, for existing airports</i>	0 %	0 %
084	<i>Digitising transport: other transport modes</i>	0 %	0 %
084bis	<i>Digitising transport when dedicated in part to GHG emissions reduction: other transport modes</i>	40 %	0 %
085	<i>Infrastructure for early childhood education and care</i>	0 %	0 %
086	<i>Infrastructure for primary and secondary education</i>	0 %	0 %
087	<i>Infrastructure for tertiary education</i>	0 %	0 %
088	<i>Infrastructure for vocational education and training and adult learning</i>	0 %	0 %
089	<i>Housing infrastructure for migrants, refugees and persons under or applying for international protection</i>	0 %	0 %
090	<i>Housing infrastructure (other than for migrants, refugees and persons under or applying for international protection)</i>	0 %	0 %
091	<i>Other social infrastructure contributing to social inclusion in the community</i>	0 %	0 %
092	<i>Health infrastructure</i>	0 %	0 %
093	<i>Health equipment</i>	0 %	0 %
094	<i>Health mobile assets</i>	0 %	0 %
095	<i>Digitalisation in health care</i>	0 %	0 %
096	<i>Temporary reception infrastructure for migrants, refugees and persons under or applying for international protection</i>	0 %	0 %

097	<i>Measures to improve access to employment</i>	0 %	0 %
098	<i>Measures to promote access to employment of long-term unemployed</i>	0 %	0 %
099	<i>Specific support for youth employment and socio-economic integration of young people</i>	0 %	0 %
100	<i>Support for self-employment and business start-ups</i>	0 %	0 %
101	<i>Support for social economy and social enterprises</i>	0 %	0 %
102	<i>Measures to modernise and strengthen labour market institutions and services to assess and anticipate skills needs and to ensure timely and tailor-made assistance</i>	0 %	0 %
103	<i>Support for labour market matching and transitions</i>	0 %	0 %
104	<i>Support for labour mobility</i>	0 %	0 %
105	<i>Measures to promote women's labour market participation and reduce gender-based segregation in the labour market</i>	0 %	0 %
106	<i>Measures promoting work-life balance, including access to childcare and care for dependent persons</i>	0 %	0 %
107	<i>Measures for a healthy and well-adapted working environment addressing health risks, including promotion of physical activity</i>	0 %	0 %
108	<i>Support for the development of digital skills</i>	0 %	0 %
109	<i>Support for adaptation of workers, enterprises and entrepreneurs to change</i>	0 %	0 %
110	<i>Measures encouraging active and healthy ageing</i>	0 %	0 %
111	<i>Support for early childhood education and care (excluding infrastructure)</i>	0 %	0 %
112	<i>Support for primary to secondary education (excluding infrastructure)</i>	0 %	0 %
113	<i>Support for tertiary education (excluding infrastructure)</i>	0 %	0 %
114	<i>Support for adult education (excluding infrastructure)</i>	0 %	0 %
115	<i>Measures to promote equal opportunities and active participation in society</i>	0 %	0 %
116	<i>Pathways to integration and re-entry into employment for disadvantaged people</i>	0 %	0 %
117	<i>Measures to improve access of marginalised groups such</i>	0 %	0 %

	<i>as the Roma to education, employment and to promote their social inclusion</i>		
118	<i>Support to the civil society working with marginalised communities such as the Roma</i>	0 %	0 %
119	<i>Specific actions to increase participation of third-country nationals in employment</i>	0 %	0 %
120	<i>Measures for the social integration of third-country nationals</i>	0 %	0 %
121	<i>Measures to enhancing the equal and timely access to quality, sustainable and affordable services</i>	0 %	0 %
122	<i>Measures to enhancing the delivery of family and community-based care services</i>	0 %	0 %
123	<i>Measures to improve the accessibility, effectiveness and resilience of healthcare systems (excluding infrastructure)</i>	0 %	0 %
124	<i>Measures to improve access to long-term care (excluding infrastructure)</i>	0 %	0 %
125	<i>Measures to modernise social protection systems, including promoting access to social protection</i>	0 %	0 %
126	<i>Promoting social integration of people at risk of poverty or social exclusion, including the most deprived and children</i>	0 %	0 %
127	<i>Addressing material deprivation through food and/or material assistance to the most deprived, including accompanying measures</i>	0 %	0 %
128	<i>Protection, development and promotion of public tourism assets and tourism services</i>	0 %	0 %
129	<i>Protection, development and promotion of cultural heritage and cultural services</i>	0 %	0 %
130	<i>Protection, development and promotion of natural heritage and eco-tourism other than Natura 2000 sites</i>	0 %	100 %
131	<i>Physical regeneration and security of public spaces</i>	0 %	0 %
131bis	<i>Territorial development initiatives, including preparation of territorial strategies</i>	0 %	0 %
132	<i>Improve the capacity of programme authorities and bodies linked to the implementation of the Funds</i>	0 %	0 %
133	<i>Enhancing cooperation with partners both within and outside the Member State</i>	0 %	0 %

134	<i>Cross-financing under the ERDF (support to ESF-type actions necessary for the implementation of the ERDF part of the operation and directly linked to it)</i>	0 %	0 %
135	<i>Enhancing institutional capacity of public authorities and stakeholders to implement territorial cooperation projects and initiatives in a cross-border, transnational, maritime and inter-regional context</i>	0 %	0 %
135 bis	<i>Interreg: border crossing management and mobility and migration management</i>	0 %	0 %
136	<i>Outermost regions: compensation of any additional costs due to accessibility deficit and territorial fragmentation</i>	0 %	0 %
137	<i>Outermost regions: specific action to compensate additional costs due to size market factors</i>	0 %	0 %
138	<i>Outermost regions: support to compensate additional costs due to climate conditions and relief difficulties</i>	40 %	40 %
139	<i>Outermost regions: airports</i>	0 %	0 %
140	<i>Information and communication</i>	0 %	0 %
141	<i>Preparation, implementation, monitoring and control</i>	0 %	0 %
142	<i>Evaluation and studies, data collection</i>	0 %	0 %
143	<i>Reinforcement of the capacity of Member State authorities, beneficiaries and relevant partners</i>	0 %	0 %
01	<i>Contributing to green skills and jobs and the green economy</i>	100 %	-

¹ Large enterprises are all enterprises other than SMEs, including small mid-cap companies.

² If the objective of the measure is that the activity has to process or collect data to enable GHG emission reductions that result in demonstrated substantial life-cycle GHG emissions savings. If the objective of the measure requires data centres to comply with “European Code of Conduct on Data Centre Energy Efficiency”.

³ (a) If the objective of the measure is to achieve, on average, at least a medium-depth level renovation as defined in Commission Recommendation on Building Renovation (EU) 2019/786 or (b) if the objective of the measures is to achieve, on average, at least a 30 % reduction of direct and indirect GHG emissions compared to the ex-ante emissions.

⁴ If the objective of the measure is to achieve, on average, at least a medium-depth level renovation as defined in Commission Recommendation on Building Renovation (EU) 2019/786. The renovation of buildings is also meant to include infrastructure in the sense of intervention fields 85 to 92.

- ⁵ If the objective of the measures concerns the construction of new buildings with a Primary Energy Demand (PED) that is at least 20 % lower than the NZEB requirement (nearly zero-energy building, national directives). The construction of new energy efficient buildings is also meant to include infrastructure in the sense of intervention fields 85 to 92.
- ⁶ If the objective of the measure is (a) to achieve, on average, at least a medium-depth level renovation as defined in Commission Recommendation on Building Renovation (EU) 2019/786 or (b) to achieve, on average, at least a 30 % reduction of direct and indirect GHG emissions compared to the ex-ante emissions. The renovation of buildings is also meant to include infrastructure in the sense of intervention fields 85 to 92.
- ⁷ If the objective of the measure relates to the production of electricity or heat from biomass in line with Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82).
- ⁸ If the objective of the measure relates to the production of electricity or heat from biomass in line with Directive (EU) 2018/2001; and if the objective of the measure is to achieve at least 80 % GHG emission savings at the facility from the use of biomass in relation to the GHG saving methodology and the relative fossil fuel comparator set out in Annex VI to Directive (EU) 2018/2001. If the objective of the measure relates to the production of biofuel from biomass (excluding food and feed crops), in line with Directive (EU) 2018/2001; and if the objective of the measure is to achieve at least 65 % GHG emission savings at the facility from the use of biomass for this purpose in relation to the GHG saving methodology and the relative fossil fuel comparator set out in Annex V to Directive (EU) 2018/2001.
- ⁹ In case of high-efficiency cogeneration, if the objective of the measure is to achieve life cycle emissions that are lower than 100gCO_{2e}/kWh or heat/cool produced from waste heat. In case of district heating/cooling, if the associated infrastructure follows the Directive 2012/27/EU of the European Parliament and of the Council of 25 October 2012 on energy efficiency, amending Directives 2009/125/EC and 2010/30/EU and repealing Directives 2004/8/EC and 2006/32/EC (OJ L 315, 14.11.2012, p. 1) or the existing infrastructure is refurbished to meet the definition of the efficient district heating and cooling, or the project is an advanced pilot system (control and energy management systems, Internet of Things) or leads to a lower temperature regime in the district heating and cooling system.
- ¹⁰ If the objective of the measure is for the constructed system to have an average energy consumption of $\leq 0,5$ kWh or an Infrastructure Leakage Index (ILI) of $\leq 1,5$, and for the renovation activity to decrease the average energy consumption by more than 20 % or decrease leakage by more than 20 %.
- ¹¹ If the objective of the measure for the constructed front-to-end waste water system to have net zero energy use or for the renewal of the front-to-end waste water system to lead to a decreased average energy use by at least 10 % (solely by energy efficiency measures and not by material changes or changes in load).
- ¹² If the objective of the measure is to convert at least 50 %, in terms of weight, of the processed separately collected non-hazardous waste into secondary raw materials.
- ¹³ If the objective of the measure is to turn industrial sites and contaminated land into a natural carbon sink.

¹⁴ For intervention fields 56 to 62, intervention fields 73, 74 and 77 can be used for elements of the measures that relate to interventions in alternative fuels, including EV charging, or public transport.

¹⁵ If the objective of the measure relates to electrified trackside and associated subsystems or if there is a plan for electrification or it will be fit for use by zero tailpipe emission trains within 10 years.

¹⁶ Also applies to bi-mode trains.

¹⁷ Clean urban transport infrastructure refers to infrastructure that enables the operation of zero-emission rolling stock.

¹⁸ Clean urban transport rolling stock refers to zero-emission rolling stock.

¹⁹ If the objective of the measure is in line with Directive (EU) 2018/2001.