

**Rapporto ambientale del  
Programma Regionale per la ricerca industriale,  
l'innovazione e il trasferimento tecnologico 2023-2025  
della Regione Emilia-Romagna**

**Allegato 6- Quadro sinottico valutazione DNSH e relative schede  
del PR FESR 2021-2027 e del PTA del PER 2022-2024**

**Marzo 2023**



UNIONE EUROPEA  
Fondo Europeo di Sviluppo Regionale



# Quadro Sinottico Gennaio 2022

**PROGRAMMA OPERATIVO REGIONALE FESR 2021-2027 - Applicazione principio DNSH**

	Obiettivo specifico	AZIONI POR FESR	Missione/Componente PNRR	Ambito di azione / Investimento PNRR	Scheda DNSH / Scheda POR
<b>PO 1 - Un'Europa più competitiva e intelligente attraverso la promozione di una trasformazione economica innovativa e intelligente e della connettività regionale alle TIC</b>					
	1.1 sviluppare e rafforzare le capacità di ricerca e di innovazione e l'introduzione di tecnologie avanzate	Azione 1.1.4. Sviluppo e potenziamento delle infrastrutture di ricerca	M4/C2 - Dalla ricerca all'impresa	AMBITO 3. Potenziamento delle condizioni di supporto alla ricerca e all'innovazione INVESTIMENTO 3.1 - Fondo per la realizzazione di un sistema integrato di infrastrutt	DNSH: 423
		Azione 1.1.7 Rafforzamento dell'ecosistema della ricerca e dell'innovazione	M4/C2 - Dalla ricerca all'impresa	AMBITO 1. Rafforzamento della ricerca e diffusione di modelli innovativi per la ricerca di base e applicata condotta in sinergia tra università e imprese INVESTIMENTO 1.5 - Creazione e rafforzamento di "ecosistemi dell'innovazione", costruzione di "leader territoriali di R&S"	DNSH: 423
		Azione 1.1.1 Sostegno a progetti di ricerca, sviluppo sperimentale e innovazione delle imprese	M4/C2 - Dalla ricerca all'impresa	AMBITO 1. Rafforzamento della ricerca e diffusione di modelli innovativi per la ricerca di base e applicata condotta in sinergia tra università e imprese INVESTIMENTO 1.3 - Partenariati allargati estesi a Università, centri di ricerca, imprese e finanziamento progetti di ricerca di base	DNSH: 423
		Azione 1.1.2 Supporto a progetti di ricerca collaborativa dei laboratori di ricerca e delle università	M4/C2 - Dalla ricerca all'impresa	AMBITO 1. Rafforzamento della ricerca e diffusione di modelli innovativi per la ricerca di base e applicata condotta in sinergia tra università e imprese INVESTIMENTO 1.3 - Partenariati allargati estesi a Università, centri di ricerca, imprese e finanziamento progetti di ricerca di base	DNSH: 423
		Azione 1.1.3 Sostegno a progetti strategici di innovazione per le filiere produttive			PDR 1-1-3

FESR		Azione 1.1.5 Sostegno alle start up innovative	M2/C2 - Energia rinnovabile, idrogeno, rete e mobilità sostenibile	<p>AMBITO 5. Sviluppare una leadership internazionale, industriale e di ricerca e sviluppo nelle principali filiere della transizione</p> <p>INVESTIMENTO 5.4 - Supporto a start-up e venture capital attivi nella transizione ecologica (solo per innovazione nei settori della transizione verde es. rinnovabili, mobilità sostenibile, efficienza energetica, economia circolare, etc.)</p> <p>AMBITO 3. Potenziamento delle condizioni di supporto alla ricerca e all'innovazione</p> <p>INVESTIMENTO 3.2 - Finanziamento di start up</p>	DNSH 223
			M4/C2 - Dalla ricerca all'impresa		DNSH 423
		Azione 1.1.6 Supporto allo sviluppo di incubatori/acceleratori			POR 1-1-6
	1.2 permettere ai cittadini, alle imprese, alle organizzazioni di ricerca e alle autorità pubbliche di cogliere i vantaggi della digitalizzazione	Azione 1.2.1. Trasformazione digitale della Pubblica Amministrazione (Regione ed enti locali) ed attuazione della data strategy regionale (incluso il laboratorio PA)	M1/C1 - Digitalizzazione, Innovazione e sicurezza nella PA	<p>AMBITO 1. Digitalizzazione PA</p> <p>INVESTIMENTO 1.2 - Abilitazione e facilitazione migrazione al cloud</p> <p>INVESTIMENTO 1.3 - Dati e interoperabilità</p> <p>INVESTIMENTO 1.4 - Servizi digitali e cittadinanza digitale</p>	DNSH: 113
		Azione 1.2.2. Sostegno alla trasformazione e allo sviluppo digitale della cultura: interventi sulle digital humanities	M1/C3 - Turismo e cultura 4.0	<p>AMBITO 1. Patrimonio culturale per la prossima generazione</p> <p>INVESTIMENTO 1.1 - Strategia digitale e piattaforme per il patrimonio culturale</p>	DNSH: 133
		Azione 1.2.3. Sostegno per la digitalizzazione delle imprese, incluse azioni di sistema per il digitale	M1/C2 - Digitalizzazione, innovazione e competitività nel sistema produttivo:	INVESTIMENTO 1 - Transizione 4.0	DNSH: 123
		Azione 1.2.4. Sostegno a spazi e progetti per le comunità digitali, anche con il coinvolgimento del Terzo Settore	M1/C1 - Digitalizzazione, Innovazione e sicurezza nella PA	<p>AMBITO 1. Digitalizzazione PA</p> <p>INVESTIMENTO 1.4 - Servizi digitali e cittadinanza digitale</p> <p>INVESTIMENTO 1.7 - Competenze digitali di base</p>	DNSH: 113

1.3 rafforzare la crescita sostenibile e la competitività delle PMI e la creazione di posti di lavoro nelle PMI, anche grazie agli investimenti produttivi	1.3.1 Sostegno ai progetti di innovazione delle imprese, delle filiere e delle attività professionali, incentivandone il rafforzamento e la crescita	M1/C2 - Digitalizzazione, innovazione e competitività nel sistema produttivo	INVESTIMENTO 5.2 - Competitività e resilienza delle filiere produttive	DNSH: 123
	1.3.2 Sostegno ai processi di internazionalizzazione delle imprese Incentivazione dei processi di internazionalizzazione per rafforzare competitività ed attrattività sui mercati del sistema produttivo regionale	M1/C2 - Digitalizzazione, innovazione e competitività nel sistema produttivo	INVESTIMENTO 5.1 - Rifinanziamento e ridefinizione del Fondo 394/81 gestito da SIMEST	DNSH: 123
	1.3.3 Sostegno alla nascita di nuove imprese attraverso processi di sviluppo, crescita, accelerazione ed incremento dell'attrattività	M1/C2 - Digitalizzazione, innovazione e competitività nel sistema produttivo	INVESTIMENTO 5.2 - Competitività e resilienza delle filiere produttive	DNSH: 123
	1.3.4 Sostegno all'innovazione e agli investimenti delle imprese del turismo, dei servizi e del commercio, delle imprese culturali e creative	M1/C2 - Digitalizzazione, innovazione e competitività nel sistema produttivo	INVESTIMENTO 5.2 - Competitività e resilienza delle filiere produttive	DNSH: 123
		M1/C3 Turismo e cultura	AMBITO 3. Industria culturale e creativa 4.0 INVESTIMENTO 3.2 - <i>Capacity building</i> per gli operatori della cultura per gestire la transizione digitale e verde AMBITO 4. Turismo 4.0 INVESTIMENTO 4.2 - Fondi integrati per la competitività delle imprese turistiche	DNSH: 133
	1.3.5 Sostegno ai processi di innovazione sociale finalizzati a soddisfare nuovi bisogni e rafforzare territori e coesione sociale	M1/C2 - Digitalizzazione, innovazione e competitività nel sistema produttivo	INVESTIMENTO 5, sub-misura Competitività e resilienza delle filiere produttive	DNSH: 123
	1.3.6 Sostegno all'imprenditoria femminile e allo sviluppo di nuove imprese femminili	M1/C2 - Digitalizzazione, innovazione e competitività nel sistema produttivo	AMBITO 1. Politiche attive del lavoro e sostegno all'occupazione INVESTIMENTO 1.2 - Creazione di imprese femminili	DNSH: 513
1.4 sviluppare le competenze per la specializzazione intelligente, la transizione industriale e l'imprenditorialità	1.4.1 Rafforzamento delle competenze per la transizione industriale, digitale e green lungo la direttrice della S3	Non è necessaria una valutazione: Comunicazione della Commissione Orientamenti tecnici sull'applicazione del principio «non arrecare un danno significativo» a norma del regolamento sul dispositivo per la ripresa e la resilienza: D'altro canto, le riforme in altri settori (ad esempio istruzione e formazione, pubblica amministrazione, arti e cultura) comporteranno probabilmente un rischio limitato di danno ambientale (cfr. approccio semplificato nelle sezioni 2.2 e 3), a prescindere dal loro contributo potenziale alla transizione verde, che potrebbe comunque essere significativo.		

**PO 2 - Un'Europa resiliente, più verde e a basse emissioni di carbonio ma in transizione verso un'economia a zero emissioni nette di carbonio attraverso la promozione di una transizione verso un'energia pulita ed equa, di investimenti verdi e blu, dell'economia circolare, dell'adattamento ai cambiamenti climatici e della loro mitigazione, della gestione e prevenzione dei rischi nonché della mobilità urbana sostenibile**

2.1 promuovere l'efficienza energetica e ridurre le emissioni di gas a effetto serra	Azione 2.1.1 Riqualificazione energetica negli edifici pubblici (M2C3) inclusi interventi di illuminazione pubblica (M2C4)	M2/C3 - Efficienza energetica e riqualificazione degli edifici	<p>AMBITO 1. Efficiamento energetico edifici pubblici:                      INVESTIMENTO 1.1 - Piano di sostituzione di edifici scolastici e di riqualificazione energetica                      INVESTIMENTO 1.2 - Efficiamento degli edifici giudiziari                      AMBITO 2. Efficiamento energetico e sismico edilizia residenziale privata e pubblica                      INVESTIMENTO 2.1 - Ecobonus e Sismabonus fino al 110% per l'efficienza energetica e la sicurezza degli edifici                      AMBITO 3. Sistemi di teleriscaldamento                      INVESTIMENTO 3.1 - Sviluppo di sistemi di teleriscaldamento</p>	DNSH: 233
		M2/C4 - Tutela del territorio e della risorsa idrica	<p>AMBITO 2. Prevenire e contrastare gli effetti del cambiamento climatico sui fenomeni di dissesto idrogeologico e sulla vulnerabilità del territorio                      INVESTIMENTO 2.2 - Interventi per la resilienza, la valorizzazione del territorio e l'efficienza energetica dei Comuni</p>	DNSH: 244
2.1.2 Riqualificazione energetica delle imprese				POR 2-1-2
2.2 promuovere le energie rinnovabili in conformità della direttiva (UE) 2018/2001, compresi i criteri di sostenibilità ivi stabiliti	2.2.1 Supporto all'utilizzo di energie rinnovabili negli edifici pubblici	M2/C3 - Efficienza energetica e riqualificazione degli edifici	<p>AMBITO 1 Efficiamento energetico edifici pubblici                      INVESTIMENTO 1.1 - Piano di sostituzione di edifici scolastici di riqualificazione energetica                      INVESTIMENTO 1.2 - Efficiamento degli edifici giudiziari                      AMBITO 2. Efficiamento energetico e sismico edilizia residenziale privata e pubblica                      INVESTIMENTO 2.1, Ecobonus e Sismabonus fino al 110% per l'efficienza energetica e la sicurezza degli edifici                      AMBITO 3. Sistemi di teleriscaldamento                      INVESTIMENTO 3.1 - Sviluppo di sistemi di teleriscaldamento</p>	DNSH: 233

FESR		2.2.2 Supporto all'utilizzo di energie rinnovabili nelle imprese			POR 2-2-2
		2.2.3 Sostegno allo sviluppo di comunità energetiche	M2/C2 Energia rinnovabile, idrogeno, rete e mobilità sostenibile	AMBITO 1 Incrementare la quota di energia prodotta da fonti di energia rinnovabile INVESTIMENTO 1.2 - Promozione rinnovabili per le comunità energetiche e l'auto-consumo	DNSH: 223
		2.2.4 Azioni di sistema per il supporto agli enti locali			POR 2-2-4
2.4 promuovere l'adattamento ai cambiamenti climatici, la prevenzione dei rischi di catastrofe e la resilienza, prendendo in considerazione approcci ecosistemici		2.4.1 Interventi di miglioramento e adeguamento sismico in associazione ad interventi energetici negli edifici pubblici e nelle imprese	M2/C3 Efficienza energetica e riqualificazione degli edifici	AMBITO 1. Efficiamento energetico edifici pubblici INVESTIMENTO 1.2 - Efficiamento degli edifici giudiziari AMBITO 2. Efficiamento energetico e sismico edilizia residenziale privata e pubblica: INVESTIMENTO 2.1 - Ecobonus e Sismabonus fino al 110 per cento per l'efficienza energetica e la sicurezza degli edifici	DNSH: 233
		2.4.2 Interventi per contrastare il dissesto idrogeologico secondo un approccio ecosistemico e privilegiando approcci e tecnologie Nature Based Solution (NBS)	M2/C4 Tutela del territorio e della risorsa idrica	AMBITO 2. Prevenire e contrastare gli effetti del cambiamento climatico sui fenomeni di dissesto idrogeologico e sulla vulnerabilità del territorio INVESTIMENTO 2.1 - Misure per la gestione del rischio di alluvione e per la riduzione del rischio idrogeologico	DNSH: 244
2.6 promuovere la transizione verso un' economia circolare ed efficiente sotto il profilo delle risorse		2.6.1 Interventi per la circolarità dei processi e lo sviluppo di impianti di economia circolare e per la transizione ecologica delle imprese	M2/C1 Agricoltura sostenibile e economia circolare	AMBITO 1. Migliorare la capacità di gestione efficiente e sostenibile dei rifiuti e il paradigma dell'economia circolare INVESTIMENTO 1.2 - Progetti "faro" di economia circolare	DNSH: 213

	2.7 rafforzare la protezione e la preservazione della natura, la biodiversità e le infrastrutture verdi, anche nelle aree urbane, e ridurre tutte le forme di inquinamento	2.7.1 Infrastrutture verdi e blu urbane e periurbane	M2/C4 Tutela del territorio e della risorsa idrica	AMBITO 3. Salvaguardare la qualità dell'aria e la biodiversità del territorio attraverso la tutela delle aree verdi, del suolo e delle aree marine INVESTIMENTO 3.1 - Tutela e valorizzazione del verde urbano ed extraurbano	DNSH: 244
		2.7.2 Interventi per la conservazione della biodiversità			POR 2-7-2
FESR	2.8 promuovere la mobilità urbana multimodale sostenibile quale parte della transizione verso un'economia a zero emissioni nette di carbonio	2.8.1 Piste ciclabili e progetti di mobilità «dolce» e ciclo-pedonale	M2/C2 Energia rinnovabile, idrogeno, rete e mobilità sostenibile	AMBITO 4. Sviluppare un trasporto locale più sostenibile INVESTIMENTO 4.1 - Rafforzamento mobilità ciclistica	DNSH: 223
		2.8.2 Sistemi per la mobilità intelligente			POR 3-1-2
		2.8.3 Potenziamento delle infrastrutture di ricarica elettrica	M2/C2 Energia rinnovabile, idrogeno, rete e mobilità sostenibile	AMBITO 4. Sviluppare un trasporto locale più sostenibile INVESTIMENTO 4.3 - Sviluppo infrastrutture di ricarica elettrica	DNSH: 223
PO 5 - Un'Europa più vicina ai cittadini attraverso la promozione dello sviluppo sostenibile e integrato di tutti i tipi di territorio e delle iniziative locali					
	5.1 promuovere lo sviluppo sociale, economico e ambientale integrato e inclusivo, la cultura, il patrimonio naturale, il turismo sostenibile e la sicurezza nelle aree urbane	5.1.1 Attuazione delle Agende Trasformative Urbane per lo Sviluppo Sostenibile (ATUSS)	M2/C4 Tutela del territorio e della risorsa idrica  M5/C2 Infrastrutture sociali, famiglie, comunità e terzo settore	AMBITO 2. Prevenire e contrastare gli effetti del cambiamento climatico sui fenomeni di dissesto idrogeologico e sulla vulnerabilità del territorio INVESTIMENTO 2.2 - Interventi per la resilienza, la valorizzazione del territorio e l'efficienza energetica dei Comuni  AMBITO 2. Rigenerazione urbana e <i>housing sociale</i> INVESTIMENTO 2.1 - Investimenti in progetti di rigenerazione urbana, volti a ridurre situazioni di emarginazione e degrado sociale INVESTIMENTO 2.2 - Piani Urbani Integrati	DNSH : 244  DNSH: 523



<p><b>FESR</b></p>	<p>5.2 promuovere lo sviluppo sociale, economico e ambientale integrato e inclusivo a livello locale, la cultura, il patrimonio naturale, il turismo sostenibile e la sicurezza nelle aree diverse da quelle urbane</p>	<p>5.2.1 Attuazione delle Strategie Territoriali per le aree Interne e Montane (STAMI)</p>	<p>M1/C3 - Turismo e cultura 4.0</p> <p>M2/C1 Economia circolare e agricoltura sostenibile</p> <p>M5/C3 Interventi speciali per la coesione territoriale</p>	<p>AMBITO 2. Rigenerazione di piccoli siti culturali, patrimonio culturale religioso e rurale          INVESTIMENTO 2.1 - Attrattività dei borghi          INVESTIMENTO 2.2 - Tutela e valorizzazione dell'architettura e del paesaggio rurale          INVESTIMENTO 2.3 - Programmi per valorizzare l'identità dei luoghi: parchi e giardini storici</p> <p>AMBITO 3. Sviluppare progetti integrati          INVESTIMENTO 3.2 - Green communities</p> <p>INVESTIMENTO 1 - Strategia nazionale per le aree interne (potenziamento servizi e infrastrutture sociali, servizi sanitari di prossimità)</p>	<p>DNSH: 133</p> <p>DNSH: 213</p> <p>DNSH: 533</p>
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# Schede di autovalutazione DNSH del POR FESR 2021-2027 della Regione Emilia-Romagna

**Gennaio 2022**

## **Elenco Schede DNSH**

Scheda POR 1-1-3

Scheda POR 1-1-6

Scheda POR 2-1-2

Scheda POR 2-2-2

Scheda POR 2-7-2

Scheda POR 3-1-2

Scheda PNRR 113 - M1C1\_DNSH (I 1.2, 1.3, 1.4, 1.7)

Scheda PNRR 123 - M1C2\_DNSH (I 1.0, 5.1, 5.2)

Scheda PNRR 133 - M1C3\_DNSH (I 1.1, 2.1, 2.2, 2.3, 3.2, 4.2)

Scheda PNRR 213 – M2C1\_DNSH (I 1.2, 3.2)

Scheda PNRR 223 – M2C2\_DNSH (I 1.2, 4.1, 4.3, 5.4)

Scheda PNRR 233 - M2C3\_DNSH (I 1.1, 1.2, 2.1, 3.1)

Scheda PNRR 244 - M2C4\_DNSH (I 2.1a/b, 2.2, 3.1)

Scheda PNRR 423 – M4C2\_DNSH (I 1.5, 1.3, 3.1, 3.2)

Scheda PNRR 513 - M5C1\_DNSH (I 1.2)

Scheda PNRR 523 - M5C2\_DNSH (I 2.1, 2.2)

Scheda PNRR 533 - M5C3\_DNSH (I 1.0)

## DNSH assessment

**Obiettivo di Policy** OP1 Un'Europa più intelligente  
**Priorità** Priorità 1 Ricerca, innovazione e competitività  
**Obiettivo specifico** 1.1 Sviluppare e rafforzare le capacità di ricerca e innovazione e l'introduzione di tecnologie av.  
**Azione** 1.1.1 Promuovere i progetti strategici di

Obiettivi ambientali	La misura ha un impatto prevedibile nullo o insignificante su tale obiettivo o contribuisce a sostanzialmente?	Motivazione di fondo per le scelte a, b o c	Domanda	SI/No	GIUSTIFICAZIONE SOSTANZIALE
1. Mitigazione dei cambiamenti climatici	d. No, la misura richiede una valutazione DNSH sostanziale.		Si prevede che la misura determini emissioni significative di gas a effetto serra?	NO	<p>I progetti strategici, rispondenti agli ambiti tematici prioritari della S3, con una particolare attenzione ai temi dell'economia circolare e dell'adattamento ai cambiamenti climatici, possono includere ed integrare varie tipologie di azioni, ad esempio la realizzazione o potenziamento di infrastrutture, progetti di ricerca industriale in senso stretto, investimenti produttivi, azioni di alta formazione, realizzazione di laboratori e dimostratori utili ai soggetti dell'ecosistema e alle imprese, in ambiti che possono derivare o da esigenze di innovazione o riconversione delle filiere produttive o da nuove esigenze industriali dettate dalle grandi sfide e dalle grandi trasformazioni in corso, quali l'aerospace e la progettazione/realizzazione e gestione di infrastrutture critiche.</p> <p>Tutti i progetti sono comunque sottoposti a valutazione ambientale sia nella fase di selezione delle imprese, attraverso il requisito del rispetto delle vigenti normative ambientali, e durante la valutazione della fattibilità tecnica dei progetti, una fase in cui viene valutata la capacità di ottenere effetti positivi sulle componenti ambientali.</p> <p>Ai fini del finanziamento solo i progetti considerati neutri o vantaggiosi per l'ambiente saranno selezionati come ammissibili, anche in linea con il regolamento (UE) 2020/852 e dell'art. 73 comma 2 lettera j del regolamento UE 2021/1060, per quanto riguarda in particolare la mitigazione dei cambiamenti climatici. La misura sostiene tale obiettivo in quanto si prevede che le nuove attività saranno condotte in modo più efficiente e quindi meno alterante dal punto di vista climatico.</p> <p>Complessivamente si stima che per le azioni 1.1.2, 1.1.3, 1.1.4, 1.1.5 almeno il 30% delle risorse siano dedicate alla ricerca sull'adattamento ai cambiamenti climatici e sull'economia circolare.</p>
2. Adattamento ai cambiamenti climatici	d. No, la misura richiede una valutazione DNSH sostanziale.		Si prevede che la misura determinerà un maggiore impatto negativo del clima attuale e del clima futuro previsto, sulla misura stessa o sulle persone, sulla natura o sui beni?	NO	<p>I progetti strategici, rispondenti agli ambiti tematici prioritari della S3, con una particolare attenzione ai temi dell'economia circolare e dell'adattamento ai cambiamenti climatici, possono includere ed integrare varie tipologie di azioni, ad esempio la realizzazione o potenziamento di infrastrutture, progetti di ricerca industriale in senso stretto, investimenti produttivi, azioni di alta formazione, realizzazione di laboratori e dimostratori utili ai soggetti dell'ecosistema e alle imprese, in ambiti che possono derivare o da esigenze di innovazione o riconversione delle filiere produttive o da nuove esigenze industriali dettate dalle grandi sfide e dalle grandi trasformazioni in corso, quali l'aerospace e la progettazione, realizzazione e gestione di infrastrutture critiche.</p> <p>Tutti i progetti sono comunque sottoposti a valutazione ambientale, sia nella fase di selezione delle imprese attraverso il requisito del rispetto delle vigenti normative ambientali, e durante la valutazione della fattibilità tecnica dei progetti, una fase in cui viene valutata la capacità di ottenere effetti positivi sulle componenti ambientali.</p> <p>Ai fini del finanziamento solo i progetti considerati neutri o vantaggiosi per l'ambiente saranno selezionati come ammissibili, anche in linea con il regolamento (UE) 2020/852 e dell'art. 73 comma 2 lettera j del regolamento UE 2021/1060 per quanto riguarda in particolare l'adattamento ai cambiamenti climatici. Complessivamente si stima che per le azioni 1.1.2, 1.1.3, 1.1.4, 1.1.5 almeno il 30% delle risorse siano dedicate alla ricerca sull'adattamento ai cambiamenti climatici e sull'economia circolare.</p>
d. No, la misura richiede una valutazione DNSH sostanziale.	d. No, la misura richiede una valutazione DNSH sostanziale.		La misura potrebbe essere dannosa: (i) per il buono stato o il buon potenziale ecologico dei corpi idrici, comprese le acque superficiali e sotterranee; o (ii) per il buono stato ecologico delle acque marine?	NO	<p>I progetti strategici, rispondenti agli ambiti tematici prioritari della S3, con una particolare attenzione ai temi dell'economia circolare e dell'adattamento ai cambiamenti climatici, possono includere ed integrare varie tipologie di azioni, ad es. realizzazione o potenziamento di infrastrutture, progetti di ricerca industriale in senso stretto, investimenti produttivi, azioni di alta formazione, realizzazione di laboratori e dimostratori utili ai soggetti dell'ecosistema e alle imprese, in ambiti che possono derivare o da esigenze di innovazione o riconversione delle filiere produttive o da nuove esigenze industriali dettate dalle grandi sfide e dalle grandi trasformazioni in corso quali, ad esempio, l'aerospace e la progettazione, realizzazione e gestione di infrastrutture critiche.</p> <p>Per quanto riguarda specificamente l'uso sostenibile e la protezione delle risorse idriche e marine, la misura sostiene al 100% tale obiettivo in quanto si prevede che le nuove produzioni non abbiano un impatto significativo sulle risorse idriche/marine, nessun rifiuto liquido dovrà essere disperso in acque interne o marine.</p> <p>Tutti gli interventi dovranno essere conformi alla direttiva Quadro 2000/60/UE.</p>

4. L'economia circolare, compresa la prevenzione e controllo dell'inquinamento	d. No, la misura richiede una valutazione DNSH sostanziale.		<p>Si attende che la tipologia di azioni: (i) comporti un aumento significativo della produzione, dell'incenerimento o dello smaltimento dei rifiuti, ad eccezione dell'incenerimento di rifiuti pericolosi non riciclabili?</p> <p>(ii) comporti inefficienze significative, non minimizzate da misure adeguate, nell'uso diretto o indiretto di risorse naturali quali energia, materiali, metalli, acqua, biomassa, aria e suolo, in qualunque fase del loro ciclo di vita?</p> <p>(iii) causi un danno ambientale significativo e a lungo termine sotto il profilo dell'economia circolare?</p>	<p>I progetti strategici, rispondenti agli ambiti tematici prioritari della S3, con una particolare attenzione ai temi dell'economia circolare e dell'adattamento ai cambiamenti climatici, possono includere ed integrare varie tipologie di azioni, ad es. realizzazione o potenziamento di infrastrutture, progetti di ricerca industriale in senso stretto, investimenti produttivi, azioni di alta formazione, realizzazione di laboratori e dimostratori utili ai soggetti dell'ecosistema e alle imprese, in ambiti che possono derivare o da esigenze di innovazione o riconversione delle filiere produttive o da nuove esigenze industriali dettate dalle grandi sfide e dalle grandi trasformazioni in corso quali, ad esempio, l'aerospazio e la progettazione, realizzazione e gestione di infrastrutture critiche.</p> <p>Tutti i progetti sono comunque sottoposti a vaglio ambientale sia nella fase di selezione delle imprese attraverso il requisito del rispetto delle vigenti normative ambientali, e durante la valutazione della fattibilità tecnica dei progetti, una fase in cui viene valutata la capacità di ottenere effetti positivi sulle componenti ambientali. Ai fini del finanziamento solo i progetti considerati neutri o vantaggiosi per l'ambiente saranno selezionati come ammissibili, anche in linea con il regolamento (UE) 2020/852 e per quanto riguarda in particolare l'economia circolare, compresa la prevenzione e il riciclaggio dei rifiuti, la misura ha un impatto nullo o trascurabile su tale obiettivo in quanto si presume che tutte le azioni siano strategicamente orientate a questo obiettivo.</p>
5. Protezione e ripristino della biodiversità e	d. No, la misura richiede una valutazione DNSH sostanziale.		<p>Si prevede che la misura determini un aumento significativo delle emissioni di inquinanti nell'aria, nell'acqua o nel terreno?</p>	<p>Ai fini del finanziamento solo i progetti considerati neutri o vantaggiosi per l'ambiente saranno selezionati come ammissibili anche in linea con il regolamento (UE) 2020/852 e, per quanto riguarda specificamente la prevenzione e la riduzione dell'inquinamento atmosferico, idrico o del suolo, si ritiene l'impatto di tale azione trascurabile a scala regionale, in quanto si assume che i progetti finanziati rispondano ai requisiti di sostenibilità ambientale, nel rispetto dei piani nazionali e regionali di riduzione dell'inquinamento vigenti. In particolare si considera che la misura non determinerà un aumento significativo delle emissioni inquinanti nell'aria, nell'acqua o nel suolo, perché:</p> <ul style="list-style-type: none"> <li>- per l'attuazione dei progetti finanziati non potranno essere utilizzati componenti e materiali da costruzione che contengano amianto o sostanze pericolose incluse nell'elenco delle sostanze di cui all'allegato XIV del Regolamento (CE) n. 1907/2006 (REACH);</li> <li>- le azioni dovranno essere realizzate, per quanto possibile, con l'utilizzo di materiali e prodotti a basso impatto ambientale, valutati in termini di analisi del ciclo di vita (LCA), preferibilmente certificati da dichiarazioni rilasciate da organismi indipendenti credibili e riconosciuti (Ecolabel UE o altri marchi ambientali di tipo I, DAP o altri marchi ambientali di tipo III).</li> </ul>
6. Protezione e ripristino della biodiversità e	d. No, la misura richiede una valutazione DNSH sostanziale.		<p>Si prevede che la misura sia:</p> <p>(i) significativamente dannosa per le buone condizioni e la resilienza degli ecosistemi o</p> <p>(ii) dannosa per lo stato di conservazione degli habitat e delle specie, comprese quelle di interesse dell'Unione?</p>	<p>Tutti i progetti sono in ogni caso sottoposti a valutazione ambientale sia nella fase di selezione delle imprese attraverso il requisito del rispetto delle normative ambientali in vigore, sia durante la valutazione della fattibilità tecnica dei progetti, una fase in cui viene valutata la capacità di produrre effetti positivi sulle componenti ambientali.</p> <p>Solo i progetti considerati neutri o vantaggiosi per l'ambiente saranno selezionati come ammissibili al finanziamento, anche in linea con il regolamento (UE) 2020/852, e, per quanto riguarda specificamente la protezione e il ripristino della biodiversità e degli ecosistemi, si considera che la misura abbia, a scala regionale, un impatto nullo o trascurabile su tale obiettivo e può essere considerata neutrale da questo punto di vista.</p> <p>Generalmente i nuovi interventi non saranno localizzati all'interno o in prossimità di aree sensibili alla biodiversità (tra cui la rete di siti Natura 2000, i siti Patrimonio dell'umanità dell'UNESCO e i parchi) nel rispetto degli strumenti pianificatori e gestionali di competenza.</p>

## DNSH assessment

**Obiettivo di Policy** OP1 Un'Europa più intelligente  
**Priorità** Priorità 1 Ricerca, innovazione e competitività  
**Obiettivo specifico** 1.1 Sviluppare e rafforzare le capacità di ricerca e innovazione e l'introduzione di tecnologie avanzate  
**Azione** 1.1.1 Supporto allo sviluppo di incubatori/acceleratori

Obiettivi ambientali	La misura ha un impatto prevedibile nullo o insignificante su tale obiettivo o contribuisce a sostanzialmente?	Motivazione di fondo per le scelte a, b o c	Domanda	SI/No	GIUSTIFICAZIONE SOSTANZIALE
1. Mitigazione dei cambiamenti climatici	a. La misura ha un impatto prevedibile nullo o trascurabile sull'obiettivo ambientale connesso agli effetti diretti e agli effetti indiretti primari della misura nel corso del suo ciclo di vita, data la sua natura, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo.	La misura è conforme al principio DNSH per l'obiettivo pertinente per i seguenti motivi principali: - la misura è concepita come un elemento chiave per consentire al sistema produttivo di accelerare la sua transizione verso un futuro più innovativo e competitivo; poiché gli incubatori e acceleratori di impresa saranno prevalentemente specializzati su tematiche proprie della S3 e forniranno servizi a start up e team imprenditoriali, ponendo particolare attenzione alla tematiche di economia circolare e adattamento ai cambiamenti climatici; - l'obiettivo della misura è di incoraggiare e stimolare ulteriormente la crescita dell'ecosistema dell'innovazione, con particolare attenzione ai progetti di transizione verde realizzati da imprese mirate. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Si prevede che la misura determini emissioni significative di gas a effetto serra?		
2. Adattamento ai cambiamenti climatici	a. La misura ha un impatto prevedibile nullo o trascurabile sull'obiettivo ambientale connesso agli effetti diretti e agli effetti indiretti primari della misura nel corso del suo ciclo di vita, data la sua natura, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo.	La misura è conforme al principio DNSH per l'obiettivo pertinente per i seguenti motivi principali: - la misura è concepita come un elemento chiave per consentire al sistema produttivo di accelerare la sua transizione verso un futuro più innovativo e competitivo; poiché gli incubatori e acceleratori di impresa saranno prevalentemente specializzati su tematiche proprie della S3 e forniranno servizi a start up e team imprenditoriali, ponendo particolare attenzione alla tematiche di economia circolare e adattamento ai cambiamenti climatici; - l'obiettivo della misura è di incoraggiare e stimolare ulteriormente la crescita dell'ecosistema dell'innovazione, con particolare attenzione ai progetti di transizione verde realizzati da imprese mirate. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Si prevede che la misura determinerà un maggiore impatto negativo del clima attuale e del clima futuro previsto, sulla misura stessa o sulle persone, sulla natura o sui beni?		
3. Uso sostenibile e protezione delle risorse idriche e marine	a. La misura ha un impatto prevedibile nullo o trascurabile sull'obiettivo ambientale connesso agli effetti diretti e agli effetti indiretti primari della misura nel corso del suo ciclo di vita, data la sua natura, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo.	La misura, essendo diretta a realizzare incubatori/acceleratori per fornire servizi ad altre aziende, non ha effetti diretti e/o indiretti sull'ambiente acquatico/ marino. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	La misura potrebbe essere dannosa: (i) per il buono stato o il buon potenziale ecologico dei corpi idrici, comprese le acque superficiali e sotterranee; o (ii) per il buono stato ecologico delle acque marine?		
4. L'economia circolare, compresa la prevenzione dei rifiuti e il riciclaggio	c. La misura "contribuisce in modo sostanziale" a un obiettivo ambientale, ai sensi del regolamento Tassonomia, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo.	La misura è conforme al principio DNSH per l'obiettivo pertinente poiché è concepita per consentire al sistema produttivo di accelerare la sua transizione verso un futuro più innovativo e competitivo; in quanto gli incubatori e acceleratori di impresa saranno prevalentemente specializzati su tematiche proprie della S3 e forniranno servizi a start up e team imprenditoriali, ponendo particolare attenzione alla tematiche di economia circolare e adattamento dei cambiamenti climatici. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Ci si attende che la tipologia di azioni: (i) comporti un aumento significativo della produzione, dell'incenerimento o dello smaltimento dei rifiuti, ad eccezione dell'incenerimento di rifiuti pericolosi non riciclabili? (ii) comporti inefficienze significative, non minimizzate da misure adeguate, nell'uso diretto o indiretto di risorse naturali quali energia, materiali, metalli, acqua, biomassa, aria e suolo, in qualunque fase del loro ciclo di vita? (iii) causi un danno ambientale significativo e a lungo termine sotto il profilo dell'economia circolare?		
5. Prevenzione e controllo dell'inquinamento nell'aria, nell'acqua o nel suolo	a. La misura ha un impatto prevedibile nullo o trascurabile sull'obiettivo ambientale connesso agli effetti diretti e agli effetti indiretti primari della misura nel corso del suo ciclo di vita, data la sua natura, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo.	La misura, essendo diretta a realizzare incubatori/acceleratori per fornire servizi ad altre aziende, non ha effetti diretti e/o indiretti sull'ambiente. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Si prevede che la misura determini un aumento significativo delle emissioni di inquinanti nell'aria, nell'acqua o nel terreno?		

6. Protezione e ripristino della biodiversità e degli ecosistemi	<p>a. La misura ha un impatto prevedibile nullo o trascurabile sull'obiettivo ambientale connesso agli effetti diretti e agli effetti indiretti primari della misura nel corso del suo ciclo di vita, data la sua natura, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo.</p>	<p>La misura essendo diretta a realizzare incubatori/acceleratori per fornire servizi ad altre aziende, non ha effetti diretti e/o indiretti sulla biodiversità.  <b>Non è necessario nessun approfondimento valutativo ulteriore.</b></p>	<p>Si prevede che la misura sia: (i) significativamente dannosa per le buone condizioni e la resilienza degli ecosistemi o (ii) dannosa per lo stato di conservazione degli habitat e delle specie, comprese quelle di interesse dell'Unione?</p>		
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## DNSH assessment

Obiettivo di Policy OP2 Un'Europa più verde

Priorità 2 Sostenibilità, decarbonizzazione, biodiversità e ...

Obiettivo specifici 2.1 Promuovere l'efficienza energetica e ridurre le emissioni di gas

Azione 2.1.2 Riqualficazione energetica delle imprese

Obiettivi ambientali	Step 1	Motivazione di fondo per le scelte a,b o c	Step 2		GIUSTIFICAZIONE SOSTANZIALE
	La misura ha un impatto prevedibile nullo o insignificante su tale obiettivo o contribuisce a sostenerlo?		Domanda	SI/No	
1. Mitigazione dei cambiamenti climatici	c. La misura "contribuisce in modo sostanziale" a un obiettivo ambientale, ai sensi del regolamento Tassonomia, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo.	L'obiettivo specifico finanzia sia la riqualificazione energetica delle imprese compreso l'efficientamento energetico del processo produttivo, imponendo il vincolo di una riduzione di almeno il 30% delle emissioni dirette e indirette di gas effetto serra rispetto alla situazione di partenza, si ritiene quindi che la misura considerata non arrechi un danno significativo alla mitigazione del cambiamento climatico, concorra al suo raggiungimento. L'investimento ha ripercussioni sulle misure finalizzate a ridurre il consumo energetico, ad aumentare l'efficienza energetica, a migliorare sensibilmente il rendimento energetico degli edifici e degli impianti produttivi interessati e a ridurre significativamente le emissioni di gas a effetto serra. In quanto tale, contribuirà all'obiettivo nazionale di aumento dell'efficienza energetica, stabilito secondo il piano nazionale per l'energia e il clima (PNIEC), la direttiva sull'efficienza energetica (2012/27/UE) e i contributi determinati a livello nazionale all'accordo di Parigi sul clima. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Si prevede che la misura determini emissioni significative di gas a effetto serra?		
2. Adattamento ai cambiamenti climatici	d. No, la misura richiede una valutazione DNSH sostanziale.	L'attività sostenuta riduce le emissioni del 30% nei progetti finanziati e quindi non produce nessun peggioramento in termini di emissioni di gas climalteranti. Inoltre, non produce impatti che aumentino i rischi antropogenici legati agli eventi climatici estremi, ma può determinare un effetto positivo sull'adattamento ai cambiamenti climatici se gli operatori economici garantiranno sistemi tecnici per l'efficientamento basati su tecnologie all'avanguardia, nonché ottimizzati per fornire un comfort termico agli occupanti anche in quelle temperature estreme. Non vi sono quindi prove di significativi effetti negativi diretti e indiretti della misura in tutto il suo ciclo di vita su questo obiettivo ambientale.	Si prevede che la misura determinerà un maggiore impatto negativo del clima attuale e del clima futuro previsto, sulla misura stessa o sulle persone, sulla natura o sui beni?	NO	Gli interventi finanziati devono essere conformi ai criteri di sostenibilità energetica ed ambientale delle norme di settore, ai fini della riduzione degli impatti antropogenici complessivi, andando a migliorare localmente l'adattamento ai cambiamenti climatici. E' necessario riferirsi, in particolare, a tutte le norme che riguardano il rischio idraulico e/o idrogeologico, individuando le migliori soluzioni tecniche che assicurino la conformità normativa e la mitigazione dei possibili effetti, soprattutto in relazione all'eventuale consumo di suolo.
3. Uso sostenibile e protezione delle risorse idriche e marine	d. No, la misura richiede una valutazione DNSH sostanziale.	L'attività sostenuta dall'investimento ha un impatto prevedibile non significativo su questo obiettivo ambientale a scala regionale, tenendo conto sia degli effetti indiretti e diretti di realizzazione sia degli effetti primari in tutto il ciclo di produzione di energia con impianti idroelettrici. Sono stati individuati rischi di degrado ambientale connessi alla conservazione della qualità dell'acqua e dello stress idrico di scarso rilievo a livello regionale, poiché tutti gli impianti presenti in regione devono garantire per legge il non peggioramento dei target di qualità ambientale del corpo idrico su cui insistono.	La misura potrebbe essere dannosa: (i) per il buono stato o il buon potenziale ecologico dei corpi idrici, comprese le acque superficiali e sotterranee; o (ii) per il buono stato ecologico delle acque marine?	NO	Si considera che la misura possa avere un non significativo effetto ambientale sull'uso sostenibile della risorsa acqua a livello regionale, in quanto anche l'eventuale intervento sporadico con produzione di energia da impianti idroelettrici deve essere considerata residuale rispetto al totale degli investimenti che saranno finanziati e al fatto che per la realizzazione degli impianti idroelettrici esiste una normativa stringente a livello regionale che ne richiede un'elevata performance in termini di tutela della risorsa.



4. L'economia circolare, compresa la prevenzione dei rifiuti e il riciclaggio	d. No, la misura richiede una valutazione DNSH sostanziale.	Si ritiene che gli interventi non comportino un significativo uso di risorse ambientali naturali quali energia, materiali, metalli, acqua, biomassa e suolo in qualunque fase del loro ciclo di vita non minimizzati da misure adeguate attraverso l'applicazione delle norme regionali da applicare nelle fasi di trasformazione del territorio e di utilizzo delle risorse naturali.	Ci si attende che la tipologia di azioni: (i) comporti un aumento significativo della produzione, dell'incenerimento o dello smaltimento dei rifiuti, ad eccezione dell'incenerimento di rifiuti pericolosi non riciclabili? (ii) comporti inefficienze significative, non minimizzate da misure adeguate, nell'uso diretto o indiretto di risorse naturali quali energia, materiali, metalli, acqua, biomassa, aria e suolo, in qualunque fase del loro ciclo di vita? (iii) causi un danno ambientale significativo e a lungo termine sotto il profilo dell'economia circolare?	NO	Nei bandi si dovrà riferimento al regolamento tassonomico al fine di non arrecare danni significativi "almeno l'80% (in peso) dei rifiuti da costruzione e demolizione non pericolosi (escluso il materiale naturale definito nella categoria 17 05 04) nell'elenco UE dei rifiuti) generati nel cantiere devono essere preparati per il riutilizzo o inviati al riciclaggio o a recupero, comprese le operazioni di riempimento che utilizzano i rifiuti per sostituire altri materiali " in conformità con gli indirizzi europei di gestione rifiuti, tenendo conto delle priorità definite dalla gerarchia dei rifiuti. Gli eventuali impianti produttivi e termici dismessi devono sempre essere avviati a riciclaggio delle componenti e dei materiali. L'uso diretto ed indiretto efficiente delle risorse naturali deve essere garantito attraverso l'applicazione delle norme specifiche europee, nazionali e regionali, a cui i progetti devono risultare conformi per la loro approvazione. Nell'ambito del piano di monitoraggio ambientale del Programma sarà garantito il monitoraggio anche dell'evoluzione dell'uso delle risorse al fine di evidenziare e correggere eventuali criticità attraverso il riorientamento dei bandi.
5. Prevenzione e controllo dell'inquinamento nell'aria, nell'acqua o nel suolo	a. La misura ha un impatto prevedibile nullo o trascurabile sull'obiettivo ambientale connesso agli effetti diretti e agli effetti indiretti primari della misura nel corso del suo ciclo di vita, data la sua natura, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo	La misura è in linea con gli attuali piani nazionali e regionali di riduzione dell'inquinamento. Inoltre, si prevede che la misura non determinerà un aumento significativo delle emissioni inquinanti nell'aria, nell'acqua o nel suolo, perché: - per l'attuazione dei progetti finanziati non possono essere utilizzati componenti e materiali da costruzione che contengano amianto o sostanze pericolose incluse nell'elenco delle sostanze di cui all'allegato XIV del Regolamento (CE) n. 1907/2006 (REACH); - dovranno essere adottate misure per ridurre il rumore, le polveri e le emissioni inquinanti durante i lavori di costruzione. - le azioni dovranno essere realizzate, per quanto possibile, con l'utilizzo di materiali e prodotti a basso impatto ambientale, valutati in termini di analisi del ciclo di vita (LCA), preferibilmente certificati da dichiarazioni rilasciate da organismi indipendenti credibili e riconosciuti (Ecolabel UE o altri marchi ambientali di tipo I, DAP o altri marchi ambientali di tipo III). <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Si prevede che la misura determini un aumento significativo delle emissioni di inquinanti nell'aria, nell'acqua o nel terreno?		
6. Protezione e ripristino della biodiversità e degli ecosistemi	a. La misura ha un impatto prevedibile nullo o trascurabile sull'obiettivo ambientale connesso agli effetti diretti e agli effetti indiretti primari della misura nel corso del suo ciclo di vita, data la sua natura, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo	Si ritiene che in relazione alle molteplici tipologie di riqualificazioni energetiche delle attività produttive con ricorso a fonti rinnovabili la misura non arrechi un danno ambientale significativo sullo stato di conservazione degli habitat e delle specie e sullo stato degli ecosistemi anche in considerazione delle norme regionali, dei piani dei parchi e delle misure di gestione dei siti Natura 2000, che devono essere rispettate nelle fasi progettuali, autorizzative e di funzionamento degli impianti produttivi. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Si prevede che la misura sia: (i) significativamente dannosa per le buone condizioni e la resilienza degli ecosistemi o (ii) dannosa per lo stato di conservazione degli habitat e delle specie, comprese quelle di interesse dell'Unione?		

## DNSH assessment

Obiettivo di Policy OP2 Un'Europa più verde

Priorità Priorità 2 Sostenibilità, decarbonizzazione, biodiversità e resilienza

2.2 Promuovere le energie rinnovabili in conformità alla direttiva (UE) 2018/2001, compresi

Obiettivo specifico i criteri di sostenibilità ivi stabiliti

Azione 2.2.4. Supporto all'utilizzo di energie rinnovabili nelle imprese

Step 1		Step 2			
Obiettivi ambientali	La misura ha un impatto prevedibile nullo o insignificante su tale obiettivo o contribuisce a sostenerlo?	Motivazione di fondo per le scelte a,b o c	Domanda	Sì/No	Giustificazione sostanziale
1. Mitigazione dei cambiamenti climatici	b. La misura ha un coefficiente 100 % di sostegno a un obiettivo legato ai cambiamenti climatici o all'ambiente, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo	L'obiettivo specifico finanzia il processo di conversione all'utilizzo di fonti rinnovabile nelle imprese. Si ritiene, quindi, che la misura considerata non arrechi un danno significativo alla mitigazione del cambiamento climatico, ma che contribuisca interamente al suo raggiungimento. In quanto tale, contribuirà all'obiettivo nazionale di aumento dell'efficienza energetica ogni anno, stabilito secondo il piano nazionale per l'energia e il clima (PNIEC), la direttiva sull'efficienza energetica (2012/27/UE) e i contributi determinati a livello nazionale all'accordo di Parigi sul clima. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Si prevede che la misura determini emissioni significative di gas a effetto serra?		
2. Adattamento ai cambiamenti climatici	a. La misura ha un impatto prevedibile nullo o trascurabile sull'obiettivo ambientale connesso agli effetti diretti e agli effetti indiretti primari della misura nel corso del suo ciclo di vita, data la sua natura, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo	L'attività sostenuta nei progetti finanziati favorisce la sostituzione dell'alimentazione dei combustibili fossili con fonti rinnovabili, quindi non produce nessun peggioramento in termini di emissioni di gas climalteranti. Inoltre, non produce impatti che aumentino i rischi antropogenici legati agli eventi climatici estremi. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Si prevede che la misura determinerà un maggiore impatto negativo del clima attuale e del clima futuro previsto, sulla misura stessa o sulle persone, sulla natura o sui beni?		
3. Uso sostenibile e protezione delle risorse idriche e marine	d. No, la misura richiede una valutazione DNSH sostanziale.	L'attività sostenuta dall'investimento ha un impatto prevedibile insignificante su questo obiettivo ambientale, tenendo conto sia degli effetti indiretti e diretti di realizzazione sia degli effetti primari in tutto il ciclo di produzione di energia con impianti idroelettrici. Sono stati individuati rischi di degrado ambientale connessi alla conservazione della qualità dell'acqua e dello stress idrico di scarso rilievo a livello regionale, in quanto tutti gli impianti presenti in regione devono garantire per legge il non peggioramento dei target di qualità ambientale del corpo idrico su cui sussistono.	La misura potrebbe essere dannosa: (i) per il buono stato o il buon potenziale ecologico dei corpi idrici, comprese le acque superficiali e sotterranee; o (ii) per il buono stato ecologico delle acque marine?	NO	Si considera che la misura possa avere un non significativo effetto ambientale sull'uso sostenibile della risorsa acqua a livello regionale in quanto anche l'eventuale intervento sporadico con produzione di energia da impianti idroelettrici deve essere considerata residuale rispetto al totale degli investimenti che saranno finanziati e al fatto che per la realizzazione degli impianti idroelettrici esiste una normativa stringente a livello regionale che ne richiede una elevata performance in termini di tutela della risorsa.

4. L'economia circolare, compresa la prevenzione dei rifiuti e il riciclaggio	d. No, la misura richiede una valutazione DNSH sostanziale	Si ritiene che gli interventi non comportino un significativo uso di risorse ambientali naturali quali energia, materiali, metalli, acqua, biomassa e suolo in qualunque fase del loro ciclo di vita non minimizzati da misure adeguate attraverso l'applicazione delle norme regionali da applicare nelle fasi di trasformazione del territorio e di utilizzo delle risorse naturali.	Ci si attende che la tipologia di azioni: (i) comporti un aumento significativo della produzione, dell'incenerimento o dello smaltimento dei rifiuti, ad eccezione dell'incenerimento di rifiuti pericolosi non riciclabili? (ii) comporti inefficienze significative, non minimizzate da misure adeguate, nell'uso diretto o indiretto di risorse naturali quali energia, materiali, metalli, acqua, biomassa, aria e suolo, in qualunque fase del loro ciclo di vita? (iii) causi un danno ambientale significativo e a lungo termine sotto il profilo dell'economia circolare?	NO	Gli eventuali impianti per la produzione di energia e/o termici dismessi devono sempre essere avviati a riciclaggio delle componenti e dei materiali. L'uso diretto ed indiretto efficiente delle risorse naturali deve essere garantito attraverso l'applicazione delle norme specifiche europee, nazionali e regionali a cui i progetti devono risultare coerenti per la loro approvazione. Nell'ambito del piano di monitoraggio ambientale del Programma sarà garantito il monitoraggio anche delle evoluzioni dell'uso delle risorse al fine di evidenziare e correggere eventuali criticità attraverso il riorientamento dei bandi.
5. Prevenzione e controllo dell'inquinamento nell'aria, nell'acqua o nel suolo	a. La misura ha un impatto prevedibile nullo o trascurabile sull'obiettivo ambientale connesso agli effetti diretti e agli effetti indiretti primari della misura nel corso del suo ciclo di vita, data la sua natura, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo.	La misura è in linea con gli attuali piani nazionali e regionali di riduzione dell'inquinamento. Inoltre, si prevede che la misura non determinerà un aumento significativo delle emissioni inquinanti nell'aria, nell'acqua o nel suolo, perché: - per l'attuazione dei progetti finanziati non potranno essere utilizzati componenti e materiali da costruzione che contengano amianto o sostanze pericolose incluse nell'elenco delle sostanze di cui all'allegato XIV del Regolamento (CE) n. 1907/2006 (REACH); - dovranno essere adottate misure per ridurre il rumore, le polveri e le emissioni inquinanti in tutte le fasi della vita dell'impianto; - le azioni dovranno essere realizzate, per quanto possibile, con l'utilizzo di materiali e prodotti a basso impatto ambientale, valutati in termini di analisi del ciclo di vita (LCA), preferibilmente certificati da dichiarazioni rilasciate da organismi indipendenti credibili e riconosciuti (Ecolabel UE o altri marchi ambientali di tipo I, DAP o altri marchi ambientali di tipo III). <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Si prevede che la misura determini un aumento significativo delle emissioni di inquinanti nell'aria, nell'acqua o nel terreno?		
6. Protezione e ripristino della biodiversità e degli ecosistemi	a. La misura ha un impatto prevedibile nullo o trascurabile sull'obiettivo ambientale connesso agli effetti diretti e agli effetti indiretti primari della misura nel corso del suo ciclo di vita, data la sua natura, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo.	La misura si ritiene che non arrechi un danno ambientale significativo a livello regionale sullo stato di conservazione degli habitat e delle specie e sullo stato degli ecosistemi anche in considerazione delle norme regionali, dei piani dei parchi e delle misure di gestione dei siti Natura 2000 che devono essere rispettate nelle fasi progettuali, autorizzative e di funzionamento degli impianti produzione di energie rinnovabili. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Si prevede che la misura sia: (i) significativamente dannosa per le buone condizioni e la resilienza degli ecosistemi o (ii) dannosa per lo stato di conservazione degli habitat e delle specie, comprese quelle di interesse dell'Unione?		

## DNSH assessment

Obiettivo di Policy OP2 Un'Europa più verde

Priorità **Priorità 2 Sostenibilità, decarbonizzazione, biodiversità e resilienza**

2.7 Rafforzare la protezione e la preservazione della natura, la biodiversità e le infrastrutture verdi, anche nelle aree urbane, e ridurre tutte le forme di inquinamento

Obiettivo specifico **2.7.3 Interventi per la conservazione della biodiversità**

Azione **2.7.3.1 Interventi per la conservazione della biodiversità**

		Step 1	Step 2		
Obiettivi ambientali	La misura ha un impatto prevedibile nullo o insignificante su tale obiettivo o contribuisce a sostenerlo?	Motivazione di fondo per le scelte a,b o c	Domanda	SI/No	GIUSTIFICAZIONE SOSTANZIALE
1. Mitigazione dei cambiamenti climatici	c. La misura "contribuisce in modo sostanziale" ad un obiettivo ambientale, ai sensi del regolamento Tassonomia, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo.	L'azione è finalizzata a ricomporre l'equilibrio tra intervento antropico e contesto naturale. Si sosterranno interventi previsti nel Quadro delle azioni prioritarie d'intervento regionali (PAE), finalizzati alla salvaguardia della biodiversità, con investimenti e azioni mirati e selettivi nella gestione degli ecosistemi, delle specie e degli habitat, in particolare nelle aree Natura 2000, tramite la diminuzione della pressione dovuta dalla frequentazione antropica e/o della fauna selvatica, la valorizzazione dei territori dei siti Natura 2000 tutelandone la biodiversità, e il sostegno a campagne di formazione e sensibilizzazione sul tema. Gli interventi finanziati con quest'azione consentiranno una migliore protezione del suolo con effetti positivi sul microclima e sulla capacità di assorbimento di CO2, contribuendo alla regolazione del ciclo idrologico e, nel complesso, al miglioramento dei servizi ecosistemici forniti dalle aree naturali oggetto di intervento. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Si prevede che la misura determini emissioni significative di gas a effetto serra?		
2. Adattamento ai cambiamenti climatici	c. La misura "contribuisce in modo sostanziale" ad un obiettivo ambientale, ai sensi del regolamento Tassonomia, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo.	La diffusa rinaturazione delle aree naturali e l'alleggerimento degli impatti antropici contribuiscono a mitigare gli effetti di eventi estremi (alluvioni e siccità) che tendono ad aumentare con il cambiamento climatico. Il recupero degli habitat naturali favorisce il miglioramento di tutti i servizi ecosistemici forniti dal territorio. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Si prevede che la misura determinerà un maggiore impatto negativo del clima attuale e del clima futuro previsto, sulla misura stessa o sulle persone, sulla natura o sui beni?		
3. Uso sostenibile e protezione delle risorse idriche e marine	c. La misura "contribuisce in modo sostanziale" ad un obiettivo ambientale, ai sensi del regolamento Tassonomia, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo.	La misura agisce in modo diffuso ed indiretto sulla qualità dei corpi idrici superficiali e sotterranei, favorendo il conseguimento degli obiettivi di qualità ambientali previsti dalla direttiva Quadro sulle Acque (dir 200/60/UE) e migliorando la funzionalità ecologica complessiva del territorio. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	La misura potrebbe essere dannosa: (i) per il buono stato o il buon potenziale ecologico dei corpi idrici, comprese le acque superficiali e sotterranee; o (ii) per il buono stato ecologico delle acque marine?		
4. L'economia circolare, compresa la prevenzione dei rifiuti e il riciclaggio	a. La misura ha un impatto prevedibile nullo o trascurabile sull'obiettivo ambientale connesso agli effetti diretti e agli effetti indiretti primari della misura nel corso del suo ciclo di vita, data la sua natura, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo;	La misura potrà parzialmente contribuire a questo obiettivo ambientale in funzione del previsto alleggerimento delle pressioni dovute alla frequentazione antropica. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Ci si attende che la tipologia di azioni: (i) comporti un aumento significativo della produzione, dell'incenerimento o dello smaltimento dei rifiuti, ad eccezione dell'incenerimento di rifiuti pericolosi non riciclabili? (ii) comporti inefficienze significative, non minimizzate da misure adeguate, nell'uso diretto o indiretto di risorse naturali quali energia, materiali, metalli, acqua, biomassa, aria e suolo, in qualunque fase del loro ciclo di vita? (iii) causi un danno ambientale significativo e		
5. Prevenzione e controllo dell'inquinamento nell'aria, nell'acqua o nel suolo	c. La misura "contribuisce in modo sostanziale" ad un obiettivo ambientale, ai sensi del regolamento Tassonomia, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo.	La misura agisce in modo diffuso ed indiretto sulla qualità dei corpi idrici superficiali e sotterranei e dei suoli. Il recupero degli habitat naturali e delle specie contribuisce a migliorare la funzionalità ecologica complessiva del territorio e le condizioni microclimatiche locali. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Si prevede che la misura determini un aumento significativo delle emissioni di inquinanti nell'aria, nell'acqua o nel terreno?		

<p>6. Protezione e ripristino della biodiversità e degli ecosistemi</p>	<p>b. La misura ha un coefficiente 100 % di sostegno a un obiettivo legato ai cambiamenti climatici o all'ambiente, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo</p>	<p>La misura utilizzerà per le rinaturazioni specie autoctone al fine di garantire un'adeguata resilienza ai cambiamenti climatici, consentendo la conservazione e il miglioramento della naturalità diffusa, della biodiversità e dei processi ecologici legati alla piena funzionalità degli ecosistemi, promuovendo la loro resilienza e migliorando i servizi ecosistemici forniti. La misura contribuirà anche al miglioramento del paesaggio nelle aree su cui interverrà. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b></p>	<p>Si prevede che la misura sia: (i) significativamente dannosa per le buone condizioni e la resilienza degli ecosistemi o (ii) dannosa per lo stato di conservazione degli habitat e delle specie, comprese quelle di interesse dell'Unione?</p>		
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## DNSH assessment

**Obiettivo di Policy** OP2 Un'Europa più verde  
**Priorità** Priorità 3 3 Mobilità sostenibile e qualità dell'aria  
**Obiettivo specifico** 2.8 Promuovere la mobilità urbana multimodale sostenibile quale parte della transizione verso un'economia a zero emissioni nette di carbonio  
**Azione** 1.1.4. Azione per la mobilità sostenibile

		Step 1		Step 2	
Obiettivi ambientali	La misura ha un impatto prevedibile nullo o insignificante su tale obiettivo o contribuisce a sostenerlo?	Motivazione di fondo per le scelte a,b o c	Domanda	Si/No	GIUSTIFICAZIONE SOSTANZIALE
1. Mitigazione dei cambiamenti climatici	c. La misura "contribuisce in modo sostanziale" a un obiettivo ambientale, ai sensi del regolamento Tassonomia, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo.	L'azione prevede il sostegno a interventi finalizzati a garantire mobilità flessibile, integrata e con soluzioni a misura di cittadino, in particolare, sostenere soluzioni in grado di favorire i nodi di interscambio e i sistemi ITS di informazione e servizi all'utenza fruibili in tempo reale attraverso tecnologie digitali (contactless, smartphone NFC, pagamento via web, QR-code etc.). L'obiettivo della misura e la natura del campo di intervento sostengono direttamente l'obiettivo di mitigare i cambiamenti climatici. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Si prevede che la misura determini emissioni significative di gas a effetto serra?		
2. Adattamento ai cambiamenti climatici	a. La misura ha un impatto prevedibile nullo o trascurabile sull'obiettivo ambientale connesso agli effetti diretti e agli effetti indiretti primari della misura nel corso del suo ciclo di vita, data la sua natura, e in quanto tale è considerata conforme al principio DNSH.	L'obiettivo della misura e la natura dell'intervento non incidono direttamente o indirettamente sull'obiettivo dell'adattamento ai cambiamenti climatici. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Si prevede che la misura determinerà un maggiore impatto negativo del clima attuale e del clima futuro previsto, sulla misura stessa o sulle persone, sulla natura o sui beni?		
3. Uso sostenibile e protezione delle risorse idriche e marine	a. La misura ha un impatto prevedibile nullo o trascurabile sull'obiettivo ambientale connesso agli effetti diretti e agli effetti indiretti primari della misura nel corso del suo ciclo di vita, data la sua natura, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo.	La misura non ha alcun impatto prevedibile sugli obiettivi ambientali relativi agli effetti diretti e agli effetti indiretti primari della misura nel corso del suo ciclo di vita, data la sua natura, e in quanto tale è considerata conforme al principio DNSH per gli obiettivi pertinenti. In particolare, non sono stati rilevati rischi di degrado ambientale connessi alla protezione della qualità delle acque e dello stress idrico. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	La misura potrebbe essere dannosa: (i) per il buono stato o il buon potenziale ecologico dei corpi idrici, comprese le acque superficiali e sotterranee; o (ii) per il buono stato ecologico delle acque marine?		
4. L'economia circolare, compresa la prevenzione dei rifiuti e il riciclaggio	d. No, la misura richiede una valutazione DNSH sostanziale.		Gli si attende che la tipologia di azioni: (i) comporti un aumento significativo della produzione, dell'incenerimento o dello smaltimento dei rifiuti, ad eccezione dell'incenerimento di rifiuti pericolosi non riciclabili? (ii) comporti inefficienze significative, non minimizzate da misure adeguate, nell'uso diretto o indiretto di risorse naturali quali energia, materiali, metalli, acqua, biomassa, aria e suolo, in qualunque fase del loro ciclo di vita? (iii) causi un danno ambientale significativo e a lungo termine sotto il profilo dell'economia circolare?	No	Per le azioni si terrà conto dei requisiti di tassonomia in termini di durabilità, rinnovabilità e riutilizzo dei componenti. In particolare, le apparecchiature elettriche ed elettroniche a fine vita verranno gestite come RAAE secondo l'ordine di priorità definito dalla gerarchia dei rifiuti. Le apparecchiature utilizzate saranno conformi ai requisiti della direttiva sulla progettazione ecocompatibile (direttiva 2009/125/CE), non conterranno le sostanze soggette a restrizioni elencate nell'allegato II della direttiva 2011/65/UE. Le procedure di appalto comprenderanno la gestione dei prodotti al termine del loro ciclo di vita, al fine di minimizzare i rifiuti e favorire il riutilizzo e il riutilizzo dei materiali, conformemente alla legislazione vigente, che impone le operazioni di riutilizzo, recupero o riciclaggio, o un trattamento adeguato, a seconda dei casi.
5. Prevenzione e controllo dell'inquinamento nell'aria, nell'acqua o nel suolo	c. La misura "contribuisce in modo sostanziale" a un obiettivo ambientale, ai sensi del regolamento Tassonomia, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo.	Gli interventi previsti favoriranno i nodi di interscambio e i sistemi ITS di informazione e servizi all'utenza fruibili in tempo reale attraverso tecnologie digitali (contactless, smartphone NFC, pagamento via web, QR-code etc) con potenziale impatto positivo sul trasporto pubblico urbano di tutto il territorio regionale e conseguente miglioramento sulla qualità dell'aria. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Si prevede che la misura determini un aumento significativo delle emissioni di inquinanti nell'aria, nell'acqua o nel terreno?		
6. Protezione e ripristino della biodiversità e degli ecosistemi	a. La misura ha un impatto prevedibile nullo o trascurabile sull'obiettivo ambientale connesso agli effetti diretti e agli effetti indiretti primari della misura nel corso del suo ciclo di vita, data la sua natura, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo.	La misura non ha alcun impatto prevedibile o trascurabile sugli obiettivi ambientali relativi agli effetti diretti e agli effetti indiretti primari della misura nel corso del suo ciclo di vita, data la sua natura, e in quanto tale è considerata conforme al principio DNSH per gli obiettivi pertinenti. Il programma di investimenti non ha un impatto sulle aree di interesse naturale e sulla biodiversità. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Si prevede che la misura sia: (i) significativamente dannosa per le buone condizioni e la resilienza degli ecosistemi o (ii) dannosa per lo stato di conservazione degli habitat e delle specie, comprese quelle di interesse dell'Unione?		

<b>Mission</b>	<b>Component</b>	<b>Id</b>	<b>Name</b>	<b>Version</b>	<b>Notes</b>
M1	C1	I1.2	Cloud enablement for local PA		18/05/2021 Updated to respond to EC letter of May 7
M1	C1	I1.3	Data and interoperability		18/05/2021 Updated to respond to EC letter of May 7
M1	C1	I1.4	Digital Services and Citizen Experience		18/05/2021 Updated to respond to EC letter of May 7
M1	C1	I1.7	Basic digital skills		18/05/2021 Updated to respond to EC letter of May 7

## Valutazione DNSH

Mission	M1 - Digitalisation, Innovation, Competitiveness and Culture
Cluster	C1 Digitalisation, Innovation and Security in the PA
Related Measure (Reform or Investment)	Investment 1.2 Cloud enablement for local PA
Responsibility for reporting and implementation	
Date	5/17/2021

Environmental objective	Phase 1		Questions	Yes/No	Phase 2
	Does the measure have no or an insignificant foreseeable impact on this objective or does it require a substantive DNSH assessment?	Justification if A, B, C			Justification if NO
1. Climate change mitigation	D. None of the above: the investment requires a substantive assessment		Is the measure expected to lead to significant GHG emissions?	NO	This investment is aimed at the migration of servers of a substantial part of the local PAs to a secure cloud infrastructure, a fundamental step to achieve a full digitalization and the first step on the pathway to the "Single Digital Gateway" (EU Regulation 2018/1724). This will imply an increase in energy efficiency, with respect to the on-premise outdated IT systems in use. Local PAs will rely on servers located in the EU; although it is not possible to determine exactly the location of the servers and therefore the share of energy employed by the Data centers attributable to renewable resources, this guarantees that the consumed energy will be increasingly coming from renewable resources, in line with the EU objectives on energy efficiency and progressive GHG emissions reduction. Each PA will be required to determine annually the energy efficiency of its Data Center, according to the Indicator Power Usage Effectiveness (PUE), with maximum admitted value of 1.5 (against an average value of 2 for local PA systems).
2. Climate change adaptation	A. The investment has no or an insignificant foreseeable impact on this objective	Given its nature, the investment has no significant foreseeable impact on this environmental objective, taking into account both direct and primary indirect effects.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The investment has no or an insignificant foreseeable impact on this objective	Given its nature, the investment has no significant foreseeable impact on this environmental objective, taking into account both direct and primary indirect effects.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention	D. None of the above: the investment requires a substantive assessment		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy?	NO	No direct impact on this objective is expected. The equipment complies with the requirements in the Ecodesign Directive (Directive 2009/125/EC) and does not contain the restricted substances listed in Annex II to Directive 2011/65/EU, except where the concentration values by weight in homogeneous materials do not exceed the maximum values listed in that Annex. Even though a number of local PAs are expected to dismiss their outdated, on-premise infrastructures, as a result of the cloud migration of servers, the overall efficiency of the system will be improved, also in terms of waste management, by the substantial reduction in the number of infrastructures employed. The disposal of electronic devices by the local PAs will be performed according to the current legislation, which imposes the re-use, recovery or recycling operations, or proper treatment, as most appropriate (Annex VII to Directive 2012/19/EU (WEEE) on waste electrical and electronic equipment).



5. Pollution prevention and control to air, water or land	A. The investment has no or an insignificant foreseeable impact on this objective	Given its nature, the investment has no significant foreseeable impact on this environmental objective, taking into account both direct and primary indirect effects.	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?		
6. The protection and restoration of biodiversity and ecosystems	A. The investment has no or an insignificant foreseeable impact on this objective	Given its nature, the investment has no significant foreseeable impact on this environmental objective, taking into account both direct and primary indirect effects.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

## Valutazione DNSH

Mission	M1 - Digitalisation, Innovation, Competitiveness and Culture
Cluster	C1 Digitalisation, Innovation and Security in the PA
Related Measure (Reform or Investment)	Investment 1.3 Data and interoperability
Responsibility for reporting and implementation	
Date	5/17/2021

Environmental objective	Phase 1		Phase 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or does it require a substantive DNSH assessment?	Justification if A, B, C	Questions	Yes/No	Justification if NO
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on this objective	This investment regards the development of a National Digital Data Platform, which guarantees the interoperability of datasets across central and local administrations, in line with the EU Regulation 2018/1724 (Single Digital Gateway) which establishes the "once-only principle for providing information to the public administration. The impact on energy efficiency is expected to be positive, since it will reduce the need for inefficient practices (postal mail implies the use of paper, travel to government offices may imply the use of inefficient means of transportation, etc.). No investment within this measure foresees the creation and acquisition of new hardware infrastructure, proving therefore not to significantly harm the environment.	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on this objective	Given its nature, the investment has no significant foreseeable impact on this environmental objective, taking into account both direct and primary indirect effects.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on this objective	Given its nature, the investment has no significant foreseeable impact on this environmental objective, taking into account both direct and primary indirect effects.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	A. The measure has no or an insignificant foreseeable impact on this objective	Given its nature, the investment has no significant foreseeable impact on this environmental objective, taking into account both direct and primary indirect effects.	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy?		
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on this objective	Given its nature, the investment has no significant foreseeable impact on this environmental objective, taking into account both direct and primary indirect effects.	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?		
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on this objective	Given its nature, the investment has no significant foreseeable impact on this environmental objective, taking into account both direct and primary indirect effects.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

# Valutazione DNSH

Mission	M1 - Digitalisation, Innovation, Competitiveness and Culture
Cluster	C1 Digitalisation, Innovation and Security in the PA
Related Measure (Reform or Investment)	Investment 1.4 Digital Services and Citizen Experience
Responsibility for reporting and implementation	
Date	5/17/2021

Environmental objective	Phase 1		Phase 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or does it require a substantive DNSH assessment?	Justification if A, B, C	Questions	Yes/No	Justification if NO
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on this objective	This investment aims at providing a wide range of digital public services to citizens, enabling efficient processes through the adoption of dedicated platforms and thus reducing the time and costs of implementing services. The proposal is in line with the "once-only principle" of eGovernment Action Plan 2016-2020, and with the objectives of the "Cohesion Policies 2021-2027". The investment will reduce inefficient practices (postal mail implies the use of paper, travel to government offices may imply the use of inefficient means of transportation, etc.) and, therefore, it has no significant harmful impact on climate change mitigation. No investment within this measure foresees the creation and acquisition of new hardware infrastructure, proving therefore not to significantly harm the environment.	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on this objective	Given its nature, the investment has no foreseeable impact on this environmental objective.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on this objective	Given its nature, the investment has no foreseeable impact on this environmental objective.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	A. The measure has no or an insignificant foreseeable impact on this objective	Given its nature, the investment has no foreseeable impact on this environmental objective.	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy?		
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on this objective	Given its nature, the investment has no foreseeable impact on this environmental objective.	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?		
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on this objective	Given its nature, the investment has no foreseeable impact on this environmental objective.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

## Valutazione DNSH

Mission	M1 - Digitalisation, Innovation, Competitiveness and Culture
Cluster	C1 Digitalisation, Innovation and Security in the PA
Related Measure (Reform or Investment)	Investment 1.7 Basic digital skills
Responsibility for reporting and implementation	
Date	5/17/2021

Environmental objective	Phase 1		Phase 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or does it require a substantive DNSH assessment?	Justification if A, B, C	Questions	Yes/No	Justification if NO
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on this objective	The investment aims at spreading digital culture, which is fundamental to guarantee the access to digital public services, by creating a network of digital facilitation services for citizens located in existing public buildings throughout the national territory. It has an insignificant impact on climate change mitigation. The training course for digital civil service volunteers is based on the DigComp framework where explicitly the 4.4 competence (Security area) is "protecting the environment" and which explores precisely the issue of protecting the environment from the impact of digital technologies and their use. Also for the networks of digital facilitation services, the activities that are promoted in the field of digital education are based on DigComp	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on this objective	Given its nature, the investment has an insignificant impact on climate change adaptation.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on this objective	Given its nature, the investment does not significantly impact (i) affected water bodies or (ii) protected habitats and species directly dependent on water. Therefore, it has no impact on this environmental objective.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		

4. The circular economy, including waste prevention and recycling	D. None of the above: the measure requires a substantive assessment		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy?	NO	No direct impact is expected. As a primary indirect impact, however, the digital upskilling of citizens that are now excluded by digital public services may lead to an increase in the use of electronic devices (computers, smartphones, etc.) which can have an impact on waste generation. As part of the training initiatives to promote basic digital skills, an awareness campaign on the best practices for an efficient use, re-use and disposal of electrical devices (training activities are based on the DigComp2.1. framework, where in the competence area "Safety" it is included the 4.4. competence "Protecting the environment", defined as following "To be aware of the environmental impact of digital technologies and their use"). Moreover, the National Recovery and Resilience Plan foresees a set of reforms and measures aimed at fostering circular economy, awareness and new infrastructure, so that new availabilities will be possible
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on this objective	Given its nature, the investment has no foreseeable impact on this environmental objective.	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?		
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on this objective	Given its nature, the investment has no foreseeable impact on this environmental objective.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

Mission	Component	Id	Name	Version	Notes
M1	C2	11	Transition 4.0	18/05/2021	Updated to respond to EC letter of May 7
M1	C2	15.1	Refinancing and redefinition of Fund 394/81 managed by SIMEST	18/05/2021	Updated to respond to EC letter of May 7
M1	C2	15.2	Industrial supply chains	18/05/2021	Updated to respond to EC letter of May 7

## DNSH assessment

Mission	1 Digitalisation, Innovation, Competitiveness and Culture
Cluster	2 Digitalization, Innovation and Competitiveness of the Production System
Related Measure (Reform or Investment)	Transition 4.0
Responsibility for reporting and implementation	MISE- DIV IV Marco Calabrò
Date	30.04.2021

Environmental objectives	Step 1		Questions	Yes/No	Step 2
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected			Substantive justification if NO has been selected
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?	NO	<p>Transition 4.0 provides for a wide array of consistent and complementary measures promoting investment in innovation and competitiveness:</p> <ul style="list-style-type: none"> <li>- supporting and offering incentives to companies that invest in new capital goods, tangible assets and intangible assets (software and IT systems) for the technological and digital transformation of their production processes</li> <li>- encouraging private investment in Research and Development for product and process innovation to ensure the competitiveness of enterprises in the future</li> </ul> <p>There is no harm on climate change since for two of the tax credits, namely Tangible 4.0 capital goods and R&amp;D&amp;I, the share related to NACE sectors that present a risk of non-compliance with the DNSH principle are <b>carved out from the RRF</b>. These sectors are indicated by the Commission in the following:</p> <p>30 Manufacture of other transport equipment            22 Manufacture of rubber and plastic products            29 Manufacture of motor vehicles, trailers and semi-trailers            38 Waste collection, treatment and disposal activities            41 Construction of buildings            42 Civil engineering            43 Specialised construction activities            08 Other mining and quarrying            17 Manufacture of paper and paper products            01 Crop and animal production, hunting and related service activities            50 Water transport            19 Manufacture of coke and refined petroleum products            20 Manufacture of chemicals and chemical products            51 Air transport            24 Manufacture of basic metals            49 Land transport and transport via pipelines            23 Manufacture of other non-metallic mineral products            35 Electricity, gas, steam and air conditioning supply</p> <p>The other two incentives regard investment in intangible assets.</p>
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	From the analysis of the climate-related risks that could affect the measure, the effects that may affect both the current and future climate were assessed and no influence was highlighted referred to sea level rising, drought and air temperature.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	In carrying out the interventions included in the measure, no risks of environmental degradation connected to the protection of water quality and water stress have been identified	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		

<p>4. The circular economy, including waste prevention and recycling</p>	<p>D. No, the measure requires a substantive DNSH assessment.</p>		<p>Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?</p>	<p>There is no harm on climate change since for two of the tax credits, namely Tangible 4.0 capital goods and R&amp;D&amp;I, the share related to NACE sectors that present a risk of non-compliance with the DNSH principle are carved out from the RRF. These sectors are indicated by the Commission in the following:</p> <ul style="list-style-type: none"> <li>30 Manufacture of other transport equipment</li> <li>22 Manufacture of rubber and plastic products</li> <li>29 Manufacture of motor vehicles, trailers and semi-trailers</li> <li>38 Waste collection, treatment and disposal activities</li> <li>41 Construction of buildings</li> <li>42 Civil engineering</li> <li>43 Specialised construction activities</li> <li>08 Other mining and quarrying</li> <li>17 Manufacture of paper and paper products</li> <li>01 Crop and animal production, hunting and related service activities</li> <li>50 Water transport</li> <li>19 Manufacture of coke and refined petroleum products</li> <li>20 Manufacture of chemicals and chemical products</li> <li>51 Air transport</li> <li>24 Manufacture of basic metals</li> <li>49 Land transport and transport via pipelines</li> <li>23 Manufacture of other non-metallic mineral products</li> <li>35 Electricity, gas, steam and air conditioning supply</li> </ul> <p>NO</p> <p>The other two incentives regard investment in intangible assets. Moreover,</p> <ul style="list-style-type: none"> <li>- Digital technologies transform machine tools into intelligent assets, which are able to collect and communicate real-time information about themselves and their surroundings, thus enhancing transparency in the production process. Processes can therefore be optimised and product quality improved, which reduces waste and production time</li> <li>- Digitalisation and the permanent, remote monitoring of machinery condition makes it possible to reduce downtimes through the early detection of possible problems prior to asset failure. This is achieved by implementing predictive maintenance. Predictive maintenance increases product reliability and availability and enables us to extend the lifetime of products. According to various studies, the use of predictive maintenance enables us to decrease total machine downtime by 30-50%, while increasing the machine's lifetime by 20-40%</li> <li>- Additive technologies employs only the necessary material when adding layer by layer, therefore the waste is lower. Additionally, it is capable of reusing plastic waste, converting it into printing filaments and creating new products. The second key point is the improved accessibility of additive manufacturing technologies, enhanced by Industry 4.0, provided to manufacturers, since they can now produce directly in-house, reducing logistics and travel costs</li> </ul>
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<p>5. Pollution prevention and control to air, water or land</p>	<p>D. No, the measure requires a substantive DNSH assessment.</p>		<p>Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??</p>	<p>NO</p> <p>There is no harm on climate change since for two of the tax credits, namely Tangible 4.0 capital goods and R&amp;D&amp;I, the share related to NACE sectors that present a risk of non-compliance with the DNSH principle are carved out from the RRF. These sectors are indicated by the Commission in the following:</p> <ul style="list-style-type: none"> <li>30 Manufacture of other transport equipment</li> <li>22 Manufacture of rubber and plastic products</li> <li>29 Manufacture of motor vehicles, trailers and semi-trailers</li> <li>38 Waste collection, treatment and disposal activities</li> <li>41 Construction of buildings</li> <li>42 Civil engineering</li> <li>43 Specialised construction activities</li> <li>08 Other mining and quarrying</li> <li>17 Manufacture of paper and paper products</li> <li>01 Crop and animal production, hunting and related service activities</li> <li>50 Water transport</li> <li>19 Manufacture of coke and refined petroleum products</li> <li>20 Manufacture of chemicals and chemical products</li> <li>51 Air transport</li> <li>24 Manufacture of basic metals</li> <li>49 Land transport and transport via pipelines</li> <li>23 Manufacture of other non-metallic mineral products</li> <li>35 Electricity, gas, steam and air conditioning supply</li> </ul> <p>The other two incentives regard investment in intangible assets. Moreover,</p> <ul style="list-style-type: none"> <li>- Digital technologies transform machine tools into intelligent assets, which are able to collect and communicate real-time information about themselves and their surroundings, thus enhancing transparency in the production process. Processes can therefore be optimised and product quality improved, which reduces waste and production time</li> <li>- Digitalisation is making the consumption of resources easier to measure which means that processes with excess energy and resource consumption can be identified and optimised.</li> <li>- Digitalisation and advanced analytics also enable the creation of digital replicas of physical assets: by simulating and validating product properties of a manufacturing system on a computer, prior to physical production, the amount of physical testing and experiments can be significantly reduced.</li> </ul>
<p>6. The protection and restoration of biodiversity and ecosystems</p>	<p>A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective</p>	<p>The expected impact of the activity supported by the measure with respect to this environmental objective is negligible as it does not affect the parameters that characterize biodiversity and ecosystems, also in consideration of the direct and indirect effects over the entire life cycle.</p>	<p>Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?</p>	

## DNSH assessment

Mission	1 Digitalisation, Innovation, Competitiveness and Culture
Cluster	2 Digitalization, Innovation and Competitiveness of the Production System
Related Measure (Reform or Investment)	Refinancing and redefinition of Fund 394/81 managed by SIMEST
Responsibility for reporting and implementation	MAECI-SIMEST
Date	5/17/2021

Environmental objectives	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Step 1	Step 2		
		Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	<p>The measure is aimed at financing the internationalisation processes by realising promoting and/or marketing activities on international markets such as participation in fairs, exhibitions and institutional missions, realising feasibility studies, the opening of commercial structures (shop, corner, warehouse, offices, after sales centres) abroad, developing new e-commerce platforms, hiring of Temporary Export Managers, loans aiming at capitalising exporting firms.</p> <p>Production is not financially supported by any means and financed activities are not related to the use of fossil fuels such as oil and coal.</p> <p>ETS firms haven't benefited of soft loans tools, that are mainly aimed at supporting Italian SME's, at least 70% of the available funds must be allocated to supporting SME's.</p> <p>The main sectors supported in the past 5 years, which are all low environmental impact sectors, have been:</p> <ul style="list-style-type: none"> <li>- manufacturing of machinery and equipment (16%)</li> <li>- manufacture of metal products, excluding machinery and equipment (12%)</li> <li>- wholesale trade, excluding motor vehicles and motorcycles (10%)</li> <li>- manufacture of rubber and plastic materials (5%)</li> <li>- food industries (5%)</li> </ul> <p>Only projects compliant with the DNSH will be eligible for funding. With particular reference to this criteria, the exclusion list will include activities related to fossil fuels (including downstream use), except for natural gas based heat/power compliant with the conditions set out in the annex III of the DNSH guidance.</p>		0	
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	<p>The measure is aimed at activities that have nothing to do with climate change because they are climate neutral activities</p> <p>The intervention has an insignificant foreseeable impact on the objective of adaptation considering both direct and primary indirect effects. No measures that could limit the current or future state of adaptation will be supported. Only projects compliant with the DNSH will be eligible for funding.</p>	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	<p>The measure does not foresee any impacts on the water cycle and no new users are created</p> <p>All the intervention will be compliant with the Eu Water framework</p>	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		

4. The circular economy, including waste prevention	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	Compared to the circular economy, the measure does not provide for the purchase of materials or the production of specific waste Only projects compliant with the DNSH will be eligible for funding. With particular reference to this criteria, the exclusion list will be comprehensive of: Investments in facilities for the disposal of waste in landfill, in mechanical biological treatment (MBT) plants, and incinerators for the treatment of waste.	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle, which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?		
5. Pollution prevention and control to air, water and soil	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	Productions are not to be financed and financed activities, as identified in the first environmental objective, don't increase pollution to air, water or land. The only options are the preparation of the structures, which do not involve the use of concern substances, as asbestos or included in the list of substances subject to authorization in Annex XIV of Regulation (EC) no. 1907/2006, and which have a residual weight from a statistical/historical point of view	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??		
6. The protection and restoration of biodiversity	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	All activities will take place in an anthropic/urban environment. with specific regard to Protection and restoration of biodiversity and ecosystems, the measure has no or negligible impact on this objective and it can be considered neutral from this point of view. The intervention are not located in or near biodiversity sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage Sites and major biodiversity areas, as well as other protected areas ).	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

## DNSH assessment

Mission	1 Digitalisation, Innovation, Competitiveness and Culture
Cluster	2 Digitalization, Innovation and Competitiveness of the Production System
Related Measure (Reform or Investment)	Industrial supply chains
Responsibility for reporting and implementation	Ministry of economic development
Date	5/17/2021

Environmental objectives	Step 1		Questions	Yes/No	Step 2 Substantive justification if NO has been selected
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected			
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?	NO	<p>The intervention, that consists in a financial increase of existing instrument concerning the support for investment projects with a significant impact on the well-known Italian strategic supply chains, contributes substantially to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective for the following reasons.</p> <p>The main objective of the measure is the support to creation of competitive value chains, i.e. technologically advanced and efficient production chains for which the environmental component is necessarily assessed and the effects deriving from the implementation of the measure strongly considered; so much so that the legislation on supply chain contracts also includes the specific development programs for environmental protection aimed exclusively at supporting enterprises in reducing energy consumption and climate-altering gas emissions from production processes.</p> <p>But more precisely all projects are in any case subjected to environmental screening both in the selection phase of the enterprises through the requirement of compliance with the environmental regulations in force, and during the assessment of the technical feasibility of the projects, a phase in which the capacity to procure positive effects on the environmental components is assessed.</p> <p>Definitely, for the purposes of being financed through the resources of the Recovery and Resilience National Plan, only projects considered to be neutral or beneficial to the environment will be selected as eligible for funding, also in line with Regulation (EU) 2020/852, and, with specific regard to Climate change mitigation, the measure supports this objective as it is expected that new productions will be conducted more efficiently and therefore less climate-altering. Only projects compliant with the DNSH will be eligible for funding. With particular reference to this criteria, the exclusion list will include activities related to fossil fuels (including downstream use), except for natural gas based heat/power compliant with the conditions set out in the annex III of the DNSH guidance.</p>
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The intervention has an insignificant foreseeable impact on the objective of adaptation considering both direct and primary indirect effects. No measures that could limit the current or future state of adaptation will be supported. Only projects compliant with the DNSH will be eligible for funding.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		

<p>3. The sustainable use and protection of water and</p>	<p>D. No, the measure requires a substantive DNSH assessment.</p>		<p>Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?</p>	<p>NO</p>	<p>The intervention, that consists in a financial increase of existing instrument concerning the support for investment projects with a significant impact on the well-known Italian strategic supply chains, contributes substantially to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective for the following reasons.</p> <p>The main objective of the measure is the support to creation of competitive value chains, i.e. technologically advanced and efficient production chains for which the environmental component is necessarily assessed and the effects deriving from the implementation of the measure strongly considered; so much so that the legislation on supply chain contracts also includes the specific development programs for environmental protection aimed exclusively at supporting enterprises in reducing energy consumption and climate-altering gas emissions from production processes. Definitely, for the purposes of being financed through the resources of the Recovery and Resilience National Plan, only projects considered to be neutral or beneficial to the environment will be selected as eligible for funding, also in line with Regulation (EU) 2020/852, and, with specific regard to Sustainable use and protection of water and marine resources the measure is 100% supportive of this objective as it is expected that new productions don't have significant impact on water/marine resources (in general, the new productions take place in mainland factories, with a limited and responsible use of water. No liquid waste is discharged into water courses or into the sea).</p> <p>Only projects compliant with the DNSH will be eligible for funding.</p> <p>All the intervention will be compliant with the Eu Water framework</p>
<p>4. The circular economy, including waste prevention</p>	<p>D. No, the measure requires a substantive DNSH assessment.</p>		<p>Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?</p>	<p>NO</p>	<p>The intervention, that consists in a financial increase of existing instrument concerning the support for investment projects with a significant impact on the well-known Italian strategic supply chains, contributes substantially to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective for the following reasons.</p> <p>The main objective of the measure is the support to creation of competitive value chains, i.e. technologically advanced and efficient production chains for which the environmental component is necessarily assessed and the effects deriving from the implementation of the measure strongly considered; so much so that the legislation on supply chain contracts also includes the specific development programs for environmental protection aimed exclusively at supporting enterprises in reducing energy consumption and climate-altering gas emissions from production processes. But more precisely all projects are in any case subjected to environmental screening both in the selection phase of the enterprises through the requirement of compliance with the environmental regulations in force, and during the assessment of the technical feasibility of the projects, a phase in which the capacity to procure positive effects on the environmental components is assessed.</p> <p>Definitely, for the purposes of being financed through the resources of the Recovery and Resilience National Plan, only projects considered to be neutral or beneficial to the environment will be selected as eligible for funding, also in line with Regulation (EU) 2020/852, and, with specific regard to Circular economy, including waste prevention and recycling, the measure has no or negligible impact on this objective as it is expected that new production techniques are irrelevant from this point of view (Hulls made in this way don't lead to a greater production of end-of-life waste).</p> <p>With particular reference to this criteria, the exclusion list will be comprehensive of</p> <ul style="list-style-type: none"> <li>- Investments in facilities for the disposal of waste in landfill, in mechanical biological treatment (MBT) plants, and incinerators for the treatment of waste.</li> </ul>

5. Pollution prevention and control to air, water or la	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??	NO	<p>The intervention, that consists in a financial increase of existing instrument concerning the support for investment projects with a significant impact on the well-known Italian strategic supply chains, contributes substantially to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective for the following reasons.</p> <p>For the purposes of being financed through the resources of the Recovery and Resilience National Plan, only projects considered to be neutral or beneficial to the environment will be selected as eligible for funding, also in line with Regulation (EU) 2020/852, and, with specific regard to Prevention and reduction of air, water or soil pollution, the measure has no or negligible impact on this objective as it is expected that new production techniques are irrelevant from this point of view. as:</p> <p>The measure complies with existing national and regional pollution reduction plans.</p> <ul style="list-style-type: none"> <li>- any components substances of very high concern included in the list of substances subject to authorization in Annex XIV of Regulation (EC) no. 1907/2006 will be involved;</li> <li>- no restoration of soil from potentially contaminating substances;</li> </ul>
6. The protection and restoration of biodiversity and	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	NO	<p>All projects are in any case subjected to environmental screening both in the selection phase of the enterprises through the requirement of compliance with the environmental regulations in force, and during the assessment of the technical feasibility of the projects, a phase in which the capacity to procure positive effects on the environmental components is assessed.</p> <p>Definitely for the purposes of being financed through the resources of the Recovery and Resilience National Plan, only projects considered to be neutral or beneficial to the environment will be selected as eligible for funding, also in line with Regulation (EU) 2020/852, and, with specific regard to Protection and restoration of biodiversity and ecosystems, the measure has no or negligible impact on this objective and it can be considered neutral from this point of view. The intervention are not located in or near biodiversity sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage Sites and major biodiversity areas, as well as other protected areas ).</p>

Mission	Componen Id	Name	Version	Notes
M1	C3	I1.1	Digital Strategy and Platforms for Cultural Heritage	30/04/2021
M1	C3	I2.1	Attractiveness of small historic towns	30/04/2021
M1	C3	I2.2	Protection and enhancement of rural architecture and landscape	30/04/2021
M1	C3	I2.3	Programs to enhance the identity of places: parks and historic gardens	30/04/2021
M1	C3	I3.2	Capacity building for culture operators to manage the digital and green transition	30/04/2021
M1	C3	I4.2	Funds for the competitiveness of tourism enterprises	18/05/2021 Updated to respond to EC letter of May 7

## DNSH assessment

Mission	1 - Digitalisation, Innovation, Competitiveness
Cluster	3 - Culture and Tourism 4.0
Related Measure (Reform or Investment)	1.1 Digital Strategy and Platforms for Cultural Heritage
Responsibility for reporting and implementation:	Ministry of Culture
Date	4/22/2021

Environmental objectives	Step 1		Questions	Yes/No	Step 2 Substantive justification if NO has been selected
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected			
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?	NO	The intervention includes the creation of data centers that will comply with the European Code of Conduct for Data Centre Energy Efficiency. This implies Implementation of the practices - including optional ones - described in the most recent "Best Practice Guidelines for the European Code of Conduct for Data Centre Energy Efficiency" (JRC) or in CEN/CENELEC documents CLC TR50600-99-1 and CLC TR50600-99-2".
2. Climate change adaptation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		The following regulations will be taken into consideration for the procurement: REGULATION (EU) No 617/2013 on ecodesign requirements for computers and computer servers; Regulation (EU) 2019/2021 on ecodesign requirements for electronic displays; Regulation (EU) 2019/424 on ecodesign requirements for servers and data storage products. The inclusion of references to the recently updated EU green public procurement criteria for computers, monitors, tablets and smartphones SWD(2021) 57 final will also be evaluated or to EU green public procurement criteria for data centres, server rooms and cloud services SWD(2020) 55 final could be also included
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	Given its nature, the measure does not significantly impact (i) affected water bodies or (ii) protected habitats and species directly dependent on water. Therefore, it has no impact on this environmental objective.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		



4. The circular economy, including waste prevention and	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	The equipment used in order to contain the CO2 emissions due to the production of servers, storage devices and network technology should meet the requirements of the EU Ecodesign Directive. The waste electrical and electronic equipment exhausted at the end of service, is collected and managed by an authorized operator and treated according to the waste hierarchy. For public investments, the measure respects green public procurement criteria. The equipment used will comply with the requirements in the Ecodesign Directive (Directive 2009/125/EC). - Electrical equipment purchased will not contain the restricted substances listed in Annex II to Directive 2011/65/EU in any concentration values by weight in homogeneous materials exceeding the maximum values listed in that Directive (RoHS). The electronic equipment purchased for this investment will be performed at the end of its life according to the current legislation, which imposes the re-use, recovery or recycling operations, or proper treatment, as most appropriate (Annex VII to Directive 2012/19/EU (WEEE) on waste electrical and electronic equipment)
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??	NO	Refrigerants employed in the refrigeration systems must meet the requirement of the EU F-Gas Regulation
6. The protection and restoration of biodiversity and	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The intervention do not foresee direct threats to biodiversity and natural ecosystems.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

## DNSH assessment

Mission	1 - Digitalisation, Innovation, Competitiveness and Culture
Cluster	3 - Culture and Tourism 4.0
Related Measure (Reform or Investment)	2.1 Attractiveness of small historic towns
Responsibility for reporting and implementation	Ministry of Culture
Date	22.04.2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	C. The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.	The intervention field selected for this measure is 026 (Energy efficiency renovation or energy efficiency measures regarding public infrastructure, demonstration projects and supporting measures), in the annex of the RRF regulation, with a climate change coefficient of 40%. The measure include interventions for the restoration of cultural resources in small historic towns also aimed at improving their energy efficiency foreseeing the reduction of GHG emissions. Regarding public investments, green public procurement criteria will be respected.	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure does not include interventions aimed at reducing risks related to climate change adaptation. However, the areas object of intervention are mostly "internal areas" where conditions of hydrogeological instability are frequent. Thus it is possible that the measure will include interventions aimed at reducing the risks related to exceptional climate events. The measure will require to the economic operators, through specific clauses in the calls for tender and contracts, to optimize the new buildings in terms of technical systems and plant solutions by using the best possible technologies, in order to ensure thermal comfort to the occupants even at extreme temperatures. There is therefore no evidence of significant adverse effects related to the direct effects and primary indirect effects of the measure over its life cycle in relation to this environmental objective.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?	NO	All ecological and water risks related to the possible increase of tourism flows generated by the interventions will be managed by local administrations adopting actions aimed at ensuring the efficiency of water disposal and the control of the quality of all waters.

4. The circular economy, including waste prevention	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	<p>All ecological risks related to the possible increase of tourism flows generated by the interventions will be managed by local administrations adopting actions aimed at ensuring the efficiency of solid waste disposal. As regards interventions on existing buildings, the measure meets the criteria of green public procurement in compliance with current national directives (CAM-Minimum Environmental Criteria for the building sector - Ministerial Decree 11.10.2017) and respects the principles of the sustainability of the products and of the waste hierarchy, with priority on the waste prevention and on a management focused on the preparation the reuse and recycle of materials.</p> <p>The measure may also cover the costs for the sustainable management of the construction and demolition waste and for the use of recycled aggregates, ensuring compliance with the expected environmental performance levels also through specific reporting of the materials used by the economic operators awarded of the activities. Furthermore, through specific clauses in the tenders and contracts, it will be required to the economic operators who renovate buildings to ensure that almost 70% of non-hazardous construction and demolition waste (excluding the material in its natural state referred to the item 17 05 04 of the European List of Wastes established by Decision 2000/532 / EC) produced on the construction site will be prepared for reuse, recycling and other types of material recovery, including backfilling operations that use waste to replace other materials, in accordance with the waste hierarchy and the EU protocol for the management of construction and demolition waste</p>
5. Pollution prevention and control to air, water or la	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??	NO	<p>The measure, concern, among the other things, buildings requalification then should not lead to a significant increase in pollutant emissions to air, in water or soil because the measure complies with existing national and regional pollution reduction plans. Furthermore, it is expected that the measure won't lead to a significant increase in emissions of pollutants to air, water or soil because:</p> <ul style="list-style-type: none"> <li>- the operators entrusted with the construction of the building will be required to use components and building materials that do not contain asbestos or substances of very high concern included in the list of substances subject to authorization in Annex XIV of Regulation (EC) no. 1907/2006;</li> <li>- the ground area of the new building is located within an area already built and therefore, presumably, free of potentially contaminating substances;</li> <li>- measures will be taken to reduce noise emissions and emissions of dust and pollutants during construction works.</li> </ul> <p>It is also guaranteed that the components and construction materials do not contain asbestos or substances of very high concern as identified on the basis of the authorization list of the European REACH regulation;</p> <ul style="list-style-type: none"> <li>-there will be taken in place, as far as possible, actions aimed at using of materials and products characterized by a low environmental impact evaluated in terms of analysis of the whole life cycle (LCA) as certified by declarations made by credible and recognized independent bodies ( EU Ecolabel or other type I environmental labels, EPD or other type III environmental labels)</li> </ul>
6. The protection and restoration of biodiversity and	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the re	The measure can contribute to the environmental objective because it includes both interventions for the restoration and enhancement of cultural resources and interventions for the protection and restoration of natural resources.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

## DNSH assessment

Mission	1 - Digitalisation, Innovation, Competitiveness and Culture
Cluster	3 - Culture and Tourism 4.0
Related Measure (Reform or Investment)	2.2 Protection and enhancement of rural architecture and landscape
Responsibility for reporting and implementation	Ministry of Culture
Date	22.04.2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the re	The measure concerns conservative rehabilitation and functional recovery of agricultural settlements, buildings, artefacts and historic rural buildings and does not produce effects on the objective. However, the measure can produce some effects in terms of climate mitigation because, in the context of the recovery of historic buildings, energy efficiency interventions can also be expected. Moreover, some interventions could concern the recovery of agro-forestry-pastoral crops of historical interest that are characterised by low external energy inputs and by an excellent capacity of CO2 absorption, often higher than forests, as in the case of olive groves.	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The intervention has no positive or negative effects toward the objective as, in principle, the recovery interventions do not expect specific solutions for climate adaptation.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the re	The measure does not produce effects on the objective; however the measure can produce some effects toward the quality of bodies of water as the recovery interventions of historic rural buildings include solutions for plant modernization, for example wastewater discharge, etc.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		

4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO The interventions are on average of modest entity; however, they are copious and widespread throughout the national territory and require adequate waste management during the construction phase. Therefore, interventions will include eligibility and/or priority criteria in the tenders aimed at ensuring that operators comply to CAM-Minimum Environmental Criteria for the building sector - Ministerial Decree 11.10.2017 and respect the principles of the sustainability of the products and of the waste hierarchy, with priority on the waste prevention and on a management focused on the preparation the reuse and recycle of materials. Furthermore, through specific clauses in the tenders and contracts, it will be required to the economic operators who renovate buildings to ensure that almost 70% of non-hazardous construction and demolition waste (excluding the material in its natural state referred to the item 17 05 04 of the European List of Wastes established by Decision 2000/532 / EC) produced on the construction site will be prepared for reuse, recycling and other types of material recovery, including backfilling operations that use waste to replace other materials, in accordance with the waste hierarchy and the EU protocol for the management of construction and demolition waste
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??	NO It is expected that the measure won't lead to a significant increase in emissions of pollutants to air, water or soil because: - measures will be taken to reduce noise emissions and emissions of dust and pollutants during construction works. It is also guaranteed that the components and construction materials do not contain asbestos or substances of very high concern as identified on the basis of the authorization list of the European REACH regulation; -there will be taken in place, as far as possible, actions aimed at using of materials and products characterized by a low environmental impact evaluated in terms of analysis of the whole life cycle (LCA) as certified by declarations made by credible and recognized independent bodies ( EU Ecolabel or other type I environmental labels, EPD or other type III environmental labels)
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the re	The intervention has no positive or negative effects toward the objective; however the measure includes interventions directly aimed at the conservation of historical rural landscapes and, in this context, the values of biodiversity are a fundamental component.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	

## DNSH assessment

Mission	1 - Digitalisation, Innovation, Competitiveness and Culture
Cluster	3 - Culture and Tourism 4.0
Related Measure (Reform or Investment)	2.3 Programs to enhance the identity of places: parks and historic gardens
Responsibility for reporting and implementation	Ministry of Culture
Date	22.04.2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	C. The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.	The intervention field selected is 050 - Nature and biodiversity protection, natural heritage and resources, green and blue infrastructure, with a climate change coefficient of 40%. The intervention is entirely aimed at mitigating climate change through the enhancement of soil carbon absorption through activities aimed at maintaining green areas and trees according to the principles of sustainable management.	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	C. The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.	The intervention is aimed at climate change adaptation because the solutions are addressed at reducing the risk of negative effects on the current and future climate on economic activities, on people or nature. The intervention can contribute to enhance the production of oxygen and the reduction of environmental pollution.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	Given its nature, the investment has no foreseeable impact on this environmental objective, taking into account both direct and primary indirect effects.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	Given its nature, the investment has no foreseeable impact on this environmental objective, taking into account both direct and primary indirect effects. However, parks and gardens produce a huge number of cubic metres of bulk green waste annually from tree and shrub removal, pruning, weed removal and lawn mowing throughout the park. In order to promote the circular economy it is planned to create guidelines for the correct management of the above different materials.

5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??	NO	Treatments against parasites, pathogens and pests must preferably be carried out by recurring to cultural criteria, and other biological control or chemical substances of low or zero toxicity to humans, on wild fauna and flora. In order to manage the soil pollutants it is planned to create guidelines for the correct management of agronomic activities and the collection and disposal of agricultural waste.
6. The protection and restoration of biodiversity and ecosystems	B. The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%, and as such is considered compliant with DNSH for the relevant objective	The intervention field selected is 050 - Nature and biodiversity protection, natural heritage and resources, green and blue infrastructure. The intervention has the characteristic to protect and restore the biodiversity of ecosystems, in particular habitats and natural species. The intervention prevents also the degradation of areas where parks and gardens are located thanks to a sustainable management that ensures these objectives over time.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		Treatments against parasites, pathogens and pests must preferably be carried out by recurring to agronomic criteria, biological control or chemical substances of low or zero toxicity to humans, wild fauna and flora. Chemical treatments should possibly be carried out on base to the principles of guided and integrated struggle, avoiding as much as possible the fight on schedule. Fertilization must preferably be carried out with substances, quantities and methods of spreading such as to do not produce direct or indirect pollution in the soil and water.

## DNSH assessment

Mission	1 - Digitalisation, Innovation, Competitiveness and Culture
Cluster	3 - Culture and Tourism 4.0
Related Measure (Reform or Investment)	3.2 Capacity building for culture operators to manage the digital and green transition
Responsibility for reporting and implementation	Ministry of Culture
Date	

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure does not finance the purchase IT equipment or data center. The intervention does not include production activities that could negatively impact on climate change mitigation. At the same time, Actions BI and BII of the intervention are aimed at reducing GHG emissions and energy consumption of cultural activities but the size of the intervention is not relevant enough to have a significant impact on climate change mitigation.	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure does not finance the purchase IT equipment or data center. The intervention does not include production activities that could negatively impact in terms of climate change adaptation. At the same time, Actions BI and BII of the intervention are aimed at reducing GHG emissions and energy consumption of cultural activities and sensibilizing the community about climate change adaptation but the size of the intervention is not relevant enough to have a significant impact in terms of climate change adaptation.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The intervention does not include production activities that could impact on the sustainable use and protection of water and marine resources.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The intervention does not include production activities that could negatively impact on waste production. At the same time, Actions BI and BII of the intervention are aimed at promoting circular economy and recycling in cultural activities and sensibilizing the community about environment protection but the size of the intervention is not relevant enough to have a significant impact in terms of waste limitation or recycling.	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?		



5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??	NO	The intervention will incentive cultural activities that could produce pollutants due to the participation and fruition of the public. However, the size of the intervention is not relevant enough to have a significant impact in terms of emissions of pollutants. Environmental protection criteria in cultural activities will be promoted by Actions BI and BII. Refrigerants employed in the refrigeration systems must meet the requirement of the EU F-Gas Regulation.
6. The protection and restoration of biodiversity and	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The intervention does not include production activities that could impact on the protection and restoration of biodiversity and ecosystems.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

## DNSH assessment

Mission M1  
 Cluster C3  
 Related Measure 4.2 - Funds for the competitiveness of tourism enterprises  
 Responsibility for reporting and implementation  
 Date

Environmental objectives	Step 1		Questions	Yes/No	Step 2 Substantive justification if NO has been selected
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected			
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?	NO	<p>The measures provide incentives to carry out renovation work on already existing infrastructure and are aimed at reducing energy use, increasing energy efficiency, lead to a substantial improvement in the energy performance of the buildings concerned, and to significantly reduce greenhouse gas emissions.</p> <p>The measure is assignable to the intervention field <b>025bis "Energy efficiency renovation of existing housing stock, demonstration projects and supporting measures compliant with energy efficiency criteria"</b> in the annex of the RRF regulation, with a climate change coefficient of 100%.</p> <p>These measure are a part of a wider energy efficiency building renovation programme, in line with long-term renovation strategies under the Energy Performance of Buildings Directive, and leading to a substantial improvement in energy performance.</p> <p>The building must comply with all applicable national / regional regulations regarding energy performance and CO2 emissions and with a primary energy demand that is at least 20% lower than the requirement for nearly zero energy buildings (NZEB - national directives).</p> <p>The measure is not expected to result in significant greenhouse gas emissions as:</p> <ul style="list-style-type: none"> <li>- the building is not intended for the extraction, storage, transport or production of fossil fuels;</li> <li>- the program of interventions relates to the construction of new buildings with high energy efficiency characterized by a primary energy demand that is at least 20% lower than the requirements of the NZEB buildings and it is therefore compatible with the achievement of the objective of reducing greenhouse gas emissions and of climate neutrality.</li> </ul> <p>In this sense, it will contribute to the achievement of the national target of annual increase in energy efficiency established under the Energy Efficiency Directive (2012/27 / EU) and it will allow the respect of the agreements stated at national level within the Paris Agreement on climate.</p>

2. Climate change adaptation	C. The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.	<p>The measure will require to the economic operators, through specific clauses in the calls for tender and contracts, to optimize the new buildings in terms of technical systems and plant solutions by using the best possible technologies, in order to ensure thermal comfort to the occupants even at extreme temperatures. There is therefore no evidence of significant adverse effects related to the direct effects and primary indirect effects of the measure over its life cycle in relation to this environmental objective. In the case of buildings located in areas with high hydrogeological risk, relocation to areas with low flood risk will be envisaged.</p> <p>In case of new building, a specific vulnerability and climate risk assessment, related to flooding, snow, arising sea level, rainfalls, etc. will be performed in order to identify, to select and to implement the relevant adaptation measures, accordingly to the EU framework.</p>	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	
3. The sustainable use and protection of water and marine resources	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?	<p>NO</p> <p>The foreseeable impact of the activity supported by the measure on this environmental objective is insignificant, given both the direct and primary indirect effects across the life cycle. No environmental degradation risks related to preserving water quality and water stress are identified. The investment does not affect water bodies or protected habitats and species. For new water utilities all relevant water appliances (shower solutions, mixer showers, shower outlets, taps, WC suites, WC bowls and flushing cisterns, urinal bowls and flushing cisterns, bathtubs) must be in the top 2 classes for water consumption of the EU Water Label. The measure is not detected for the purpose of protection of water and marine resources. No buildings are planned in protected and conservation areas. The measures are set to operate on existing structures in order to improve energy efficiency, then the required mitigation steps for protecting the environment will be implemented.</p>

<p>4. The circular economy, including waste prevention and recycling</p>	<p>D. No, the measure requires a substantive DNSH assessment.</p>		<p>Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?</p>	<p>NO</p>	<p>The measure meets the criteria of green public procurement in compliance with current national directives (CAM-Minimum Environmental Criteria for the building sector - Ministerial Decree 11.10.2017) and respects the principles of the sustainability of the products and of the waste hierarchy, with priority on the waste prevention and on a management focused on the preparation the reuse and recycle of materials.</p> <p>The national green public procurement includes also furniture, and digital. The measure may also cover the costs for the sustainable management of the construction and demolition waste and for the use of recycled aggregates, ensuring compliance with the expected environmental performance levels also through specific reporting of the materials used by the economic operators awarded of the activities.</p> <p>Elements of the measure contained, for the selection of economic operators, the use of rewarding criteria aimed at improving the environmental performance levels of the project and tested on ISO 14001 certification and / or EMAS registration of operators.</p> <p>Furthermore, through specific clauses in the tenders and contracts, it will be required to the economic operators who renovate buildings to ensure that almost 70% of non-hazardous construction and demolition waste (excluding the material in its natural state referred to the item 17 05 04 of the European List of Wastes established by Decision 2000/532 / EC) produced on the construction site will be prepared for reuse, recycling and other types of material recovery, including backfilling operations that use waste to replace other materials, in accordance with the waste hierarchy and the EU protocol for the management of construction and demolition waste.</p> <p>The equipment used should meet the requirements of the eu REGULATION (EU) No 617/2013 on ecodesign requirements for computers and computer servers, Regulation (EU) 2019/2021 on ecodesign requirements for electronic displays, EU green public procurement criteria for computers, monitors, tablets and smartphones SWD(2021) 57 final or EU green public procurement criteria for data centres, server rooms and cloud services SWD (2020) 55</p>
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5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??	NO	<p>The measure concern buildings requalification then should not lead to a significant increase in pollutant emissions to air, in water or soil because the measure complies with existing national and regional pollution reduction plans. Furthermore, it is expected that the measure won't lead to a significant increase in emissions of pollutants to air, water or soil because:</p> <ul style="list-style-type: none"> <li>- the operators entrusted with the construction of the building will be required to use components and building materials that do not contain asbestos or substances of very high concern included in the list of substances subject to authorization in Annex XIV of Regulation (EC) no. 1907/2006;</li> <li>- the ground area of the new building is located within an area already built and therefore, presumably, free of potentially contaminating substances;</li> <li>- measures will be taken to reduce noise emissions and emissions of dust and pollutants during construction works.</li> </ul> <p>It is also guaranteed that:</p> <ul style="list-style-type: none"> <li>- the components and construction materials do not contain asbestos or substances of very high concern as identified on the basis of the authorization list of the European REACH regulation;</li> <li>- there will be taken in place, as far as possible, actions aimed at using of materials and products characterized by a low environmental impact evaluated in terms of analysis of the whole life cycle (LCA) as certified by declarations made by credible and recognized independent bodies ( EU Ecolabel or other type I environmental labels, EPD or other type III environmental labels).</li> </ul> <p>Electrical equipment purchased will not contain the restricted substances listed in Annex II to Directive 2011/65/EU in any concentration values by weight in homogeneous materials exceeding the maximum values listed in that Directive (RoHS). -</p>
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The new construction will not be built on arable or greenfield land of recognised high biodiversity value and land that serves as habitat of endangered species (flora and fauna) listed on the European Red List and / or the IUCN Red List. At least 80% of all timber products used in the new construction for structures and in the renovations, cladding and finishes will be either recycled/reused or sourced from sustainably managed forests as certified by third-party certification audits performed by accredited certification bodies, e.g. FSC/PEFC standards or equivalent.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

Mission	Component	Id	Name	Version	Notes
M2	C1	Inv1.2	Implementation of the European Action Plan: "flagship" projects	18/05/2021	Updated to respond to EC letter of May 7 Supplementary
M2	C1	Inv3.2	Green communities	11/05/2021	submission

## DNSH assessment

Mission	M2
Cluster	C1
Related Measure (Reform or Investment)	Inve. 1.2 - Implementation of the European Action Plan: "flagship" projects
Responsibility for reporting and implementation	MITE
Date	5/17/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?	NO	The measure includes interventions aimed to the production of secondary raw materials, evaluated and approved by the application of EU and national regulation on environmental assessment and permitting. Furthermore additional measures are envisaged in order to minimize emissions to air, soil, groundwater and surface water (e.g: transport minimization, BATs application, use of renewable energy, water reuse, etc.). <b>Landfills, incinerators and mechanical biological treatment plants are not eligible for investments.</b>
2. Climate change adaptation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	NO	The measure includes interventions aimed to the production of secondary raw materials, evaluated and approved by the application of EU and national regulation on environmental assessment and permitting. Furthermore additional measures are envisaged in order to minimize emissions to air, soil, groundwater and surface water (e.g: transport minimization, BATs application, use of renewable energy, water reuse, etc.). <b>Landfills, incinerators and mechanical biological treatment plants are not eligible for investments.</b>
3. The sustainable use and protection of water and marine resources	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?	NO	The measure includes interventions aimed to the production of secondary raw materials, evaluated and approved by the application of EU and national regulation on environmental assessment and permitting. Furthermore additional measures are envisaged in order to minimize emissions to air, soil, groundwater and surface water (e.g: transport minimization, BATs application, use of renewable energy, water reuse, etc.). <b>Landfills, incinerators and mechanical biological treatment plants are not eligible for investments.</b>

4. The circular economy, including waste prevention	B. The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%, and as such is considered compliant with DNSH for the relevant objective	The goal of the measure is waste production prevention and recycle/recovery rate maximization. In this sense the measure is fully compliant with RRP (Annex VI).	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?		
5. Pollution prevention and control to air, water or la	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??	NO	The measure includes interventions aimed to the production of secondary raw materials, evaluated and approved by the application of EU and national regulation on environmental assessment and permitting. Furthermore additional measures are envisaged in order to minimize emissions to air, soil, groundwater and surface water (e.g: transport minimization, BATs application, use of renewable energy, water reuse, etc.). <b>Landfills, incinerators and mechanical biological treatment plants are not eligible for investments.</b>
6. The protection and restoration of biodiversity and	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	NO	The measure includes interventions aimed to the production of secondary raw materials, evaluated and approved by the application of EU and national regulation on environmental assessment and permitting. Furthermore additional measures are envisaged in order to minimize impacts on biodiversity and ecosystems (brownfield reuse, biodiversity protection protocols, etc.). <b>Landfills, incinerators and mechanical biological treatment plants are not eligible for investments.</b>



## DNSH assessment

Mission 2  
 Cluster 1  
 Related Measure (Reform or Investme Inv. 3.2 - Green communities  
 Responsibility for reporting and implementation  
 Date

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	B. The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%, and as such is considered compliant with DNSH for the relevant objective	<p>The measure is tracked in the intervention field 01 in the Annex to the RRF Regulation, supporting climate change objective with a coefficient of 100%, and as such is considered compliant with DNSH for the relevant objective.</p> <p>The selection of the interventions will be carried out through clauses that guarantee a DNSH approach</p> <p>In this framework the Measure is aimed at such as:</p> <ul style="list-style-type: none"> <li>- forestry conservation</li> <li>- RES</li> <li>- electric buses</li> <li>- biological farm approach</li> <li>- restoration of water bodies</li> </ul>	is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The foreseeable impact of the activity supported by the measure on this environmental objective is insignificant, given both the direct and primary indirect effects across the life cycle, although some intervention are strictly connected such as forestry management against the fire; idrogeological risk restoration.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The foreseeable impact of the activity supported by the measure on this environmental objective is insignificant, given both the direct and primary indirect effects across the life cycle. No environmental degradation risks related to preserving water quality and water stress are identified. The investment does not affect water bodies or protected habitats and species. Furthermore all interventions will comply with the EU Water Framework	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		

<p>4. The circular economy, including waste prevention and recycling</p>	<p>D. No, the measure requires a substantive DNSH assessment.</p>	<p>Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?</p>	<p>The measure meets the criteria of green public procurement in compliance with current national directives (CAM-Minimum Environmental Criteria for the building sector - Ministerial Decree 11.10.2017) and respects the principles of the sustainability of the products and of the waste hierarchy, with priority on the waste prevention and on a management focused on the preparation the reuse and recycle of materials.</p> <p>The measure may also cover the costs for the sustainable management of the construction and demolition waste and for the use of recycled aggregates, ensuring compliance with the expected environmental performance levels also through specific reporting of the materials used by the economic operators awarded of the activities.</p> <p>NO</p> <p>Elements of the measure contained, for the selection of economic operators, the use of rewarding criteria aimed at improving the environmental performance levels of the project and tested on ISO 14001 certification and / or EMAS registration of operators.</p> <p>Furthermore, through specific clauses in the tenders and contracts, it will be required to the economic operators who renovate buildings to ensure that almost 70% of non-hazardous construction and demolition waste (excluding the material in its natural state referred to the Item 17 05 04 of the European List of Wastes established by Decision 2000/532 / EC) produced on the construction site will be prepared for reuse, recycling and other types of material recovery, including backfilling operations that use waste to replace other materials, in accordance with the waste hierarchy and the EU protocol for the management of construction and demolition waste</p>
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5. Pollution prevention and control to	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??	NO	<p>The measure complies with existing national and regional pollution reduction plans. Furthermore, it is expected that the measure won't lead to a significant increase in emissions of pollutants to air, water or soil because:</p> <ul style="list-style-type: none"> <li>- the operators entrusted with the construction of the building will be required to use components and building materials that do not contain asbestos or substances of very high concern included in the list of substances subject to authorization in Annex XIV of Regulation (EC) no. 1907/2006;</li> <li>- If the area covers more than 1000 m2 of floor area, if the property is located on a potentially contaminated site (brownfield site), the site must be subject to an investigation for potential contaminants, accordingly to the L. d. 152/02 ;</li> </ul> <p>If asbestos's presence is suspected, the detection and the removal will be performed by trained and skilled people;</p> <ul style="list-style-type: none"> <li>- measures will be taken to reduce noise emissions and emissions of dust and pollutants during construction works.</li> </ul> <p>It is also guaranteed that:</p> <ul style="list-style-type: none"> <li>- the components and construction materials do not contain asbestos or substances of very high concern as identified on the basis of the authorization list of the European REACH regulation;</li> <li>-there will be taken in place, as far as possible, actions aimed at using of materials and products characterized by a low environmental impact evaluated in terms of analysis of the whole life cycle (LCA) as certified by declarations made by credible and recognized independent bodies ( EU Ecolabel or other type I environmental labels, EPD or other type III environmental labels).</li> </ul> <p><b>In the agricultural sector the measure is aimed at supporting biological approach. Thus the use of pesticides will be disadvantaged , and if it will be compliant with the EU Regulation related.</b></p> <p><b>For the RES no new land or agricultural surface will be used</b></p>
6. The protection and restoration of bi	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	<p>The new construction will not be built on arable or greenfield land of recognised high biodiversity value and land that serves as habitat of endangered species (flora and fauna) listed on the European Red List and /or the IUCN Red List. At least 80% of all timber products used in the new construction for structures and in the renovations, cladding and finishes will be either recycled/reused or sourced from sustainability managed forests as certified by third part certification audits performed by accredited certification bodies; e.g. FSC/PEFC standards or equivalent.</p> <p>The measure will support farm model that strenthening the local biodiversity.</p>	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

Mission	Component	Id	Name	Version	Notes
M2	C2	Inv1.2	Promotion of RES for energy communities and jointly acting renewables self-consumers	30/04/2021	
M2	C2	Inv4.1	Investment in soft mobility (National Plan of Cycle Path)	18/05/2021	Updated to respond to EC letter of May 7
M2	C2	Inv4.3	Charging infrastructures	18/05/2021	Updated to respond to EC letter of May 7
M2	C2	Inv5.4	Support to start-ups and venture capital active in the ecological transition	19/05/2021	Updated version

## DNSH assessment

Mission	2
Cluster	2
Related Measure (Reform or Investment)	1.2 Promotion of RES for energy communities and jointly acting renewables self-consumers
Responsibility for reporting and implementation	
Date	4/28/2021

		Step 2			
Environmental objectives	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	B. The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%, and as such is considered compliant with DNSH for the relevant objective	The measure can be assigned to the intervention field 029 of Annex VI of the RRF regulation with a climate change coefficient of 100%. The objective of the measure and the nature of the intervention field directly support the objective of mitigating climate change.	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The economic activity will integrate physical and non-physical measures aimed at reducing - to the extent possible and on a best effort basis - all material physical climate risks to that activity, which have been identified through a risk assessment.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The foreseeable impact of the activity supported by the measure on this environmental objective is negligible, in consideration of the direct effects and primary indirect effects during the life cycle. No risks of environmental degradation related to the protection of water quality and water stress were detected, since the installation of plumbing devices or appliances that use water is not envisaged.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		

4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	The renewable energy production equipment that can be installed has technical specifications in terms of durability, reparability and recyclability. The risks on this objective related to the measure stem from the impacts from the production and end-of-life management of the PV systems and its component/materials: potentially significant environmental impacts are associated with the sourcing/production of materials and components of PV systems. The economic operators will ensure PV panels and associated components have been designed and manufactured for high durability, easy dismantling, refurbishment, and recycling in alignment with 'Manufacture of Renewable Energy Equipment' for DNSH criteria and ensure reparability of the solar photovoltaic (PV) installation or plant thanks to accessibility and exchangeability of the components. For the sites where a replacements of the roofs is planned, the economic operators will ensure that at least 80% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material defined in category 17 05 04 in the EU waste list ) generated on the construction site must be prepared for re-use or sent for recycling or other material recovery, including backfilling operations that use waste to substitute other materials.
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??		The impact of the activity supported by the measure on this environmental objective is negligible, in consideration of the direct effects and primary indirect effects during its life cycle. The economic operator will make sure that the technology used is in line with the REACH (Registration, Evaluation, Authorization and Restriction of Chemicals) Regulation (1272/2008/EC) and the RoHS (Restriction of Hazardous Substances) Regulation (2002/95/EC) or the equivalent for equipment manufactured and used outside the EU (n.b.: equipment manufactured outside of the EU but imported into the EU must comply with the REACH and RoHS Regulations). Additionally, for the sites that will require a renovation work targeting the roofs of the structure, the economic operators will ensure that before starting the renovation work, a building survey must be carried out in accordance with national legislation by a competent specialist with training in asbestos surveying and in identification of other materials containing substances of concern. Any stripping of lagging that contains or is likely to contain asbestos, breaking or mechanical drilling or screwing and/or removal of insulation board, tiles and other asbestos containing materials shall be carried out by appropriately trained personnel, with health monitoring before, during and after the works, in accordance with national legislation.
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The foreseeable impact of the activity supported by the measure on this environmental objective is negligible, in consideration of the direct effects and primary indirect effects during the life cycle. The programme does not cover areas located in or near biodiversity sensitive areas (including the Natura 2000 network of protected areas, UNESCO world heritage sites and major biodiversity areas, as well as other protected areas).	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

## DNSH assessment

Mission	2
Cluster	2
Related Measure (Reform or Investment)	4.1 Investment in soft mobility (National Plan of Cycle Path)
Responsibility for reporting and implementation	
Date	5/17/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	B. The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%, and as such is considered compliant with DNSH for the relevant objective	The interventions of the provision are aimed at the development of cycle tourism in the tourist-recreational field, favoring the internal areas of the country and enhancing slow tourism. For this measure, a specific field of intervention of Annex VI "Climate control methodology" can be associated with Regulation (EU) 2021/241 of the European Parliament and of the Council of 12/02/2021 which establishes the device for the recovery and resilience. This measure, in fact, concerns the intervention field 075 "Cycling infrastructures" which has a coefficient for the calculation of support for climate change objectives equal to 100% (NAce code F42.1.1, F42.1.2 and F42.1.3). The measure supports the promotion of GHC-free cycling	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	B. The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%, and as such is considered compliant with DNSH for the relevant objective	The interventions of the provision are aimed at the development of cycle tourism in the tourist-recreational field, favoring the internal areas of the country and enhancing slow tourism. For this measure, a specific field of intervention of Annex VI "Climate control methodology" can be associated with Regulation (EU) 2021/241 of the European Parliament and of the Council of 12/02/2021 which establishes the device for the recovery and resilience. This measure, in fact, concerns the intervention field 075 "Cycling infrastructures" which has a coefficient for the calculation of support for climate change objectives equal to 100% (NAce code F42.1.1, F42.1.2 and F42.1.3). The development of tourist and recreational cycle paths promotes the development of carbon neutral mobility, helping to prevent the current and future increase in the negative effects on people or the nature of climate change	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?	NO	The planned infrastructure will be realized identifying and managing risks related to water quality and/or water consumption at the appropriate level. When necessary, water use/conservation management plans, developed in consultation with relevant stakeholders, will be developed and implemented, fulfilling the requirements of EU water legislation.

<p>4. The circular economy, including waste prevention and recycling</p>	<p>D. No, the measure requires a substantive DNSH assessment.</p>		<p>Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?</p>	<p>NO</p> <p>For the development of tourist cycle paths, the construction procedures envisaged by the tender procedures and by the technical construction standards provide for specific measures regarding the materials used, the excavation quarries and the protection of the environments crossed. If there are materials that do not meet the necessary environmental or performance characteristics, waste management procedures are followed, also in terms of traceability, favoring their sending for recovery with the aim of favoring their circularity in the product cycle. The measure meets the criteria of green public procurement in compliance with current national directives (CAM-Minimum Environmental Criteria for the building sector - Ministerial Decree 11.10.2017) and respects the principles of the sustainability of the products and of the waste hierarchy, with priority on the waste prevention and on a management focused on the preparation the reuse and recycle of materials. The measure will also cover the costs for the sustainable management of the construction and demolition waste and for the use of recycled aggregates, ensuring compliance with the expected environmental performance levels also through specific reporting of the materials used by the economic operators awarded of the activities. Elements of the measure contained, for the selection of economic operators, the use of rewarding criteria aimed at improving the environmental performance levels of the project and tested on ISO 14001 certification and / or EMAS registration of operators. The interventions will follow the criteria established by the Taxonomy, - Re-use parts and use recycled material during the renewal, upgrade and construction of infrastructure. - <del>At least 70% (by weight) of</del> the non-hazardous construction and demolition waste (excluding naturally occurring material defined in category 17 05 04 in the EU waste list) generated on the construction site must be prepared for re-use, recycling and other material recovery, including backfilling operations using waste to substitute other materials. This can be achieved by executing the construction works in line with the good practice guidance laid down in the EU Construction and Demolition Waste Management Protocol.</p>
<p>5. Pollution prevention and control to air, water or land</p>	<p>C. The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.</p>	<p>The development of tourist and recreational cycle paths favors the development of soft mobility, helping to prevent the increase in the negative effects on people or nature related to motorized mobility systems. Compared to what is indicated in article 14 "Substantial contribution to the prevention and reduction of pollution", the development of the bicycle favors the modal shift from motorized systems to soft mobility with zero climate-altering emissions, contributing to the prevention or reduction of air pollution, water or soil. During the construction and maintenance phase of the cycle paths, all measures will be taken to minimize the negative impacts related to noise and the production of polluting dust. Furthermore, the measure complies with existing national and regional pollution reduction plans. It is expected that the measure won't lead to a significant increase in emissions of pollutants to air, water or soil because it minimizes noise, dust, emissions pollution during construction / maintenance works.</p>	<p>Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??</p>	



<p>6. The protection and restoration of biodiversity and ecosystems</p>	<p>D. No, the measure requires a substantive DNSH assessment.</p>		<p>Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?</p>	<p>NO</p> <p>Infrastructure for low carbon transport is land use intensive and is a major factor of ecosystem deterioration and biodiversity loss. Projects should ensure that: Environmental Impact Assessment (EIA) has been completed in accordance with EU Directives on Environmental Impact Assessment (2014/52/EU) and Strategic Environmental Assessment (2001/42/EC) or other equivalent national provisions. Such impact assessments should, at the very least, identify, evaluate, and mitigate any potential negative impacts of the designated activities, projects, or assets on ecosystems and its biodiversity and should be assessed and conducted in compliance with the provisions of the EU Habitats and Birds Directives. Invasive plants are appearing very often along transport infrastructure and are sometimes even spread due to transport infrastructure, which might negatively impact natural ecosystems (e.g. natural fauna). Care should be taken not to spread any invasive plants through proper maintenance. Wildlife collisions are a problem and should be considered. Solutions developed for should be applied for the detection and avoidance of potential traps that may cause the unnecessary death of animals. Mitigation options exist, and different types of measures can be beneficial for wildlife, such as: (i) Wildlife warning systems combined with heat sensors can reduce the number of collisions; (ii) Fences along areas with high strike risk; (iii) Viaducts, tunnels, overpasses and bridges, etc.; (iv) Warning signals that are triggered by approaching traffic, particularly in areas of high strike risk</p>
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## DNSH assessment

Mission	2
Cluster	2
Related Measure (Reform or Investment)	4. 3 Charging infrastructures
Responsibility for reporting and implementation	
Date	5/17/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%, and as such is considered compliant with DNSH for the relevant objective. This measure is eligible for intervention field 077 in the Annex to the RRF Regulation with a climate change promotes electrification and as such can be considered a necessary investment to enable the shift to an effective climate-neutral economy.	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	the measure is not aimed at climate change. It is a measure that does not affect the adaptability of places to climatic changes.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	This measure is eligible for intervention field 077 in the Annex to the RRF Regulation with a climate change promotes electrification and as such can be considered a necessary investment to enable the shift to an effective climate-neutral economy. The foreseeable impact of the activity supported by the measure on this environmental objective is insignificant, given both the direct and primary indirect effects	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		

4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO The measure will involve intervention that wont produce big quantity of waste. Although the intervention will adopt the EU waste management hierarchy. The measure meets the criteria of green public procurement in compliance with current national directives (CAM-Minimum Environmental Criteria for the building sector - Ministerial Decree 11.10.2017) and respects the principles of the sustainability of the products and of the waste hierarchy, with priority on the waste prevention and on a management focused on the preparation for the reuse and recycle of materials.
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??	NO The measure complies with existing national and regional pollution reduction plans. Furthermore, it is expected that the measure won't lead to a significant increase in emissions of pollutants to air, water or soil because: - the operators entrusted with the construction of the building will be required to use components and building materials that do not contain asbestos and substances of very high concern included in the list of substances subject to authorization in Annex XIV of Regulation (EC) no. 1907/2006 and European REACH regulation; - measures will be taken to reduce noise emissions and emissions of dust and pollutants during construction works.
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The new construction will not be built on arable or greenfield land of recognised high biodiversity value and land that serves as habitat of endangered species (flora and fauna) listed on the European Red List and /or the IUCN Red List	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	

## DNSH assessment

Mission	M2
Cluster	C2
Related Measure (Reform or Investment)	5.4 Support to start-ups and venture capital active in the ecological transition
Responsibility for reporting and implementation	4/28/2021

Environmental objectives	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Step 2		
			Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	C. The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.	<p>The measure is ex-ante compliant with DNSH principle for the relevant objective for the following main reasons:</p> <ul style="list-style-type: none"> <li>- the measure is designed to be a key element to enable the national productive system to accelerate its transition towards a green and more sustainable future;</li> <li>- the goal of the measure is to further encourage and stimulate, through indirect and direct venture capital investments, the growth of the Italian innovation ecosystem, with a particular focus on green transition projects carried out by target companies;</li> <li>- the investment strategy is targeted to support companies and related projects: i) acting in specific economic sectors related to environmental protection and energy efficiency (i.e. renewables, circular economy, mobility, bioeconomy, infratech, blue-economy, alternative mobility, deeptech for sustainability, waste management, energy storage, etc.); ii) having a clear green technology focus;</li> <li>- all VC funds (in case of indirect investments) and enterprises projects (in case of direct investments) will be subject to a specific green assessment in order to be supported by the measure within the RRF framework, taking into account their capability to follow and to put into effect DNSH principle and to develop or exploit the best and eco-friendly available technologies.</li> </ul>	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	C. The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.	<p>The measure is ex-ante compliant with DNSH principle for the relevant objective for the following main reasons:</p> <ul style="list-style-type: none"> <li>- the measure is designed to be a key element to enable the national productive system to accelerate its transition towards a green and more sustainable future;</li> <li>- the goal of the measure is to further encourage and stimulate, through indirect and direct venture capital investments, the growth of the Italian innovation ecosystem, with a particular focus on green transition projects carried out by target companies;</li> <li>- the investment strategy is targeted to support companies and related projects: i) acting in specific economic sectors related to environmental protection and energy efficiency (i.e. renewables, circular economy, mobility, bioeconomy, infratech, blue-economy, alternative mobility, deeptech for sustainability, waste management, energy storage, etc.); ii) having a clear green technology focus;</li> <li>- all VC funds (in case of indirect investments) and enterprises projects (in case of direct investments) will be subject to a specific green assessment in order to be supported by the measure within the RRF framework, taking into account their capability to follow and to put into effect DNSH principle and to develop or exploit the best and eco-friendly available technologies. The measure will attend to the criteria described in Article 11 of the UE 2020/852.</li> </ul>	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		

3. The sustainable use and protection of water and marine resources	D. No, the measure requires a substantive DNSH assessment.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?	The measure has no or negligible impact on this objective since the measure has no or negligible impact on this objective
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	The measure is ex-ante compliant with DNSH principle for the relevant objective for the following main reasons: - the measure is designed to be a key element to enable the national productive system to accelerate its transition towards a green and more sustainable future; - the goal of the measure is to further encourage and stimulate, through indirect and direct venture capital investments, the growth of the Italian innovation ecosystem, with a particular focus on green transition projects carried out by target companies; - the investment strategy is targeted to support companies and related projects: i) acting in specific economic sectors related to environmental protection and energy efficiency (i.e. renewables, circular economy, mobility, bioeconomy, infratech, blue-economy, alternative mobility, deeptech for sustainability, waste management, energy storage, etc.); ii) having a clear green technology focus; - all VC funds (in case of indirect investments) and enterprises projects (in case of direct investments) will be subject to a specific green assessment in order to be supported by the measure within the RRF framework, taking into account their capability to follow and to put into effect DNSH principle and to develop or exploit the best and eco-friendly available technologies.
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??	The measure is ex-ante compliant with DNSH principle for the relevant objective for the following main reasons: - the measure is designed to be a key element to enable the national productive system to accelerate its transition towards a green and more sustainable future; - the goal of the measure is to further encourage and stimulate, through indirect and direct venture capital investments, the growth of the Italian innovation ecosystem, with a particular focus on green transition projects carried out by target companies; - the investment strategy is targeted to support companies and related projects: i) acting in specific economic sectors related to environmental protection and energy efficiency (i.e. renewables, circular economy, mobility, bioeconomy, infratech, blue-economy, alternative mobility, deeptech for sustainability, waste management, energy storage, etc.); ii) having a clear green technology focus; - all VC funds (in case of indirect investments) and enterprises projects (in case of direct investments) will be subject to a specific green assessment in order to be supported by the measure within the RRF framework, taking into account their capability to follow and to put into effect DNSH principle and to develop or exploit the best and eco-friendly available technologies.

<p>6. The protection and restoration of biodiversity and ecosystems</p>	<p>D. No, the measure requires a substantive DNSH assessment.</p>	<p>Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?</p> <p>The measure is ex-ante compliant with DNSH principle for the relevant objective for the following main reasons:</p> <ul style="list-style-type: none"> <li>- the measure is designed to be a key element to enable the national productive system to accelerate its transition towards a green and more sustainable future;</li> <li>- the goal of the measure is to further encourage and stimulate, through indirect and direct venture capital investments, the growth of the Italian innovation ecosystem, with a particular focus on green transition projects carried out by target companies;</li> <li>- the investment strategy is targeted to support companies and related projects: i) acting in specific economic sectors related to environmental protection and energy efficiency (i.e. renewables, circular economy, mobility, bioeconomy, infratech, blue-economy, alternative mobility, deeptech for sustainability, waste management, energy storage, etc.); ii) having a clear green technology focus;</li> <li>- all VC funds (in case of indirect investments) and enterprises projects (in case of direct investments) will be subject to a specific green assessment in order to be supported by the measure within the RRF framework, taking into account their capability to follow and to put into effect DNSH principle and to develop or exploit the best and eco-friendly available technologies.</li> </ul>
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Mission	Component	Id	Name	Version	Notes
M2	C3	I1.1	Construction of new schools through building replacement - School building replacement and energy upgrading plan	30/04/2021	
M2	C3	I1.2	Efficiency of judicial sites	30/04/2021	
M2	C3	I2.1	Superbonus 110	18/05/2021	Updated to respond to EC letter of May 7
M2	C3	I3.1	Promotion of efficient district heating	30/04/2021	

## DNSH assessment

Mission	2
Cluster	3 - Energy efficiency and building renovation
Related Measure (Reform or Investment)	1.1 Construction of new schools through building replacement - School building replacement and energy upgrading plan
Responsibility for reporting and implementation	Ministry of Education
Date	3/24/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.	The measure is assignable to intervention field 026 in the Annex of the RRF regulation, with a climate change coefficient of 40%. Therefore the activities fall in the article 10 of the EU Taxonomy Regulation. The renovation programme has the potential to reduce energy consumption and significantly increase energy efficiency. It is estimated that the building renovations undertaken will result in a reduction in energy consumption (toe) of at least 20%, from 40,029.06 toe/year to 32,023.25 toe/year with a saving of 8,005.81 toe/year, with an increase in upgraded volume of approximately 8.5 mln m3 by 2026. The energy savings achieved will reduce annual greenhouse gas emissions by 21,349.22 tCO2. The measure is not expected to result in significant greenhouse gas emissions because: - school buildings are not used for the extraction, storage, transport or production of fossil fuels. - the intervention programme will involve compliance with the minimum environmental requirements defined for the various phases of the process of awarding design and works services for the new construction, renovation and maintenance of public buildings, including schools (CAM for buildings approved by Ministerial Decree 11 October 2017).	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.	In areas of high hydrogeological risk, only new construction that has a positive net impact on the building's energy consumption by reducing the direct and primary indirect effects of the measure.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective.	The investment does not affect water bodies or protected habitats and species	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		



4. The circular economy, including waste prevention	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO  The measure meets the criteria of green public procurement in compliance with current national directives (CAM-Minimum Environmental Criteria for the building sector - Ministerial Decree 11.10.2017) and respects the principles of the sustainability of the products and of the waste hierarchy, with priority on the waste prevention and on a management focused on the preparation the reuse and recycle of materials ". It would also be preferable for the measure to cover the costs of sustainable management of waste generated by construction and demolition Furthermore, in the taxonomy regulation, reference is made to the following criteria in order not to cause significant damage "At least 80% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material defined in category 17 05 04 in the EU waste list) generated on the construction site must be prepared for re-use or sent for recycling or other material recovery, including backfilling operations that use waste to substitute other materials. " Elements of the measure contained, for the selection of economic operators, the use of rewarding criteria aimed at improving the environmental performance levels of the project and tested on ISO 14001 certification and / or EMAS registration of operators. Furthermore, through specific clauses in the tenders and contracts, it will be required to the economic operators who renovate buildings to ensure that a significant proportion of non-hazardous construction and demolition waste (excluding the material in its natural state referred to the item 17 05 04 of the European List of Wastes established by Decision 2000/532 / EC) produced on the construction site will be prepared for reuse, recycling and other types of material recovery, including backfilling operations that use waste to replace other materials, in accordance with the waste hierarchy and the EU protocol for the management of construction and demolition waste.
5. Pollution prevention and control to air, water or	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??	NO  The measure complies with existing national and regional pollution reduction plans. Furthermore, it is expected that the measure won't lead to a significant increase in emissions of pollutants to air, water or soil because: - the operators entrusted with the renovation of the building will be required to use components and building materials that do not contain asbestos or substances of very high concern included in the list of substances subject to authorization in Annex XIV of Regulation (EC) no. 1907/2006; - measures will be taken to reduce noise emissions and emissions of dust and pollutants during construction works. It is also guaranteed that: - the components and construction materials do not contain asbestos or substances of very high concern as identified on the basis of the authorization list of the European REACH regulation; -there will be taken in place, as far as possible, actions aimed at using of materials and products characterized by a low environmental impact evaluated in terms of analysis of the whole life cycle (LCA) as certified by declarations made by credible and recognized independent bodies ( EU Ecolabel or other type I environmental labels, EPD or other type III environmental labels)."

6. The protection and restoration of biodiversity	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The planned interventions do not affect or are located in or near biosensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage Sites and major biodiversity areas), as well as other protected areas.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		
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Mission	2
Cluster	3 - Energy efficiency and building requalification
Related Measure (Reform or Investment)	Efficiency of judicial sites
Responsibility for reporting and implementation	Ministry of Justice
Date	23.03.2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?	NO	The measure is linked to the intervention field 026 of the Annex to the RRF Regulation with a climate change coefficient of 40%. The measure is not expected to lead to significant GHG emissions because: - The buildings are not dedicated to extraction, storage, transport or manufacture of fossil fuels. - The renovation programme has the potential to reduce energy use, increase energy efficiency, leading to a substantial improvement in energy performance of the buildings concerned, and reduce GHG emissions. Therefore, it will contribute to the national target of energy efficiency increase per year, set out according to the Energy Efficiency Directive (2012/27/EU) and the contributions to the Paris Climate Agreement established at the national level. - The renovation programme will, amongst others, include the replacement of coal/oil-based heating systems with gas condensing boilers - The investments in gas condensing boilers are a part of a wider energy efficiency building renovation programme, in line with long-term renovation strategies under the Energy Performance of Buildings Directive, and leading to a substantial improvement in energy performance.
2. Climate change adaptation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	NO	By including specific provisions in the calls for tenders and the contracts, the measure will require economic operators to ensure that the technical building systems in the renovated buildings are based on state-of-the-art technology, as well as optimised to provide thermal comfort to the occupants even in those extreme temperatures. There is thus no evidence of significant negative direct and primary indirect effects of the measure across its life-cycle on this environmental objective.
3. The sustainable use and protection of water and	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The foreseeable impact of the activity supported by the measure on this environmental objective is insignificant, given both the direct and primary indirect effects across the life cycle. No environmental degradation risks related to preserving water quality and water stress are identified, as no water fittings or water-using appliances are being installed.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		

4. The circular economy, including waste prevention	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	The measure will, amongst others, cover the costs related to waste disposal, which shall thus be reported by the economic operators carrying out the building renovation. Furthermore, by including specific provisions in the calls for tenders and the contracts, the measure will require the economic operators to ensure that a significant share of the non-hazardous construction and demolition waste (excluding naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC) generated on the construction site will be prepared for re-use, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol.
5. Pollution prevention and control to air, water or	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??	NO	The measure complies with existing national and regional pollution reduction plans. Furthermore, it is not expected to lead to a significant increase in the emissions of pollutants into air, water or land because: - The replacement of oil-based heating systems in particular will lead to significant reductions of emissions to air and a subsequent improvement in air quality standard, as well as in public health. - The operators carrying out the renovation will be required to ensure that construction components and materials used in the building renovation do not contain asbestos nor substances of very high concern included in the list of substances subject to authorisation set out in Annex XIV to Regulation (EC) No 1907/2006. - Measures will be taken in order to reduce noise, dust and pollutants emissions during the renovation works
6. The protection and restoration of biodiversity an	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The foreseeable impact of the activity supported by the measure on this environmental objective is insignificant, given both the direct and primary indirect effects across the life cycle. The building renovation program does not concern buildings located in or near biodiversity sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage Sites and major biodiversity areas, as well as other protected areas ).	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

## DNSH assessment

Mission	2
Cluster	3 - Energy efficiency and building requalification
Related Measure (Reform or Investment)	Superbonus 110
Date	Responsibility for reporting and implementation

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	B. The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%, and as such is considered compliant with DNSH for the relevant objective	<p>The measure is eligible for intervention field 025bis in the Annex VI of the RRF Regulation with a climate change coefficient of 100%.</p> <p>The measure is not expected to lead to significant GHG emissions because:</p> <ul style="list-style-type: none"> <li>- The building is not dedicated to extraction, storage, transport or manufacture of fossil fuels.</li> <li>- The Superbonus has the potential to reduce energy use, increase energy efficiency, leading to a substantial improvement in energy performance of the buildings concerned, and significantly reduce GHG emissions (see specifications of the measure on page X of the RRP and specifications in the next point below). As such, it will contribute to the national target of energy efficiency increase per year, set out according to the National energy and climate plan (NECP), Energy Efficiency Directive (2012/27/EU) and the Nationally Determined Contributions to the Paris Climate Agreement.</li> <li>- This measure will lead to a significant reduction in GHG emissions, i.e. an estimated 0,57 Mton of CO2 emissions per year, which corresponds to 52% of national CO2 emissions from the residential sector.</li> <li>- The Superbonus will lead also to significant reduction of energy consumption in the residential sector: It is estimated that the savings will reach 0,15 Mtep/year, which is the 45% of the target in the residential sector.</li> <li>- The measure also makes it possible to incentivize gas boilers, however very strict efficiency requirements are defined for these appliances. Furthermore, the measure encourages such plants only if they replace less efficient plants. The effect is therefore an important reduction in energy consumption and consequently in CO2 emissions. The measure did not support the installation of water fittings or water-using appliances.</li> </ul>	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	NO	The measure requires the economic operators to ensure that the technical building systems in the renovated buildings are energy efficient and optimised to provide thermal comfort to the occupants even in those extreme temperatures. There is thus no evidence of significant negative direct and primary indirect effects of the measure across its life-cycle on this environmental objective
3. The sustainable use and protection of water	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	<p>The activity that is supported by the measure has an insignificant foreseeable impact on this environmental objective, taking into account both the direct and primary indirect effects across the life cycle. No environmental degradation risks related to preserving water quality and water stress are identified.</p> <p>The measure did not support the installation of water fittings or water-using appliances.</p>	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		

4. The circular economy, including waste prevention	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	The measure covers the costs for the correct disposal of waste materials generated on the construction site and promotes the renovation of existing buildings, limiting the land use. The non-hazardous construction and demolition waste (excluding naturally occurring material defined as 170904 "rifiuti misti dell'attività di costruzione e demolizione diversi da quelli di cui alle voci 170901, 170902 e 170903" in the EU waste list ) generated on the construction site must be prepared for re-use or sent for recycling or other material recovery.
5. Pollution prevention and control to air, water and soil	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure is not expected to lead to a significant increase in the emissions of pollutants into air, water or land because: - The replacement of oil-based and wood based heating systems in particular will lead to significant reductions of emissions to air and a subsequent improvement in public health, in an area where the EU air quality standards set by Directive 2008/50/EU are exceeded or likely to be exceeded. - As already mentioned, the measure provides for the encouragement of gas boilers. But very strict efficiency requirements are defined for them. Furthermore, the measure encourages such plants only if they replace less efficient plants. Therefore the effect is an important reduction of energy consumption and therefore of emissions.	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??		
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The activity that is supported by the measure has an insignificant foreseeable impact on this environmental objective, taking into account both the direct and primary indirect effects across the life cycle.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

## DNSH assessment

Mission 2  
 Cluster 3 - Energy efficiency and building requalification  
 Related Measure (Reform or Investment) 3.1: Promotion of efficient district heating  
 Responsibility for reporting and implementation MITE  
 Date

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	B. The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%, and as such is considered compliant with DNSH for the relevant objective	In consideration of the lack of a specific type of intervention for efficient district heating, as defined by the Directive 27/2012, it is considered appropriate to trace the measure back to intervention 034bis. In fact, even considering the technological mix that can be associated with an efficient district heating and cooling network, which cannot be defined uniquely at this stage, there will always be reductions in atmospheric emissions connected to the replacement of autonomous plants with fossil fuels or poorly performing biomass. It is estimated that the measure will guarantee a reduction of 0.04 MtCO <sub>2</sub> /year	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	NO	The measure, involving a centralisation of thermal energy production through exclusively efficient district heating and cooling networks, has positive impacts on the climate and contributes to reducing greenhouse gas emissions, particularly in metropolitan areas. The physical risks related to the climate that could affect the measure were assessed in an exposure analysis, concerning both the current and future climate, which showed that the buildings in the climate zone considered will be exposed to heat waves. The measure requires economic operators to optimize the renovated buildings in terms of technical building systems, so as to ensure thermal comfort for the occupants even at possible extreme temperatures. There is therefore no evidence of significant adverse effects related to the direct effects and primary indirect effects of the measure over its life cycle in relation to this environmental objective.

<p>3. The sustainable use and protection</p>	<p>A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective</p>	<p>The measure has an insignificant impact on this environmental objective, considering the primary direct and indirect effects for the entire life cycle. Although the district heating networks use water as a heat transfer fluid and have a significant surface involvement (in linear terms of network distribution), they have demineralized water closed circuits, pressurized and monitored for any leaks. There are therefore no risks associated with the "water" environmental component. Pumps and whatever kind of equipment used is covered by Ecodesign and should comply, where relevant, with the top class requirements of the energy label, and otherwise be compliant with the latest implementing measures of the Ecodesign Directive and representing the best available technology.</p>	<p>Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?</p>	
<p>4. The circular economy, including w</p>	<p>D. No, the measure requires a substantive DNSH assessment.</p>		<p>Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?</p>	<p>NO</p> <p>The measure has no negative impact on this component since, even if the efficient district heating network is fuelled by biomass, it represents a renewable resource and which, in the case of exploitation of forest or agricultural waste by-products, contributes positively to the development of circular economy. State ambition to maximize recycling at end of life based on BAT at time of decommissioning (e.g. through contractual agreements with recycling partners, reflection in financial projections or official project documentation). The interventions will follow the criteria established by the Taxonomy, at least 70% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material defined in category 17 05 04 in the EU waste list) generated on the construction site must be prepared for re-use, recycling and other material recovery, including backfilling operations using waste to substitute other materials. This can be achieved by executing the construction works in line with the good practice guidance laid down in the EU Construction and Demolition Waste Management Protocol.</p>



5. Pollution prevention and control	D. No, the measure requires a substantive DNSH assessment.	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??	NO	<p>The measure, by exclusively incentivising the construction or upgrading of efficient district heating and cooling networks, has undoubted environmental advantages on the "air" component and is totally in line with the sector policies defined by the Directive 27/2012, from Regulations 2019/1659 and Directive 2008/50. Efficient district heating and cooling networks, in fact, have a lower emission impact than single autonomous fossil fuel or obsolete biomass plants.</p> <p>There are also no impacts on the "water" component as the distribution networks are constantly monitored for any leaks and in any case the water used is non-polluting demineralized water. Finally, there are no impacts on the "soil" component as the consumption of new natural soil is expected as the networks develop under the road surface.</p>
6. The protection and restoration of	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	<p>Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with the EU Directives on Environmental Impact Assessment (2014/52/EU) and Strategic Environmental Assessment (2001/42/EC) or in the case of activities located in non-EU countries other equivalent national provisions or international standards for activities in non-EU countries (e.g. IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks) – including ancillary services, e.g. transport infrastructure and operations). Ensure any required mitigation measures for protecting biodiversity/eco-systems have been implemented.</p> <p>For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with the provisions of the EU Biodiversity Strategy (COM (2011) 244), the Birds (2009/147/EC) and Habitats (92/43/EEC) Directives or in the case of activities located in non-EU countries, other equivalent national provisions or international standards (e.g. IFC Performance Standard 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources) – based on the conservation objectives of the protected area. For such sites/operations, ensure that:</p> <ul style="list-style-type: none"> <li>- a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources;</li> <li>- all necessary mitigation measures are in place to reduce the impacts on species and habitats; and</li> <li>- a robust, appropriately designed and long-term biodiversity monitoring and evaluation program exists and is implemented.</li> </ul>

<b>Mission</b>	<b>Componen Id</b>	<b>Name</b>	<b>Version</b>	<b>Notes</b>
M2	C4	Inv2.1a	Measures for flood risk management and hydrogeological risk reduction	18/05/2021 Updated to respond to EC letter of May 7
M2	C4	Inv2.1b	Measures for flood and hydrogeological risk management	18/05/2021 Updated to respond to EC letter of May 7
M2	C4	Inv2.2	Interventions for the resilience, the enhancement of the territory and the energy efficiency of the Municipalities	30/04/2021
M2	C4	Inv3.1	Development of urban and peri-urban forests	18/05/2021 Updated to respond to EC letter of May 7

## DNSH assessment

Mission	2
Cluster	4
Related Measure (Reform or Investment)	Inv. 2.1.a Measures for flood risk management and hydrogeological risk reduction
Responsibility for reporting and implementation	Ministry of the Ecological Transition
Date	5/17/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	B. The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%, and as such is considered compliant with DNSH for the relevant objective	The measure falls in the intervention field 035, tracked with a 100% coefficient as supporting climate change objectives, DNSH is considered complied with for the relevant climate change objective. Since the program measures aim to reduce the hydrogeological risks associated with climate change, it contributes to the achievement of the objective.	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	C. The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.	the measure contains the action to prevent hydrogeological risk and aimed at facing the consequences of calamitous events (hydraulic and hydrogeological) by providing structural and non-structural measures investments. Those structural and non-structural interventions have the following goals: mitigating hydraulic and hydrogeological risk; reducing residual risk (after calamitous event); damaged structures and infrastructures recovery; increasing resilience of damaged structures and infrastructures	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and	D. No, the measure requires a substantive DNSH assessment.	the measure has different purposes, which concern the safety and resumption of normal living conditions of the territories affected by calamitous hydro-geological events. The measure does not have any interferences with the environmental objective	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?	NO	The measure has different purposes, which concern the safety and return to normal living conditions of the territories affected by calamitous hydro-geological events. In particular it concerns the control and management of flood risk, interventions for securing of built-up areas and hydrographic basins exposed to hydrogeological risk. In some cases the measure could modify the ecological status of water bodies. However, according to the exemptions provided by art. 4.7 of Directive 2000/60 / EC, hydrogeological risk mitigation interventions are characterized by an overriding public interest and therefore derogations are possible, as long as the provisions of the aforementioned article are all respected. It should be noted that Italy has an EU pilot on this point.

4. The circular economy, including waste prevention	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	The measure has the goal of reducing hydro-geologic risk of exposed areas through specific interventions and through the development of risk management and flood early warning management. Each intervention will comply with the CAM required for green public procurement. Furthermore, through specific clauses in the tenders and contracts, the economic operators involved in the construction works will be required to ensure that the demolition waste will be addressed under the circular economy objective i.e. at least 70% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC) generated on the construction site will be prepared for re-use, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol. All the "construction works" of the measures for hydrogeological risk management falls under the art. 2 paragraph c) of the Directive 2008/98/EC, that states "uncontaminated soil and other naturally occurring material excavated in the course of construction activities where it is certain that the material will be used for the purposes of construction in its natural state on the site from which it was excavated" should be excluded from the scope of the Directive.
5. Pollution prevention and control to air, water or la	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??	no	The intervention guarantees an improved risk management of the areas exposed to hydro-geologic risk. This condition allows to reduce the risk linked to the transportation of material and substances with the ultimate aim of preserving water bodies. However, as the measure entails interventions on specific areas, it could modify the ecological status of water bodies. Yet, according to the exemptions provided by art. 4.7 of Directive 2000/60 / EC, hydrogeological risk mitigation interventions are characterized by an overriding public interest and therefore derogations are possible, as long as the provisions of the aforementioned article are all respected. However, it should be noted that Italy has an EU pilot on this point. In addition, the construction sites will be designed after having established the Environmental Plan of the construction site through which procedures will be defined to prevent pollution phenomena.
6. The protection and restoration of biodiversity and	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	no	Although the measure is considered capable of improving conditions useful to protect and regenerate the ecosystem context impacted by the phenomena of hydrogeological instability, it is correct to indicate that in particular conditions the measure could modify the ecological status of water bodies. However, according to the exemptions provided by art. 4.7 of Directive 2000/60 / EC, hydrogeological risk mitigation interventions are characterized by an overriding public interest and therefore derogations are possible, as long as the provisions of the aforementioned article are all respected. However, it should be noted that Italy has an EU pilot on this point.

## DNSH assessment

Mission	2	hydrogeological risk reduction of competence
Cluster	4	
Related Measure (Reform or Investment)	Inv. 2.1.b Measures for flood risk management and	
Responsibility for reporting and implementation	Civil Protection Department - for the sub-measure	
Date	5/17/2021	

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure is assignable to the intervention fields 035 and 037. "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)" in the annex of the REGULATION (EU) 2021/241, with a climate change coefficient of 100%. In force of this, DNSH is considered complied with for the relevant climate change objective. Since the program measures aim to reduce the hydrogeological risks associated with climate change, with interventions that repair the consequences of natural disasters (floods, storms, landslides, etc.), they contribute to the achievement of the objective.			
2. Climate change adaptation	C. The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.	The measure is assignable to the intervention fields 035 and 037. Indeed, the measure contains the action aimed at facing the consequences of calamitous events (hydraulic and hydrogeological) by providing for urgent structural and infrastructural investments. Those structural and infrastructural interventions have the following goals: mitigating hydraulic and hydrogeological risk; reducing residual risk (after calamitous event); damaged structures and infrastructures recovery; increasing resilience of damaged structures and infrastructures.			
3. The sustainable use and protection of water and	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has different purposes, which concern the safety and resumption of normal living conditions of the territories affected by calamitous hydro-geological events. The measure does not have any interferences with the environmental objective			
4. The circular economy, including waste prevention	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	The measure only concerns public investment, carried out in compliance with environmental and civil protection legislation, and does not lead to significant inefficiencies: - in the production, incineration or disposal of waste; - in the direct or indirect use of any natural resource at any stage of its life cycle; - in the separate collection of waste at source and the subsequent sending of the separated fractions to preparation for reuse, recovery and recycling, including backfilling operations with waste as a substitute for other materials, in accordance with the waste hierarchy and the EU Protocol on the Management of Construction and Demolition Waste.
5. Pollution prevention and control to air, water or la	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?	NO	Interventions are designed by adopting requirements of current environmental and civil protection legislation, also acquiring prescriptions of competent authorities, where applicable, during the "Conference of Services".
6. The protection and restoration of biodiversity and	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	NO	Interventions are aimed at restoring the environmental bodies damaged by the calamitous event to their pre-existing conditions. Interventions for which an environmental impact assessment is required by the Italian legislation transposing Directives 2014/52/EU and 2011/92/EU, are designed by carrying out environmental impact assessment, according to the procedures provided for by the specific civil protection provisions, and its conclusions were incorporated into the final project.

## DNSH assessment

Mission	2
Cluster	4
Related Measure (Reform or Investment)	Interventions for the resilience, the enhancement of the territory and the energy efficiency of the Municipalities - SMALL and MEDIUM PUBLIC WORKS
Responsibility for reporting and implementation	
Date	4/21/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?	NO	<p>The measure is aimed at:</p> <ul style="list-style-type: none"> <li>- small works, that involve energy efficiency interventions on public buildings, safety of schools and similar public building (026)</li> <li>- medium works: that involve overall and mainly hydrogeological risk mitigation interventions, energy efficiency building and, for a residual unlikely part, safety roads. (035)</li> </ul> <p>Thus, the measure, tracked with intervention field n 026 (40%-40%) and 035 (100%-100%), is not expected to produce any harmful effect on the environmental objective of climate change mitigations.</p> <p>Because the building and rebuilding activities will comply with national energy legislation that defines a specific framework to ensure the energy efficiency of buildings (DLgs n. 192/2005, n. 28/2011, n. 102/2014). In addition, The interventions (building and rebuilding) must comply with all applicable national / regional regulations regarding energy performance and CO2 emissions and with a primary energy demand that is at least 20% lower than the requirement for nearly zero energy buildings (NZEB - national directives).</p> <p>The measure is not expected to result in significant greenhouse gas emissions as:</p> <ul style="list-style-type: none"> <li>- the building is not intended for the extraction, storage, transport or production of fossil fuels;</li> <li>- the program of interventions relates to the construction of new buildings with high energy efficiency characterized by a primary energy demand that is at least 20% lower than the requirements of the NZEB buildings and it is therefore compatible with the achievement of the objective of reducing greenhouse gas emissions and of climate neutrality.</li> </ul>

2. Climate change adaptation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	NO	<p>Referring to The two lines above described, the second is focused on the management of the idrgeological risk. the first one is aimed to the engey efficiency, thus the measure will require to the economic operators, through specific clauses in the calls for tender and contracts, to optimize the buildings (news and existing) in terms of technical systems and plant solutions by using the best possible technologies, in order to ensure thermal comfort to the occupants even at extreme temperatures</p> <p>In addition, the activities related to the renovation of buildings will allow for the current regulations, ensuring, other things being equal, an improvement in terms of resilience of the buildings to extreme climate. In case of investment over 10 million, a specific vulnerability and climate risk assessment, related to flooding, snow, arising sea level, rainfalls, etc. will be performed in order to identify, to select and to implement the relevant adaptation measures, accordingly to the EU framework.</p>
3. The sustainable use and protection of water and	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?	NO	<p>The measure has no detrimental impact on water sustainability and protection. The intervention will not affect the coastal and marine environment and does not significantly impact (i) affected water bodies (in accordance with the requirements in Directive 2000/60/EC Water Framework Directive) or (ii) protected habitats and species directly dependent on water. The interventions financed do not pose any particular risk to river basins and the preservation of water quality, as construction activities are carried out on already built-up urban areas and recovery activities are carried out taking into account national regulatory constraints on environmental compensation. In addition, there is a regional and local water management plan managed and monitored by the municipalities' water concessionaires to ensure that no harmful activity is performed on water resources and basins.</p> <p>Legislative decree no. 2006/152 "Environmental norms", third part, defines a set of rules to protect the water resources. These specifically focus on a) preventing and reducing pollution and implement sanitation of water bodies; b) improving the state of the waters and protecting waters intended for particular uses; c) pursuing sustainable and durable uses of water resources, with priority for drinking water; d) keeping the natural capacity for self-purification of water bodies, including the the ability to support large and well-diversified animal and plant communities.</p> <p>These norms must be complied with by all existing and new buildings, with particular reference to sewage systems and wastewater treatment. Specific law enforcement authorities are envisaged to ensure it. For new water utilities all relevant water appliances (shower solutions, mixer showers, shower outlets, taps, WC suites, WC bowls and flushing cisterns, urinal bowls and flushing cisterns, bathtubs) must be in the top 2 classes for water consumption of the EU Water Label.</p>

4. The circular economy, including waste prevention	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	According to art. 181 of d.lgs. 2006/152 at least 70% of non-hazardous construction and demolition waste is prepared for re-use, recycling and other material recovery in accordance with the waste hierarchy EU Construction and Demolition Waste Management Protocol. The competence is shared between Ministries, Regions and ATOs or Municipalities. In Italy, the management of waste has been carefully implemented, reaching already in 2018 the goal of 74% of construction and demolition waste being prepared for re-use, recycling and recovery of material as specified in the legislation. (source: ISPRA - the national authority on environmental studies - 2020 report on special waste) The best available techniques are employed in order to limit waste generation related to construction and demolition, using selective demolition to enable removal and safe handling of hazardous substances and facilitate re-use and high-quality recycling by selective removal of materials. Resource efficiency, adaptability and flexibility in building design and construction is also guaranteed by law (D.lgs. n. 81/2008, L. 152/2006, L. 257/1992).
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??	NO	The approval of the EIA as defined in Legislative Decree 2006/152 is subject to the presentation of the project which must contain the information required by Annex IV to Regulation 2011/92 / EU, including any emissions of pollutants and the measures envisaged to reduce or compensate them. Further specifications of these measures are included in guidelines issued by ARPAs as a reference while drafting either the projects to be submitted for approval, or the tender specifications. Building components and materials used in the renovations do not contain asbestos nor substances of very high concern as identified on the basis of the list of substances subject to authorisation set out in Annex XIV to Regulation (EC) No 1907/2006; Components and materials that may come into contact with occupiers emit less than 0,06 mg of formaldehyde per m <sup>3</sup> of material or component and less than 0,001 mg of categories 1A and 1B carcinogenic volatile organic compounds per m <sup>3</sup> (with reference, if applicable, to standards such as CEN/TS 16516 and ISO 16000-3) Measures will be taken to reduce noise, dust and pollutant emissions during construction or maintenance works.
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	There are no interventions within protected areas and/or that impact biodiversity; construction activities are carried out on already built-up urban areas and recovery activities are carried out taking into account national regulatory constraints on environmental compensation and furthermore no impact is considered for these activities (draft delegated taxonomy act Annex 1 -Paragraph 7.2 - where NA is reported for Objective 6). Furthermore, the legislative decree no. 2006/152 "Environmental norms", second part, introduces requirements for the drafting of EIAs and SEAs, where the latter has the purpose of ensuring that anthropogenic activity is compatible with the conditions for sustainable development, and therefore with respect of the regenerative capacity of ecosystems and resources, of safeguarding biodiversity and an equitable distribution of advantages connected with economic activity.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	NO	



## DNSH assessment

Mission	Green revolution and ecological transition
Cluster	Protection of the territory and water resources
Related Measure (Reform or Investment)	3.1: Development of urban and peri-urban forests
Responsibility for reporting and implementation	Dott. Antonio Maturani
Date	5/17/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	C. The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.	The measure can be traced back to the possible field of action 050 supported at 40% for the climate change coefficient and 100% for the environmental one because urban forests play an important role in absorbing and storing CO2 and reducing emissions. This function is guaranteed over the years through cultivation and maintenance practices. This also ensures and improves soil quality and biodiversity as well as enabling the long-term provision of ecosystem services.	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	C. The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.	The measure can be traced back to the possible field of action 050 supported at 40% for the climate change coefficient and 100% for the environmental one because under this measure, native species adapted to local climatic conditions will be used, contributing to the environmental sustainability of the measure both in terms of climate change and biodiversity increase and protection.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and	B. The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%, and as such is considered compliant with DNSH for the relevant objective	The measure is referable to the possible field of action 050 supported at 40% for the climate change coefficient and 100% for the environmental one because overall it contributes to improve the quality of the area and to protect and increase biodiversity but with respect to the specific objective, the measure does not have a significant impact (i) on the water bodies concerned (nor does it prevent the specific water body to which it relates or other water bodies in the same river basin from achieving good status or potential, in accordance with the requirements of the Water Framework Directive) or (ii) on protected habitats and species directly dependent on water. The role of trees in cities is important with regard to the resource "water" only to promote its infiltration into the subsoil and to contribute positively to the water balance.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		

4. The circular economy, including waste prevention	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure will not entail the production of waste	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?		
5. Pollution prevention and control to air, water or land	B. The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%, and as such is considered compliant with DNSH for the relevant objective	The measure is related to the possible field of action 050 supported at 40% for the climate change coefficient and 100% for the environmental one because one of the objectives of the measure is to reduce infringement procedures for excessive air pollution during the year with the increase of urban forests, as they retain air pollutants (fine dust) in metropolitan cities. In addition, tree planting helps to reduce and prevent land consumption and water and soil pollution, in line with the urban greening strategy to remove asphalt and plant large areas of urban forests. The measure does not involve the use of pesticides, but if diseases and pests occur, the use of pesticides will be minimised in line with Directive 2009/128/EC.	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??		
6. The protection and restoration of biodiversity and ecosystems	B. The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%, and as such is considered compliant with DNSH for the relevant objective	The measure is referable to the possible field of action 050 supported at 40% for the climate change coefficient and at 100% for the environmental one because the implementation of the measure, with the use of local species and ecotypes for an adequate resilience to climate change, allows to conserve and enhance diffuse naturalness, biodiversity and ecological processes linked to the full functionality of ecosystems, favouring their resilience and ensuring the provision of ecosystem services. The forests will be managed sustainably, ensuring the long-term (7-10 years) maintenance of biodiversity through a cultivation and monitoring plan. In addition, the measure allows for the restoration of peri-urban man-made landscapes by enhancing inland areas in direct ecological relation with cities (ecological corridors, territorial ecological networks) in connection with the system of protected areas in the immediate vicinity of metropolitan areas. All this contributes to an overall improvement of the landscape.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

Mission	Component	Id	Name	Version	Notes
M4	C2	I1.3	Partnerships extended to universities, research centres, companies and funding of basic research projects	18/05/2021	Updated to respond to EC letter of May 7
M4	C2	I1.5	Establishing and strengthening of "innovation ecosystems", buinding "territorial samples of R&D"	30/04/2021	
M4	C2	I3.1	Fund for the construction of an integrated system of research and innovation infrastructure	18/05/2021	Updated to respond to EC letter of May 7
M4	C2	I3.2	Financing start-ups	18/05/2021	Updated to respond to EC letter of May 7

## DNSH assessment

Mission	4
Cluster	2
Related Measure (Reform or Investment)	1.3 Partnerships extended to universities, research centres, companies and funding of basic research projects
Responsibility for reporting and implementation	Albachiara Boffelli
Date	17/5/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?	NO	This investment will devote at least 20% of the resources to processes of research, innovation and technology transfer between companies and research centers based on low carbon emission economy, resilience and adaptation to climate change (code 022) and a similar percentage to the research and innovation and the technology transfer and cooperation between companies dealing with circular economy principles (code 023). Concerning the remainder of the investment, the call for projects, as well as the selection procedure will require a DNSH evaluation, as well as a possible Strategic Environmental Evaluation (SEA) in case the project will be expected to produce a consistent impact on the territory. <b>Furthermore, it will be required that DNSH guidance will be applied to avoid that RRF funds are used to finance environmentally harmful activities.</b>
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on this objective or contribute to support this objective.	Without knowing which specific initiatives will be financed, it is not possible to foresee a specific contribution to this environmental objective. However, the criteria used for the selection process will assure the selection of projects that will not harm the environment and potentially contributing to a variety of environmental objectives.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on this objective or contribute to support this objective.	Without knowing which specific initiatives will be financed, it is not possible to foresee a specific contribution to this environmental objective. However, the criteria used for the selection process will assure the selection of projects that will not harm the environment and potentially contributing to a variety of environmental objectives.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		

4. The circular economy, including waste prevention and	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	This investment will devote at least 20% of the resources to processes of research, innovation and technology transfer between companies and research centers based on low carbon emission economy, resilience and adaptation to climate change (code 022) and a similar percentage to the research and innovation and the technology transfer and cooperation between companies dealing with circular economy principles (code 023). Concerning the remainder of the investment, the call for projects, as well as the selection procedure will require a DNSH evaluation, as well as a possible Strategic Environmental Evaluation (SEA) in case the project will be expected to produce a consistent impact on the territory. Furthermore, it will be required that DNSH guidance will be applied to avoid that RRF funds are used to finance environmentally harmful activities.
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseen	Without knowing which specific initiatives will be financed, it is not possible to foresee a specific contribution to this environmental objective. However, the criteria used for the selection process will assure the selection of projects that will not harm the environment and potentially contributing to a variety of environmental objectives.	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??		
6. The protection and restoration of biodiversity and	A. The measure has no or an insignificant foreseen	Without knowing which specific initiatives will be financed, it is not possible to foresee a specific contribution to this environmental objective. However, the criteria used for the selection process will assure the selection of projects that will not harm the environment and potentially contributing to a variety of environmental objectives.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

## DNSH assessment

Mission	4
Cluster	2
Related Measure (Reform or Investment)	1.5 Establishing and strengthening of "innovation ecosystems", building "territorial samples of R&D"
Responsibility for reporting and implementation	Albachiara Boffelli
Date	3/31/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?	NO	<p>This measure will fund education or research initiatives, including equipment, research or innovation infrastructures, or direct activities (such as support to new start-ups or involvement of communities and local institutions). The research and direct activities will not have a direct environmental impact. However, a sustainability assessment of the activities will be required. The call for projects to be financed as innovation ecosystems, as well as the selection procedure will require a DNSH evaluation, as well as a possible Strategic Environmental Assessment (SEA) in case the project will be expected to produce a consistent impact on the territory. In case research infrastructure will be created, the same assessment requested for the initiative 1.8 on research and innovation infrastructure will be applied, including:</p> <ul style="list-style-type: none"> <li>- the international benchmarking of energy costs and CO2 footprint for the proposed new (or existing) infrastructure: for large accelerator based RIs a reference will be the CERN environmental report based on an ambitious plan to reduce by 28% its CO2 footprint by 2024 (adopting their best practices would ensure a reduced impact on the environment); for data infrastructures best practices suggested by scientific literature (e.g. Nature 561, pp. 163-166 (2018)) will be used as a reference</li> <li>- cost analysis, needed to assess the long-term sustainability of the infrastructure, extended to considering the whole life cycle of the infrastructure, i.e.: i) operating and access costs by users (transport vs. remote access), ii) energy cost of the solutions adopted for the management of data, archives (memories) and calculations necessary for the infrastructure scientific and technological users, ii) forecast of the dismantling costs at the end of life of the research infrastructure for the restoration of the territory to its initial conditions, impact of the dismantling costs on the multi-year economic plan</li> </ul> <p>The installation of the research infrastructures generally will not include the construction of new buildings. However, whether construction activities will be required, the design criteria will include low energy consumption of the buildings and low environmental footprint of the construction operations.</p> <p>The research activities will not have a direct environmental impact. However, a sustainability assessment of the direct research activities will be required.</p>

<p>2. Climate change adaptation</p>	<p>D. No, the measure requires a substantive DNSH assessment.</p>		<p>Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?</p>	<p>NO</p> <p>This measure will fund education or research initiatives, including equipment, research or innovation infrastructures, or direct activities (such as support to new start-ups or involvement of communities and local institutions). The research and direct activities will not have a direct environmental impact. However, a sustainability assessment of the activities will be required. The call for projects to be financed as innovation ecosystems, as well as the selection procedure will require a DNSH evaluation, as well as a possible Strategic Environmental Assessment (SEA) in case the project will be expected to produce a consistent impact on the territory. In case research infrastructure will be created, the same assessment requested for the initiative 1.8 on research and innovation infrastructure will be applied, including:</p> <ul style="list-style-type: none"> <li>- the international benchmarking of energy costs and CO2 footprint for the proposed new (or existing) infrastructure: for large accelerator based RI's a reference will be the CERN environmental report based on an ambitious plan to reduce by 28% its CO2 footprint by 2024 (adopting their best practices would ensure a reduced impact on the environment); for data infrastructures best practices suggested by scientific literature (e.g. Nature 561, pp. 163-166 (2018)) will be used as a reference</li> <li>- cost analysis, needed to assess the long-term sustainability of the infrastructure, extended to considering the whole life cycle of the infrastructure, i.e.: i) operating and access costs by users (transport vs. remote access), ii) energy cost of the solutions adopted for the management of data, archives (memories) and calculations necessary for the infrastructure scientific and technological users, ii) forecast of the dismantling costs at the end of life of the research infrastructure for the restoration of the territory to its initial conditions, impact of the dismantling costs on the multi-year economic plan</li> </ul> <p>The installation of the research infrastructures generally will not include the construction of new buildings. However, whether construction activities will be required, the design criteria will include low energy consumption of the buildings and low environmental footprint of the construction operations.</p> <p>The research activities will not have a direct environmental impact. However, a sustainability assessment of the direct research activities will be required.</p>
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<p>3. The sustainable use and protection of water and n</p>	<p>D. No, the measure requires a substantive DNSH assessment.</p>		<p>Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?</p>	<p>NO</p> <p>This measure will fund education or research initiatives, including equipment, research or innovation infrastructures, or direct activities (such as support to new start-ups or involvement of communities and local institutions). The research and direct activities will not have a direct environmental impact. However, a sustainability assessment of the activities will be required. The call for projects to be financed as innovation ecosystems, as well as the selection procedure will require a DNSH evaluation, as well as a possible Strategic Environmental Assessment (SEA) in case the project will be expected to produce a consistent impact on the territory. In case research infrastructure will be created, the same assessment requested for the initiative 1.8 on research and innovation infrastructure will be applied, including:</p> <ul style="list-style-type: none"> <li>- the international benchmarking of energy costs and CO2 footprint for the proposed new (or existing) infrastructure: for large accelerator based RI's a reference will be the CERN environmental report based on an ambitious plan to reduce by 28% its CO2 footprint by 2024 (adopting their best practices would ensure a reduced impact on the environment); for data infrastructures best practices suggested by scientific literature (e.g. Nature 561, pp. 163-166 (2018)) will be used as a reference</li> <li>- cost analysis, needed to assess the long-term sustainability of the infrastructure, extended to considering the whole life cycle of the infrastructure, i.e.: i) operating and access costs by users (transport vs. remote access), ii) energy cost of the solutions adopted for the management of data, archives (memories) and calculations necessary for the infrastructure scientific and technological users, ii) forecast of the dismantling costs at the end of life of the research infrastructure for the restoration of the territory to its initial conditions, impact of the dismantling costs on the multi-year economic plan</li> </ul> <p>The installation of the research infrastructures generally will not include the construction of new buildings. However, whether construction activities will be required, the design criteria will include low energy consumption of the buildings and low environmental footprint of the construction operations.</p> <p>The research activities will not have a direct environmental impact. However, a sustainability assessment of the direct research activities will be required.</p>
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<p>4. The circular economy, including waste prevention</p>	<p>D. No, the measure requires a substantive DNSH assessment.</p>		<p>Is the measure expected to:  (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or  (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or  (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?</p>	<p>NO</p> <p>This measure will fund education or research initiatives, including equipment, research or innovation infrastructures, or direct activities (such as support to new start-ups or involvement of communities and local institutions). The research and direct activities will not have a direct environmental impact. However, a sustainability assessment of the activities will be required. The call for projects to be financed as innovation ecosystems, as well as the selection procedure will require a DNSH evaluation, as well as a possible Strategic Environmental Assessment (SEA) in case the project will be expected to produce a consistent impact on the territory. In case research infrastructure will be created, the same assessment requested for the initiative 1.8 on research and innovation infrastructure will be applied, including:</p> <ul style="list-style-type: none"> <li>- the international benchmarking of energy costs and CO2 footprint for the proposed new (or existing) infrastructure: for large accelerator based RI's a reference will be the CERN environmental report based on an ambitious plan to reduce by 28% its CO2 footprint by 2024 (adopting their best practices would ensure a reduced impact on the environment); for data infrastructures best practices suggested by scientific literature (e.g. Nature 561, pp. 163-166 (2018)) will be used as a reference</li> <li>- cost analysis, needed to assess the long-term sustainability of the infrastructure, extended to considering the whole life cycle of the infrastructure, i.e.: i) operating and access costs by users (transport vs. remote access), ii) energy cost of the solutions adopted for the management of data, archives (memories) and calculations necessary for the infrastructure scientific and technological users, iii) forecast of the dismantling costs at the end of life of the research infrastructure for the restoration of the territory to its initial conditions, impact of the dismantling costs on the multi-year economic plan</li> </ul> <p>The installation of the research infrastructures generally will not include the construction of new buildings. However, whether construction activities will be required, the design criteria will include low energy consumption of the buildings and low environmental footprint of the construction operations.</p> <p>The research activities will not have a direct environmental impact. However, a sustainability assessment of the direct research activities will be required.</p>
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<p>5. Pollution prevention and control to air, water or la</p>	<p>D. No, the measure requires a substantive DNSH assessment.</p>		<p>Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??</p>	<p>NO</p>	<p>This measure will fund education or research initiatives, including equipment, research or innovation infrastructures, or direct activities (such as support to new start-ups or involvement of communities and local institutions). The research and direct activities will not have a direct environmental impact. However, a sustainability assessment of the activities will be required. The call for projects to be financed as innovation ecosystems, as well as the selection procedure will require a DNSH evaluation, as well as a possible Strategic Environmental Assessment (SEA) in case the project will be expected to produce a consistent impact on the territory. In case research infrastructure will be created, the same assessment requested for the initiative 1.8 on research and innovation infrastructure will be applied, including:</p> <ul style="list-style-type: none"> <li>- the international benchmarking of energy costs and CO2 footprint for the proposed new (or existing) infrastructure: for large accelerator based RI's a reference will be the CERN environmental report based on an ambitious plan to reduce by 28% its CO2 footprint by 2024 (adopting their best practices would ensure a reduced impact on the environment); for data infrastructures best practices suggested by scientific literature (e.g. Nature 561, pp. 163-166 (2018)) will be used as a reference</li> <li>- cost analysis, needed to assess the long-term sustainability of the infrastructure, extended to considering the whole life cycle of the infrastructure, i.e.: i) operating and access costs by users (transport vs. remote access), ii) energy cost of the solutions adopted for the management of data, archives (memories) and calculations necessary for the infrastructure scientific and technological users, iii) forecast of the dismantling costs at the end of life of the research infrastructure for the restoration of the territory to its initial conditions, impact of the dismantling costs on the multi-year economic plan</li> </ul> <p>The installation of the research infrastructures generally will not include the construction of new buildings. However, whether construction activities will be required, the design criteria will include low energy consumption of the buildings and low environmental footprint of the construction operations.</p> <p>The research activities will not have a direct environmental impact. However, a sustainability assessment of the direct research activities will be required.</p>
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6. The protection and restoration of biodiversity and	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	<p>This measure will fund education or research initiatives, including equipment, research or innovation infrastructures, or direct activities (such as support to new start-ups or involvement of communities and local institutions). The research and direct activities will not have a direct environmental impact. However, a sustainability assessment of the activities will be required. The call for projects to be financed as innovation ecosystems, as well as the selection procedure will require a DNSH evaluation, as well as a possible Strategic Environmental Assessment (SEA) in case the project will be expected to produce a consistent impact on the territory. In case research infrastructure will be created, the same assessment requested for the initiative 1.8 on research and innovation infrastructure will be applied, including:</p> <ul style="list-style-type: none"> <li>- the international benchmarking of energy costs and CO2 footprint for the proposed new (or existing) infrastructure: for large accelerator based RI's a reference will be the CERN environmental report based on an ambitious plan to reduce by 28% its CO2 footprint by 2024 (adopting their best practices would ensure a reduced impact on the environment); for data infrastructures best practices suggested by scientific literature (e.g. Nature 561, pp. 163-166 (2018)) will be used as a reference</li> <li>- cost analysis, needed to assess the long-term sustainability of the infrastructure, extended to considering the whole life cycle of the infrastructure, i.e.: i) operating and access costs by users (transport vs. remote access), ii) energy cost of the solutions adopted for the management of data, archives (memories) and calculations necessary for the infrastructure scientific and technological users, iii) forecast of the dismantling costs at the end of life of the research infrastructure for the restoration of the territory to its initial conditions, impact of the dismantling costs on the multi-year economic plan</li> </ul> <p>The installation of the research infrastructures generally will not include the construction of new buildings. However, whether construction activities will be required, the design criteria will include low energy consumption of the buildings and low environmental footprint of the construction operations.</p> <p>The research activities will not have a direct environmental impact. However, a sustainability assessment of the direct research activities will be required.</p> <p>NO</p>
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## DNSH assessment

Mission	4
Cluster	2
Related Measure (Reform or Investment)	3.1 Fund for the construction of an integrated system of research and innovation infrastructure
Responsibility for reporting and implementation	Albachiara Boffelli
Date	17/5/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?	NO	<p>Research and innovation infrastructures must in themselves be demonstrators of sustainable resources (plants, laboratories, computing centers and archives), dedicated to advanced research and innovation for the study of new and further green solutions and for circular economy.</p> <p>The call criteria will include:</p> <ul style="list-style-type: none"> <li>- the international benchmarking of energy costs and CO<sub>2</sub> footprint for the proposed new (or existing) infrastructure: for large accelerator based RT's a reference will be the CERN environmental report based on an ambitious plan to reduce by 28% its CO<sub>2</sub> footprint by 2024 (adopting their best practices would ensure a reduced impact on the environment), for data infrastructures best practices suggested by scientific literature (e.g. Nature 561, pp. 163-166 (2018)) will be used as a reference</li> <li>- cost analysis, needed to assess the long-term sustainability of the infrastructure, extended to considering the whole life cycle of the infrastructure, i.e.: i) operating and access costs by users (transport vs. remote access), ii) energy cost of the solutions adopted for the management of data, archives (memories) and calculations necessary for the infrastructure scientific and technological users, ii) forecast of the dismantling costs at the end of life of the research infrastructure for the restoration of the territory to its initial conditions, impact of the dismantling costs on the multi-year economic plan. <b>Where financial support will be given, it will be required that DNSH guidance will be applied to avoid that RRF funds are used to finance environmentally harmful researches.</b></li> </ul> <p>With particular reference to this criterion, the exclusion list will include activities related to fossil fuels (including downstream use), except for natural gas based heat/power compliant with the conditions set out in the annex III of the DNSH guidance. With particular reference to this criterion, the exclusion list will be comprehensive of investments in facilities for the disposal of waste in landfill, in mechanical biological treatment (MBT) plants, and incinerators for the treatment of waste. Furthermore, all investments will be made in accordance with the DNSH principle, ensuring that no activity that is not sustainable, either now or in the long run, will be supported.</p>
2. Climate change adaptation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	NO	
3. The sustainable use and protection of water and marine resources	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?	NO	
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??	NO	
6. The protection and restoration of biodiversity and ecosystems	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	NO	

## DNSH assessment

Mission	4 - Education and Research
Cluster	2 - From research to business
Related Measure (Reform or Investment)	3.2 Financing start-ups
Responsibility for reporting and implementation	Ministry of economic development
Date	5/17/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure is compliant with DNSH principle for the relevant objective, for the following reasons. The RRF resources are bound to strengthen an already existing national measure that, through direct and indirect investments, aims at accelerating the growth of national innovation system, by supporting start-ups with high growth potential, scale-ups and innovative SMEs whose investments are supposed to be based on the best and eco-friendly available technologies in order to be supported by the fund. In fact, enterprises to be supported by the fund are selected taking into account their capability to be environmentally sustainable in line with 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. Furthermore, this is an existing measure. thus an ex post demonstration that selected projects complied with DNSH will be performed and for future funding activities, it will be required that DNSH guidance will be applied to avoid that RRF funds are used to finance environmentally harmful activities. With particular reference to this criteria, the exclusion list will include activities related to fossil fuels (including downstream use), except for natural gas based heat/power compliant with the conditions set out in the annex III of the DNSH guidance.	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure is compliant with DNSH principle for the relevant objective, for the following reasons. The RRF resources are bound to strengthen an already existing national measure that, through direct and indirect investments, aims at accelerating the growth of national innovation system, by supporting start-ups with high growth potential, scale-ups and innovative SMEs whose investments are supposed to be based on the best and eco-friendly available technologies in order to be supported by the fund. In fact, enterprises to be supported by the fund are selected taking into account their capability to be environmentally sustainable in line with 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.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure is compliant with DNSH principle for the relevant objective, for the following reasons. The RRF resources are bound to strengthen an already existing national measure that, through direct and indirect investments, aims at accelerating the growth of national innovation system, by supporting start-ups with high growth potential, scale-ups and innovative SMEs whose investments are supposed to be based on the best and eco-friendly available technologies in order to be supported by the fund. In fact, enterprises to be supported by the fund are selected taking into account their capability to be environmentally sustainable in line with 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.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		

4. The circular economy, including waste prevention	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure is compliant with DNSH principle for the relevant objective, for the following reasons. The RRF resources are bound to strengthen an already existing national measure that, through direct and indirect investments, aims at accelerating the growth of national innovation system, by supporting start-ups with high growth potential, scale-ups and innovative SMEs whose investments are supposed to be based on the best and eco-friendly available technologies in order to be supported by the fund. In fact, enterprises to be supported by the fund are selected taking into account their capability to be environmentally sustainable in line with 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. With particular reference to this criteria, the exclusion list will be comprehensive of - Investments in facilities for the disposal of waste in landfill, in mechanical biological treatment (MBT) plants, and incinerators for the treatment of waste.	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?		
5. Pollution prevention and control to air, water or	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure is compliant with DNSH principle for the relevant objective, for the following reasons. The RRF resources are bound to strengthen an already existing national measure that, through direct and indirect investments, aims at accelerating the growth of national innovation system, by supporting start-ups with high growth potential, scale-ups and innovative SMEs whose investments are supposed to be based on the best and eco-friendly available technologies in order to be supported by the fund. In fact, enterprises to be supported by the fund are selected taking into account their capability to be environmentally sustainable in line with 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.	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??		
6. The protection and restoration of biodiversity and	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure is compliant with DNSH principle for the relevant objective, for the following reasons. The RRF resources are bound to strengthen an already existing national measure that, through direct and indirect investments, aims at accelerating the growth of national innovation system, by supporting start-ups with high growth potential, scale-ups and innovative SMEs whose investments are supposed to be based on the best and eco-friendly available technologies in order to be supported by the fund. In fact, enterprises to be supported by the fund are selected taking into account their capability to be environmentally sustainable in line with 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.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

Mission	Component	Id	Name	Version	Notes
M5	C2	Inv2.1	Investments in projects of urban regeneration, aimed at reducing situations of marginalization and social degradation	18/05/2021	Updated to respond to EC letter of May 7
M5	C2	Inv2.2	Urban Integrated Plans	18/05/2021	Updated to respond to EC letter of May 7

## DNSH assessment

Mission	5
Cluster	2
Related Measure (Reform or Investment)	Investments in projects of urban regeneration, aimed
Responsibility for reporting and implementation	
Date	5/17/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?	NO	The measure is not expected to produce any harmful effect on the environmental objective of climate change mitigations. The building is not dedicated to extraction, storage, transport or manufacture of fossil fuels (see the Annexes of the draft Delegated Act of Regulation 2020/852). <b>No gas boilers will be included.</b> In addition, national energy legislation defines a specific framework to ensure the energy efficiency of buildings (D.Lgs n. 192/2005, n. 28/2011, n. 102/2014). Furthermore, the various interventions will be financed in accordance with the "do no significant harm" principle, therefore verifying for each specific line of intervention the respect of the environmental criteria.
2. Climate change adaptation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	NO	The measure is not expected to produce any harmful impact connected to the objective. Indeed, the legislative decree no. 2006/152 "Environmental norms", in the second part, introduces EIAs and SEAs which address the possible impact of the measures on environment and climate change. National measures to implement the European Guidelines on how to address explicitly climate change adaptation as part of the EIAs and SEAs are being finalised and will soon be nationwide applied. At the same time, several regional and local authorities have anticipated the national requirement and already implemented the EU Guidelines in their territories. Furthermore, the various interventions will be financed in accordance with the "do no significant harm" principle, therefore verifying for each specific line of intervention the respect of the environmental criteria.



<p>3. The sustainable use and protection of water and</p>	<p>D. No, the measure requires a substantive DNSH assessment.</p>		<p>Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?</p>	<p>NO</p>	<p>The measure has no detrimental impact on water sustainability and protection. The intervention will not affect the coastal and marine environment and does not significantly impact (i) affected water bodies (in accordance with the requirements in Directive 2000/60/EC Water Framework Directive) or (ii) protected habitats and species directly dependent on water. The interventions financed do not pose any particular risk to river basins and the preservation of water quality, as construction activities are carried out on already built-up urban areas and recovery activities are carried out taking into account national regulatory constraints on environmental compensation. In addition, there is a regional and local water management plan managed and monitored by the municipalities' water concessionaires to ensure that no harmful activity is performed on water resources and basins. Legislative decree no. 2006/152 "Environmental norms", third part, defines a set of rules to protect the water resources. These specifically focus on a) preventing and reducing pollution and implement sanitation of water bodies; b) improving the state of the waters and protecting waters intended for particular uses; c) pursuing sustainable and durable uses of water resources, with priority for drinking water; d) keeping the natural capacity for self-purification of water bodies, including the the ability to support large and well-diversified animal and plant communities. These norms must be complied with by all existing and new buildings, with particular reference to sewage systems and wastewater treatment. Specific law enforcement authorities are envisaged to ensure it. <b>All new relevant water appliances must be in the top two classes of the EU Water Label for water consumption.</b></p>
<p>4. The circular economy, including waste prevention</p>	<p>D. No, the measure requires a substantive DNSH assessment.</p>		<p>Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?</p>	<p>NO</p>	<p>According to art. 181 of d.lgs. 2006/152 at least 70% of non-hazardous construction and demolition waste is prepared for re-use, recycling and other material recovery in accordance with the waste hierarchy EU Construction and Demolition Waste Management Protocol. The competence is shared between Ministries, Regions and ATOs or Municipalities. In Italy, the management of waste has been carefully implemented, reaching already in 2018 the goal of 74% of construction and demolition waste being prepared for re-use, recycling and recovery of material as specified in the legislation. (source: ISPRA - the national authority on environmental studies - 2020 report on special waste) The best available techniques are employed in order to limit waste generation related to construction and demolition, using selective demolition to enable removal and safe handling of hazardous substances and facilitate re-use and high-quality recycling by selective removal of materials. Resource efficiency, adaptability and flexibility in building design and construction is also guaranteed by law (D.lgs. n. 81/2008, L. 152/2006, L. 257/1992). Furthermore, the various interventions will be financed in accordance with the "do no significant harm" principle, therefore verifying for each specific line of intervention the respect of the environmental <b>criteria</b>.</p>

5. Pollution prevention and control to air, water or la	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??	NO	<p>The approval of the EIA as defined in Legislative Decree 2006/152 is subject to the presentation of the project which must contain the information required by Annex IV to Regulation 2011/92 / EU, including any emissions of pollutants and the measures envisaged to reduce or compensate them. Further specifications of these measures are included in guidelines issued by ARPAs as a reference while drafting either the projects to be submitted for approval, or the tender specifications.</p> <p>Building components and materials used in the renovations do not contain asbestos nor substances of very high concern as identified on the basis of the list of substances subject to authorisation set out in Annex XIV to Regulation (EC) No 1907/2006;</p> <p>Components and materials that may come into contact with occupiers emit less than 0,06 mg of formaldehyde per m<sup>3</sup> of material or component and less than 0,001 mg of categories 1A and 1B carcinogenic volatile organic compounds per m<sup>3</sup> (with reference, if applicable, to standards such as CEN/TS 16516 and ISO 16000-3)</p> <p>Measures will be taken to reduce noise, dust and pollutant emissions during construction or maintenance works. <b>No gas boilers will be included.</b> Furthermore, the various interventions will be financed in accordance with the "do no significant harm" principle, therefore verifying for each specific line of intervention the respect of the environmental <b>criteria</b>.</p>
6. The protection and restoration of biodiversity and	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	There are no interventions within protected areas and/or that impact biodiversity; construction activities are carried out on already built-up urban areas and recovery activities are carried out taking into account national regulatory constraints on environmental compensation and furthermore no impact is considered for these activities (draft delegated taxonomy act Annex 1 -Paragraph 7.2 - where NA is reported for Objective 6). Further, the legislative decree no. 2006/152 "Environmental norms", second part, introduces requirements for the drafting of EIAs and SEAs, where the latter has the purpose of ensuring that anthropogenic activity is compatible with the conditions for sustainable development, and therefore with respect of the regenerative capacity of ecosystems and resources, of safeguarding biodiversity and an equitable distribution of advantages connected with economic activity.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

## DNSH assessment

Mission	5
Cluster	2
Related Measure (Reform or Investment)	Urban Integrated Plans
Responsibility for reporting and implementation	
Date	5/17/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?	NO	The measure is not expected to produce any harmful effect on the environmental objective of climate change mitigations. The building is not dedicated to extraction, storage, transport or manufacture of fossil fuels (see the Annexes of the draft Delegated Act of Regulation 2020/852). <b>No gas boilers will be included.</b> In addition, national energy legislation defines a specific framework to ensure the energy efficiency of buildings (DL gs n. 192/2005, n. 28/2011, n. 102/2014). Furthermore, the guidelines for the selection of the projects to be supported by the measure will include precise indications to ensure that no harmful effect is caused in respect to climate change mitigation.
2. Climate change adaptation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	NO	The measure is not expected to produce any harmful impact connected to the objective. Indeed, the legislative decree no. 2006/152 "Environmental norms", in the second part, introduces EIAs and SEAs which address the possible impact of the measures on environment and climate change. National measures to implement the European Guidelines on how to address explicitly climate change adaptation as part of the EIAs and SEAs are being finalised and will soon be nationwide applied. At the same time, several regional and local authorities have anticipated the national requirement and already implemented the EU Guidelines in their territories. Furthermore, the guidelines for the selection of the projects to be supported by the measure will include precise indications on long-term analyses of the risks related to climate change and the related measures to adapt and combat these risks that are foreseen.

3. The sustainable use and protection of water and	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?	NO	<p>The measure has no detrimental impact on water sustainability and protection. The intervention will not affect the coastal and marine environment and does not significantly impact (i) affected water bodies (in accordance with the requirements in Directive 2000/60/EC Water Framework Directive) or (ii) protected habitats and species directly dependent on water. The interventions financed do not pose any particular risk to river basins and the preservation of water quality, as construction activities are carried out on already built-up urban areas and recovery activities are carried out taking into account national regulatory constraints on environmental compensation. In addition, there is a regional and local water management plan managed and monitored by the municipalities' water concessionaires to ensure that no harmful activity is performed on water resources and basins.</p> <p>Legislative decree no. 2006/152 "Environmental norms", third part, defines a set of rules to protect the water resources. These specifically focus on a) preventing and reducing pollution and implement sanitation of water bodies; b) improving the state of the waters and protecting waters intended for particular uses; c) pursuing sustainable and durable uses of water resources, with priority for drinking water; d) keeping the natural capacity for self-purification of water bodies, including the the ability to support large and well-diversified animal and plant communities. These norms must be complied with by all existing and new buildings, with particular reference to sewage systems and wastewater treatment. Specific law enforcement authorities are envisaged to ensure it. All new relevant water appliances must be in the top two classes of the EU Water Label for water consumption.</p>
4. The circular economy, including waste prevention	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	<p>According to art. 181 of d.lgs. 2006/152 at least 70% of non-hazardous construction and demolition waste is prepared for re-use, recycling and other material recovery in accordance with the waste hierarchy EU Construction and Demolition Waste Management Protocol. The competence is shared between Ministries, Regions and ATOs or Municipalities. In Italy, the management of waste has been carefully implemented, reaching already in 2018 the goal of 74% of construction and demolition waste being prepared for re-use, recycling and recovery of material as specified in the legislation. (source: ISPRA - the national authority on environmental studies - 2020 report on special waste)</p> <p>The best available techniques are employed in order to limit waste generation related to construction and demolition, using selective demolition to enable removal and safe handling of hazardous substances and facilitate re-use and high-quality recycling by selective removal of materials.</p> <p>Resource efficiency, adaptability and flexibility in building design and construction is also guaranteed by law (D.lgs. n. 81/2008, L. 152/2006, L. 257/1992).</p>

5. Pollution prevention and control to air, water or	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??	NO	<p>The approval of the EIA as defined in Legislative Decree 2006/152 is subject to the presentation of the project which must contain the information required by Annex IV to Regulation 2011/92 / EU, including any emissions of pollutants and the measures envisaged to reduce or compensate them. Further specifications of these measures are included in guidelines issued by ARPAs as a reference while drafting either the projects to be submitted for approval, or the tender specifications. Building components and materials used in the renovations do not contain asbestos nor substances of very high concern as identified on the basis of the list of substances subject to authorisation set out in Annex XIV to Regulation (EC) No 1907/2006;</p> <p>Components and materials that may come into contact with occupiers emit less than 0,06 mg of formaldehyde per m<sup>3</sup> of material or component and less than 0,001 mg of categories 1A and 1B carcinogenic volatile organic compounds per m<sup>3</sup> (with reference, if applicable, to standards such as CEN/TS 16516 and ISO 16000-3)</p> <p>Measures will be taken to reduce noise, dust and pollutant emissions during construction or maintenance works. <b>No gas boilers will be included.</b></p>
6. The protection and restoration of biodiversity an	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	There are no interventions within protected areas and/or that impact biodiversity; construction activities are carried out on already built-up urban areas and recovery activities are carried out taking into account national regulatory constraints on environmental compensation and furthermore no impact is considered for these activities (draft delegated taxonomy act Annex 1 -Paragraph 7.2 - where NA is reported for Objective 6). Further, the legislative decree no. 2006/152 "Environmental norms", second part, introduces requirements for the drafting of EIAs and SEAs, where the latter has the purpose of ensuring that anthropogenic activity is compatible with the conditions for sustainable development, and therefore with respect of the regenerative capacity of ecosystems and resources, of safeguarding biodiversity and an equitable distribution of advantages connected with economic activity.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

## DNSH assessment

Obiettivo di Policy OP2 Un'Europa più verde

Priorità Priorità 2 Sostenibilità, decarbonizzazione, biodiversità e resilienza

2.2 Promuovere le energie rinnovabili in conformità alla direttiva (UE) 2018/2001, compresi

Obiettivo specifico i criteri di sostenibilità ivi stabiliti

Azione 2.2.4. Supporto all'utilizzo di energie rinnovabili nelle imprese

Step 1		Step 2			
Obiettivi ambientali	La misura ha un impatto prevedibile nullo o insignificante su tale obiettivo o contribuisce a sostenerlo?	Motivazione di fondo per le scelte a,b o c	Domanda	Sì/No	Giustificazione sostanziale
1. Mitigazione dei cambiamenti climatici	b. La misura ha un coefficiente 100 % di sostegno a un obiettivo legato ai cambiamenti climatici o all'ambiente, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo	L'obiettivo specifico finanzia il processo di conversione all'utilizzo di fonti rinnovabile nelle imprese. Si ritiene, quindi, che la misura considerata non arrechi un danno significativo alla mitigazione del cambiamento climatico, ma che contribuisca interamente al suo raggiungimento. In quanto tale, contribuirà all'obiettivo nazionale di aumento dell'efficienza energetica ogni anno, stabilito secondo il piano nazionale per l'energia e il clima (PNIEC), la direttiva sull'efficienza energetica (2012/27/UE) e i contributi determinati a livello nazionale all'accordo di Parigi sul clima. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Si prevede che la misura determini emissioni significative di gas a effetto serra?		
2. Adattamento ai cambiamenti climatici	a. La misura ha un impatto prevedibile nullo o trascurabile sull'obiettivo ambientale connesso agli effetti diretti e agli effetti indiretti primari della misura nel corso del suo ciclo di vita, data la sua natura, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo	L'attività sostenuta nei progetti finanziati favorisce la sostituzione dell'alimentazione dei combustibili fossili con fonti rinnovabili, quindi non produce nessun peggioramento in termini di emissioni di gas climalteranti. Inoltre, non produce impatti che aumentino i rischi antropogenici legati agli eventi climatici estremi. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Si prevede che la misura determinerà un maggiore impatto negativo del clima attuale e del clima futuro previsto, sulla misura stessa o sulle persone, sulla natura o sui beni?		
3. Uso sostenibile e protezione delle risorse idriche e marine	d. No, la misura richiede una valutazione DNSH sostanziale.	L'attività sostenuta dall'investimento ha un impatto prevedibile insignificante su questo obiettivo ambientale, tenendo conto sia degli effetti indiretti e diretti di realizzazione sia degli effetti primari in tutto il ciclo di produzione di energia con impianti idroelettrici. Sono stati individuati rischi di degrado ambientale connessi alla conservazione della qualità dell'acqua e dello stress idrico di scarso rilievo a livello regionale, in quanto tutti gli impianti presenti in regione devono garantire per legge il non peggioramento dei target di qualità ambientale del corpo idrico su cui sussistono.	La misura potrebbe essere dannosa: (i) per il buono stato o il buon potenziale ecologico dei corpi idrici, comprese le acque superficiali e sotterranee; o (ii) per il buono stato ecologico delle acque marine?	NO	Si considera che la misura possa avere un non significativo effetto ambientale sull'uso sostenibile della risorsa acqua a livello regionale in quanto anche l'eventuale intervento sporadico con produzione di energia da impianti idroelettrici deve essere considerata residuale rispetto al totale degli investimenti che saranno finanziati e al fatto che per la realizzazione degli impianti idroelettrici esiste una normativa stringente a livello regionale che ne richiede una elevata performance in termini di tutela della risorsa.

4. L'economia circolare, compresa la prevenzione dei rifiuti e il riciclaggio	d. No, la misura richiede una valutazione DNSH sostanziale	Si ritiene che gli interventi non comportino un significativo uso di risorse ambientali naturali quali energia, materiali, metalli, acqua, biomassa e suolo in qualunque fase del loro ciclo di vita non minimizzati da misure adeguate attraverso l'applicazione delle norme regionali da applicare nelle fasi di trasformazione del territorio e di utilizzo delle risorse naturali.	Ci si attende che la tipologia di azioni: (i) comporti un aumento significativo della produzione, dell'incenerimento o dello smaltimento dei rifiuti, ad eccezione dell'incenerimento di rifiuti pericolosi non riciclabili? (ii) comporti inefficienze significative, non minimizzate da misure adeguate, nell'uso diretto o indiretto di risorse naturali quali energia, materiali, metalli, acqua, biomassa, aria e suolo, in qualunque fase del loro ciclo di vita? (iii) causi un danno ambientale significativo e a lungo termine sotto il profilo dell'economia circolare?	NO	Gli eventuali impianti per la produzione di energia e/o termici dismessi devono sempre essere avviati a riciclaggio delle componenti e dei materiali. L'uso diretto ed indiretto efficiente delle risorse naturali deve essere garantito attraverso l'applicazione delle norme specifiche europee, nazionali e regionali a cui i progetti devono risultare coerenti per la loro approvazione. Nell'ambito del piano di monitoraggio ambientale del Programma sarà garantito il monitoraggio anche delle evoluzioni dell'uso delle risorse al fine di evidenziare e correggere eventuali criticità attraverso il riorientamento dei bandi.
5. Prevenzione e controllo dell'inquinamento nell'aria, nell'acqua o nel suolo	a. La misura ha un impatto prevedibile nullo o trascurabile sull'obiettivo ambientale connesso agli effetti diretti e agli effetti indiretti primari della misura nel corso del suo ciclo di vita, data la sua natura, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo.	La misura è in linea con gli attuali piani nazionali e regionali di riduzione dell'inquinamento. Inoltre, si prevede che la misura non determinerà un aumento significativo delle emissioni inquinanti nell'aria, nell'acqua o nel suolo, perché: - per l'attuazione dei progetti finanziati non potranno essere utilizzati componenti e materiali da costruzione che contengano amianto o sostanze pericolose incluse nell'elenco delle sostanze di cui all'allegato XIV del Regolamento (CE) n. 1907/2006 (REACH); - dovranno essere adottate misure per ridurre il rumore, le polveri e le emissioni inquinanti in tutte le fasi della vita dell'impianto; - le azioni dovranno essere realizzate, per quanto possibile, con l'utilizzo di materiali e prodotti a basso impatto ambientale, valutati in termini di analisi del ciclo di vita (LCA), preferibilmente certificati da dichiarazioni rilasciate da organismi indipendenti credibili e riconosciuti (Ecolabel UE o altri marchi ambientali di tipo I, DAP o altri marchi ambientali di tipo III). <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Si prevede che la misura determini un aumento significativo delle emissioni di inquinanti nell'aria, nell'acqua o nel terreno?		
6. Protezione e ripristino della biodiversità e degli ecosistemi	a. La misura ha un impatto prevedibile nullo o trascurabile sull'obiettivo ambientale connesso agli effetti diretti e agli effetti indiretti primari della misura nel corso del suo ciclo di vita, data la sua natura, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo.	La misura si ritiene che non arrechi un danno ambientale significativo a livello regionale sullo stato di conservazione degli habitat e delle specie e sullo stato degli ecosistemi anche in considerazione delle norme regionali, dei piani dei parchi e delle misure di gestione dei siti Natura 2000 che devono essere rispettate nelle fasi progettuali, autorizzative e di funzionamento degli impianti produzione di energie rinnovabili. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Si prevede che la misura sia: (i) significativamente dannosa per le buone condizioni e la resilienza degli ecosistemi o (ii) dannosa per lo stato di conservazione degli habitat e delle specie, comprese quelle di interesse dell'Unione?		

Mission	Component	Id	Names	Version	Notes
M5	C1	Inv 1.2	Creation of women's enterprises	4/30/2021	



## DNSH assessment

Mission	5 Inclusion and Cohesion
Cluster	C1 Employment Policies
Related Measure (Reform or Investment)	Investment 1.2 "Creation of women's enterprises"
Responsibility for reporting and implementation	Ministry of Economic Development - Presidency of the Council of Ministers
Date	4/26/2021

Environmental objectives	Step 1		Questions	Yes/No	Step 2 Substantive justification if NO has been selected
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected			
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?	NO	<p>The measure, whose driver is the development of female entrepreneurship, falls in the code C105 "Measures to promote the participation of women in the labor market and to reduce gender segregation in the labor market" (Annex VI Reg. RRF).</p> <p>The measure is compliant with DNSH principle for the relevant objective. The measure promotes specifically women's labour market participation and reducing gender-based segregation in the labour market, through direct support for the creation of women's enterprises. The investment defines new ones and adapts existing support instruments for the creation and development of micro, small and medium enterprises with predominant or total female participation, including innovative start-ups, and the consolidation of existing ones. The development of female entrepreneurship is considered a driver for investments in environmental sustainability. The recent IV Report on Female Entrepreneurship by Unioncamere shows that female enterprises in Italy are quite green. Women's businesses are more environmentally aware, driven above all by ethics and social responsibility: the proportion of young women's businesses that invest in green, driven by an awareness of the risks associated with climate change, is higher than that of young men's entrepreneurs (31% vs. 26%). So, regardless of the "sectors" which will be concerned by the investments (the mentioned IV Report by Unioncamere, shows those which are characterised by greatest presence of women as commerce, hospitality and tourism, care services, entertainment and culture), because of the pandemic crisis has accelerated the gap also about the elements of weakness (moreover in relation to innovation and technology investment) the measure aims to combine the "green interest/proensity" to the need of sustaining RSI, ensuring the compliance with DNSH principle for all the environmental objectives. <b>Where financial support will be given, it will be required that DNSH guidance will be applied to avoid that RRF funds are used to finance environmentally harmful activities. In particular, in the context of the deployment of financial instruments, where a DNSH provision is not possible in light of the nature of the scheme, the simplified approach will be used and it will be required from the implementing partner/entrusted to use the Commission's sustainability proofing guidance, as adopted under InvestEU. With particular reference to this criteria, the exclusion list will include activities related to fossil fuels (including downstream use), except for natural gas based heat/power compliant with the conditions set out in the annex III of the DNSH guidance.</b></p>

<p>2. Climate change adaptation</p>	<p>D. No, the measure requires a substantive DNSH assessment.</p>		<p>Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?</p>	<p>NO</p>	<p>The measure, whose driver is the development of female entrepreneurship, falls in the code C105 "Measures to promote the participation of women in the labor market and to reduce gender segregation in the labor market" (Annex VI Reg. RRF). The measure is compliance with DNSH principle for the relevant objective. The measure promotes specifically women's labour market participation and reducing gender-based segregation in the labour market, through direct support for the creation of women's enterprises. The investment defines new ones and adapts existing support instruments for the creation and development of micro, small and medium enterprises with predominant or total female participation, including innovative start-ups, and the consolidation of existing ones. The development of female entrepreneurship is considered a driver for investments in environmental sustainability. The recent IV Report on Female Entrepreneurship by Unioncamere shows that female enterprises in Italy are quite green. Women's businesses are more environmentally aware, driven above all by ethics and social responsibility: the proportion of young women's businesses that invest in green, driven by an awareness of the risks associated with climate change, is higher than that of young men's entrepreneurs (31% vs. 26%). So, regardless of the "sectors" which will be concerned by the investments (the mentioned IV Report by Unioncamere, shows those which are characterised by greatest presence of women as commerce, hospitality and tourism, care services, entertainment and culture), because of the pandemic crisis has accelerated the gap also about the elements of weakness (moreover in relation to innovation and technology investment) the measure aims to combine the "green interest/propensity" to the need of sustaining RSI, ensuring the compliance with DNSH principle for all the environmental objectives. <b>Where financial support will be given, it will be required that DNSH guidance will be applied to avoid that RRF funds are used to finance environmentally harmful activities. In particular, in the context of the deployment of financial instruments, where a DNSH provision is not possible in light of the nature of the scheme, the simplified approach will be used and it will be required from the implementing partner/entrusted to use the Commission's sustainability proofing guidance, as adopted under InvestEU</b></p>
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<p>3. The sustainable use and protection of water and r</p>	<p>D. No, the measure requires a substantive DNSH assessment.</p>		<p>Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?</p>	<p>NO</p>	<p>The measure, whose driver is the development of female entrepreneurship, falls in the code C105 "Measures to promote the participation of women in the labor market and to reduce gender segregation in the labor market" (Annex VI Reg. RRF). The measure is compliance with DNSH principle for the relevant objective. The measure promotes specifically women's labour market participation and reducing gender-based segregation in the labour market, through direct support for the creation of women's enterprises. The investment defines new ones and adapts existing support instruments for the creation and development of micro, small and medium enterprises with predominant or total female participation, including innovative start-ups, and the consolidation of existing ones. The development of female entrepreneurship is considered a driver for investments in environmental sustainability. The recent IV Report on Female Entrepreneurship by Unioncamere shows that female enterprises in Italy are quite green. Women's businesses are more environmentally aware, driven above all by ethics and social responsibility: the proportion of young women's businesses that invest in green, driven by an awareness of the risks associated with climate change, is higher than that of young men's entrepreneurs (31% vs. 26%). So, regardless of the "sectors" which will be concerned by the investments (the mentioned IV Report by Unioncamere, shows those which are characterised by greatest presence of women as commerce, hospitality and tourism, care services, entertainment and culture), because of the pandemic crisis has accelerated the gap also about the elements of weakness (moreover in relation to innovation and technology investment) the measure aims to combine the "green interest/propensity" to the need of sustaining RSI, ensuring the compliance with DNSH principle for all the environmental objectives. <i>Where financial support will be given, it will be required that DNSH guidance will be applied to avoid that RRF funds are used to finance environmentally harmful activities. In particular, in the context of the deployment of financial instruments, where a DNSH provision is not possible in light of the nature of the scheme, the simplified approach will be used and it will be required from the implementing partner/entrusted to use the Commission's sustainability proofing guidance, as adopted under InvestEU</i></p>
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<p>4. The circular economy, including waste prevention</p>	<p>D. No, the measure requires a substantive DNSH assessment.</p>		<p>Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?</p>	<p>The measure, whose driver is the development of female entrepreneurship, falls in the code C105 "Measures to promote the participation of women in the labor market and to reduce gender segregation in the labor market" (Annex VI Reg. RRF). The measure is compliance with DNSH principle for the relevant objective. The measure promotes specifically women's labour market participation and reducing gender-based segregation in the labour market, through direct support for the creation of women's enterprises. The investment defines new ones and adapts existing support instruments for the creation and development of micro, small and medium enterprises with predominant or total female participation, including innovative start-ups, and the consolidation of existing ones. The development of female entrepreneurship is considered a driver for investments in environmental sustainability. The recent IV Report on Female Entrepreneurship by Unioncamere shows that female enterprises in Italy are quite green. Women's businesses are more environmentally aware, driven above all by ethics and social responsibility; the proportion of young women's businesses that invest in green, driven by an awareness of the risks associated with climate change, is higher than that of young men's entrepreneurs (31% vs. 26%). So, regardless of the "sectors" which will be concerned by the investments (the mentioned IV Report by Unioncamere, shows those which are characterised by greatest presence of women as commerce, hospitality and tourism, care services, entertainment and culture), because of the pandemic crisis has accelerated the gap also about the elements of weakness (moreover in relation to innovation and technology investment) the measure aims to combine the "green interest/proneness" to the need of sustaining RSI, ensuring the compliance with DNSH principle for all the environmental objectives. <b>Where financial support will be given, it will be required that DNSH guidance will be applied to avoid that RRF funds are used to finance environmentally harmful activities. In particular, in the context of the deployment of financial instruments, where a DNSH provision is not possible in light of the nature of the scheme, the simplified approach will be used and it will be required from the implementing partner/entrusted to use the Commission's sustainability proofing guidance, as adopted under InvestEU. With particular reference to this criteria, the exclusion list will be comprehensive of - Investments in facilities for the disposal of waste in landfill, in mechanical biological treatment (MBT) plants, and incinerators for the treatment of waste.</b>  This exclusion does not apply to investments in:  <input type="checkbox"/> plants exclusively dedicated to treating non-recyclable hazardous waste;  <input type="checkbox"/> existing plants, where the investment is for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such investments do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plant.  -Activities where the long-term disposal of waste may cause long-term harm to the environment (e.g. nuclear waste).</p> <p>NO</p>
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5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??	NO	<p>The measure, whose driver is the development of female entrepreneurship, falls in the code C105 "Measures to promote the participation of women in the labor market and to reduce gender segregation in the labor market" (Annex VI Reg. RRF). The measure is compliance with DNSH principle for the relevant objective. The measure promotes specifically women's labour market participation and reducing gender-based segregation in the labour market, through direct support for the creation of women's enterprises. The investment defines new ones and adapts existing support instruments for the creation and development of micro, small and medium enterprises with predominant or total female participation, including innovative start-ups, and the consolidation of existing ones. The development of female entrepreneurship is considered a driver for investments in environmental sustainability. The recent IV Report on Female Entrepreneurship by Unioncamere shows that female enterprises in Italy are quite green. Women's businesses are more environmentally aware, driven above all by ethics and social responsibility: the proportion of young women's businesses that invest in green, driven by an awareness of the risks associated with climate change, is higher than that of young men's entrepreneurs (31% vs. 26%). So, regardless of the "sectors" which will be concerned by the investments (the mentioned IV Report by Unioncamere, shows those which are characterised by greatest presence of women as commerce, hospitality and tourism, care services, entertainment and culture), because of the pandemic crisis has accelerated the gap also about the elements of weakness (moreover in relation to innovation and technology investment) the measure aims to combine the "green interest/pro propensity" to the need of sustaining RSI, ensuring the compliance with DNSH principle for all the environmental objectives. Where financial support will be given, it will be required that DNSH guidance will be applied to avoid that RRF funds are used to finance environmentally harmful activities. In particular, in the context of the deployment of financial instruments, where a DNSH provision is not possible in light of the nature of the scheme, the simplified approach will be used and it will be required from the implementing partner/entrusted to use the Commission's sustainability proofing guidance, as adopted under InvestEU.</p>
6. The protection and restoration of biodiversity and ecosystems	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	NO	<p>The measure, whose driver is the development of female entrepreneurship, falls in the code C105 "Measures to promote the participation of women in the labor market and to reduce gender segregation in the labor market" (Annex VI Reg. RRF). The measure is compliance with DNSH principle for the relevant objective. The measure promotes specifically women's labour market participation and reducing gender-based segregation in the labour market, through direct support for the creation of women's enterprises. The investment defines new ones and adapts existing support instruments for the creation and development of micro, small and medium enterprises with predominant or total female participation, including innovative start-ups, and the consolidation of existing ones. The development of female entrepreneurship is considered a driver for investments in environmental sustainability. The recent IV Report on Female Entrepreneurship by Unioncamere shows that female enterprises in Italy are quite green. Women's businesses are more environmentally aware, driven above all by ethics and social responsibility: the proportion of young women's businesses that invest in green, driven by an awareness of the risks associated with climate change, is higher than that of young men's entrepreneurs (31% vs. 26%). So, regardless of the "sectors" which will be concerned by the investments (the mentioned IV Report by Unioncamere, shows those which are characterised by greatest presence of women as commerce, hospitality and tourism, care services, entertainment and culture), because of the pandemic crisis has accelerated the gap also about the elements of weakness (moreover in relation to innovation and technology investment) the measure aims to combine the "green interest/pro propensity" to the need of sustaining RSI, ensuring the compliance with DNSH principle for all the environmental objectives. Where financial support will be given, it will be required that DNSH guidance will be applied to avoid that RRF funds are used to finance environmentally harmful activities. In particular, in the context of the deployment of financial instruments, where a DNSH provision is not possible in light of the nature of the scheme, the simplified approach will be used and it will be required from the implementing partner/entrusted to use the Commission's sustainability proofing guidance, as adopted under InvestEU.</p>

Mission	Component	Id	Names	Version	Notes
M5	C3	Inv 1	NSIA Enhancement of community social infrastructures	5/18/2021	Updated to respond to EC letter of May 7

## DNSH assessment

Mission	5
Cluster	3
Related Measure (Reform or Investment)	Investment 1.1: NSIA Enhancement of community social infrastructures
Responsibility for reporting and implementation	Agency for Territorial Cohesion
Date	5/17/2021

Step 1		Step 2			
Environmental objectives	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?	NO	<p>The measure is complemented with evidence that the energy mix is on a path to decarbonise in line with the GHG emissions reduction targets by 2030 and 2050, and is accompanied by increased renewables generation capacity.</p> <p>The measure is compatible with achieving the GHG emissions reduction target by 2030 and with the objective of reaching climate neutrality by 2050.</p> <p>The measure respects green public procurement criteria.</p> <p>Furthermore, the measure is not expected to result in significant greenhouse gas emissions as:</p> <ul style="list-style-type: none"> <li>- the building is not intended for the extraction, storage, transport or production of fossil fuels;</li> <li>- the program of interventions relates to the construction of new buildings or to the renovation of existing public buildings. In the first case, new buildings with high energy efficiency characterized by a primary energy demand that it is at least 20% lower than the requirements of the NZEB buildings and it is therefore compatible with the achievement of the objective of reducing greenhouse gas emissions and of climate neutrality; in the second case, the measure could fall in the intervention field to 024.024bis for a 40% climate coefficient, as the renovation of existing buildings to increase their energy efficiency makes a substantial contribution to climate change mitigation by reducing energy consumption and GHG emissions for the remaining operational phase of the buildings, and by avoiding emissions that would be associated with the construction of new buildings. <p>In this sense, it will contribute to the achievement of the national target of annual increase in energy efficiency established under the Energy Efficiency Directive (2012/27 / EU) and it will allow the respect of the agreements stated at national level within the Paris Agreement on climate.</p> </li></ul>
2. Climate change adaptation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	NO	Through specific provisions in tenders and contracts, the measure will require economic operators to ensure that technical building systems in refurbished buildings are based on state-of-the-art technologies, as well as optimized to provide thermal comfort to occupants even at those temperatures. extreme.
3. The sustainable use and protection of water and marine resources	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?	NO	<p>The measure does not affect water bodies or protected habitats and species.</p> <p>All relevant new water appliances (shower solutions, mixer showers, shower outlets, taps, WC suites, WC bowls and flushing cisterns, urinal bowls and flushing cisterns, bathtubs) must be in the top 2 classes for water consumption of the EU Water Label.</p>

4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	The measure meets the criteria of green public procurement in compliance with current national directives (CAM-Minimum Environmental Criteria for the Building sector – Ministerial Decree 11.10.2017) and respects the principles of the sustainability of the products and of the waste hierarchy, with priority on the waste prevention and on a management focused on the preparation the reuse and recycle of materials. The measure will also cover the costs for the sustainable management of the construction and demolition waste and for the use of recycled aggregates, ensuring compliance with the expected environmental performance levels also through specific reporting of the materials used by the economic operators awarded of the activities. Elements of the measure contained, for the selection of economic operators, the use of rewarding criteria aimed at improving the environmental performance levels of the project and tested on ISO 14001 certification and / or EMAS registration of operators. Furthermore, through specific clauses in the tenders and contracts, it will be required to the economic operators who renovate buildings to ensure that a significant proportion of non-hazardous construction and demolition waste (excluding the material in its natural state referred to the item 17 05 04 of the European List of Wastes established by Decision 2000/532 / EC) produced on the construction site will be prepared for reuse, recycling and other types of material recovery, including backfilling operations that use waste to replace other materials, in accordance with the waste hierarchy and the EU protocol for the management of construction and demolition waste.
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?	NO	The measure complies with existing national and regional pollution reduction plans. Furthermore, it is expected that the measure won't lead to a significant increase in emissions of pollutants to air, water or soil because: - the operators entrusted with the construction of the building will be required to use components and building materials that do not contain asbestos or substances of very high concern included in the list of substances subject to authorization in Annex XIV of Regulation (EC) no. 1907/2006; - the ground area of the new building is located within an area already built and therefore, presumably, free of potentially contaminating substances; - measures will be taken to reduce noise emissions and emissions of dust and pollutants during construction works. It is also guaranteed that: - the components and construction materials do not contain asbestos or substances of very high concern as identified on the basis of the authorization list of the European REACH regulation; - there will be taken in place, as far as possible, actions aimed at using of materials and products characterized by a low environmental impact evaluated in terms of analysis of the whole life cycle (LCA) as certified by declarations made by credible and recognized independent bodies ( EU Ecolabel or other type I environmental labels, EPD or other type III environmental labels)
6. The protection and restoration of biodiversity and ecosystems	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	NO	The interventions included in the measure do not alter or are not located in sensitive areas from the point of view of biodiversity or in proximity to them (including the network of Natura 2000 protected areas, the UNESCO world heritage sites and the main areas of biodiversity), as well as others protected areas.



Valutazione di conformità al principio di non arrecare danno  
significativo all'ambiente (DNSH) del  
Piano Triennale di Attuazione del PER 2022-2024  
della Regione Emilia-Romagna  
Allegato A – Quadro sinottico

Giugno 2022



Assi PTA 2022-2024	PNRR			Rif. Scheda DNSH PNRR	Rif. Scheda DNSH PR FESR 2021-2027
	Missione	Componente	Investimento		
1. Ricerca, innovazione e formazione	M1 - Digitalizzazione, innovazione, competitività, cultura e turismo	C2 - Digitalizzazione, Innovazione e Competitività del sistema produttivo	5.2 - Competitività e resilienza delle filiere produttive	123	/
	M2 - Rivoluzione verde e transizione ecologica	C2 - Energia rinnovabile, idrogeno, reti e mobilità sostenibile	3- Promuovere la produzione, la distribuzione e gli usi finali dell'idrogeno 5 - Sviluppare una leadership internazionale industriale di ricerca e sviluppo nelle principali filiere della transizione	223	/
	M4 - Istruzione e ricerca	C1 -Potenziamento dell'offerta dei servizi di istruzione: dagli asili nido alle Università	Investimento 1.5 - Sviluppo del sistema di formazione terziaria (ITS)	413	/
	M4 - Istruzione e ricerca	C1 - Potenziamento dell'offerta dei servizi di istruzione: dagli asili nido alle Università	4.1 - Estensione del numero di dottorati di ricerca e dottorati innovativi per la PA e il patrimonio culturale	413	/
	M4 - Istruzione e ricerca	C2 - Dalla ricerca all'impresa	tutti	423	
	Priorità 1 PR FESR - Ricerca, innovazione e competitività	Ob. Spec. 1.1 Sviluppare e rafforzare le capacità di ricerca e innovazione e l'introduzione di tecnologie avanzate	1.1.3- Sostegno a progetti strategici di innovazione per le filiere produttive	/	POR 1-1-3
2. Infrastrutture, reti e aree produttive	M2 - Rivoluzione verde e transizione ecologica	C1 - Economia circolare e agricoltura sostenibile	1.2- Progetti "faro" di economia circolare	213	
	Priorità 2 PR FESR - Sostenibilità, decarbonizzazione, biodiversità e resilienza	Ob. Spec. 2.1 Promuovere l'efficienza energetica e ridurre le emissioni di gas a effetto serra	2.1.2. Riqualficazione energetica delle imprese	/	POR 2.1.2
	M2 - Rivoluzione verde e transizione ecologica	C2 - Energia rinnovabile, idrogeno, reti e mobilità sostenibile	1 - Incrementare la quota di energia prodotta da fonti rinnovabili	223	/
	M2 - Rivoluzione verde e transizione ecologica	C2 - Energia rinnovabile, idrogeno, reti e mobilità sostenibile	2 - Potenziare e digitalizzare le infrastrutture di rete	223	/
	Priorità 2 PR FESR - Sostenibilità, decarbonizzazione, biodiversità e resilienza	Ob. Spec. 2.2 Promuovere le energie rinnovabili in conformità alla direttiva (UE) 2018/2001, compresi i criteri di sostenibilità ivi stabiliti	2.2.4. Azioni di sistema per il supporto agli enti locali *	/	POR 2.2.4
3. Transizione energetica delle imprese	M1 - Digitalizzazione, Innovazione, Competitività, Cultura e Turismo	C2 - Digitalizzazione, Innovazione e Competitività del sistema produttivo	1 - Transizione 4.0	123	/
	M1 - Digitalizzazione, Innovazione, Competitività, Cultura e Turismo	C2 - Digitalizzazione, Innovazione e Competitività del sistema produttivo	2 - Investimenti ad alto contenuto tecnologico (investimenti e tecnologie della microelettronica)	123	/
	M2 - Rivoluzione verde e transizione ecologica	C1 - Economia circolare e agricoltura sostenibile	2.2 - Parco agrisolare	213	/
	M2 - Rivoluzione verde e transizione ecologica	C2 - Energia rinnovabile, idrogeno, reti e mobilità sostenibile	1 - Incrementare la quota di energia prodotta da fonti rinnovabili 5.4 - Supporto a start-up e venture capital attivi nella transizione ecologica (solo per innovazione nei settori della transizione verde es. rinnovabili, mobilità sostenibile, efficienza energetica, economia circolare, etc.)	223	/
	M2 - Rivoluzione verde e transizione ecologica	C4 - Tutela del territorio e della risorsa idrica	rif 3.1 - Attuazione direttiva NEC (National Emission Ceilings) Adozione di programmi nazionali di controllo dell'inquinamento atmosferico	244	/
	M4 - Istruzione e ricerca	C1 - Potenziamento dell'offerta dei servizi di istruzione: dagli asili nido alle Università	Tutti	413	/

Assi PTA 2022-2024	PNRR			Rif. Scheda DNSH PNRR	Rif. Scheda DNSH PR FESR 2021-2027
	Missione	Componente	Investimento		
4. Riquilibrato del patrimonio privato	M2 - Rivoluzione verde e transizione ecologica	C3 - Efficienza energetica e riqualificazione degli edifici	1 - Efficientamento energetico e sismico dell'edilizia residenziale privata e pubblica	233	/
	Priorità 2 PR FESR - Sostenibilità, decarbonizzazione, biodiversità e resilienza	Ob. Spec. 2.2 Promuovere le energie rinnovabili in conformità alla direttiva (UE) 2018/2001, compresi i criteri di sostenibilità ivi stabiliti	2.2.4. Azioni di sistema per il supporto agli enti locali *	/	POR 2.2.4
5. Rigenerazione urbana e riqualificazione del patrimonio pubblico	M2 - Rivoluzione verde e transizione ecologica	C3 - Efficienza energetica e riqualificazione degli edifici	1 - Efficientamento energetico degli edifici pubblici	233	/
	M2 - Rivoluzione verde e transizione ecologica	C4 - Tutela del territorio e della risorsa idrica	2.2 - Interventi per la resilienza e valorizzazione del territorio e l'efficienza energetica dei Comuni 3.1 - Tutela e valorizzazione del verde urbano ed extraurbano	244	/
	M4 - Istruzione e ricerca	C1 - Potenziamento dell'offerta dei servizi di istruzione: dagli asili nido alle Università	3.3 - Piano di messa in sicurezza e riqualificazione dell'edilizia scolastica	413	/
	M5 - Coesione e inclusione	C2 - Infrastrutture sociali, famiglie, comunità e terzo settore	2 - Rigenerazione urbana e social housing	523	/
	M6 - Salute	C1 - Reti di prossimità, strutture e telemedicina per l'assistenza sanitaria territoriale	1.3 - Rafforzamento dell'assistenza sanitaria intermedia e delle sue strutture (Ospedali di Comunità)	613	/
	M6 - Salute	C2 - Innovazione, ricerca e digitalizzazione del servizio sanitario nazionale	1.2 - Verso un ospedale sicuro e sostenibile	623	/
6. Mobilità intelligente e sostenibile	M2 - Rivoluzione verde e transizione ecologica	C2 - Energia rinnovabile, idrogeno, reti e mobilità sostenibile	4 - Sviluppare un trasporto locale più sostenibile	223	/
	M3 - Infrastrutture per una mobilità sostenibile	C1 - Investimenti sulla rete ferroviaria	1.5 - Potenziamento dei nodi ferroviari metropolitani e dei collegamenti nazionali chiave 1.6 - Potenziamento delle linee regionali	312	/
	Priorità 3 PR FESR - Mobilità sostenibile e qualità dell'aria	Ob. Spec. 2.8 Promuovere la mobilità urbana multimodale sostenibile quale parte della transizione verso un'economia a zero emissioni nette di carbonio	3.1.2. Sistemi per la mobilità intelligente		POR 3-1-2
7. Azioni di sistema e rapporti con gli Enti locali	Priorità 2 PR FESR - Sostenibilità, decarbonizzazione, biodiversità e resilienza	Ob. Spec. 2.2 Promuovere le energie rinnovabili in conformità alla direttiva (UE) 2018/2001, compresi i criteri di sostenibilità ivi stabiliti	2.2.4. Azioni di sistema per il supporto agli enti locali	/	POR 2.2.4
8. Azioni trasversali e di sistema (regolamentazione, assistenza tecnica, osservatori e comunicazione)	M2 - Rivoluzione verde e transizione ecologica	C2 - Energia rinnovabile, idrogeno, reti e mobilità sostenibile	Rif. 1.1- Semplificazione delle procedure di autorizzazione per gli impianti rinnovabili onshore e offshore, nuovo quadro giuridico per sostenere la produzione da fonti rinnovabili e proroga dei tempi e dell'ammissibilità degli attuali regimi di sostegno Rif. 1.2- Nuova normativa per la promozione della produzione e del consumo di gas rinnovabile	223	/
	Priorità 2 PR FESR - Sostenibilità, decarbonizzazione, biodiversità e resilienza	Ob. Spec. 2.2 Promuovere le energie rinnovabili in conformità alla direttiva (UE) 2018/2001, compresi i criteri di sostenibilità ivi stabiliti	2.2.4. Azioni di sistema per il supporto agli enti locali *	/	POR 2.2.4

\* Il riferimento a questa azione PR FESR è relativa alle "azioni di sistema e regolamentazione" effettuate dagli enti locali per la localizzazione degli impianti a fonti rinnovabili per la produzione di energia elettrica, per le azioni di "semplificazione amministrativa per la qualificazione energetica dell'edilizia privata" e per lo "sviluppo delle procedure di certificazione energetica degli edifici e catasto impianti"

Valutazione di conformità al principio di non arrecare danno  
significativo all'ambiente (DNSH) del  
Piano Triennale di Attuazione del PER 2022-2024  
della Regione Emilia-Romagna  
Allegato B - Schede di autovalutazione DNSH

Giugno 2022



## Elenco schede DNSH

- Schede PR FESR 2021-2027: PR 1.1.3, 2.1.2, 2.2.4, 3.1.2
- Schede PNRR :
  - 123 M1 C2 (inv. 1, 2, 5.2)
  - 213 M2 C1 (inv. 1.2, 5.2)
  - 223 M2 C2 (rif/inv. 1), inv. 2), rif/inv. 3), inv. 4, inv.5)
  - 233 M2 C3
  - 244 M2 C4 (inv. 2.2, inv/rif 3.1)
  - 312 M3C1 (inv. 1.5, 1.6)
  - 413 M4C1 tutti
  - 423 M4C2 tutti
  - 523 M5C2 (inv.2)
  - 613 M6 C1 (inv.1.3)
  - 623 M6C2 (inv.1.2)

PR 1.1.3 DNSH assessment

Obiettivo di Policy OP1 Un'Europa più intelligente  
 Priorità Priorità 1 Ricerca, innovazione e competitività  
 Obiettivo specifico 1.1 Sviluppare e rafforzare le capacità di ricerca e innovazione e l'introduzione di tecnologie av  
 Azione 1.1.4 Sviluppo e impatti strategici di innovazione per le filiere produttive

Obiettivi ambientali	La misura ha un impatto prevedibile nullo o insignificante su tale obiettivo o contribuisce a sostanzialmente?	Motivazione di fondo per le scelte a, b o c	Domanda	Si/No	GIUSTIFICAZIONE SOSTANZIALE
1. Mitigazione dei cambiamenti climatici	d. No, la misura richiede una valutazione DNSH sostanziale.		Si prevede che la misura determini emissioni significative di gas a effetto serra?	NO	<p>I progetti strategici, rispondenti agli ambiti tematici prioritari della S3, con una particolare attenzione ai temi dell'economia circolare e dell'adattamento ai cambiamenti climatici, possono includere ed integrare varie tipologie di azioni, ad esempio la realizzazione o potenziamento di infrastrutture, progetti di ricerca industriale in senso stretto, investimenti produttivi, azioni di alta formazione, realizzazione di laboratori e dimostratori utili ai soggetti dell'ecosistema e alle imprese, in ambiti che possono derivare o da esigenze di innovazione o riconversione delle filiere produttive o da nuove esigenze industriali dettate dalle grandi sfide e dalle grandi trasformazioni in corso, quali l'aerospazio e la progettazione/realizzazione e gestione di infrastrutture critiche.</p> <p>Tutti i progetti sono comunque sottoposti a valutazione ambientale sia nella fase di selezione delle imprese, attraverso il requisito del rispetto delle vigenti normative ambientali, e durante la valutazione della fattibilità tecnica dei progetti, una fase in cui viene valutata la capacità di ottenere effetti positivi sulle componenti ambientali.</p> <p>Ai fini del finanziamento solo i progetti considerati neutri o vantaggiosi per l'ambiente saranno selezionati come ammissibili, anche in linea con il regolamento (UE) 2020/852 e dell'art. 73 comma 2 lettera j del regolamento UE 2021/1060, per quanto riguarda in particolare la mitigazione dei cambiamenti climatici. La misura sostiene tale obiettivo in quanto si prevede che le nuove attività saranno condotte in modo più efficiente e quindi meno alterante dal punto di vista climatico.</p> <p>Complessivamente si stima che per le azioni 1.1.2, 1.1.3, 1.1.4, 1.1.5 almeno il 30% delle risorse siano dedicate alla ricerca sull'adattamento ai cambiamenti climatici e sull'economia circolare.</p>
2. Adattamento ai cambiamenti climatici	d. No, la misura richiede una valutazione DNSH sostanziale.		Si prevede che la misura determinerà un maggiore impatto negativo del clima attuale e del clima futuro previsto, sulla misura stessa o sulle persone, sulla natura o sui beni?	NO	<p>I progetti strategici, rispondenti agli ambiti tematici prioritari della S3, con una particolare attenzione ai temi dell'economia circolare e dell'adattamento ai cambiamenti climatici, possono includere ed integrare varie tipologie di azioni, ad esempio la realizzazione o potenziamento di infrastrutture, progetti di ricerca industriale in senso stretto, investimenti produttivi, azioni di alta formazione, realizzazione di laboratori e dimostratori utili ai soggetti dell'ecosistema e alle imprese, in ambiti che possono derivare o da esigenze di innovazione o riconversione delle filiere produttive o da nuove esigenze industriali dettate dalle grandi sfide e dalle grandi trasformazioni in corso, quali l'aerospazio e la progettazione, realizzazione e gestione di infrastrutture critiche.</p> <p>Tutti i progetti sono comunque sottoposti a valutazione ambientale, sia nella fase di selezione delle imprese attraverso il requisito del rispetto delle vigenti normative ambientali, e durante la valutazione della fattibilità tecnica dei progetti, una fase in cui viene valutata la capacità di ottenere effetti positivi sulle componenti ambientali.</p> <p>Ai fini del finanziamento solo i progetti considerati neutri o vantaggiosi per l'ambiente saranno selezionati come ammissibili, anche in linea con il regolamento (UE) 2020/852 e dell'art. 73 comma 2 lettera j del regolamento UE 2021/1060 per quanto riguarda in particolare l'adattamento ai cambiamenti climatici. Complessivamente si stima che per le azioni 1.1.2, 1.1.3, 1.1.4, 1.1.5 almeno il 30% delle risorse siano dedicate alla ricerca sull'adattamento ai cambiamenti climatici e sull'economia circolare.</p>
d. No, la misura richiede una valutazione DNSH sostanziale.	d. No, la misura richiede una valutazione DNSH sostanziale.		La misura potrebbe essere dannosa: (i) per il buono stato o il buon potenziale ecologico dei corpi idrici, comprese le acque superficiali e sotterranee; o (ii) per il buono stato ecologico delle acque marine?	NO	<p>I progetti strategici, rispondenti agli ambiti tematici prioritari della S3, con una particolare attenzione ai temi dell'economia circolare e dell'adattamento ai cambiamenti climatici, possono includere ed integrare varie tipologie di azioni, ad es. realizzazione o potenziamento di infrastrutture, progetti di ricerca industriale in senso stretto, investimenti produttivi, azioni di alta formazione, realizzazione di laboratori e dimostratori utili ai soggetti dell'ecosistema e alle imprese, in ambiti che possono derivare o da esigenze di innovazione o riconversione delle filiere produttive o da nuove esigenze industriali dettate dalle grandi sfide e dalle grandi trasformazioni in corso quali, ad esempio, l'aerospazio e la progettazione, realizzazione e gestione di infrastrutture critiche.</p> <p>Per quanto riguarda specificamente l'uso sostenibile e la protezione delle risorse idriche e marine, la misura sostiene al 100% tale obiettivo in quanto si prevede che le nuove produzioni non abbiano un impatto significativo sulle risorse idriche/marine, nessun rifiuto liquido dovrà essere disperso in acque interne o marine.</p> <p>Tutti gli interventi dovranno essere conformi alla direttiva Quadro 2000/60/UE.</p>

4. L'economia circolare, compresa la prevenzione	d. No, la misura richiede una valutazione DNSH sostanziale.		<p>Ci si attende che la tipologia di azioni: (i) comporti un aumento significativo della produzione, dell'incenerimento o dello smaltimento dei rifiuti, ad eccezione dell'incenerimento di rifiuti pericolosi non riciclabili?</p> <p>(ii) comporti inefficienze significative, non minimizzate da misure adeguate, nell'uso diretto o indiretto di risorse naturali quali energia, materiali, metalli, acqua, biomassa, aria e suolo, in qualunque fase del loro ciclo di vita?</p> <p>(iii) causi un danno ambientale significativo e a lungo termine sotto il profilo dell'economia circolare?</p>	NO	<p>I progetti strategici, rispondenti agli ambiti tematici prioritari della S3, con una particolare attenzione ai temi dell'economia circolare e dell'adattamento ai cambiamenti climatici, possono includere ed integrare varie tipologie di azioni, ad es. realizzazione o potenziamento di infrastrutture, progetti di ricerca industriale in senso stretto, investimenti produttivi, azioni di alta formazione, realizzazione di laboratori e dimostratori utili ai soggetti dell'ecosistema e alle imprese, in ambiti che possono derivare o da esigenze di innovazione o riconversione delle filiere produttive o da nuove esigenze industriali dettate dalle grandi sfide e dalle grandi trasformazioni in corso quali, ad esempio, l'aerospazio e la progettazione, realizzazione e gestione di infrastrutture critiche.</p> <p>Tutti i progetti sono comunque sottoposti a vaglio ambientale sia nella fase di selezione delle imprese attraverso il requisito del rispetto delle vigenti normative ambientali; e durante la valutazione della fattibilità tecnica dei progetti, una fase in cui viene valutata la capacità di ottenere effetti positivi sulle componenti ambientali. Ai fini del finanziamento solo i progetti considerati neutri o vantaggiosi per l'ambiente saranno selezionati come ammissibili, anche in linea con il regolamento (UE) 2020/852 e per quanto riguarda in particolare l'economia circolare, compresa la prevenzione e il riciclaggio dei rifiuti, la misura ha un impatto nullo o trascurabile su tale obiettivo in quanto si presume che tutte le azioni siano strategicamente orientate a questo obiettivo.</p>
5. Prevenzione e controllo dell'inquinamento	d. No, la misura richiede una valutazione DNSH sostanziale.		<p>Si prevede che la misura determini un aumento significativo delle emissioni di inquinanti nell'aria, nell'acqua o nel terreno?</p>	NO	<p>Al fini del finanziamento solo i progetti considerati neutri o vantaggiosi per l'ambiente saranno selezionati come ammissibili anche in linea con il regolamento (UE) 2020/852 e, per quanto riguarda specificamente la prevenzione e la riduzione dell'inquinamento atmosferico, idrico o del suolo, si ritiene l'impatto di tale azione trascurabile a scala regionale, in quanto si assume che i progetti finanziati rispondano ai requisiti di sostenibilità ambientale, nel rispetto dei piani nazionali e regionali di riduzione dell'inquinamento vigenti. In particolare si considera che la misura non determinerà un aumento significativo delle emissioni inquinanti nell'aria, nell'acqua o nel suolo, perché:</p> <ul style="list-style-type: none"> <li>- per l'attuazione dei progetti finanziati non potranno essere utilizzati componenti e materiali da costruzione che contengano amianto o sostanze pericolose incluse nell'elenco delle sostanze di cui all'allegato XIV del Regolamento (CE) n. 1907/2006 (REACH);</li> <li>- le azioni dovranno essere realizzate, per quanto possibile, con l'utilizzo di materiali e prodotti a basso impatto ambientale, valutati in termini di analisi del ciclo di vita (LCA), preferibilmente certificati da dichiarazioni rilasciate da organismi indipendenti credibili e riconosciuti (Ecolabel UE o altri marchi ambientali di tipo I, DAP o altri marchi ambientali di tipo III).</li> </ul>
6. Protezione e ripristino della biodiversità	d. No, la misura richiede una valutazione DNSH sostanziale.		<p>Si prevede che la misura sia:</p> <p>(i) significativamente dannosa per le buone condizioni e la resilienza degli ecosistemi o</p> <p>(ii) dannosa per lo stato di conservazione degli habitat e delle specie, comprese quelle di interesse dell'Unione?</p>	NO	<p>Tutti i progetti sono in ogni caso sottoposti a valutazione ambientale sia nella fase di selezione delle imprese attraverso il requisito del rispetto delle normative ambientali in vigore, sia durante la valutazione della fattibilità tecnica dei progetti, una fase in cui viene valutata la capacità di produrre effetti positivi sulle componenti ambientali.</p> <p>Solo i progetti considerati neutri o vantaggiosi per l'ambiente saranno selezionati come ammissibili al finanziamento, anche in linea con il regolamento (UE) 2020/852 e, per quanto riguarda specificamente la protezione e il ripristino della biodiversità e degli ecosistemi, si considera che la misura abbia, a scala regionale, un impatto nullo o trascurabile su tale obiettivo e può essere considerata neutrale da questo punto di vista.</p> <p>Generalmente i nuovi interventi non saranno localizzati all'interno o in prossimità di aree sensibili alla biodiversità (tra cui la rete di siti Natura 2000, i siti Patrimonio dell'umanità dell'UNESCO e i parchi) nel rispetto degli strumenti pianificatori e gestionali di competenza.</p>

Obiettivo di Policy OP2 Un'Europa più verde

Priorità Priorità 2 Sostenibilità, decarbonizzazione, biodiversità e resilienza

Obiettivo specifico 2.1 Promuovere l'efficienza energetica e ridurre le emissioni di gas a effetto serra

Azione 2.1.2. Riquilibrare l'efficienza energetica delle imprese

Obiettivi ambientali	Step 1	Motivazione di fondo per le scelte a,b o c	Step 2	Si/No	GIUSTIFICAZIONE SOSTANZIALE
	La misura ha un impatto prevedibile nullo o insignificante su tale obiettivo o contribuisce a sostenerlo?		Domanda		
1. Mitigazione dei cambiamenti climatici	c. La misura "contribuisce in modo sostanziale" a un obiettivo ambientale, ai sensi del regolamento Tassonomia, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo.	L'obiettivo specifico finanzia sia la riqualificazione energetica delle imprese compreso l'efficiamento energetico del processo produttivo, imponendo il vincolo di una riduzione di almeno il 30% delle emissioni dirette e indirette di gas effetto serra rispetto alla situazione di partenza, si ritiene quindi che la misura considerata non arrechi un danno significativo alla mitigazione del cambiamento climatico, concorra al suo raggiungimento. L'investimento ha ripercussioni sulle misure finalizzate a ridurre il consumo energetico, ad aumentare l'efficienza energetica, a migliorare sensibilmente il rendimento energetico degli edifici e degli impianti produttivi interessati e a ridurre significativamente le emissioni di gas a effetto serra. In quanto tale, contribuirà all'obiettivo nazionale di aumento dell'efficienza energetica, stabilito secondo il piano nazionale per l'energia e il clima (PNIEC), la direttiva sull'efficienza energetica (2012/27/UE) e i contributi determinati a livello nazionale all'accordo di Parigi sul clima. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Si prevede che la misura determini emissioni significative di gas a effetto serra?		
2. Adattamento ai cambiamenti climatici	d. No, la misura richiede una valutazione DNSH sostanziale.	L'attività sostenuta riduce le emissioni del 30% nei progetti finanziati e quindi non produce nessun peggioramento in termini di emissioni di gas climalteranti. Inoltre, non produce impatti che aumentino i rischi antropogenici legati agli eventi climatici estremi, ma può determinare un effetto positivo sull'adattamento ai cambiamenti climatici se gli operatori economici garantiranno sistemi tecnici per l'efficiamento basati su tecnologie all'avanguardia, nonché ottimizzati per fornire un comfort termico agli occupanti anche in quelle temperature estreme. Non vi sono quindi prove di significativi effetti negativi diretti e indiretti della misura in tutto il suo ciclo di vita su questo obiettivo ambientale.	Si prevede che la misura determinerà un maggiore impatto negativo del clima attuale e del clima futuro previsto, sulla misura stessa o sulle persone, sulla natura o sui beni?	NO	Gli interventi finanziati devono essere conformi ai criteri di sostenibilità energetica ed ambientale delle norme di settore, ai fini della riduzione degli impatti antropogenici complessivi, andando a migliorare localmente l'adattamento ai cambiamenti climatici. E' necessario riferirsi, in particolare, a tutte le norme che riguardano il rischio idraulico e/o idrogeologico, individuando le migliori soluzioni tecniche che assicurino la conformità normativa e la mitigazione dei possibili effetti, soprattutto in relazione all'eventuale consumo di suolo.
3. Uso sostenibile e protezione delle risorse idriche e marine	d. No, la misura richiede una valutazione DNSH sostanziale.	L'attività sostenuta dall'investimento ha un impatto prevedibile non significativo su questo obiettivo ambientale a scala regionale, tenendo conto sia degli effetti indiretti e diretti di realizzazione sia degli effetti primari in tutto il ciclo di produzione di energia con impianti idroelettrici. Sono stati individuati rischi di degrado ambientale connessi alla conservazione della qualità dell'acqua e dello stress idrico di scarso rilievo a livello regionale, poiché tutti gli impianti presenti in regione devono garantire per legge il non peggioramento dei target di qualità ambientale del corpo idrico su cui insistono.	La misura potrebbe essere dannosa: (i) per il buono stato o il buon potenziale ecologico dei corpi idrici, comprese le acque superficiali e sotterranee; o (ii) per il buono stato ecologico delle acque marine?	NO	Si considera che la misura possa avere un non significativo effetto ambientale sull'uso sostenibile della risorsa acqua a livello regionale, in quanto anche l'eventuale intervento sporadico con produzione di energia da impianti idroelettrici deve essere considerata residuale rispetto al totale degli investimenti che saranno finanziati e al fatto che per la realizzazione degli impianti idroelettrici esiste una normativa stringente a livello regionale che ne richiede un'elevata performance in termini di tutela della risorsa.



4. L'economia circolare, compresa la prevenzione dei rifiuti e il riciclaggio	d. No, la misura richiede una valutazione DNSH sostanziale.	Si ritiene che gli interventi non comportino un significativo uso di risorse ambientali naturali quali energia, materiali, metalli, acqua, biomassa e suolo in qualunque fase del loro ciclo di vita non minimizzati da misure adeguate attraverso l'applicazione delle norme regionali da applicare nelle fasi di trasformazione del territorio e di utilizzo delle risorse naturali.	Ci si attende che la tipologia di azioni: (i) comporti un aumento significativo della produzione, dell'incenerimento o dello smaltimento dei rifiuti, ad eccezione dell'incenerimento di rifiuti pericolosi non riciclabili? (ii) comporti inefficienze significative, non minimizzate da misure adeguate, nell'uso diretto o indiretto di risorse naturali quali energia, materiali, metalli, acqua, biomassa, aria e suolo, in qualunque fase del loro ciclo di vita? (iii) causi un danno ambientale significativo e a lungo termine sotto il profilo dell'economia circolare?	NO	Nel bando si dovrà riferimento al regolamento tassonomico al fine di non arrecare danni significativi "almeno l'80% (in peso) dei rifiuti da costruzione e demolizione non pericolosi (escluso il materiale naturale definito nella categoria 17 05 04) nell'elenco UE dei rifiuti) generati nel cantiere devono essere preparati per il riutilizzo o inviati al riciclaggio o a recupero, comprese le operazioni di riempimento che utilizzano i rifiuti per sostituire altri materiali " in conformità con gli indirizzi europei di gestione rifiuti, tenendo conto delle priorità definite dalla gerarchia dei rifiuti. Gli eventuali impianti produttivi e termici dismessi devono sempre essere avviati a riciclaggio delle componenti e dei materiali. L'uso diretto ed indiretto efficiente delle risorse naturali deve essere garantito attraverso l'applicazione delle norme specifiche europee, nazionali e regionali, a cui i progetti devono risultare conformi per la loro approvazione. Nell'ambito del piano di monitoraggio ambientale del Programma sarà garantito il monitoraggio anche dell'evoluzione dell'uso delle risorse al fine di evidenziare e correggere eventuali criticità attraverso il riorientamento dei bandi.
5. Prevenzione e controllo dell'inquinamento nell'aria, nell'acqua o nel suolo	a. La misura ha un impatto prevedibile nullo o trascurabile sull'obiettivo ambientale connesso agli effetti diretti e agli effetti indiretti primari della misura nel corso del suo ciclo di vita, data la sua natura, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo	La misura è in linea con gli attuali piani nazionali e regionali di riduzione dell'inquinamento. Inoltre, si prevede che la misura non determinerà un aumento significativo delle emissioni inquinanti nell'aria, nell'acqua o nel suolo, perché: - per l'attuazione dei progetti finanziati non possono essere utilizzati componenti e materiali da costruzione che contengano amianto o sostanze pericolose incluse nell'elenco delle sostanze di cui all'allegato XIV del Regolamento (CE) n. 1907/2006 (REACH); - dovranno essere adottate misure per ridurre il rumore, le polveri e le emissioni inquinanti durante i lavori di costruzione. - le azioni dovranno essere realizzate, per quanto possibile, con l'utilizzo di materiali e prodotti a basso impatto ambientale, valutati in termini di analisi del ciclo di vita (LCA), preferibilmente certificati da dichiarazioni rilasciate da organismi indipendenti credibili e riconosciuti (Ecolabel UE o altri marchi ambientali di tipo I, DAP o altri marchi ambientali di tipo III). <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Si prevede che la misura determini un aumento significativo delle emissioni di inquinanti nell'aria, nell'acqua o nel terreno?		
6. Protezione e ripristino della biodiversità e degli ecosistemi	a. La misura ha un impatto prevedibile nullo o trascurabile sull'obiettivo ambientale connesso agli effetti diretti e agli effetti indiretti primari della misura nel corso del suo ciclo di vita, data la sua natura, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo	Si ritiene che in relazione alle molteplici tipologie di riqualificazioni energetiche delle attività produttive con ricorso a fonti rinnovabili la misura non arrechi un danno ambientale significativo sullo stato di conservazione degli habitat e delle specie e sullo stato degli ecosistemi anche in considerazione delle norme regionali, dei piani dei parchi e delle misure di gestione dei siti Natura 2000, che devono essere rispettate nelle fasi progettuali, autorizzative e di funzionamento degli impianti produttivi. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Si prevede che la misura sia: (i) significativamente dannosa per le buone condizioni e la resilienza degli ecosistemi o (ii) dannosa per lo stato di conservazione degli habitat e delle specie, comprese quelle di interesse dell'Unione?		

PR 2.2.4 DNSH assessment

Obiettivo di Policy OP2 Un'Europa più verde  
 Priorità 2 Sostenibilità, decarbonizzazione, biodiversità e resilienza  
 Obiettivo specifico 2.2 Promuovere le energie rinnovabili in conformità alla direttiva (UE) 2018/2001, compresi i criteri di sostenibilità ivi stabiliti  
 Azione 2.2.4 Azioni di sistema per il supporto agli enti locali

Obiettivi ambientali	Step 1		Step 2		
	La misura ha un impatto prevedibile nullo o insignificante su tale obiettivo o contribuisce a sostenerlo?	Motivazione di fondo per le scelte a,b o c	Domanda	Si/No	Giustificazione sostanziale
1. Mitigazione dei cambiamenti climatici	a. La misura ha un impatto prevedibile nullo o trascurabile sull'obiettivo ambientale connesso agli effetti diretti e agli effetti indiretti primari della misura nel corso del suo ciclo di vita, data la sua natura, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo	La misura è conforme al principio DNSH per l'obiettivo pertinente poiché ha ripercussioni sulle misure finalizzate a ridurre il consumo energetico, ad aumentare l'efficienza energetica, a migliorare sensibilmente il rendimento energetico degli edifici interessati e a ridurre significativamente le emissioni di gas a effetto serra. In quanto tale, contribuirà all'obiettivo nazionale di aumento dell'efficienza energetica ogni anno, stabilito secondo il piano nazionale per l'energia e il clima (PNIEC), la direttiva sull'efficienza energetica (2012/27/UE) e i contributi determinati a livello nazionale all'accordo di Parigi sul clima. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Si prevede che la misura determini emissioni significative di gas a effetto serra?		
2. Adattamento ai cambiamenti climatici	c. La misura "contribuisce in modo sostanziale" a un obiettivo ambientale, ai sensi del regolamento Tassonomia, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo.	La misura è conforme al principio DNSH per l'obiettivo pertinente poiché ha ripercussioni sulle misure finalizzate a ridurre il consumo energetico, ad aumentare l'efficienza energetica, a migliorare sensibilmente il rendimento energetico degli edifici interessati e a ridurre significativamente le emissioni di gas a effetto serra. In quanto tale, contribuirà all'obiettivo nazionale di aumento dell'efficienza energetica ogni anno, stabilito secondo il piano nazionale per l'energia e il clima (PNIEC), la direttiva sull'efficienza energetica (2012/27/UE) e i contributi determinati a livello nazionale all'accordo di Parigi sul clima. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Si prevede che la misura determinerà un maggiore impatto negativo del clima attuale e del clima futuro previsto, sulla misura stessa o sulle persone, sulla natura o sui beni?		
3. Uso sostenibile e protezione delle risorse idriche e marine	a. La misura ha un impatto prevedibile nullo o trascurabile sull'obiettivo ambientale connesso agli effetti diretti e agli effetti indiretti primari della misura nel corso del suo ciclo di vita, data la sua natura, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo	La misura è conforme al principio DNSH per l'obiettivo pertinente poiché ha ripercussioni sulle misure finalizzate a ridurre il consumo energetico, ad aumentare l'efficienza energetica, a migliorare sensibilmente il rendimento energetico degli edifici interessati e a ridurre significativamente le emissioni di gas a effetto serra. L'unico elemento che potrebbe interagire con la risorsa idrica, ma a livello non significativo a scala regionale, potrebbe essere la promozione di nuovi impianti idroelettrici che sono regolamentati a livello regionale con normativa specifica e strumenti di tutela delle aree più sensibili. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	La misura potrebbe essere dannosa: (i) per il buono stato o il buon potenziale ecologico dei corpi idrici, comprese le acque superficiali e sotterranee; o (ii) per il buono stato ecologico delle acque marine?		
4. L'economia circolare, compresa la prevenzione dei rifiuti e il riciclaggio	a. La misura ha un impatto prevedibile nullo o trascurabile sull'obiettivo ambientale connesso agli effetti diretti e agli effetti indiretti primari della misura nel corso del suo ciclo di vita, data la sua natura, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo	La misura è conforme al principio DNSH per l'obiettivo pertinente poiché ha ripercussioni sulle misure finalizzate a ridurre il consumo energetico, ad aumentare l'efficienza energetica e a ridurre significativamente le emissioni di gas a effetto serra. Non vi è alcuna interazione diretta tra gli effetti indotti dalla misura e l'economia circolare, compresi la prevenzione dei rifiuti e il riciclaggio. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Ci si attende che la tipologia di azioni: (i) comporti un aumento significativo della produzione, dell'incenerimento o dello smaltimento dei rifiuti, ad eccezione dell'incenerimento di rifiuti pericolosi non riciclabili? (ii) comporti inefficienze significative, non minimizzate da misure adeguate, nell'uso diretto o indiretto di risorse naturali quali energia, materiali, metalli, acqua, biomassa, aria e suolo, in qualunque fase del loro ciclo di vita? (iii) causi un danno ambientale significativo e a lungo termine sotto il profilo dell'economia circolare?		

<p>5. Prevenzione e controllo dell'inquinamento nell'aria, nell'acqua o nel suolo</p>	<p>c. La misura "contribuisce in modo sostanziale" a un obiettivo ambientale, ai sensi del regolamento Tassonomia, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo.</p>	<p>La misura è conforme al principio DNSH per l'obiettivo pertinente poiché ha ripercussioni sulle misure finalizzate a ridurre il consumo energetico, ad aumentare l'efficienza energetica, a migliorare sensibilmente il rendimento energetico degli edifici interessati e a ridurre significativamente le emissioni in atmosfera. In quanto tale, contribuirà all'obiettivo nazionale di aumento dell'efficienza energetica ogni anno, stabilito secondo il piano nazionale per l'energia e il clima (PNIEC), la direttiva sull'efficienza energetica (2012/27/UE) e i contributi determinati a livello nazionale all'accordo di Parigi sul clima. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b></p>	<p>Si prevede che la misura determini un aumento significativo delle emissioni di inquinanti nell'aria, nell'acqua o nel terreno?</p>		
<p>6. Protezione e ripristino della biodiversità e degli ecosistemi</p>	<p>a. La misura ha un impatto prevedibile nullo o trascurabile sull'obiettivo ambientale connesso agli effetti diretti e agli effetti indiretti primari della misura nel corso del suo ciclo di vita, data la sua natura, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo</p>	<p>La misura è conforme al principio DNSH per l'obiettivo pertinente poiché ha ripercussioni sulle misure finalizzate a ridurre il consumo energetico, ad aumentare l'efficienza energetica e a ridurre significativamente le emissioni di gas a effetto serra. Non vi è alcuna interazione diretta tra gli effetti indotti dalla misura e la protezione e ripristino della biodiversità e degli ecosistemi. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b></p>	<p>Si prevede che la misura sia: (i) significativamente dannosa per le buone condizioni e la resilienza degli ecosistemi o (ii) dannosa per lo stato di conservazione degli habitat e delle specie, comprese quelle di interesse dell'Unione?</p>		

PR 3.1.2 DNSH assessment

Obiettivo di Policy OP2 Un'Europa più verde  
 Priorità Priorità 3 Mobilità sostenibile e qualità dell'aria  
 Obiettivo specifico 2.8 Promuovere la mobilità urbana multimodale sostenibile quale parte della transizione verso un'economia a zero emissioni nette di carbonio  
 Azione 3.1.1.1 Sistemi per la mobilità intelligente

Step 1			Step 2		
Obiettivi ambientali	La misura ha un impatto prevedibile nullo o insignificante su tale obiettivo o contribuisce a sostenerlo?	Motivazione di fondo per le scelte a,b o c	Domanda	SI/No	GIUSTIFICAZIONE SOSTANZIALE
1. Mitigazione dei cambiamenti climatici	c. La misura "contribuisce in modo sostanziale" a un obiettivo ambientale, ai sensi del regolamento Tassonomia, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo.	L'azione prevede il sostegno a interventi finalizzati a garantire mobilità flessibile, integrata e con soluzioni a misura di cittadino, in particolare, sostenere soluzioni in grado di favorire i nodi di interscambio e i sistemi ITS di informazione e servizi all'utenza fruibili in tempo reale attraverso tecnologie digitali (contactless, smartphone NFC, pagamento via web, QR-code etc.). L'obiettivo della misura e la natura del campo di intervento sostengono direttamente l'obiettivo di mitigare i cambiamenti climatici. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Si prevede che la misura determini emissioni significative di gas a effetto serra?		
2. Adattamento ai cambiamenti climatici	a. La misura ha un impatto prevedibile nullo o trascurabile sull'obiettivo ambientale connesso agli effetti diretti e agli effetti indiretti primari della misura nel corso del suo ciclo di vita, data la sua natura, e in quanto tale è considerata conforme al principio DNSH.	L'obiettivo della misura e la natura dell'intervento non incidono direttamente o indirettamente sull'obiettivo dell'adattamento ai cambiamenti climatici. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Si prevede che la misura determinerà un maggiore impatto negativo del clima attuale e del clima futuro previsto, sulla misura stessa o sulle persone, sulla natura o sui beni?		
3. Uso sostenibile e protezione delle risorse idriche e marine	a. La misura ha un impatto prevedibile nullo o trascurabile sull'obiettivo ambientale connesso agli effetti diretti e agli effetti indiretti primari della misura nel corso del suo ciclo di vita, data la sua natura, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo	La misura non ha alcun impatto prevedibile sugli obiettivi ambientali relativi agli effetti diretti e agli effetti indiretti primari della misura nel corso del suo ciclo di vita, data la sua natura, e in quanto tale è considerata conforme al principio DNSH per gli obiettivi pertinenti. In particolare, non sono stati rilevati rischi di degrado ambientale connessi alla protezione della qualità delle acque e dello stress idrico. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	La misura potrebbe essere dannosa: (i) per il buono stato o il buon potenziale ecologico dei corpi idrici, comprese le acque superficiali e sotterranee; o (ii) per il buono stato ecologico delle acque marine?		
4. L'economia circolare, compresa la prevenzione dei rifiuti e il riciclaggio	d. No, la misura richiede una valutazione DNSH sostanziale.		CI si attende che la tipologia di azioni: (i) comporti un aumento significativo della produzione, dell'incenerimento o dello smaltimento dei rifiuti, ad eccezione dell'incenerimento di rifiuti pericolosi non riciclabili? (ii) comporti inefficienze significative, non minimizzate da misure adeguate, nell'uso diretto o indiretto di risorse naturali quali energia, materiali, metalli, acqua, biomassa, aria e suolo, in qualunque fase del loro ciclo di vita? (iii) causi un danno ambientale significativo e a lungo termine sotto il profilo dell'economia circolare?	No	Per le azioni si terrà conto dei requisiti di tassonomia in termini di durabilità, rinnovabilità e riutilizzo dei componenti. In particolare, le apparecchiature elettriche ed elettroniche a fine vita verranno gestite come RAAE secondo l'ordine di priorità definito dalla gerarchia dei rifiuti. Le apparecchiature utilizzate saranno conformi ai requisiti della direttiva sulla progettazione ecocompatibile (direttiva 2009/125/CE), non conterranno le sostanze soggette a restrizioni elencate nell'allegato II della direttiva 2011/65/UE. Le procedure di appalto comprenderanno la gestione dei prodotti al termine del loro ciclo di vita, al fine di minimizzare i rifiuti e favorire il riutilizzo e il riutilizzo dei materiali, conformemente alla legislazione vigente, che impone le operazioni di riutilizzo, recupero o riciclaggio, o un trattamento adeguato, a seconda dei casi.
5. Prevenzione e controllo dell'inquinamento nell'aria, nell'acqua o nel suolo	c. La misura "contribuisce in modo sostanziale" a un obiettivo ambientale, ai sensi del regolamento Tassonomia, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo.	Gli interventi previsti favoriranno i nodi di interscambio e i sistemi ITS di informazione e servizi all'utenza fruibili in tempo reale attraverso tecnologie digitali (contactless, smartphone NFC, pagamento via web, QR-code etc.) con potenziale impatto positivo sul trasporto pubblico urbano di tutto il territorio regionale e conseguente miglioramento sulla qualità dell'aria. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Si prevede che la misura determini un aumento significativo delle emissioni di inquinanti nell'aria, nell'acqua o nel terreno?		
6. Protezione e ripristino della biodiversità e degli ecosistemi	a. La misura ha un impatto prevedibile nullo o trascurabile sull'obiettivo ambientale connesso agli effetti diretti e agli effetti indiretti primari della misura nel corso del suo ciclo di vita, data la sua natura, e in quanto tale è considerata conforme al principio DNSH per il pertinente obiettivo	La misura non ha alcun impatto prevedibile o trascurabile sugli obiettivi ambientali relativi agli effetti diretti e agli effetti indiretti primari della misura nel corso del suo ciclo di vita, data la sua natura, e in quanto tale è considerata conforme al principio DNSH per gli obiettivi pertinenti. Il programma di investimenti non ha un impatto sulle aree di interesse naturale e sulla biodiversità. <b>Non è necessario nessun approfondimento valutativo ulteriore.</b>	Si prevede che la misura sia: (i) significativamente dannosa per le buone condizioni e la resilienza degli ecosistemi o (ii) dannosa per lo stato di conservazione degli habitat e delle specie, comprese quelle di interesse dell'Unione?		

MHC2 INV. 1		DNSH assessment				
Mission 1 Digitalisation, Innovation, Competitiveness and Culture						
Cluster 12 Digitalisation, Innovation and Competitiveness of the Production System						
Subsidy Measure (Scheme or Investment) 144/2020/1.1						
Responsibility for reporting and implementation MHC2 - INV 14 Marco Calabro						
Date 30.04.2021						
		Step 1		Step 2		
Environmental objectives		Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation		D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?	NO	Transition 4.0 provides for a wide array of consistent and complementary measures promoting investment in innovation and competitiveness: supporting and offering incentives to companies that invest in new capital goods, tangible assets and intangible assets (software and IT systems) for the technological and digital transformation of their production processes; encouraging private investment in Research and Development for product and process innovation to ensure the competitiveness of enterprises in the future. There is no harm on climate change since for two of the tax credits, namely Tangible 4.0 capital goods and R&D&I, the share related to NACE sectors that present a risk of non-compliance with the DNSH principle are carved out from the RRF. These sectors are indicated by the Commission in the following: 30 Manufacture of other transport equipment; 21 Manufacture of rubber and plastic products; 29 Manufacture of motor vehicles, trailers and semi-trailers; 38 Waste collection, treatment and disposal activities; 41 Construction of buildings; 42 Civil engineering; 43 Specialised construction activities; 08 Other mining and quarrying; 17 Manufacture of paper and paper products; 01 Crop and animal production, hunting and related service activities; 50 Water transport; 52 Manufacture of coke and refined petroleum products; 20 Manufacture of chemicals and chemical products; 51 Air transport; 24 Manufacture of basic metals; 49 Land transport and transport via pipelines; 23 Manufacture of other non-metallic mineral products; 35 Electricity, gas, steam and air conditioning supply. The other two incentives regard investment in intangible assets.
2. Climate change adaptation		A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	From the analysis of the climate-related risks that could affect the measure, the effects that may affect both the current and future climate were assessed and no influence was highlighted referring to sea level rising, drought and air temperature.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources		A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	In carrying out the interventions included in the measure, no risks of environmental degradation connected to the protection of water quality and water stress have been identified	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling		D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	There is no harm on climate change since for two of the tax credits, namely Tangible 4.0 capital goods and R&D&I, the share related to NACE sectors that present a risk of non-compliance with the DNSH principle are carved out from the RRF. These sectors are indicated by the Commission in the following: 30 Manufacture of other transport equipment; 22 Manufacture of rubber and plastic products; 29 Manufacture of motor vehicles, trailers and semi-trailers; 38 Waste collection, treatment and disposal activities; 41 Construction of buildings; 42 Civil engineering; 43 Specialised construction activities; 08 Other mining and quarrying; 17 Manufacture of paper and paper products; 01 Crop and animal production, hunting and related service activities; 50 Water transport; 19 Manufacture of coke and refined petroleum products; 20 Manufacture of chemicals and chemical products; 51 Air transport; 24 Manufacture of basic metals; 49 Land transport and transport via pipelines; 23 Manufacture of other non-metallic mineral products; 35 Electricity, gas, steam and air conditioning supply. The other two incentives regard investment in intangible assets. Moreover, Digital technologies transform machine tools into intelligent assets, which are able to collect and communicate real-time information about themselves and their surroundings, thus enhancing transparency in the production process. Processes can therefore be optimised and product quality improved, which reduces waste and production time. Digitalisation and the permanent, remote monitoring of machinery condition makes it possible to reduce downtimes through the early detection of possible problems prior to asset failure. This is achieved by implementing predictive maintenance. Predictive maintenance increases product reliability and availability and enables us to extend the lifetime of products. According to various studies, the use of predictive maintenance enables us to decrease total machine downtime by 30-50%, while increasing the machine's lifetime by 20-40%. Additive technologies employ only the necessary material when adding layer by layer, therefore the waste is lower. Additionally, it is capable of reusing plastic waste, converting it into printing filaments and creating new products. The second key point is the improved accessibility of additive manufacturing technologies, enhanced by industry 4.0, provided to manufacturers, since they can now produce directly in-house, reducing logistics and travel costs.
5. Pollution prevention and control to air, water or land		D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?	NO	There is no harm on climate change since for two of the tax credits, namely Tangible 4.0 capital goods and R&D&I, the share related to NACE sectors that present a risk of non-compliance with the DNSH principle are carved out from the RRF. These sectors are indicated by the Commission in the following: 30 Manufacture of other transport equipment; 22 Manufacture of rubber and plastic products; 29 Manufacture of motor vehicles, trailers and semi-trailers; 38 Waste collection, treatment and disposal activities; 41 Construction of buildings; 42 Civil engineering; 43 Specialised construction activities; 08 Other mining and quarrying; 17 Manufacture of paper and paper products; 01 Crop and animal production, hunting and related service activities; 50 Water transport; 19 Manufacture of coke and refined petroleum products; 20 Manufacture of chemicals and chemical products; 51 Air transport; 24 Manufacture of basic metals; 49 Land transport and transport via pipelines; 23 Manufacture of other non-metallic mineral products; 35 Electricity, gas, steam and air conditioning supply. The other two incentives regard investment in intangible assets. Moreover, Digital technologies transform machine tools into intelligent assets, which are able to collect and communicate real-time information about themselves and their surroundings, thus enhancing transparency in the production process. Processes can therefore be optimised and product quality improved, which reduces waste and production time. Digitalisation is making the consumption of resources easier to measure which means that processes with excess energy and resource consumption can be identified and optimised. Digitalisation and advanced analytics also enable the creation of digital replicas of physical assets by simulating and validating product properties of a manufacturing system on a computer, prior to physical production, the amount of physical testing and experiments can be significantly reduced.
6. The protection and restoration of biodiversity and ecosystems		A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The expected impact of the activity supported by the measure with respect to this environmental objective is negligible as it does not affect the parameters that characterise biodiversity and ecosystems, also in consideration of the direct and indirect effects over the entire life cycle.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

M1C2 INV. 2		DNSH assessment			
Mission	1 Digitalisation, Innovation, Competitiveness and Culture				
Cluster	2 Digitalisation, Innovation and Competitiveness of the Production System				
Related Measure (Reform or Investment)	Innovation and Technology of Microelectronics				
Responsibility for reporting and implementation	Ministry of Economy and Finance				
Date	17/05/2022				
Environmental objectives	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Step 1		Step 2	
		Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.		is the measure expected to lead to significant GHG emissions?	No	The measure concerns the implementation of best environmental practices or the reaching of benchmarks of excellence set out in the Sectoral Reference Documents adopted according to Article 46(1) of Regulation (EC) No 1221/2009 on the voluntary participation by organisations in a community eco-management and audit scheme (EMAS). The factory will be designed to achieve carbon neutrality by 2027. The NACE activity concerns the production of substrates with new composite materials. These technologies guarantee high performance in terms of energy efficiency, helping to reduce GHG emissions for applications in the mobility and industrial sectors. An evaluation will be made to ensure that the carbon emissions will represent less than 50% of the carbon emission that will be saved from the use of high energy efficiency technologies.
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	Activities defined in the reform will not directly impact on the second objective "climate change adaptation" with activities related to the Article 11.	is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	D. No, the measure requires a substantive DNSH assessment.		is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?	NO	The measure concerns the implementation of best environmental practices or the reaching of benchmarks of excellence set out in the Sectoral Reference Documents adopted according to Article 46(1) of Regulation (EC) No 1221/2009 on the voluntary participation by organisations in a community eco-management and audit scheme (EMAS). The operators will ensure the compliance of the activities with EU Water regulation and plans on the use and conservation of water resources. Water recovery and recycling measures will also be implemented as well as in the other factories of the corporation.
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	The measure concerns the implementation of best environmental practices or the reaching of benchmarks of excellence set out in the Sectoral Reference Documents adopted according to Article 46(1) of Regulation (EC) No 1221/2009 on the voluntary participation by organisations in a community eco-management and audit scheme (EMAS). The use of natural resources will be subject to careful evaluation by the facility. The activity will be compliant with the REACH (Registration, Evaluation, Authorization and Restriction of Chemicals) Regulation (1272/2008/EC) and the RoHS (Restriction of Hazardous Substances) Regulation (2002/95/EC) or the equivalent for equipment manufactured and used outside the EU. Likewise, the equipment manufactured outside of the EU but imported into the EU will comply with the REACH and RoHS Regulations. The management of the assets at the end of their lifecycle, to minimise waste and favour the re-use and re-cycle of materials, at the end of the lifecycle, the disposal of the electronic equipment purchased for this investment will be performed at the end of its life according to the current legislation, which imposes the re-use, recovery or recycling operations, or proper treatment, as most appropriate, according to the EU hierarchy.
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??	NO	The measure concerns the implementation of best environmental practices or the reaching of benchmarks of excellence set out in the Sectoral Reference Documents adopted according to Article 46(1) of Regulation (EC) No 1221/2009 on the voluntary participation by organisations in a community eco-management and audit scheme (EMAS). The plant will be designed to minimize pollutant emissions into air, water and soil. All corporation factories are ISO 14001 certified and EMAS registered. The activity will be compliant with the REACH (Registration, Evaluation, Authorization and Restriction of Chemicals) Regulation (1272/2008/EC) and the RoHS (Restriction of Hazardous Substances) Regulation (2002/95/EC) or the equivalent for equipment manufactured and used outside the EU. Likewise, the equipment manufactured outside of the EU but imported into the EU will comply with the REACH and RoHS Regulations.
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	They are not involved biodiversity/eco-systems, in particular UNESCO World Heritage and Key Biodiversity Areas (KBAs)	is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interests?		

MIC2 INV.5.2

**DNSh assessment**

Mission	2 Digitalization, Innovation, Competitiveness and Culture
Cluster	2 Digitalization, Innovation and Competitiveness of the Production System
Related Measure ( Reform or Investment)	2 Digitalization, Innovation and Competitiveness of the Production System
Responsibility for reporting and implementation	Ministry of economic development
Date	10/05/2023

Environmental objectives	Step 1		Step 2	
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to report this project?	Justification if A, B or C has been selected	Questions	Yes/No Substantive justification if NO has been selected
1. Climate change mitigation	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to lead to significant GHG emissions?	NO The intervention, that consists in a financial increase of existing instrument concerning the support for investment projects with a significant impact on the well-known Italian strategic supply chains, contributes substantially to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSh for the relevant objective for the following reasons: The main objective of the measure is the support to creation of competitive value chains, i.e. technologically advanced and efficient production chains for which the environmental component is necessarily assessed and the effects deriving from the implementation of the measure strongly considered, so much so that the legislation on supply chain contracts also includes the specific development programs for environmental protection aimed exclusively at supporting enterprises in reducing energy consumption and climate-altering gas emissions from production processes. But more precisely all projects are in any case subjected to environmental screening both in the selection phase of the enterprises through the requirement of compliance with the environmental regulations in force, and during the assessment of the technical feasibility of the projects, a phase in which the capacity to procure positive effects on the environmental components is assessed. Definitely, for the purposes of being financed through the resources of the Recovery and Resilience National Plan, only projects considered to be neutral or beneficial to the environment will be selected as eligible for funding, also in line with Regulation (EU) 2020/852, and, with specific regard to Climate change mitigation, the measure supports this objective as it is expected that new productions will be conducted more efficiently and therefore less climate-altering. Only projects compliant with the DNSh will be eligible for funding. With particular reference to this criteria, the exclusion list will include activities related to fossil fuels (including downstream use), except for natural gas based heat/power compliant with the conditions set out in the annex II of the DNSh guidance.
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSh for the relevant objective	The intervention has an insignificant foreseeable impact on the objective of adaptation considering both direct and primary indirect effects. No measures that could limit the current or future state of adaptation will be supported. Only projects compliant with the DNSh will be eligible for funding.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	
3. The sustainable use and protection of water and marine resources	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?	NO The intervention, that consists in a financial increase of existing instrument concerning the support for investment projects with a significant impact on the well-known Italian strategic supply chains, contributes substantially to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSh for the relevant objective for the following reasons: The main objective of the measure is the support to creation of competitive value chains, i.e. technologically advanced and efficient production chains for which the environmental component is necessarily assessed and the effects deriving from the implementation of the measure strongly considered, so much so that the legislation on supply chain contracts also includes the specific development programs for environmental protection aimed exclusively at supporting enterprises in reducing energy consumption and climate-altering gas emissions from production processes. Definitely, for the purposes of being financed through the resources of the Recovery and Resilience National Plan, only projects considered to be neutral or beneficial to the environment will be selected as eligible for funding, also in line with Regulation (EU) 2020/852, and, with specific regard to Sustainable use and protection of water and marine resources the measure is 100% supportive of this objective as it is expected that new productions don't have significant impact on water/marine resources (in general, the new productions take place in mainland factories, with a limited and responsible use of water. No liquid waste is discharged into water courses or into the sea). Only projects compliant with the DNSh will be eligible for funding. All the intervention will be compliant with the Eu Water framework
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimized by adequate measures; or (iii) cause significant and long-term harms to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO The intervention, that consists in a financial increase of existing instrument concerning the support for investment projects with a significant impact on the well-known Italian strategic supply chains, contributes substantially to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSh for the relevant objective for the following reasons: The main objective of the measure is the support to creation of competitive value chains, i.e. technologically advanced and efficient production chains for which the environmental component is necessarily assessed and the effects deriving from the implementation of the measure strongly considered, so much so that the legislation on supply chain contracts also includes the specific development programs for environmental protection aimed exclusively at supporting enterprises in reducing energy consumption and climate-altering gas emissions from production processes. But more precisely all projects are in any case subjected to environmental screening both in the selection phase of the enterprises through the requirement of compliance with the environmental regulations in force, and during the assessment of the technical feasibility of the projects, a phase in which the capacity to procure positive effects on the environmental components is assessed. Definitely, for the purposes of being financed through the resources of the Recovery and Resilience National Plan, only projects considered to be neutral or beneficial to the environment will be selected as eligible for funding, also in line with Regulation (EU) 2020/852, and, with specific regard to Circular economy, including waste prevention and recycling, the measure has no or negligible impact on this objective as it is expected that new production techniques are irrelevant from this point of view (falls made in this way don't lead to a greater production of end-of-life waste). With particular reference to this criteria, the exclusion list will be comprehensive of: investments in facilities for the disposal of waste in landfill, in mechanical biological treatment (MBT) plants, and incinerators for the treatment of waste.
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?	NO The intervention, that consists in a financial increase of existing instrument concerning the support for investment projects with a significant impact on the well-known Italian strategic supply chains, contributes substantially to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSh for the relevant objective for the following reasons: For the purposes of being financed through the resources of the Recovery and Resilience National Plan, only projects considered to be neutral or beneficial to the environment will be selected as eligible for funding, also in line with Regulation (EU) 2020/852, and, with specific regard to Prevention and reduction of air, water or soil pollution, the measure has no or negligible impact on this objective as it is expected that new production techniques are irrelevant from this point of view as: The measure complies with existing national and regional pollution reduction plans. - any components substances of very high concern included in the list of substances subject to authorization in Annex XIV of Regulation (EC) no. 1907/2006 will be involved; - no restoration of soil from potentially contaminating substances; All projects are in any case subjected to environmental screening both in the selection phase of the enterprises through the requirement of compliance with the environmental regulations in force, and during the assessment of the technical feasibility of the projects, a phase in which the capacity to procure positive effects on the environmental components is assessed. Definitely, for the purposes of being financed through the resources of the Recovery and Resilience National Plan, only projects considered to be neutral or beneficial to the environment will be selected as eligible for funding, also in line with Regulation (EU) 2020/852, and, with specific regard to Protection and restoration of biodiversity and ecosystems, the measure has no or negligible impact on this objective and it can be considered neutral from this point of view. The intervention are not located in or near biodiversity sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage Sites and major biodiversity areas, as well as other protected areas).
6. The protection and restoration of biodiversity and ecosystems	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	NO The intervention, that consists in a financial increase of existing instrument concerning the support for investment projects with a significant impact on the well-known Italian strategic supply chains, contributes substantially to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSh for the relevant objective for the following reasons: The main objective of the measure is the support to creation of competitive value chains, i.e. technologically advanced and efficient production chains for which the environmental component is necessarily assessed and the effects deriving from the implementation of the measure strongly considered, so much so that the legislation on supply chain contracts also includes the specific development programs for environmental protection aimed exclusively at supporting enterprises in reducing energy consumption and climate-altering gas emissions from production processes. But more precisely all projects are in any case subjected to environmental screening both in the selection phase of the enterprises through the requirement of compliance with the environmental regulations in force, and during the assessment of the technical feasibility of the projects, a phase in which the capacity to procure positive effects on the environmental components is assessed. Definitely, for the purposes of being financed through the resources of the Recovery and Resilience National Plan, only projects considered to be neutral or beneficial to the environment will be selected as eligible for funding, also in line with Regulation (EU) 2020/852, and, with specific regard to Protection and restoration of biodiversity and ecosystems, the measure has no or negligible impact on this objective and it can be considered neutral from this point of view. The intervention are not located in or near biodiversity sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage Sites and major biodiversity areas, as well as other protected areas).

**NRDF INV-2.2 DNSH assessment**

Mission	M2
Cluster	C1
Project/Program	2021-2027
Contact person	Ministry of Agricultural, Food and Forestry Policies
Completion date	16/03/2021

Environmental objective	Phase 1			Phase 2	
	Does the measure have zero or negligible impact on the objective or is it considered compliant with the DNSH principle for the relevant objective?	Motivation if indicated A, B, C	Questions	Yes/No	Motivation if indicated NO
1. Climate change mitigation	B. The measure appears to support this goal 100%	The measure corresponds to the types of intervention identified under the code 029 (Renewable energy - solar). Indeed, the measure aims to encourage the installation of photovoltaic panels exploiting agricultural, livestock and agro-industrial <del>existing</del> productive structures (i.e.: exploiting roofs or walls and excluding any installation causing land consumption), in line with the indications of the Farm to Fork strategy (pag. 6. Farm houses and barns are often perfect for placing solar panels). This aims to encourage the use of renewable energies on farms and the consequent reduction in the consumption of fossil fuels. The installation of photovoltaic panels is mandatory and the core of the measure. Eventual ancillary interventions will aim to the improvement of energy efficiency of productive buildings (e.g. substitution of existing roofs, insulation, automated ventilation and/or cooling systems with intelligent management of flows and/or accumulators).	Is the measure expected to lead to significant greenhouse gas emissions?		
2. Adaptation to climate change	C. The measure contributes substantially to this objective	The project includes among the interventions the improvement of the thermal insulation (through the insulation) of the structures intended for livestock farms. In this way, the intervention allows to significantly improve the environmental conditions of animal breeding, improving their well-being and reducing the risk of diseases and therefore the use of veterinary drugs, in particular antimicrobials, and climate-altering gas emissions in the environment.	Is the measure expected to lead to a worsening of the negative effects of the current climate and the anticipated future climate on itself or on people, nature or assets?		
3. Sustainable use and protection of water and marine resources	A. The measure has zero or negligible impact on this objective	The foreseeable impact of the activity supported by the measure on this environmental objective is negligible, given the direct effects and primary indirect effects over the life cycle.	Is the measure expected to harm: (i) the good condition or ecological potential of bodies of water, including surface and groundwater; or (ii) the good ecological condition of marine waters?		
4. The circular economy, including waste prevention and recycling	D. None of the above: the measure requires a background assessment for this goal		Is the measure expected to: (i) result in a significant increase in the production, incineration or disposal of waste, except the incineration of non-recyclable hazardous waste; or (ii) entails significant inefficiencies, not minimized by adequate measures, in the direct or indirect use of natural resources at any stage of their life cycle? or (iii) does it cause significant and long-term environmental damage from the point of view of the circular economy (Article 27, Taxonomy)?	NO	The measure encompasses interventions on agricultural, livestock and agro-industrial productive structures, such as: investments on productive structures; removal and disposal of the existing roof (especially when realized with eitem); construction of new insulated roof; creation of automated ventilation and/or cooling systems for barns and (mandatory) installation of solar panels; intelligent management of flows and accumulators. The economic operator will make sure that the technology used is in line with the REACH (Registration, Evaluation, Authorization and Restriction of Chemicals) Regulation (1272/2008/EC) and the RoHS (Restriction of Hazardous Substances) Regulation (2002/95/EC) or the equivalent for equipment manufactured and used outside the EU (i.e., equipment manufactured outside of the EU but imported into the EU must comply with the REACH and RoHS Regulations). Furthermore, the project contributes to the removal of dangerous substances for human health, often used in agricultural and agro-industrial productive structures or at least until 1990. In the case of eitem/ asbestos, the obligation for removal triggers only when the degradation is very high. In this case the owner must contact a qualified technician to carry out an inspection and, subsequently, a company specialized and registered. The removal of dangerous materials will be managed separately by qualified and trained companies and following an analysis of the composition. Dangerous materials will be managed separately by others non-dangerous materials and stored according to national law. Other materials will be destined to centers for recycling. The economic operator will ensure that at least 80% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material defined in category 17 05 04 in the EU waste list) generated on the construction site must be prepared for re-use or sent for recycling or other material recovery, including backfilling operations that use waste to substitute other materials.
5. Prevention and reduction of air, water or soil pollution	D. None of the above: the measure requires a background assessment for this goal		Is the measure expected to lead to a significant increase in emitters of pollutants to air, water or soil?	NO	The project contributes to the removal of dangerous substances for human health, often used in agricultural and agro-industrial productive structures at least until the 1990. In the case of eitem/asbestos, the obligation for removal triggers only when the degradation is very high. In this case the owner must contact a qualified technician to carry out an inspection and, subsequently, a company specialized and registered. The removal of dangerous materials will be realized only by qualified and trained companies and following an analysis of the composition. Dangerous materials will be managed separately by others non-dangerous materials and stored according to national law. Other materials will be destined to centers for recycling.
6. The protection and restoration of biodiversity and ecosystems	A. The measure has zero or negligible impact on this objective	The measure does not determine land consumption as the installation of PV panels shall be done only exploiting productive structures (i.e. roofs). The project improves the resilience of farms by reducing the costs of energy supply. This allows indirectly to have a positive impact on the environment and ecosystems thanks to the monitoring activity carried out by farmers.	Is the measure expected to: (i) significantly harm the health and resilience of ecosystems; or (ii) does it harm the conservation status of habitats and species, including those of interest to the Union?		



M3C1 INV-1.2		DNSH assessment				
Mission	M2					
Cluster	C1					
Related Measure (Reform or Investment)	Inv. 1.2 - Implementation of the European Action Plan "Flagship" projects					
Responsibility for reporting and implementation	MITE					
Date	17/05/2021					
		Step 1		Step 2		
Environmental objectives		Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.			Is the measure expected to lead to significant GHG emissions?	NO	The measure includes interventions aimed to the production of secondary raw materials, evaluated and approved by the application of EU and national regulation on environmental assessment and permitting. Furthermore additional measures are envisaged in order to minimize emissions to air, soil, groundwater and surface water (e.g. transport minimization, BATs application, use of renewable energy, water reuse, etc.). Landfills, incinerators and mechanical biological treatment plants are not eligible for investments.
2. Climate change adaptation	D. No, the measure requires a substantive DNSH assessment.			Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	NO	The measure includes interventions aimed to the production of secondary raw materials, evaluated and approved by the application of EU and national regulation on environmental assessment and permitting. Furthermore additional measures are envisaged in order to minimize emissions to air, soil, groundwater and surface water (e.g. transport minimization, BATs application, use of renewable energy, water reuse, etc.). Landfills, incinerators and mechanical biological treatment plants are not eligible for investments.
3. The sustainable use and protection of water and marine resources	D. No, the measure requires a substantive DNSH assessment.			Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?	NO	The measure includes interventions aimed to the production of secondary raw materials, evaluated and approved by the application of EU and national regulation on environmental assessment and permitting. Furthermore additional measures are envisaged in order to minimize emissions to air, soil, groundwater and surface water (e.g. transport minimization, BATs application, use of renewable energy, water reuse, etc.). Landfills, incinerators and mechanical biological treatment plants are not eligible for investments.
4. The circular economy, including waste prevention and recycling	B. The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%, and as such is considered compliant with DNSH for the relevant objective	The goal of the measure is waste production prevention and recycle/recovery rate maximization. In this sense the measure is fully compliant with RRP (Annex VI).		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous wastes or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?		
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.			Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??	NO	The measure includes interventions aimed to the production of secondary raw materials, evaluated and approved by the application of EU and national regulation on environmental assessment and permitting. Furthermore additional measures are envisaged in order to minimize emissions to air, soil, groundwater and surface water (e.g. transport minimization, BATs application, use of renewable energy, water reuse, etc.). Landfills, incinerators and mechanical biological treatment plants are not eligible for investments.
6. The protection and restoration of biodiversity and ecosystems	D. No, the measure requires a substantive DNSH assessment.			Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	NO	The measure includes interventions aimed to the production of secondary raw materials, evaluated and approved by the application of EU and national regulation on environmental assessment and permitting. Furthermore additional measures are envisaged in order to minimize impacts on biodiversity and ecosystems (brownfield reuse, biodiversity protection protocols, etc.). Landfills, incinerators and mechanical biological treatment plants are not eligible for investments.

Mission	2
Cluster	3
Related Measure (Reform or Investment)	MNC2.1.1 Administrative simplification and reduction of regulatory burden in hydrogen implementation
Responsibility for reporting and implementation	DNHSEEG - Stefano raimondi
Date	7 May 2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	C. The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSh for the relevant objective.	The regulatory and administrative rule proposed is aimed to the simplification of the authorize process for the production and distribution of Green hydrogen, thus only from RES. The measure is an enabling factor to facilitate the introduction of green hydrogen. The support measure is subject, under penalty of exclusion, to the condition that projects submitted will be compliant with DNSh.	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSh for the relevant objective.	The regulatory and administrative rule proposed is aimed to the simplification of the authorize process for the production and distribution of Green hydrogen, thus only from RES. The measure is an enabling factor to facilitate the introduction of green hydrogen.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSh for the relevant objective.	The foreseeable impact of the activity supported by the measure on this environmental objective is insignificant, given both the direct and primary indirect effects across the life cycle. No environmental degradation risks related to preserving water quality and water stress are identified. The investment does not affect water bodies or protected habitats and species. Particular attention will be paid to compliance with the EU Water Framework, ensuring compliance with water bodies while avoiding any water stress.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSh for the relevant objective.	The reform has insignificant impact on wastes issue. The intervention does not include production activities that could negatively impact on waste production.	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimized by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?		
5. Pollution prevention and control of air, water or land	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSh for the relevant objective.	The reform has insignificant impact on pollution issue. In the long period the measure will have a deep positive aspects avoiding any possible damages to the environment.	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?		
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSh for the relevant objective.	The reform will not involve biodiversity-sensitive areas. The production of Green hydrogen will help the protection of biodiversity and ecosystem balance.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

Revision	2
Issue	2
Related Measure (Reform or Investment)	Reform 1 - Creation of a consumption support measure
Responsibility for reporting and implementation	DG GROW - Stefano railmont
Date	6 May 2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	C. The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.	The measure has the objective of promoting the consumption of Green Hydrogen, thus away from ICE, favouring a rapid diffusion of the hydrogen vector. The measure is equipped with the simplification of the authorization processes with the aim of laying the foundations for the creation of the hydrogen market, favouring competition between the players and a parallel reduction in costs. The measure is aimed exclusively to projects that will comply with the conditions of the DNSH, under penalty of exclusion. As a result, fossil fuel projects and ETS sectors will be excluded from the measure.	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The proposed promotional measure to stimulate the consumption of green hydrogen will facilitate the acceleration of the positive effects on the environment, due to the absence of pollutants, in the call of proposal the climate risk analysis will be requested.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The objective of the consumption support measure can help boost the consumption of green hydrogen, respecting in the same time all Italian and EU rules, including the EU Water Framework.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The green hydrogen is the missing nexus to the renewables chain. State ambition to maximize recycling at end of life based on BAT at time of decommissioning (e.g. through contractual agreements with recycling partners, reflection in financial projections or official project documentation), will be included the call for proposal.	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?		
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The reform has insignificant impact on pollution issue in the long period the measure will have a deep positive aspects avoiding any possible damages to the environment. The increased consumption of green hydrogen will, over time, replace partially the consumption of fossil fuels, to the benefit of the air and water pollution. The selected projects must ensure compliance with the European legislative framework for the defense and protection of waters, under penalty of exclusion	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?		
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no direct consequences on biodiversity and ecosystems	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

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**DNSh assessment**

Version	2
Client	2
Related Measure (Perform or Investment)	1.7. Regeneration programme
Responsibility for reporting and implementation	
Date	28/04/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	B. The measure is tracked as supporting a climate change environmental objective with a coefficient of 100%, and as such is considered compliant with DNSh for the relevant objective	The measure can be assigned to the field of intervention 033 of Annex VI of Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021, which establishes the device for recovery and resilience, with a coefficient of climate change of 100%. The measure has a 100% support coefficient for an objective related to climate change or the environment and, as such, is considered compliant with the DNSh principle for the relevant objective. The objective of the measure and the nature of the intervention field directly support the objective of mitigating climate change.	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSh for the relevant objective	The objective of the measure and the nature of the intervention do not affect directly or indirectly the objective of adapting to climate change.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSh for the relevant objective	The measure has no or negligible predictable impact on the environmental objectives related to the direct effects and primary indirect effects of the measure over its life cycle, given its nature, and as such is considered compliant with the DNSh principle for the relevant objective. Specifically, no risks of environmental degradation related to the protection of water quality and water stress were detected, since the installation of plumbing devices or appliances that use water is not envisaged.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?		The infrastructure works will be mindful of the Taxonomy requirements in terms of durability, renewability and re-use of the components. When electrical and electronic equipment reaches its end of service, the waste electrical and electronic equipment is collected and managed by an authorised operator and treated according to the waste hierarchy. The equipment used will comply with the requirements in the Ecodesign Directive (Directive 2009/125/EC) - Electrical equipment purchased will not contain the restricted substances listed in Annex I to Directive 2011/65/EU in any concentration values by weight in homogeneous materials exceeding the maximum values listed in that Directive (RoHS). - The procurement procedure will include the management of the assets at the end of their lifecycle, to minimise waste and favour the re-use and re-cycle of materials, at the end of the lifecycle, the disposal of the electronic equipment purchased for this investment will be performed at the end of its life according to the current legislation, which imposes the re-use, recovery or recycling operators, or proper treatment, as most appropriate (Annex VIII to Directive 2012/19/EU (WEEE) on waste electrical and electronic equipment).
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSh for the relevant objective	The measure has no or negligible predictable impact on the environmental objectives related to the direct effects and primary indirect effects of the measure over its life cycle, given its nature, and as such is considered compliant with the DNSh principle for the relevant objective. Specifically, no risks of environmental degradation related pollution aspect, found since the interventions do not involve a detectable increase in emissions of pollutants into the air, water or soil.	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?		
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSh for the relevant objective	The measure has no or negligible predictable impact on the environmental objectives related to the direct effects and primary indirect effects of the measure over its life cycle, given its nature, and as such is considered compliant with the DNSh principle for the relevant objectives. The investment program does not impact biodiversity-sensitive areas.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union concern?		

Mission	2
Cluster	2
Related Measure (Reform or Investment)	Investment related to road transport
Responsibility for reporting and implementation	
Date	28/04/2021

Environmental objectives	Step 1		Questions	Step 2	
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected		Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to lead to significant GHG emissions?	NO	Taking into account NACE "Storage of Hydrogen", storage and distribution of hydrogen for transport will give a significant contribution to climate change because the infrastructure will be used to store taxonomy eligible hydrogen and for zero direct emissions transport (e.g. hydrogen fuelling stations)
2. Climate change adaptation	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	NO	For investments worth more than EUR 10 million, a vulnerability and climate risk assessment will be carried out or planned, leading to the identification, screening and implementation of appropriate adaptation measures
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSh for the relevant objective	The expected impact of the activity supported by the measurement has no or an insignificant foreseeable impact, related to the direct and primary indirect effects of the measure across its life cycle.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?	NO	The storages will be built in areas already used for economic activities where a system for the treatment and management of waste water already exists built and operate according the national standard. The investment will not add modification or additional impact on these assets
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	All the "construction works" of the measures for hydrogeological risk management falls under the art. 2 paragraph c) of the Directive 2008/98/EC, that states "uncontaminated soil and other naturally occurring material excavated in the course of construction activities where it is certain that the material will be used for the purposes of construction in its natural state on the site from which it was excavated" should be excluded from the scope of the Directive. Each intervention will comply with the CMM required for green public procurement. Furthermore, through specific clauses in the tenders and contracts, the economic operators involved in the construction works will be required to ensure that the demolition waste will be addressed under the circular economy objective i.e. at least 70% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material referred in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC) generated on the construction site will be prepared for re-use, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?	NO	In addition, the construction sites will be designed after having established the Environmental Plan of the construction site through which procedures will be defined to prevent pollution phenomena
6. The protection and restoration of biodiversity and ecosystems	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	NO	"For these activities, an Environmental Impact Assessment (EIA) will be completed in accordance with the EU Directives on Environmental Impact Assessment (2014/52/EU) and Strategic Environmental Assessment (2001/42/EC) for the site/operation (including ancillary services, e.g. transport infrastructure and operations, waste disposal facilities, etc.) and any required mitigation measures for protecting biodiversity/ecosystems, particularly UNESCO World Heritage and Key Biodiversity Areas (KBAs) will be implemented. For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas as well as other protected areas), an appropriate assessment will be conducted in compliance with the provisions of the EU Biodiversity Strategy (COM (2011) 244), the Birds (2009/147/EC) and Habitats (92/43/EEC) based on the conservation objectives of the protected area. For such sites/operations, it will be ensured that: a. a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources; b. all necessary mitigation measures are in place to reduce the impacts on species and habitats; and c. a robust, appropriately designed and long-term biodiversity monitoring and evaluation program exists and is implemented

H2C2 INV. 3.4		DNSH assessment		
Revision	2			
Owner	2			
Related Measure ( Reform or Investment)	1.4 (Transport, Energy, Climate, Energy)			
Responsibility for reporting and implementation				
Date	18/04/2021			
Environmental objectives	Step 1		Step 2	
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No
1. Climate change mitigation	C. The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.	The introduction of hydrogen in the transport sector will have a positive effect of decarbonization target at 2030 and with more deep effects on 2050. The implementation of this investment will make it possible to achieve the objectives set out in Article 10 of the 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	Is the measure expected to lead to significant GHG emissions?	
2. Climate change adaptation	C. The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.	The introduction of hydrogen in the transport sector will have a positive effect of decarbonization target at 2030 and with more deep effects on 2050. The implementation of this investment will make it possible to achieve the objectives set out in Article 11 of the 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	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The expected impact of the activity supported by the measurement has no or an insignificant foreseeable impact, related to the direct and primary indirect effects of the measure across its life cycle.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?	
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not remedied by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO
				All the "construction works" of the measures for hydrogeological risk management falls under the art. 2 paragraph 1 of the Directive 2006/18/EC, that states "contaminated soil and other naturally occurring material excavated in the course of construction activities where it is certain that the material will be used for the purposes of construction in its natural state on the site from which it was excavated" should be excluded from the scope of the Directive. Each intervention will comply with the CAM required for green public procurement. Furthermore, through specific clauses in the tender and contract, the economic operators involved in the construction works will be required to ensure that the demolition waste will be addressed under the circular economy objective i.e. at least 70% by weight of the non-hazardous construction and demolition waste (including naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC) generated on the construction site will be prepared for re-use, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol
5. Pollution prevention and control to air, water or land	C. The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.	The use in transport reduce the air pollution. The implementation of this investment will make it possible to achieve the objectives set out in Article 14 of the 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	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?	
6. The protection and restoration of biodiversity and ecosystems	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	NO
				For these activities, an Environmental Impact Assessment (EIA) will be completed in accordance with the EU Directives on Environmental Impact Assessment (2004/35/EC) and Strategic Environmental Assessment (2001/42/EC) for the site/operation (including ancillary services, e.g. transport infrastructure and operations, waste disposal facilities, etc.) and any required mitigation measures for protecting biodiversity/ecosystems, particularly UNESCO World Heritage and Key Biodiversity Areas (KBAs) will be implemented. For site/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas as well as other protected areas), an appropriate assessment will be conducted in compliance with the provisions of the EU Biodiversity Strategy (COM (2011) 244), the Birds (2009/147/EC) and Habitats (92/43/EEC) based on the conservation objectives of the protected area. For such site/operations, it will be ensured that: a. a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources; b. all necessary mitigation measures are in place to reduce the impacts on species and habitats; and c. a robust, appropriately designed and long-term biodiversity monitoring and evaluation program exists and is implemented

Mission	2
Cluster	2
Related Measure (Reform or Investment)	3.1 Production of hydrogen in brownfield sites
Responsibility for reporting and implementation	
Date	17/05/2021

Environmental objectives	Step 1		Questions	Yes/No	Step 2 Substantive justification if NO has been selected
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected			
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?	NO	This measure is aimed to the Green Hydrogen only, in the dismissed industrial areas. No blue or grey hydrogen will be included in the call for proposal to benefit for the financial measure. The measure will respect the criteria defined in accordance with the NACE C20.1.1 "Manufacture of hydrogen", the hydrogen production can significantly contribute to the climate change if: The following thresholds will be met: - Direct CO2 emissions from manufacturing of hydrogen: 5.8 tCO2e/t Hydrogen in alignment with energy thresholds in the taxonomy. - Electricity use for hydrogen produced by electrolysis is at or lower than 58 MWh/t Hydrogen. - Average carbon intensity of the electricity produced that is used for hydrogen manufacturing is at or below 100 gCO2e/kWh (Taxonomy threshold for electricity production, subject to periodical update). For the acquisition and ownership of buildings if the property will be located on a potentially contaminated site, the site will be subject to an investigation for potential presence contaminants for example using standard BS 10175
2. Climate change adaptation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	NO	We confirm that for any investments proposal a vulnerability and climate risk assessment will be carried out, leading to the identification, screening and implementation of appropriate adaptation measures. The will be carried out regardless the financial budget
3. The sustainable use and protection of water and marine resources	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?	NO	For groundwater, all solutions will be adopted to ensure, both during the construction phase and during the operational management of the industrial plant, the necessary solutions aimed at ensuring the management of industrial and washing wastewater in compliance with EU Water Framework Directive and national legislation
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	All the "construction works" of the measures for hydrogeological risk management falls under the art. 2 paragraph c) of the Directive 2008/98/EC, that states "uncontaminated soil and other naturally occurring material excavated in the course of construction activities where it is certain that the material will be used for the purposes of construction in its natural state on the site from which it was excavated" should be excluded from the scope of the Directive. Each intervention will comply with the GAM required for green public procurement. Furthermore, through specific clauses in the tenders and contracts, the economic operators involved in the construction works will be required to ensure that the demolition waste will be addressed under the circular economy objective i.e. at least 70% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC) generated on the construction site will be prepared for re-use, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??	NO	Considering the former productive nature of the areas (Brownfield), given their extension exceeding 1,000 square meters, the site will be subjected to environmental characterization in adoption of the procedures provided for by the current regulatory framework (Legislative Decree 152/2006). In addition, the construction sites will be designed after having established the Environmental Plan of the construction site through which procedures will be defined to prevent pollution phenomena

Environmental objectives	Step 1		Questions	Yes/No	Step 2 Substantive justification if NO has been selected
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected			
6. The protection and restoration of biodiversity and ecosystems	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	NO	<p>EU Directives on Environmental Impact Assessment (2014/52/EU) and Strategic Environmental Assessment (2001/42/EC) (or other equivalent national provisions or international standards (e.g. IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks) – whichever is stricter - in the case of sites/operations in non-EU countries) for the site/operation (including ancillary services, e.g. transport infrastructure and operations, waste disposal facilities, etc.) and any required mitigation measures for protecting biodiversity/ecosystems, particularly UNESCO World Heritage and Key Biodiversity Areas (KBAs) have been implemented. For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with the provisions of the EU Biodiversity Strategy (COM (2011) 244), the Birds (2009/147/EC) and Habitats (92/43/EEC) Directives (or other equivalent national provisions or international standards (e.g. IFC Performance Standard 6) – whichever is stricter - in case of sites/operations in non-EU countries) based on the conservation objectives of the protected area. For such sites/operations, ensure that:</p> <ul style="list-style-type: none"> <li>a. a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources;</li> <li>b. all necessary mitigation measures are in place to reduce the impacts on species and habitats; and</li> <li>c. a robust, appropriately designed and long-term biodiversity monitoring and evaluation program exists and is implemented.</li> </ul>



M2C2 INV. 3.2

## DNSH assessment

Mission	2
Cluster	2
Related Measure (Reform or Investment)	3.2 Hydrogen use in heat and water industry
Responsibility for reporting and implementation	
Date	17/05/2021

Environmental objectives	Step 1		Questions	Yes/No	Step 2 Substantive justification if NO has been selected
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected			
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?	NO	We confirm that no natural gas will be used for the hydrogen production (via Steam Reforming Methane -SMR). The proposal for steel production, instead, foresees the use of Green Hydrogen in combination with conventional direct reduction (DR). The DR technology reduces the CO2 emission of 30% (IEA Report Iron and Steel technology roadmap). In any case, to abate industry the technology and investment that will be financed will have to result in a projected GHG level of emissions lower than the relevant benchmarks that will be established for CO2 free allocation. This criterion will be included in the calls for tender for the selection of the projects to be funded. The measure will respect the criteria defined in accordance with the NACE C20.11 "Manufacture of hydrogen", the hydrogen production can significantly contribute to the climate change if: The following thresholds will be met: - Direct CO2 emissions from manufacturing of hydrogen: 5.8 CO2e/t Hydrogen in alignment with energy thresholds in the taxonomy. - Electricity use for hydrogen produced by electrolysis is at or lower than 58 MWh/Hydrogen - Average carbon intensity of the electricity produced that is used for hydrogen manufacturing is at or below 100 gCO2e/kWh (Taxonomy threshold for electricity production, subject to periodical update). The use of funding will be limited only to R&D&i to green hydrogen utilization and the relevant industrial prototype plant.
2. Climate change adaptation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	NO	For investments worth more than EUR 10 million, a vulnerability and climate risk assessment will be carried out or planned, leading to the identification, screening and implementation of appropriate adaptation measures
3. The sustainable use and protection of water and marine resources	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?	NO	The intervention involves the construction of hydrogen production plants in correspondence with active industrial areas. This aspect leads us to consider that the interventions will have no impact on surface waters. For groundwater, all solutions will be adopted to ensure, both during the construction phase and during the operational management of the industrial plant, the necessary solutions capable of guaranteeing the management of industrial and washing wastewater in compliance with EU and national legislation
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy part 27 of the Taxonomy?	NO	All the "construction works" of the measures for hydrogeological risk management falls under the art. 2 paragraph c) of the Directive 2008/98/EC, that states "uncontaminated soil and other naturally occurring material excavated in the course of construction activities where it is certain that the material will be used for the purposes of construction in its natural state on the site from which it was excavated" should be excluded from the scope of the Directive. Each intervention will comply with the CAM required for green public procurement. Furthermore, through specific clauses in the tenders and contracts, the economic operators involved in the construction works will be required to ensure that the demolition waste will be addressed under the circular economy objective i.e. at least 70% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC) generated on the construction site will be prepared for re-use, recycling and other material recovery, including basifilling operations using waste to substitute other materials, in accordance with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol"
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?	NO	Taking into account that a stringent level of BAT-AEL is required if an activity materially contributes to local air pollution levels, exceeding air quality standards, the activity will be developed with standard requirement and adherence to the recognised environmental management system (ISO 14001, EMAS, or equivalent". In addition, the construction sites will be designed after having established the Environmental Plan of the construction site through which procedures will be defined to prevent pollution phenomena
6. The protection and restoration of biodiversity and ecosystems	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	NO	For these activities an Environmental Impact Assessment (EIA) will be completed in accordance with the EU Directives on Environmental Impact Assessment (2014/52/EU) and Strategic Environmental Assessment (2001/42/EC) for the site/operation (including ancillary services, e.g. transport infrastructure and operations, waste disposal facilities, etc.) and any required mitigation measures for protecting biodiversity/eco-systems, particularly UNESCO World Heritage and Key Biodiversity Areas (KBAs) will be implemented. For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas as well as other protected areas), an appropriate assessment will be conducted in compliance with the provisions of the EU Biodiversity Strategy (COM (2011) 244), the Birds (2009/147/EC) and Habitats (92/43/EEC) based on the conservation objectives of the protected area. For such sites/operations, it will be ensured that: a. a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources; b. all necessary mitigation measures are in place to reduce the impacts on species and habitats; and c. a robust, appropriately designed and long-term biodiversity monitoring and evaluation program exists and is implemented.

MISD MW 15		DNSH assessment			
Measure	2				
Cluster	2				
Related Measure (reform or investment)	2	2.1. Hydrogen Research and Innovation			
Responsibility for reporting and implementation					
Date	30/04/2022				
Environmental objectives	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support the objective?	Step 1		Step 2	
		Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	C. The measure "contributes substantially" to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.	The introduction of hydrogen will have a positive effect for decarbonisation target at 2030 and with more deep effects on 2050. The measures foresees R&D&I processes as well as the technology transfer and cooperation among enterprises focus on low carbon economy, on resilience and adaption to climate change (Cod. 022).	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	C. The measure "contributes substantially" to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.	The introduction of hydrogen will have a positive effect for decarbonisation target at 2030 and with more deep effects on 2050. The measures foresees R&D&I processes as well as the technology transfer and cooperation among enterprises focus on low carbon economy, on resilience and adaption to climate change (Cod. 022).	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective.	The expected impact of the activity supported by the measurement has no or an insignificant foreseeable impact, related to the direct and primary indirect effects of the measure across its life cycle.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective.	The R&D plan on hydrogen naturally falls within the parameters of the circular economy. In particular the research on new material will be oriented in this perspective. The measures foresees R&D&I processes as well as the technology transfer and cooperation among enterprises focus on low carbon economy, on resilience and adaption to climate change that can produce significant amount of waste(Cod. 022).	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (Art. 17 of the Taxonomy)?		
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective.	R&D on the hydrogen will be an important enabling factor in the emission reduction of the pollutants, particularly in the most industrial areas. The measures foresees R&D&I processes as well as the technology transfer and cooperation among enterprises focus on low carbon economy, on resilience and adaption to climate change (Cod. 022)The activities will not produce any pollutants against the environment components;	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?/?		
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective.	The reduction of air pollution will help the restoration of biodiversity and ecosystems. The measures foresees R&D&I processes as well as the technology transfer and cooperation among enterprises focus on low carbon economy, on resilience and adaption to climate change (Cod. 022)	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

Version	2
Client	2
Responsible Authority (Project or Investment)	2
Responsible Authority (Contract and Procurement)	2
Date	12/05/2024

Environmental objectives	Step 1		Step 2		
	Does the measure have an anticipated favourable impact on this objective or contribute to report this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	<p>B. The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%, and as such is considered compliant with DDO for the relevant objective</p>	<p>The interventions of the provision are aimed at the development of cycle tourism in the tourist-recreational field, favouring the internal areas of the country and enhancing slow tourism. For this measure, a specific field of intervention of Annex VI "Climate control/mobility" can be associated with Regulation (EU) 2021/241 of the European Parliament and of the Council of 12/02/2021 which establishes the device for the recovery and resilience. This measure, in fact, concerns the intervention field 07 "Cycling infrastructure", which has a coefficient for the calculation of support for climate change objectives equal to 100%. (Risk code F4.1.1, F4.1.2 and F4.1.3). The measure supports the promotion of GHG-free cycling</p>	<p>Is the measure expected to lead to significant GHG emissions?</p>		
2. Climate change adaptation	<p>B. The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%, and as such is considered compliant with DDO for the relevant objective</p>	<p>The interventions of the provision are aimed at the development of cycle tourism in the tourist-recreational field, favouring the internal areas of the country and enhancing slow tourism. For this measure, a specific field of intervention of Annex VI "Climate control/mobility" can be associated with Regulation (EU) 2021/241 of the European Parliament and of the Council of 12/02/2021 which establishes the device for the recovery and resilience. This measure, in fact, concerns the intervention field 07 "Cycling infrastructure", which has a coefficient for the calculation of support for climate change objectives equal to 100%. (Risk code F4.1.1, F4.1.2 and F4.1.3). The development of tourist and recreational cycle paths promotes the development of carbon neutral mobility, helping to prevent the current and future increase in the negative effects on people or the nature of climate change</p>	<p>Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?</p>		
3. The sustainable use and protection of water and marine resources	<p>D. No, the measure requires a substantive DDO assessment.</p>		<p>Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (j) to the good environmental status of marine waters?</p>	NO	<p>The planned infrastructure will be realized identifying and managing risks related to water quality and/or water consumption at the appropriate level. When necessary, water use/conservation management plans, developed in consultation with relevant stakeholders, will be developed and implemented, fulfilling the requirements of EU water legislation.</p>
4. The circular economy, including waste prevention and recycling	<p>D. No, the measure requires a substantive DDO assessment.</p>		<p>Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste; with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?</p>	NO	<p>For the development of tourist cycle paths, the construction procedures envisaged by the tender procedures and by the technical construction standards provide for specific measures regarding the materials used, the recuperation queries and the protection of the environment around. If there are materials that do not meet the necessary environmental or performance characteristics, waste management procedures are followed, also in terms of feasibility, favouring their re-use for recovery with the aim of favouring their circularity in the product cycle. The measure meets the criteria of green public procurement in compliance with current national directives (2004/18/EC, 2004/17/EC, 2007/33/EC, 2009/17/EC, 2011/23/EU, 2014/23/EU, 2015/1033/EU, 2015/1036/EU, 2015/1037/EU, 2015/1038/EU, 2015/1039/EU, 2015/1040/EU, 2015/1041/EU, 2015/1042/EU, 2015/1043/EU, 2015/1044/EU, 2015/1045/EU, 2015/1046/EU, 2015/1047/EU, 2015/1048/EU, 2015/1049/EU, 2015/1050/EU, 2015/1051/EU, 2015/1052/EU, 2015/1053/EU, 2015/1054/EU, 2015/1055/EU, 2015/1056/EU, 2015/1057/EU, 2015/1058/EU, 2015/1059/EU, 2015/1060/EU, 2015/1061/EU, 2015/1062/EU, 2015/1063/EU, 2015/1064/EU, 2015/1065/EU, 2015/1066/EU, 2015/1067/EU, 2015/1068/EU, 2015/1069/EU, 2015/1070/EU, 2015/1071/EU, 2015/1072/EU, 2015/1073/EU, 2015/1074/EU, 2015/1075/EU, 2015/1076/EU, 2015/1077/EU, 2015/1078/EU, 2015/1079/EU, 2015/1080/EU, 2015/1081/EU, 2015/1082/EU, 2015/1083/EU, 2015/1084/EU, 2015/1085/EU, 2015/1086/EU, 2015/1087/EU, 2015/1088/EU, 2015/1089/EU, 2015/1090/EU, 2015/1091/EU, 2015/1092/EU, 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M2C2 INV. 4.2		DNSH assessment			
Module		2			
Cluster		2			
Related Measure (before or investment)		2. Investment of new fleet (buses, trams, trolleybuses, etc.)			
Responsibility for reporting and implementation					
Date		24/04/2021			
Environmental objectives	Step 1		Step 2		
	Does the measure have an or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	B. The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%, and as such is considered compliant with DNSH for the relevant objective	Planned investments refer following reuse codes: F42.1.1, F42.1.2, F42.1.3, F42.1.4. The goal of this measure is to shift about 10% of total demand of road passengers transport by car to 2025 in affected urban areas strengthening infrastructure and vehicles. The planned investment can be associated to 100% climate marker (code 07 and 074 of RRF regulation). The measure will ensure that only taxonomy eligible buses (move to low emissions & low-floor electric/hydrogen buses comply) will transit on the Bus Rapid Transit roadway. Additionally, as discussed further for objective 4, the economic operators will ensure to contain the emissions produced by the replacement of the fleets by taking measures to manage waste both in the use (maintenance) phase and at the end of the vehicle fleet life cycle, including through the reuse and recycling of batteries and electronics (particularly the essential raw materials contained therein), in accordance with the waste hierarchy.	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	C. The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective	The economic activity integrates physical and non-physical measures aimed at reducing to the extent possible and on a case-by-case basis, all material physical climate risks to that activity, which have been identified through a risk assessment	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	C. The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective	For new infrastructure projects, the Environmental Impact Assessment (EIA) is carried out, which is the main tool for the prevention and mitigation of potential impacts on the environment related to the design and construction phase of the works. The planned infrastructure will be realized identifying and managing risks related to water quality and/or water consumption at the appropriate level: when necessary, water consumption management plans, developed in consultation with relevant stakeholders, will be developed and implemented, fulfilling the requirements of EU water legislation.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine water?		
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of natural resources at any stage of its life cycle which are not mitigated by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	Assessors will assess waste both in the use (maintenance) phase and at the end of the vehicle fleet life cycle, including through the reuse and recycling of batteries and electronics (particularly the essential raw materials contained therein), in accordance with the waste hierarchy. Manufacturing impacts are taken into account and the scheme will not encourage premature scrapping of vehicles that are still usable. In particular, the scheme requires that any car wrecks are treated at a treatment facility authorized under the End-of-Life Vehicles Directive (2000/53/EC), as evidenced by the certificate required to participate in the scheme. The measure is also accompanied by an activity that promotes the collection of parts from authorized treatment facilities for final reuse and remanufacturing regarding both maintenance and end-of-life management of vehicles or rolling stock. The measure is compliant with EU and national legislation on hazardous waste generation, management and treatment and with the Directive 2000/53/EC ("End-of-life of vehicles Directive") only for vehicle types M1 and N1.
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?	NO	With regard to the prevention and reduction of air pollution, the measure, as described in objective 1, contributes substantially to the reduction of emissions as it renews and replaces local public transport services in a sustainable way, reducing private mobility. For new infrastructure projects, the Environmental Impact Assessment (EIA) is carried out, which represents the main tool for the prevention and mitigation of potential impacts on the environment related to the design and construction phase of the works. Buses must comply with the current Euro VIb and from 2022, the Euro VIe Stage. Buses, tractors must comply with latest applicable standards (currently stage 2) of Non-Road Mobile Machine Regulation. Where applicable, tyres must comply with the (revised) Tyre labelling regulation. It includes noise labelling requirements but not requirements on tyre abrasion. However, the proposal of revision envisages a test method to be developed. A suitable testing method to measure tyre abrasion is not currently available. Therefore, the Commission should mandate the development of such a method, taking into full consideration of all state-of-the-art internationally developed or proposed standards or regulations, with a view to establishing a suitable testing method as soon as possible. Where applicable, tyres must comply with the noise requirements set by Regulation (EU) No 661/2009 on type approval requirements for the general safety of motor vehicles. Vehicles must comply with Regulation (EU) No 540/2014 on the sound level of motor vehicles and of replacement silencing systems.
6. The protection and restoration of biodiversity and ecosystems	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		Infrastructure for low carbon transport is land use intensive and a major factor of ecosystem deterioration and biodiversity loss. Projects will ensure that Environmental Impact Assessment (EIA) has been completed in accordance with EU Directives on Environmental Impact Assessment (2017/745/EU) and Strategic Environmental Assessment (2021/2424/EU) or other equivalent national provisions. Such impact assessments will, at the very least, identify, evaluate, and mitigate any potential negative impacts of the designated activities, projects, or assets on ecosystems and its biodiversity and should be assessed and conducted in compliance with the provisions of the EU Habitats and Birds Directives. Innovative plants are appearing very often along transport infrastructure and are sometimes even spread due to transport infrastructure, which might negatively impact natural ecosystems (e.g. natural habitats). Care should be taken not to spread any invasive plants through proper maintenance. Wildlife collisions are a problem and should be considered. Solutions developed for should be applied for the detection and avoidance of potential traps that may cause the unnecessary death of animals. Mitigation options exist, and different types of measures can be beneficial for wildlife, such as: (i) Wildlife warning systems combined with heat sensors can reduce the number of collisions; (ii) Fences along areas with high strike risk; (iii) Wildcraft, tunnels, overpasses and bridges, etc.; (iv) Warning signals that are triggered by approaching traffic, particularly in areas of high strike risk.





Step 1		Step 2		
Does the measure have no or an insignificant foreseeable impact on the objective or contribute to support the objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
<b>Environmental objectives</b>				
<b>1. Climate change mitigation</b>	A. The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%, and as such is considered compliant with DNSH for the relevant objective	The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%, and as such is considered compliant with DNSH for the relevant objective. The planned investment can be associated with the code 0720a (Zero emission electric mobile railway infrastructure) and the relative 100% climate marker (Annex 6 to the RRF Regulation). The measure aims to improve the modal shift (reducing rail) with electric traction. It is expected a significant reduction in direct GHG emissions and an improving of energy efficiency of new rolling stock	Is the measure expected to lead to significant GHG emissions?	
<b>2. Climate change adaptation</b>	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The planned investment can be associated with the code 0720a (Zero emission electric mobile railway infrastructure) and the relative 100% climate marker (Annex 6 to the RRF Regulation). No foreseeable negative impact on current and future climate risks are detected. Indeed, the design of the trains and carriages foresees their operation in a wide climate range without impacting the environment and without affecting the risk of climate effects	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	
<b>3. The sustainable use and protection of water and marine resources</b>	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?	NO Activities that could potentially affect this objective are the discharge of wastewater and the cleaning and washing of trains and carriages. These activities are carried out within the controlled and monitored plants, ensuring proper collection, treatment and discharge, in full compliance with the relevant national and European environmental regulations
<b>4. The circular economy, including waste prevention and recycling</b>	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO It will ensure proper waste management both at the use phase (maintenance) and the end-of-life for the rolling stock, e.g. reuse and recycle of parts like batteries, in compliance with EU and national legislation on hazardous waste management, management and treatment
<b>5. Pollution prevention and control to air, water or land</b>	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??	NO The measure is not to be developed with closed-circuit toilet and sealed air conditioning systems in compliance with the relevant environmental legislation. Engines for the propulsion of railway locomotives (RL) and engines for the propulsion of railcars (RLR) must comply with latest applicable standards (currently stage V) of Non Road Mobile Machinery Regulation and therefore also minimizing noise and vibrations (rolling stock, prohibited in line with Regulation 1304/2014 noise T) also consider adjustment periods) infrastructure projects where provided, in order to prevent and mitigate potential environmental effects related to the design and implementation phase. In this context, the contracting authority assesses the adoption of solutions and procedures aimed at minimising the emissions of pollutants (such as, environmental plan of construction sites, use of highly efficient vehicles, wetting of construction site areas, etc. ...)
<b>6. The protection and restoration of biodiversity and ecosystems</b>	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The operation and maintenance of new trains and carriages will not require the construction of new works (facilities and railway networks). Therefore, the planned investment has no foreseeable impact on this objective	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	

M2CZ INV. 4.4.3

**DNSH assessment**

Mission	M2
Cluster	Z
Related Measure (Perform or Investment)	4.13 Renewal fleet for the National Fire brigade command units
Responsibility for reporting and implementation	
Date	17/05/2021

Environmental objectives	Step 1		Questions	Step 2	
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected		Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?	NO	Promote the use of alternative fuels and smartmobility by supporting the production chain of smart & green mobility and the renewal of fleets by replacing the most polluting vehicles with zero and low emissions vehicles. Specifically, the measure provides the acquisition of new rescue vehicles and disposal of 100% of light vehicles, 10% of heavy vehicles and 60% of airport vehicles to be used for technical rescue in the main urban areas. The vehicles, characterized by new technologies with low CO2 emissions, represent a strategic objective for the CNVF to more effectively ensure safety and the preservation of the environment, limiting pollution both in urban and extra-urban areas. Non-electric vehicles will still have codes above fund6. In addition, to having provided for the replacement of 3500 fully electric cars, 300 biomethane fire brigade vehicles are planned and 875 electric charging stations will be installed in the fire brigade offices. Furthermore, an installation program of photovoltaic panels for the production of electricity is already in place, so it will be possible to contribute to achieving the goal of achieving a climate neutral economy. Given the 100% renewal of the fleet with 3500 new electric cars, the measure will contribute to the reduction of CO2 emissions caused by the current availability of the aforementioned fleet category.
2. Climate change adaptation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	NO	3500 vehicles can benefit from 100% ecological labeling as they will be 100% electric and the charging stations will be powered by photovoltaic panels. The 300 heavy vehicles, 200 for airports and 100 for urban rescue, will only run on biomethane and comply with the 2018/2001 Directive on Renewables (RED II Directive).
3. The sustainable use and protection of water and marine resources	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?	NO	The project does not interfere with the surface water and groundwater and the opportunity to use energy recharging systems reduces the need for fossil fuel tanks and therefore the risk of dispersion in the groundwater
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	Measures are taken to manage waste both in the use phase (maintenance) and at the end of the life of the fleet. We also proceed with the reuse and recycling of batteries and electronics (in particular critical raw materials contained therein), in compliance with the waste hierarchy. Impacts on production will be assessed and the acquisition plan will not encourage premature scrapping of repairable vehicles. In particular, the program requires any car wrecks to be treated by an authorized treatment center (ATF) under the End of Life Vehicle Directive (2000/53 / EC) as evidenced by a certificate required to participate in the program
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?	NO	The proposal stems from the need to replace polluting vehicles with light electric vehicles and heavy gas-powered vehicles, guaranteeing both urban and extra-urban emissions reduced to a minimum. Acquisition of new rescue vehicles and disposal of old ones (this will optimize the use in terms of CO2 reduction) and disposal of 100% of light vehicles, 10% of heavy vehicles and 60% of airport vehicles to be used for technical rescue in the main urban areas
6. The protection and restoration of biodiversity and ecosystems	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	NO	The measure does not affect the resilience of ecosystems and the conservation status of habitats and species as the reduction of CO2 emissions allows better control of pollution



DNSH assessment		Step 2		
Does the measure have to or an insignificant increase impact on the objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if No has been selected
<p><b>1. Climate change mitigation</b></p> <p>a. The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%, and as such is considered compliant with DNSH for the relevant objective</p>	<p>The measure falls in the code C022 "Research and innovation processes, technology transfer and cooperation between enterprises focusing on the low carbon economy, resilience and adaptation to climate change" (Annex V Reg. 102) whose coefficient for the calculation of support to climate change objectives is set at 100% and as such is considered compliant with DNSH for the relevant objective.</p> <p>The interventions consist in a support industrial and production strategic supply chains able to lead to climate neutrality and to create employment and well-being, by encouraging a strong increase in public and private investments in photovoltaic, wind and battery sectors.</p> <p>In this regard, the interventions proposed entail the use of advanced technologies and efficient production chains for which climate component is inherently assumed. The main interventions designed for three purposes: Development contracts and PCP's, the use of government by legislation which provides incentives to the private sector, and the use of advanced technologies and efficient production chains for which climate component is inherently assumed.</p> <p>That projects are in any case subjected to environmental assessment plans, in which the capacity to produce positive effects on the environmental components is a crucial criterion of the evaluation process. Any electricity generation technology can be included in the taxonomy if it can be demonstrated, using an LCOE (LCOE) or a GHG Intensity Threshold (GHG Intensity Threshold-compliant Product Carbon Footprint (PCF)) assessment, that the life cycle emissions for producing 1 MWh of electricity are below the declining threshold. Declining threshold: Facilities operating at life cycle emissions lower than 100gCO<sub>2</sub>/MWh, declining to 0gCO<sub>2</sub>/MWh by 2025, are eligible.</p> <p>Assets and activities must meet the threshold at the point in time when taxonomy approval is sought.</p> <p>For activities which go beyond 2025, it must be technically feasible to reach net-zero emissions.</p> <p>However:</p> <ul style="list-style-type: none"> <li>Open Energy is currently designated from performing a PCF or GHG Intensity assessment, subject to regular review in accordance with the declining threshold.</li> <li>Open Energy is currently deemed to be taxonomy eligible, which is subject to regular review.</li> <li>Combined Heat and Power is covered under Construction and operation of a facility used for cogeneration of heat/cooling and Power threshold.</li> </ul> <p>Any electricity generation technology can be included in the taxonomy if it can be demonstrated, using an LCOE (LCOE) or a GHG Intensity Threshold (GHG Intensity Threshold-compliant Product Carbon Footprint (PCF)) assessment, that the life cycle emissions for producing 1 MWh of electricity are below the declining threshold.</p> <p>Declining threshold: Facilities operating at life cycle emissions lower than 100gCO<sub>2</sub>/MWh, declining to 0gCO<sub>2</sub>/MWh by 2025, are eligible.</p> <p>Assets and activities must meet the threshold at the point in time when taxonomy approval is sought.</p> <p>For activities which go beyond 2025, it must be technically feasible to reach net-zero emissions.</p> <p>However:</p> <ul style="list-style-type: none"> <li>Open Energy is currently designated from performing a PCF or GHG Intensity assessment, subject to regular review in accordance with the declining threshold.</li> <li>Open Energy is currently deemed to be taxonomy eligible, which is subject to regular review.</li> <li>Combined Heat and Power is covered under Construction and operation of a facility used for cogeneration of heat/cooling and Power threshold.</li> </ul>	<p>Is the measure expected to lead to significant GHG emissions?</p>		
<p><b>2. Climate change adaptation</b></p> <p>b. The measure "contributes substantially" to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.</p>	<p>Open Energy is currently designated from performing a PCF or GHG Intensity assessment, subject to regular review in accordance with the declining threshold.</p> <p>Open Energy is currently deemed to be taxonomy eligible, which is subject to regular review.</p> <p>Combined Heat and Power is covered under Construction and operation of a facility used for cogeneration of heat/cooling and Power threshold.</p>	<p>Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?</p>		
<p><b>3. The sustainable use and protection of water and marine resources</b></p> <p>c. No, the measure requires a substantive DNSH assessment.</p>		<p>Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?</p>	NO	<p>During the activities of development, improvement and operation of the wind and photovoltaic supply chain it is required to:</p> <ul style="list-style-type: none"> <li>Identify and manage risks related to water quality and/or water consumption at the appropriate level. Ensure that water and conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented.</li> <li>Me the EU, take the requirements of EU water legislation</li> </ul>
<p><b>4. The circular economy, including waste prevention and recycling</b></p> <p>d. No, the measure requires a substantive DNSH assessment.</p>		<p>Is the measure expected to: (i) lead to a significant increase in the generation, transportation or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not offset by significant measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?</p>	NO	<p>During the activities of development, improvement and operation of the wind and photovoltaic supply chain it is required to:</p> <ul style="list-style-type: none"> <li>Design PV panels and associated components have been designed and manufactured for high durability, easy dismantling, refurbishment, and recycling in alignment with "Manufacture of Renewable Energy Equipment" for DNSH criteria.</li> <li>Ensure reparability of the solar photovoltaic (PV) installation or plant thanks to accessibility and interchangeability of the components.</li> <li>Regarding wind power: State emission to ensure recycling at end of life based on waste management plans, dismantling/decommissioning processes at time of decommissioning (e.g. through contractual agreements with recycling partners, reflection in financial projections or official grant documentation).</li> </ul>
<p><b>5. Pollution prevention and control to air, water or land</b></p> <p>e. No, the measure requires a substantive DNSH assessment.</p>		<p>Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?</p>	NO	<p>The manufacture of low carbon technology must be in compliance with the REACH (Registration, Evaluation, Authorization and Restriction of Chemicals) Regulation (1272/2008/EU) and the RoHS (Restriction of Hazardous Substances) Regulation (2002/95/EC) or the equivalent for equipment manufactured and used outside the EU (in-b. equipment manufactured outside of the EU has to comply with the REACH and RoHS Regulations).</p> <p>Regarding the wind power, it is necessary to minimize recycling at end of life based on waste management plans, dismantling/decommissioning processes at time of decommissioning (e.g. through contractual agreements with recycling partners, reflection in financial projections or official grant documentation).</p> <p>Regarding photovoltaic power, it is necessary to ensure CSP installation have been designed and manufactured for high durability, easy dismantling, refurbishment, and recycling in line with "Manufacture of Renewable Energy Equipment" for DNSH criteria.</p>
<p><b>6. The protection and restoration of biodiversity and ecosystems</b></p> <p>f. No, the measure requires a substantive DNSH assessment.</p>		<p>Is the measure expected to be: (i) significantly detrimental to the good condition and national or sub-national; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?</p>	NO	<p>The measure is in compliance with the Environmental Impact Assessment (EIA) Directive (2001/42/EC) and the EU Directive on Environmental Impact Assessment (2014/23/EC) and Strategic Environmental Assessment (2001/42/EC) in the case of activities located in non-EU countries (e.g. IFC Performance Standard 2 Assessment and Management of Environmental and Social Risks - including ancillary services, e.g. transport infrastructure and operations). Ensure any required mitigation measures for protecting biodiversity/soil systems have been implemented. For any operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (KBAs), as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with the provisions of the EU Biodiversity Strategy (COM (2020) 246), the Birds (2009/24/EC) and Habitats (2002/93/EC) Directives or in the case of activities located in non-EU countries, other equivalent national provisions or international standards (e.g. IFC Performance Standard 6 Biodiversity Conservation and Sustainable Management of Living Natural Resources) - based on the conservation objectives of the protected area. For such operations, ensure that a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6 Biodiversity Conservation and Sustainable Management of Living Natural Resources, all necessary mitigation measures are in place to reduce the impacts on species and habitats, and a robust, appropriately designed and long-term biodiversity monitoring and evaluation program exists and is implemented.</p>

M2C2 INV, 5.2

**DNSh assessment**

Mission	M2
Cluster	C2
Related Measure (Reform or Investment)	5.1 Hydrogen
Responsibility for reporting and implementation	
Date	30/04/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to lead to significant GHG emissions?		The project has the objective of a re-use of abandoned industrial areas to establish a factory for producing electrolyser and other equipments for the hydrogen supply chain located in the same industrial space and facilities or in neighboring areas. Abandoned area already connected to the electricity network and other facilities will be used. For the acquisition and ownership of buildings for electrolyser's factory, if the property will be located on a potentially contaminated site, the site will be subject to an investigation for potential presence contaminants for example using standard BS 10175. The following thresholds need to be met: - Direct CO2 emissions from manufacturing of hydrogen: 5.8 tCO2e/t Hydrogen in alignment with energy thresholds in the taxonomy. - Electricity use for hydrogen produced by electrolysis is at or lower than 58 MWh/t Hydrogen - Average carbon intensity of the electricity produced that is used for hydrogen manufacturing is at or below 100 gCO2e/kWh (Taxonomy threshold for electricity production, subject to periodical update)
2. Climate change adaptation	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		For investments worth more than EUR 10 million, a vulnerability and climate risk assessment will be carried out or planned, leading to the identification, screening and implementation of appropriate adaptation measures
3. The sustainable use and protection of water and marine resources	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		During the implementation of the operations of the hydrogen supply chain, according with the Taxonomy, it is necessary to: - Identify and manage risks related to water quality and/or water consumption at the appropriate level. Ensure that water use/conservation management plans, developed in consultation with relevant stakeholders, have been developed and implemented. - In the EU, fulfil the requirements of EU water legislation. Regarding the new installations, it will be necessary to be in compliance with the eco-compatible standards for building designing, including the environmental issues related to the use, the management and disposal of water in buildings through monitoring the efficiency of water flows and promoting the reduction of water consumption and the reuse of rainwater. The systems and components related to the water consumption (mixers,
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?		For the factory installation appropriate measures will put in place to minimize and manage waste and material use in accordance with the BAT conclusions of the BREF
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??		A stringent level of BAT-AEL is required if an activity materially contributes to local air pollution levels, exceeding air quality standards. A minimum requirement is the implementation and adherence to a recognised environmental management system (ISO 14001, EMAS, or equivalent)

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive Justification if NO has been selected
6. The protection and restoration of biodiversity and ecosystems	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		For these activities, an Environmental Impact Assessment (EIA) will be completed in accordance with the EU Directives on Environmental Impact Assessment (2014/52/EU) and Strategic Environmental Assessment (2001/42/EC) for the site/operation (including ancillary services, e.g. transport infrastructure and operations, waste disposal facilities, etc.) and any required mitigation measures for protecting biodiversity/eco-systems, particularly UNESCO World Heritage and Key Biodiversity Areas (KBAs) will be implemented. For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas as well as other protected areas), an appropriate assessment will be conducted in compliance with the provisions of the EU Biodiversity Strategy (COM (2011) 244), the Birds (2009/147/EC) and Habitats (92/43/EEC) based on the conservation objectives of the protected area. For such sites/operations, it will be ensured that: a. a site-level biodiversity management plan exists and is implemented in alignment with the IFC Performance Standard 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources; b. all necessary mitigation measures are in place to reduce the impacts on species and habitats, and c. a robust, appropriately designed and long-term biodiversity monitoring and evaluation program exists and is implemented

Mission	M2
Cluster	C3
Related Measure (Reform or Investment)	Investment 5.3
Responsibility for reporting and implementation	
Date	17/05/2021

Environmental objectives	Step 1		Questions	Step 2	
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective? 2	Justification if A, B or C has been selected		Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	B. The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%, and as such is considered compliant with DNSH for the relevant objective	The measure appears to support this objective 100%. The new productions will be conducted more efficiently and therefore less climate altering, also thanks to digitalization and automation. According to the Annex 6 of the Taxonomy, the measure is related to the intervention for O2A "Clean urban transport rolling stock" (considering clean urban transport rolling stock refers to zero emission rolling stock)	is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	C. The measure "contributes substantially" to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.	The measure substantially contributes to this objective since it involves industrialization and the adoption of less climate-altering engines (hybrid / electric vehicles, hydrogen...) are promoted. The measure is in line with article 11, 13 e 19 delia (UE) 2020/852	is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no or negligible impact on this objective since the measure has no or negligible impact on this objective	is the measure expected to: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		The measure has no or negligible impact on this objective since the measure has no or negligible impact on this objective
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSh assessment.		is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimized by adequate measures; or (iii) cause significant and long term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?		Regarding both maintenance and end-of-life management of vehicles or rolling stock, compliance with EU and national legislation on hazardous waste generation, management and treatment. Compliance with Directive 2000/53/EC ("End-of-life of vehicles Directive") only for vehicle types M1 and N1 (buses are out of scope of the Directive)
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSh assessment.		is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?		Buses must comply with the current Euro VI and from 2022, the Euro VIE stage. Railcars, locomotives must comply with latest applicable standards (currently stage 5) of Non-Road Mobile Machinery Regulation. - Where applicable, tyres must comply with the (revised) Tyre labelling regulation. It includes noise labelling requirements but not requirements on tyre abrasion. However, the proposal of revision envisages a test method to be developed. A suitable testing method to measure tyre abrasion is not currently available. Therefore, the Commission should mandate the development of such a method, taking into full consideration of all state-of-the-art internationally developed or proposed standards or regulations, with a view to establishing a suitable testing method as soon as possible. - Where applicable, tyres must comply with the noise requirements set by Regulation (EC) No 661/2009 on type-approval requirements for the general safety of motor vehicles. - Vehicles must comply with Regulation (EU) No 540/2014 on the sound level of motor vehicles and of replacement silencing systems. - Minimum noise and vibrations of rolling stock by applying thresholds on pass-by noise in dB in line with Regulation 1304/2014 noise TS: Electric locomotives <84dB at 80km/h & <95 at 250 km/h, Diesel locomotives <95 at 80km/h, Electric multiple units <80dB at 80km/h & <95 at 250 km/h, Diesel Multiple Units <81dB at 80km/h & <96 at 250 km/h, Coaches <79dB at 80km/h, Wagons <83dB at 80km/h
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no or negligible impact on this objective since the measure has no or negligible impact on this objective	is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

DNSH assessment						
<b>Version:</b> 1.0 <b>Owner:</b> C <b>Related Measures (future or investment):</b> <a href="#">Investment in the development of the national productive system</a> <b>Responsibility for execution and implementation:</b> <a href="#">MISE/ANCI</a>						
Environmental objective	Does the measure meet (or an equivalent) environmental objective for the objective or contribute to support this objective?	Justification if A, B, R or C has been selected	Questions	Step 2		
				Yes/No	Substantive justifications if NO has been selected	
1. Climate change mitigation	C. The measure "contributes substantially" to an environmental objective related to environmental protection and energy efficiency (i.e. renewables, circular economy, mobility, bioeconomy, research, blue economy, alternative mobility, deep-tech for sustainability, waste management, energy storage, etc.) (i) having a clear green technology focus; at VC funds (in case of indirect investments) and enterprises projects (in case of direct investments) will be subject to a specific green assessment in order to be supported by the measure within the RRF Framework, taking into account their capability to follow and to put into effect DNSH principles and to develop or exploit the best and eco-friendly available technologies.	The measure is ex-ante compliant with DNSH principle for the relevant objective for the following main reasons: - the measure is designed to be a key element to enable the national productive system to accelerate its transition towards a green and more sustainable future; - the goal of the measure is to further encourage and stimulate, through indirect and direct venture capital investments, the growth of the Italian innovation ecosystem, with a particular focus on green transition projects carried out by target companies; - the investment strategy is targeted to support companies and related projects: (i) acting in specific economic sectors related to environmental protection and energy efficiency (i.e. renewables, circular economy, mobility, bioeconomy, research, blue economy, alternative mobility, deep-tech for sustainability, waste management, energy storage, etc.); (ii) having a clear green technology focus; at VC funds (in case of indirect investments) and enterprises projects (in case of direct investments) will be subject to a specific green assessment in order to be supported by the measure within the RRF Framework, taking into account their capability to follow and to put into effect DNSH principles and to develop or exploit the best and eco-friendly available technologies.	Is the measure expected to lead to significant GHG emissions?			
2. Climate change adaptation	C. The measure "contributes substantially" to an environmental objective related to environmental protection and energy efficiency (i.e. renewables, circular economy, mobility, bioeconomy, research, blue economy, alternative mobility, deep-tech for sustainability, waste management, energy storage, etc.) (i) having a clear green technology focus; at VC funds (in case of indirect investments) and enterprises projects (in case of direct investments) will be subject to a specific green assessment in order to be supported by the measure within the RRF Framework, taking into account their capability to follow and to put into effect DNSH principles and to develop or exploit the best and eco-friendly available technologies. The measure is related to the criteria described in Article 12 of the UE 2020/852.	The measure is ex-ante compliant with DNSH principle for the relevant objective for the following main reasons: - the measure is designed to be a key element to enable the national productive system to accelerate its transition towards a green and more sustainable future; - the goal of the measure is to further encourage and stimulate, through indirect and direct venture capital investments, the growth of the Italian innovation ecosystem, with a particular focus on green transition projects carried out by target companies; - the investment strategy is targeted to support companies and related projects: (i) acting in specific economic sectors related to environmental protection and energy efficiency (i.e. renewables, circular economy, mobility, bioeconomy, research, blue economy, alternative mobility, deep-tech for sustainability, waste management, energy storage, etc.); (ii) having a clear green technology focus; at VC funds (in case of indirect investments) and enterprises projects (in case of direct investments) will be subject to a specific green assessment in order to be supported by the measure within the RRF Framework, taking into account their capability to follow and to put into effect DNSH principles and to develop or exploit the best and eco-friendly available technologies. The measure is related to the criteria described in Article 12 of the UE 2020/852.	Is the measure expected to lead to an increased adverse impact of the current climate and the projected future climate, on the measure itself or on people, nature or assets?			
3. The sustainable use and protection of water and marine resources	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?			The measure has no or negligible impact on this objective since the measure has no or negligible impact on this objective.
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of the cycle which are not remedied by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy art. 27 of the Taxonomy?			The measure is ex-ante compliant with DNSH principle for the relevant objective for the following main reasons: - the measure is designed to be a key element to enable the national productive system to accelerate its transition towards a green and more sustainable future; - the goal of the measure is to further encourage and stimulate, through indirect and direct venture capital investments, the growth of the Italian innovation ecosystem, with a particular focus on green transition projects carried out by target companies; - the investment strategy is targeted to support companies and related projects: (i) acting in specific economic sectors related to environmental protection and energy efficiency (i.e. renewables, circular economy, mobility, bioeconomy, research, blue economy, alternative mobility, deep-tech for sustainability, waste management, energy storage, etc.); (ii) having a clear green technology focus; at VC funds (in case of indirect investments) and enterprises projects (in case of direct investments) will be subject to a specific green assessment in order to be supported by the measure within the RRF Framework, taking into account their capability to follow and to put into effect DNSH principles and to develop or exploit the best and eco-friendly available technologies.
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?			The measure is ex-ante compliant with DNSH principle for the relevant objective for the following main reasons: - the measure is designed to be a key element to enable the national productive system to accelerate its transition towards a green and more sustainable future; - the goal of the measure is to further encourage and stimulate, through indirect and direct venture capital investments, the growth of the Italian innovation ecosystem, with a particular focus on green transition projects carried out by target companies; - the investment strategy is targeted to support companies and related projects: (i) acting in specific economic sectors related to environmental protection and energy efficiency (i.e. renewables, circular economy, mobility, bioeconomy, research, blue economy, alternative mobility, deep-tech for sustainability, waste management, energy storage, etc.); (ii) having a clear green technology focus; at VC funds (in case of indirect investments) and enterprises projects (in case of direct investments) will be subject to a specific green assessment in order to be supported by the measure within the RRF Framework, taking into account their capability to follow and to put into effect DNSH principles and to develop or exploit the best and eco-friendly available technologies.
6. The protection and restoration of biodiversity and ecosystems	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of biotopes; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?			The measure is ex-ante compliant with DNSH principle for the relevant objective for the following main reasons: - the measure is designed to be a key element to enable the national productive system to accelerate its transition towards a green and more sustainable future; - the goal of the measure is to further encourage and stimulate, through indirect and direct venture capital investments, the growth of the Italian innovation ecosystem, with a particular focus on green transition projects carried out by target companies; - the investment strategy is targeted to support companies and related projects: (i) acting in specific economic sectors related to environmental protection and energy efficiency (i.e. renewables, circular economy, mobility, bioeconomy, research, blue economy, alternative mobility, deep-tech for sustainability, waste management, energy storage, etc.); (ii) having a clear green technology focus; at VC funds (in case of indirect investments) and enterprises projects (in case of direct investments) will be subject to a specific green assessment in order to be supported by the measure within the RRF Framework, taking into account their capability to follow and to put into effect DNSH principles and to develop or exploit the best and eco-friendly available technologies.

MX2 HW 1.2		DNSH assessment			
Mission	2				
Objective	2				
Subsidy Measure (Reform or Investment)	1 - Investment in the energy infrastructure and energy saving, renewable self-consumption				
Responsibility for reporting and implementation					
Date	28/04/2021				
Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	B. The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%, and as such is considered compliant with DNSH for the relevant objective	The measure can be assigned to the intervention field 023 of Annex VI of the RRF regulation with a climate change coefficient of 100%. The objective of the measure and the nature of the intervention field directly support the objective of mitigating climate change.	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The economic activity will integrate physical and non-physical measures aimed at reducing - to the extent possible and on a best effort basis - all material physical climate risks to that activity, which have been identified through a risk assessment.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The foreseeable impact of the activity supported by the measure on the environmental objective is negligible, in consideration of the direct effects and primary indirect effects during the life cycle. No risks of environmental degradation related to the protection of water quality and water stress were detected, since the installation of plumbing devices or appliances that use water is not envisaged.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater, or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not mitigated by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	The renewable energy production equipment that can be installed has technical specifications in terms of durability, reparability and recyclability. The risks on this objective related to the measure stem from the impacts from the production and end of life management of the PV systems and its components/materials: potentially significant environmental impacts are associated with the sourcing/production of materials and components of PV systems. The economic operators will ensure PV panels and associated components have been designed and manufactured for high durability, easy dismantling, refurbishment, and recycling in alignment with 'Manufacture of Renewable Energy Equipment' for DNSH criteria and ensure reparability of the solar photovoltaic (PV) installation or plant thanks to accessibility and interchangeability of the components. For the sites where a replacement of the roofs is planned, the economic operators will ensure that at least 80% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material defined in category 17 05 04 in the EU waste list) generated on the construction site must be prepared for re-use or sent for recycling or other material recovery, including backfilling operations that use waste to substitute other materials.
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?		The impact of the activity supported by the measure on this environmental objective is negligible, in consideration of the direct effects and primary indirect effects during its life cycle. The economic operator will make sure that the technology used is in line with the REACH (Registration, Evaluation, Authorization and Restriction of Chemicals) Regulation (1272/2008/EC) and the RoHS (Restriction of Hazardous Substances) Regulation (2002/95/EC) or the equivalent for equipment manufactured and used outside the EU (i.e., equipment manufactured outside of the EU but imported into the EU must comply with the REACH and RoHS Regulations). Additionally, for the sites that will require a renovation work targeting the roofs of the structure, the economic operators will ensure that before starting the renovation work, a building survey must be carried out in accordance with national legislation by a competent specialist with training in asbestos surveying and in identification of other materials containing substances of concern. Any stripping of lagging that contains or is likely to contain asbestos, breaking or mechanical drilling or sawing and/or removal of insulation board, tiles and other asbestos containing materials shall be carried out by appropriately trained personnel, with health monitoring before, during and after the work, in accordance with national legislation.
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The foreseeable impact of the activity supported by the measure on this environmental objective is negligible, in consideration of the direct effects and primary indirect effects during the life cycle. The programme does not cover areas located in or near biodiversity sensitive areas (including the Natura 2000 network of protected areas, UNESCO world heritage sites and major biodiversity areas, as well as other protected areas).	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

M2C2 WV 1.4 TARGET 1		DNSH assessment			
Referral	2				
Measure	2				
Related Measure (Reform or Investment)	1. Development of biomethane, according to criteria for promoting the circular economy - Target 1. Development of biomethane from conversion of existing plants (PDR) and future plants with the following characteristics: - Biomethane				
Responsibility for reporting and implementation					
Date	28/04/2021				
		Step 1		Step 2	
Environmental objectives	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to respect this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?	NO	The measure is not expected to lead to significant GHG emissions. Fully compliance with RED2 is ensured with the sustainability certification of biomethane. All the biomethane produced must therefore be certified in accordance with RED2 through the required certification systems. Compliance with Articles 26, 29 and 31 of Directive 2018/2001 ("RED 2 Directive") and related implementing and delegated acts is ensured. The production of biomethane, which must comply with the sustainability criteria envisaged for the production of biofuels, will allow the production of 1.6-1.8 bcm of sustainable biomethane. In order to comply with the sustainability criteria, the biomethane plants must be fed mainly with livestock waste and by-products deriving from agricultural activities. Through the correct management of anaerobic digestion, emissions deriving from agricultural and livestock activities can be reduced. This reduction in emissions can be estimated at around 5 million tons of CO <sub>2</sub> eq. (in particular, methane and nitrous oxide) and 32,000 tons of ammonia otherwise generated by the activities of the agricultural sector. Furthermore, this intervention allows a further reduction of CO <sub>2</sub> emissions, equal to about 8 million tons, in the case deriving from the avoided use of fossil fuels in the energy sector due to the replacement of fossil methane with biomethane. (With reference to the efficiency of existing small plants, this intervention is particularly aimed at reducing emissions as well as allowing the installation of heat recovery systems thereby optimising the performance of the current production of energy from renewable sources. We can assure the conformity at the RED directive where the activity falls within the categories referred to in Annex 1 of Directive 2010/75/EU, and in particular where production takes place on an industrial scale through (bio) chemical processes (category 4.1.a). Full compliance with the directive 2010/75/EU will be a requirement to access to the incentive.
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not remedied by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	The measure is perfectly consistent with the objective of ecological transition and the principles of the circular economy. The need to feed the plants mainly with residues and by-products of agricultural, agri-food and livestock activities in order to comply with the mandatory sustainability criteria, necessarily entails the enhancement of biomass before they become waste, in any case in full compliance with the Community principles of cascading use of resources. The possible use of organic fraction of municipal solid waste (OFMSW) to produce biomethane also complies with the principle of circular economy. When constructing the new plants, Minimum Environmental Criteria (MCEM) will be adopted for the measure in accordance with waste management and material recyclability. Operators will limit waste generation in processes related to construction and demolition, in accordance with the EU Construction and Demolition Waste Management Protocol. Building designs and construction techniques will support circularity and in particular demonstrate how they are designed to be more resource efficient, adaptable, flexible and dismantlable to enable reuse and recycling.
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?	NO	The measure is not expected to lead to a significant increase in the emissions of pollutants into air, water or land. The management of the plants must necessarily comply with all Community regulations on emissions. In particular, anaerobic digestion in agriculture involves a reduction in overall emissions thanks to innovative and optimized organic fertilisation in replacement of chemical fertilizers. Proper management of measure ensures the natural enrichment of the soils and the return of organic matter. As far as the digestate from organic fraction of municipal solid waste (OFMSW) is concerned, it will be treated by composting for the production of soil improver. In terms of air quality, therefore, in particular in the area of the Padano Basin where there is the greatest problem of air quality in Italy, there will be an air quality improvement due, also, to the reduction of sewage and manure spread as it is in the fields compared to stabling in the fields after the aerobic digestion process for the production of biomethane. The coherence with the different Regional Integrated Air Plans will be assured in the phase of authorization of the construction of new biomethane plants and farms in the base requisite for to access at the PNRR fund. Furthermore, the adoption of optimal soil tillage techniques (minimum tillage, strip tillage, soil saving) and the distribution in the field of digestate with low-emission and high-efficiency equipment (low-level distribution, immediate burial, umbrella systems, advanced fertigation systems) in a superficial/underground hose with microfitted digestate), will contribute to reducing emissions thanks to the reduction of organic matter losses, to the possibility of distributing the digestate in moments of crop need thus reducing waste and dispersion. Furthermore, this intervention can maximize the efficiency of distributed nitrogen and the recycling of nutrients and can greatly reduce the use of synthetic fertilizers. With reference to the efficiency of existing small plants, this intervention, by introducing systems to improve the efficiency of the plants currently operating in the area, will contribute to the reduction of emissions, for example through the creation of systems aimed at covering the digestate storage as well as equipment for an optimal distribution of the digestate itself. Furthermore, the coverage of digestate even in small plants is useful for reducing methane emissions in the livestock sector, which is linked in particular to the management of effluents and in line with the European Strategy for the reduction of methane emissions. On the other hand, improving the equipment for the distribution of digestate allows a net reduction in ammonia emissions. Full compliance with the Directives (2010/75/EU and 2008/50/EC) will be provided for as part of the definition of the minimum conditions for access to the incentive.
6. The protection and restoration of biodiversity and ecosystems	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	NO	Compliance with sustainability criteria guarantees the exclusion of negative impacts on natural ecosystems. The enhancement of digestate in replacement of chemical fertilizers and the adoption of optimal soil processing techniques (minimum tillage, strip tillage, sowing on soil) and distribution of the digestate in the field with low-emission and high-efficiency equipment (low-level distribution, immediate burial, umbrella systems, advanced fertigation systems in superficial or underground hose with microfitted digestate), contribute positively to the increase in soil fertility (positive balance of organic carbon in the soil with contributions greater than losses) and to preserve and increase biodiversity. The use of second-crop or catch crops, thanks to prolonged soil cover, also has positive effects on biodiversity greater than losses) and to preserve and increase biodiversity. The use of second-crop or catch crops, thanks to prolonged soil cover, also has positive effects on biodiversity.

ANNEX 1 - Chapter 1		DNSH assessment	
Activity	1		
Objective	2		
Sub-objective	1		
Related Measure ( Reform or Investment)	1		
Responsibility for monitoring and implementation	1		
ESF Objective	1		
		Step 1	Step 2
Environmental objectives	Does the proposed have to or an insignificant foreseeable impact on the objective or contribute to support this objective?	Justification 'Yes, No or C' has been selected	Justification 'Yes/No/C' has been selected
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater, or (ii) to the good environmental status of marine waters?
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of non-recyclable fractions waste, or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not mitigated by adequate measures, or (iii) cause significant and long-term harm to the environment in respect to the circular economy (Art. 27 of the Taxonomy)?
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective. The substitution of diesel goods with bioethanol will improve the air quality and a measure adapted to the legislative quality improvement plans already approved.	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems, or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?

The measure is not expected to lead to significant GHG emissions. With this intervention it is expected to start a process of conversion of 200 (20 per year) agricultural mechanical vehicles (tractors) to direct with vehicles fueled by bioethanol with a consequent reduction of approximately 1.000 tons of CO2eq, over the useful life of the vehicles which is average 10 years (depending on the type of use and regional climate). Furthermore, regarding agricultural tractors, bioethanol power is currently the only renewable one on the market. Other power supplies will also be difficult to implement in the future, due to the high impact and power requirements for producing agricultural, especially those in the open field. Thanks to the Bioethanol Guarantee of Origin System, you can be sure to finance only tractors that are bioethanol. We clarify that mechanical tractors will be powered solely by bioethanol and that the latter complies with Directive 2008/68 on Renewable Energy Directive.

About the issue of "the only renewable mode on the market" we would clarify a little more the question we are referring. The agricultural mechanization sector is moving to more sustainable and products with the most visible and performing energy services with respect to the various reasons to which the tractors themselves are related.

In particular, tractors powered by renewable fuel such as bioethanol have been identified in Italy as the right solution for the decarbonization of the segment of machinery with power exceeding 24 kW. In tractors used in the open field, machinery specially suitable for specific types of crops and those for high energy consumption (agricultural tractors).

According to the most recent data released by Subsecretaries, the Federation of manufacturers of agricultural machinery, this segment represents at least 85% of the new annual registrations of tractors.

T.1. Registrations of new tractors in Italy, 2018-2020. 0-24 kW 54 kW 57-75 kW 76-130 kW + 130 kW (Source: ANIMA 2020 475 5079 5385 5443 2008 17844, 2019 499 5298 4025 3338 3348 3457% + 4.41% - 3.48% - 13.84% 2.4% 15.14% - 1.42% (Source: Fedmeccanismo, 2020).

The bioethanol assumption is that engine power exceeding 24 kW refers to tractors, the only one able to ensure the movement of agricultural machinery (tractors) and other equipment.

On the other hand, tractors for bioethanol using battery-powered electric motors are suitable for the segment of user compact machinery (0-24 kW), of which some are engines are starting to be marketed in Europe, albeit in a very limited way. Electric tractors with power exceeding 50 kW and autonomy comparable to equivalent bioethanol or conventional fuel vehicles do not currently appear to be available on the market.



M2C2 MW 1.2		DNSH assessment			
Version	2				
Cluster	2				
Related Measure (Reform or Investment)	1 (Investment to expand the capacity of the power grid)				
Responsibility for reporting and implementation					
Date	26/04/2022				
Environmental objectives	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Step 1 Justification F, A, B or C has been selected	Step 2		
			Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	B. The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%, and as such is considered compliant with DNSH for the relevant objective	The measure can be assigned to intervention field 027 of Annex VI of the Regulation (EU) 2021/241 of the European Parliament and of the Council of 23 February 2021, which establishes the recovery and resilience facility, with a coefficient of climate change of 100%. The measure has a 100% support coefficient for an objective related to climate change or the environment, and, as such, is considered compliant with the DNSH principle for the relevant objective. The objective of the measure and the nature of the intervention field directly support the objective of adapting to climate change.	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	B. The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%, and as such is considered compliant with DNSH for the relevant objective	The measure can be assigned to intervention field 027 of Annex VI of the Regulation (EU) 2021/241 of the European Parliament and of the Council of 23 February 2021, which establishes the recovery and resilience facility, with a coefficient of climate change of 100%. The measure has a 100% support coefficient for an objective related to climate change or the environment, and, as such, is considered compliant with the DNSH principle for the relevant objective. The objective of the measure and the nature of the intervention field directly support the objective of adapting to climate change.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no or negligible predictable impact on the environmental objectives related to the direct effects and primary indirect effects of the measure over its life cycle, given its nature, and as such is considered compliant with the DNSH principle for the relevant objective. Specifically, no risks of environmental degradation related to the protection of water quality and water stress were detected, since the installation of plumbing devices or appliances that use water is envisaged. The measure will not result in significant inefficiencies in resource use or increase waste generation. With respect to the pollution aspect, the measure will not result in a detectable increase in emissions of pollutants to air, water, or soil. Finally, the investment program does not impact biodiversity-sensitive areas.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	The information submitted by the Taxonomy requirements in terms of durability, reusability and re-use of the materials used. The waste generated from the end of the life cycle will be correctly disposed of, in accordance with the current legislation, and re-used and recycled when possible. If building waste will be required, Minimum Environmental Criteria (MEC) will be adopted for the measure in accordance with waste management and material recyclability. As required by the legislation the economic operators carrying out the building works, had to ensure that at least 70 percent (by weight) of the non-hazardous construction and demolition waste generated on the construction site will be prepared for re-use, recycling and other material recovery, including backfilling operations using waste to substitute other materials. Operators will limit waste generation in processes related to construction and demolition, in accordance with the EU Construction and Demolition Waste Management Protocol. Building design and construction techniques will support circularity and in particular demonstrate how they are designed to be more resource efficient, adaptable, flexible and dismountable to enable reuse and recycling.
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?	NO	All the materials and building components used in order to strengthen the power grid will not contain asbestos or other substances of very high concern. Furthermore, measures will be adopted in order to reduce noise and pollutants emissions during the construction works.
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no or negligible predictable impact on the environmental objectives related to the direct effects and primary indirect effects of the measure over its life cycle, given its nature, and as such is considered compliant with the DNSH principle for the relevant objective. The investment, by strengthening already existing structures, does not impact biodiversity-sensitive areas.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

MGC2 INV. 1.3		DNSH assessment				
Mission	2					
Cluster	2					
Related Measure (Platform or Investment)	1.1. Investment in renewable energy production of biomass					
Responsibility for reporting and implementation						
Date	31/05/2021					
Environmental objectives	Step 1			Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification (if A, B or C has been selected)	Questions	Yes/No	Substantive justification if NO has been selected	
1. Climate change mitigation	B. The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%, and as such is considered compliant with DNSH for the relevant objective	The measure can be assigned to intervention fields CSR, CSR, CSR in the RRF Annex with a climate change coefficient of 100%. The objective of the measure and the nature of the intervention field directly support the climate change mitigation goal.	Is the measure expected to lead to significant GHG emissions?			
2. Climate change adaptation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	NO	There is no evidence of significant adverse effects related to the direct effects and primary indirect effects of the measure over its life cycle in relation to this environmental objective. SRI, in case of investments over 10 million, a specific vulnerability and climate risk assessment, related to flooding, snow, rising sea level, combustion, etc. will be performed in order to identify, to select and to implement the relevant adaptation measures, according to the EU Framework.	
3. The sustainable use and protection of water and marine resources	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?	NO	No risks of environmental degradation related to the protection of water quality and water stress have been detected, moreover the investment includes a first scoping phase for the identification of suitable areas to host the projects. The water use/conservation management plans will be developed in consultation with relevant stakeholders and implemented in order to preserve marine resources. Furthermore, the requirements of EU water legislation will be met.	
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	Renewable energy equipment that can be installed reports technical specifications in terms of durability, reparability, and recyclability. They will be in line with the "Manufacture of renewable energy equipment" for DNSH criteria and, when possible, the reuse of previous equipment will be adopted.	
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?	NO	The measure is not expected to lead to a significant increase in emissions of pollutants into the air, water or soil. The reform contributes to the clean energy transition consistent with a pathway to limit the temperature increase to 1.5 °C above pre-industrial levels substantially contribute to decarbonisation objectives. The necessary provisions will be taken in order to limit noise and visual pollution. In addition relevant permits/authorisations are foreseen.	
6. The protection and restoration of biodiversity and ecosystems	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	NO	The program does not affect areas located in or near biodiversity sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and major biodiversity areas, and other protected areas). It will be ensured that an Environmental Impact Assessment (EIA) has been completed in accordance with the EU Directives on Environmental Impact Assessment (2004/35/EU) and Strategic Environmental Assessment (2001/42/EC). The results will determine the realisation of the project.	

DNF 2021-1-1 Assessment		DNSH assessment			
Measure	1				
Code	1				
Related Measure ( Reform or Investment)	1				
Responsibility for reporting and implementation	1				
ESF/ERDF	1				
		Step 1			Step 2
Environmental objective	Does the measure have an or an insignificant foreseeable impact on the objective or contribute to support this objective?	Justification: F, A, B or C has been selected	Question	Yes/No	Substantive justification: F, A, B, C has been selected
1. Climate change mitigation	No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?	NO	The measure is not expected to lead to significant GHG emissions. Fully compliance with RED2 is ensured with the sustainability certification of bioethanol. All the bioethanol produced must therefore be certified in accordance with RED2 through the required certification systems. Compliance with Article 20, 21 and 22 of Directive 2018/2001 (RED2) ("Directive") and related implementing and delegated acts is ensured. The production of Bioethanol, which must comply with the sustainability criteria envisaged for the production of bioethanol, will allow the production of 1.6 to 1.8 t of sustainable bioethanol. In order to comply with the sustainability criteria, the bioethanol plants must be fed mainly with renewable waste and by-products deriving from agricultural activities. Through the correct management of arable, leguminous, arborvitae, arborvitae, arborvitae and forest activities can be reduced. This reduction in emissions can be expected at around 2 million tons of CO <sub>2</sub> (in particular, methane and nitrous oxide) and 11,000 tons of emissions otherwise generated by the activities of the agricultural sector. Furthermore, this intervention allows a further reduction of CO <sub>2</sub> emissions, equal to about 9 million tons, in this case deriving from the avoided use of fossil fuels in the energy sector due to the replacement of fossil methane with bioethanol. With reference to the efficiency of existing and new plants, this intervention is expected to contribute to reducing emissions as well as allowing the installation of heat recovery systems thereby optimising the performance of the current production of energy from renewable sources. We can ensure the compliance of the RED2 Directive when the activity falls within the categories referred to in Annex I of Directive 2002/71/EC and in particular where production takes place on an industrial scale through (3a) chemical processes (paragraph 1.14). Full compliance with the Directive 2002/71/EC will be in requirement a access to this measure.
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across the life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective		Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across the life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective		Is the measure expected to be detrimental (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	No, the measure requires a substantive DNSH assessment.		Is the measure expected to (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the plant or indirect use of any natural resource at any stage of its life cycle which have not been offset by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 21 of the Taxonomy)?	NO	The measure is perfectly consistent with the objective of ecological transition and the principles of the circular economy. The need to feed the plants mainly with medium and low quality agricultural, agro-industrial and agro-forestry waste is in line with the objective of circular economy, in particular with the environment of Biomethane before they become waste, as any case is full compliance with the Community principles of cascading use of resources. The possible use of organic fraction of municipal solid waste (OFMSW) to produce biomethane also complies with the principles of circular economy.
5. Pollution prevention and control to air, water or land	No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?	NO	The measure is not expected to lead to a significant increase in the emissions of pollutants into air, water or land. The management of the plants must necessarily comply with all Community regulations on emissions. In particular, aerobic digestion in agriculture involves a reduction in overall emissions thanks to innovation and optimized organic fertilization in replacement of chemical fertilizers. Proper management of manure ensures the natural enrichment of the soil and the reuse of organic matter. As for the digestate from organic fraction of municipal solid waste (OFMSW) concerned, it will be treated by composting for the production of soil improver. In terms of air quality, therefore, in particular in the area of the Faldo Basin where there is the greatest problem of quality of the air, there will be an air quality improvement, due to the reduction of diesel engine emissions used in the field compared to feeding the fields with the aerobic digestion process for the production of biomethane. The coherence with the different Regional Integrated Air plans will be ensured in the phase of construction. From the construction phase onwards, the use of the most advanced technologies and the use of the most advanced equipment (low level distribution, immediate burial, artificial systems, advanced nitrogen systems, a super-fine or ultra-fine dust extraction system) will contribute to reducing emissions thanks to the reduction of organic matter losses, the possibility of distributing the digestate in numerous crop fields for recycling, water and digestions. Furthermore, this intervention can result in the efficiency of distributed nitrogen and the recycling of nutrients and can greatly reduce the use of synthetic fertilizers. With reference to the efficiency of existing and new plants, this intervention, by producing systems to improve the efficiency of the plants currently operating in the area, will contribute to the reduction of emissions, for example through the creation of systems aimed at covering the digestive storage as well as equipment for an optimal distribution of the digestive feed. Furthermore, the coverage of digestive units in small plants is useful for reducing methane emissions in the biomass sector, which is linked in particular to the management of effluents and in line with the European Strategy for the reduction of methane emissions. On the other hand, improving the equipment for the distribution of digestate allows a net reduction in emissions emissions. Full compliance with the Directives 2002/71/EC and 2006/52/EC will be provided for as part of the definition of the minimum conditions for access to the incentive.
6. The protection and restoration of biodiversity and ecosystems	No, the measure requires a substantive DNSH assessment.		Is the measure expected to be (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

MECT REF: L1		DNSH assessment			
Mission	2				
Cluster	2				
Related Measure (Reform or investment)	Reform 1.1: Simplification of authorisation procedures for renewable sources and efficient assets and new legal framework to ensure the production from renewable sources and the endogeneity criterion of the current support schemes				
Responsibility for reporting and implementation	MIIE				
Date	17/05/2021				
		Step 1		Step 2	
		Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No Substantive justification if NO has been selected
Environmental objectives					
1. Climate change mitigation	B. The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%, and as such is considered compliant with DNSH for the relevant objective	The frameworks resulting from these interventions aim to ensure a homogeneous and rapid authorisation framework that allows the development of projects within a defined timeframe as well as encouraging investments in new and existing renewable capacity and allowing the generation to be decarbonised safely and thus contributing to the achievement of the objectives set in the NERF. Intervention focuses on the realisation of RES electricity plants that can be assigned to specific intervention fields (02B, 02C, 030a1, 032) foreseen by the RRF regulation with a coefficient for the calculation of support for climate change objectives of 100%. The objective of the measure and the nature of the intervention field directly support the objective of mitigating climate change.	is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	There is no evidence of significant adverse effects related to the direct effects and primary indirect effects of the measure over its life cycle in relation to this environmental objective since the reform aims at defining a homogeneous and simplified regulatory framework for the development of RES capacity in order to contribute significantly to the achievement of climate goals.	is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	D. No, the measure requires a substantive DNSH assessment.		is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?	NO	For the areas of intervention relating to onshore technologies, the foreseeable impact of the activity supported by the measure on this environmental objective is negligible, in consideration of the direct effects and primary indirect effects during the life cycle. No risks of environmental degradation related to the protection of water quality and water stress were detected, since the installation of plumbing devices or appliances that use water is not envisaged. In relation to offshore power plants, their realisation will comply with 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. In addition relevant permit / authorisations are foreseen.
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not remedied by adequate measures; or (iii) cause significant and long term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	The renewable energy production equipment that can be installed has technical specifications in terms of durability, reparability and recyclability. Furthermore, for significant interventions, an adequate guarantee is foreseen to cover decommissioning costs. The guarantee is established in favour of the body that issued the authorization and is active for the entire period of operation of the plant until the decommissioning is completed (the useful life of RES plants is around 20-25 years). With regard to electrical and electronic equipment, which also include photovoltaic panels, compliance with the WEEE regulations referred to Directive 2012/19/EU implemented in Italy with Legislative Decree 48/2014 is recalled.
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?	NO	The measure is not expected to lead to a significant increase in emissions of pollutants into the air, water or soil. The reform contributes to the clean energy transition consistent with a pathway to limit the temperature increase to 1.5 °C above pre-industrial levels substantially contribute to decarbonisation objectives. For specific technologies such as eg. geothermal energy, the standard provides for specific criteria to be respected in order to guarantee the use of the best technologies available to reduce polluting emissions other than greenhouse gases. In addition relevant permit/authorisations are foreseen.
6. The protection and restoration of biodiversity and ecosystems	D. No, the measure requires a substantive DNSH assessment.		is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	NO	The measure is not expected to be detrimental to the good condition of this environmental objective is negligible, in consideration of the direct effects and primary indirect effects during the life cycle. The program does not cover areas located in or near biodiversity sensitive areas (including the Natura 2000 network of protected areas, UNESCO world heritage sites as well as other protected areas). It will be ensured that, when necessary, an Environmental Impact Assessment (EIA) will be completed in accordance with the EU Directives on Environmental Impact Assessment (2014/52/EU) and Strategic Environmental Assessment (2001/42/EC). The results will determine the realization of the project.

**M2C2 RIF 1.2** **DNSh assessment**

Mission	2
Cluster	2
Related Measure (Reform or Investment)	101 - <b>Climate adaptation to prevent, minimize and restore and regenerate</b>
Responsibility for reporting and implementation	MITI
Date	30/04/2021

Environmental objectives	Step 1		Questions	Step 2	
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected		Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to lead to significant GHG emissions?	NO	The measure is not expected to lead to significant GHG emissions. Fully compliance with RED2 is ensured with the sustainability certification of biogas. All the biogas produced must therefore be certified in accordance with RED2 through the required certification systems. Compliance with articles 26, 27 and 31 of Directive 2009/29/EC ("RED II Directive") and related implementing and delegated acts is ensured. The production of Biogas, which must comply with the sustainability criteria envisaged for the production of biogas, will allow the production of 2.3 tann of sustainable biogas.
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSh for the relevant objective	The measure aims to help combat climate change and therefore has no effect on the adaptation of people, nature or resources	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSh for the relevant objective	The reform measure only provides for the regulation of a support scheme for the production of biogas	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimized by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 17 of the Taxonomy)?	NO	The measure is perfectly consistent with the objective of ecological transition and the principles of the circular economy. The need to feed the plants mainly with residues and by-products of agricultural, agri-food and livestock activities, in order to comply with the mandatory sustainability criteria, necessarily entails the enhancement of biomass before they become waste, in any case in full compliance with the Community principles of cascading use of resources. The possible use of organic fraction of municipal solid waste (OFMSW) to produce biogas also complies with the principle of circular economy.
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?	NO	The management of the plants must necessarily comply with all Community regulations on emissions. In particular, anaerobic digestion in agriculture involves a reduction in overall emissions thanks to innovation and optimized organic fertilization in replacement of chemical fertilizers. Proper management of manure ensures the natural enrichment of the soils and the return of organic matter. As far as the digestate from organic fraction of municipal solid waste (OFMSW) is concerned, it will be treated by composting for the production of soil improver. In terms of air quality, therefore, in particular in the areas of the Padano Basin where there is the greatest problem of air quality in Italy, there will be an air quality improvement due, also, to the reduction of sewage and manure spread as it is in the fields compared to slushing in the fields after the aerobic digestion process for the production of biogas. In this regard, the activities that will be promoted by this reform will be in line with the Directive on Industrial Emissions (Directive 2010/75/EU) and Directive air quality standards (2008/50/EC) to avoid worsening existing air quality. The coherence with the different Regional Integrated Air plans will be assured in the phase of authorization of the construction of new biogas plants and foresee in the base requisite for to access at the PNRR fund.
6. The protection and restoration of biodiversity and ecosystem	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	NO	Compliance with sustainability criteria guarantees the exclusion of negative impacts on natural ecosystems. The enhancement of digestate in replacement of chemical fertilizers and the adoption of optimal soil processing techniques (minimum tillage, strip tillage, sowing on soil) and distribution of the digestate in the field with low-emission and high-efficiency equipment (low-level distribution, immediate burial, umbrella systems, advanced fertigation systems in superficial or underground hose with microfiltered digestate), contribute positively to the increase in soil fertility (positive balance of organic carbon in the soil with contributions greater than losses) and to preserve and increase biodiversity. The use of second-crop or catch crops, thanks to prolonged soil cover, also has positive effects on biodiversity.

M2C2 RIF 4.1		DNSH assessment				
Mission	2					
Cluster	2					
Related Measure (Reform or Investment)	M2.1 Smarter procedures for project evaluation in the local public transport systems sector with fixed installations and of the rapid fixed transport system					
Responsibility for reporting and implementation	MIMS DG TPL					
Date	05/05/2021					
		Step 1		Step 2		
Environmental objectives		Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on the environmental objective	The proposed reform aims at making the procedures more efficient by eliminating duplication of competences within the same Administration and accelerating the payment processes and timing of interventions in the public transport systems. The acceleration of the approval process does not affect the quality of project selection neither the quality of works which by nature (mainly electrified urban railways) can contribute to a switch towards a low carbon transport system	Is the measure expected to lead to significant GHG emissions?			
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The proposed reform does not affect the quality of project design in terms of potential climate resilient solutions and at the same time does not limit investment to improve the resilience of mobility infrastructure to climate change	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?			
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The proposed reform does not affect national regulation in the field of sustainable use and protection of water	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?			
4. The circular economy, including waste prevention and recycling	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The proposed reform does not affect both national regulation in the field of circular economy.	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?			
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The proposed reform does not affect both national regulation in the field of environmental negative impacts, including pollution, control to air, water or land	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?			
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The proposed reform does not affect national regulation in the field of protection of biodiversity ecosystems	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?			

M2C2 NW_L1		DNSH assessment			
Mission	2				
Cluster	2				
Related Measure (Reform or Investment)	1.1 Development of agriculture systems				
Responsibility for reporting and implementation					
Date	5/17/2021				
Environmental objectives	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Step 1		Step 2	
		Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	B. The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%, and as such is considered compliant with DNSH for the relevant objective	The measure can be assigned to the intervention field 029 referred to in the RRF regulation with a climate change coefficient of 100%. The objective of the measure and the nature of the intervention field directly support the objective of mitigating climate change.	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The economic activity will integrate physical and non-physical measures aimed at reducing, to the extent possible and on a best effort basis - all material physical climate risks to that activity, which have been identified through a risk assessment.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The predictable impact of the activity supported by the measure on this environmental objective is negligible, in consideration of the direct effects and primary indirect effects during its life cycle. No risks of environmental degradation related to the protection of water quality and water stress were detected, since the installation of hydraulic devices or appliances that use water is not envisaged.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	The renewable energy production equipment that can be installed has technical specifications in terms of durability, reparability and recyclability. Furthermore, for significant interventions, an adequate guarantee is foreseen to cover decommissioning costs. The guarantee is established in favor of the body that issued the authorization and is active for the entire period of operation of the plant until the decommissioning is completed (the useful life of a PV plant is around 20 years). With regard to electrical and electronic equipment, which also include photovoltaic panels, compliance with the WEEE regulations referred to Directive 2012/19/EU implemented in Italy with Legislative Decree 49/2014 is recalled. In addition relevant permits/authorizations are foreseen.
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??	NO	The measure is not expected to lead to a significant increase in emissions of pollutants into the air, water or soil. The plants benefiting from the support of the measure have obtained the appropriate environmental authorization and contemplate the mitigation and monitoring of environmental impacts based on the measures adopted to reduce and control the level of noise, dust and other pollutants during construction, maintenance work and operation. The economic operator will make sure that the technology used is in line with the REACH (Registration, Evaluation, Authorization and Restriction of Chemicals) Regulation (1272/2008/EC) and the RoHS (Restriction of Hazardous Substances) Regulation (2002/95/EC) or the equivalent for equipment manufactured and used outside the EU (i.e., equipment manufactured outside of the EU but imported into the EU must comply with the REACH and RoHS Regulations).
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The predictable impact of the activity supported by the measure on this environmental objective is negligible, in consideration of the direct effects and primary indirect effects during the life cycle. The program does not cover areas located in or near biodiversity sensitive areas (including the Natura 2000 network of protected areas, UNESCO world heritage sites and major biodiversity areas, as well as other protected areas). Indeed, the peculiarity of the power plants considered for the project in some cases allows to bring benefits such as: improvement of the microclimate for the underlying crops, water saving, recovery of soil fertility. The specific objectives of the measure concern with the implementation of hybrid agriculture-energy production systems of experimental nature that do not compromise the use of land dedicated to agriculture and a creation of a dedicated monitoring function in order to allow the verification of the type of constructions and evaluate their effectiveness on different crops.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

MZCA RIF.3.1

**DNSh assessment**

Mission	2
Cluster	4
Related Measure (Reform or Investment)	Reform 3.1-Adoption of national programs on air pollution control
Responsibility for reporting and implementation	Ministry of Ecological Transition (MITE)
Date	

	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
<b>Environmental objectives</b>					
1. Climate change mitigation	C. The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSh for the relevant objective.	The reform covers sector such as transport and renewable energy in line with the provision of the directive, 2016/2284 setting National Emission Ceilings (NEC) for air pollutants	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSh for the relevant objective	The reform has insignificant impact on the adaptation issue	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSh for the relevant objective	The reform has insignificant impact on water/marine resources	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSh for the relevant objective	The reform has insignificant impact on wastes issue	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?		
5. Pollution prevention and control to air, water or land	C. The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSh for the relevant objective.	The reform covers sector such as transport and renewable energy in line with the provision of the directive, 2016/2284 setting National Emission Ceilings (NEC) for air pollutants;	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??		
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSh for the relevant objective	The reform has insignificant impact on biodiversity and ecosystem	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		



Mission	2
Cluster	4
Related Measure (Reform or Investment)	Investment for the building, the enhancement of the territory and the energy efficiency of the Municipality (M2G4) and National Public Works
Responsibility for reporting and implementation	
Date	4/21/2021

	Step 1		Questions	Step 2	
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected		Yes/No	Substantive justification if NO has been selected
Environmental objectives					
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?	NO	<p>The measure is aimed at:</p> <ul style="list-style-type: none"> <li>small works, that involve energy efficiency interventions on public buildings, safety of schools and similar public building (D00)</li> <li>medium works: that involve overall and mainly idrogeological risk mitigation interventions, energy efficiency building and, for a residual utility part, safety roads. (D35)</li> </ul> <p>Thus, the measure, tracked with intervention field n. D00 (40%-40%) and D35 (100%-100%), is not expected to produce any harmful effect on the environmental objective of climate change mitigations. Because the building and rebuilding activities will comply with national energy legislation that defines a specific framework to ensure the energy efficiency of buildings (Dlgs n. 192/2005, n. 28/2011, n. 102/2014). In addition, the interventions (building and rebuilding) must comply with all applicable national / regional regulations regarding energy performance and CO2 emissions and with a primary energy demand that is at least 20% lower than the requirement for nearly zero energy buildings (NZEB - national directives).</p> <p>The measure is not expected to result in significant greenhouse gas emissions as:</p> <ul style="list-style-type: none"> <li>the building is not intended for the extraction, storage, transport or production of fossil fuels;</li> <li>the program of interventions relates to the construction of new buildings with high energy efficiency characterized by a primary energy demand that it is at least 20% lower than the requirements of the NZEB buildings and it is therefore compatible with the achievement of the objective of reducing greenhouse gas emissions and of climate neutrality.</li> </ul>
2. Climate change adaptation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	NO	<p>Referring to the two lines above described, the second is focused on the management of the idrogeological risk, the first one is aimed to the energy efficiency, thus the measure will require to the economic operators, through specific clauses in the calls for tender and contracts, to optimize the buildings (new and existing) in terms of technical systems and plant solutions by using the best possible technologies, in order to ensure thermal comfort to the occupants even at extreme temperatures</p> <p>In addition, the activities related to the renovation of buildings will allow for the current regulations, ensuring, other things being equal, an improvement in terms of resilience of the buildings to extreme climate. In case of investment over 10 million, a specific vulnerability and climate risk assessment, related to flooding, snow, arising sea level, landslides, etc. will be performed in order to identify, to select and to implement the relevant adaptation measures, accordingly to the EU framework.</p>
3. The sustainable use and protection of water and marine resources	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?	NO	<p>The measure has no detrimental impact on water sustainability and protection. The intervention will not affect the coastal and marine environment and does not significantly impact (i) affected water bodies (in accordance with the requirements in Directive 2000/60/EC Water Framework Directive) or (ii) protected habitats and species directly dependent on water. The interventions financed do not pose any particular risk to river basins and the preservation of water quality, as construction activities are carried out on already built-up urban areas and recovery activities are carried out taking into account national regulatory constraints on environmental compensation. In addition, there is a regional and local water management plan managed and monitored by the municipalities' water concessionaires to ensure that no harmful activity is performed on water resources and basins.</p> <p>Legislative decree no. 2008/152 "Environmental norms", third part, defines a set of rules to protect the water resources. These specifically focus on a) preventing and reducing pollution and implement sanitation of water bodies, b) improving the state of the waters and protecting waters intended for particular uses; c) pursuing sustainable and durable uses of water resources, with priority for drinking water; d) keeping the natural capacity for self-purification of water bodies, including the ability to support large and well-diversified animal and plant communities.</p> <p>These norms must be complied with by all existing and new buildings, with particular reference to sewage systems and wastewater treatment. Specific law enforcement authorities are envisaged to ensure it. For new water utilities all relevant water appliances (shower solutions, mixer showers, shower outlets, taps, WC sitters, WC bowls and flushing cisterns, urinal bowls and flushing cisterns, bathtubs) must be in the top 2 classes for water consumption of the EU Water Label.</p>
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimized by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	<p>According to art. 181 of d.lgs. 2006/152 at least 70% of non-hazardous construction and demolition waste is prepared for re-use, recycling and other material recovery in accordance with the waste hierarchy EU Construction and Demolition Waste Management Protocol. The competence is shared between Ministries, Regions and STDs or Municipalities. In Italy, the management of waste has been carefully implemented, reaching already in 2018 the goal of 74% of construction and demolition waste being prepared for re-use, recycling and recovery of material as specified in the legislation. (source: ISPRA - the national authority on environmental studies - 2020 report on special waste)</p> <p>The best available techniques are employed in order to limit waste generation related to construction and demolitions, using selective demolition to enable removal and safe handling of hazardous substances and facilitate re-use and high-quality recycling by selective removal of materials. Resource efficiency, adaptability and flexibility in building design and construction is also guaranteed by law (D.lgs. n. 43/2006, L. 152/2006, L. 257/1992).</p>

5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?	NO	<p>The approval of the EIA as defined in Legislative Decree 2006/152 is subject to the presentation of the project which must contain the information required by Annex IV to Regulation 2011/92 / EU, including any emissions of pollutants and the measures envisaged to reduce or compensate them. Further specifications of these measures are included in guidelines issued by ARPA as a reference while drafting either the projects to be submitted for approval, or the tender specifications.</p> <p>Building components and materials used in the renovations do not contain asbestos nor substances of very high concern as identified on the basis of the list of substances subject to authorization set out in Annex XIV to Regulation (EC) No 1907/2006.</p> <p>Components and materials that may come into contact with occupants emit less than 0,06 mg of formaldehyde per m<sup>3</sup> of material or component and less than 0,001 mg of categories 1A and 1B carcinogenic volatile organic compounds per m<sup>3</sup> (with reference, if applicable, to standards such as CEN/TS 16516 and ISO 16000-3).</p> <p>Measures will be taken to reduce noise, dust and pollutant emissions during construction or maintenance works.</p>
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	<p>There are no interventions within protected areas and/or that impact biodiversity; construction activities are carried out on already built up urban areas and recovery activities are carried out taking into account national regulatory constraints on environmental compensation and furthermore no impact is considered for these activities (draft delegated taxonomy act Annex 1 Paragraph 7.2 - where NA is reported for Objective 6).</p> <p>Furthermore, the legislative decree no. 2006/152 "Environmental norms", second part, introduces requirements for the drafting of EUs and SEAs, where the latter has the purpose of ensuring that anthropogenic activity is compatible with the conditions for sustainable development, and therefore with respect of the regenerative capacity of ecosystems and resources, of safeguarding biodiversity and an equitable distribution of advantages connected with economic activity.</p>	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	NO	

MZC4 INV.3.1

**DNSH assessment**

Mission: Green revolution and ecological transition  
 Cluster: Protection of the territory and water resources  
 Related Measure (Reform or Investment): 3.1. Development of urban and peri-urban forests  
 Responsibility for reporting and implementation: Dott. Antonio Maturani  
 Date: 3/17/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	C. The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.	The measure can be traced back to the possible field of action 050 supported at 40% for the climate change coefficient and 100% for the environmental one because urban forests play an important role in absorbing and storing CO2 and reducing emissions. This function is guaranteed over the years through cultivation and maintenance practices. This also ensures and improves soil quality and biodiversity as well as enabling the long-term provision of ecosystem services.	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	C. The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.	The measure can be traced back to the possible field of action 050 supported at 40% for the climate change coefficient and 100% for the environmental one because under this measure, native species adapted to local climatic conditions will be used, contributing to the environmental sustainability of the measure both in terms of climate change and biodiversity increase and protection.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	B. The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%, and as such is considered compliant with DNSH for the relevant objective	The measure is referable to the possible field of action 050 supported at 40% for the climate change coefficient and 100% for the environmental one because overall it contributes to improve the quality of the area and to protect and increase biodiversity but with respect to the specific objective, the measure does not have a significant impact (i) on the water bodies concerned (nor does it prevent the specific water body to which it relates or other water bodies in the same river basin from achieving good status or potential, in accordance with the requirements of the Water Framework Directive) or (ii) on protected habitats and species directly dependent on water. The role of trees in cities is important with regard to the resource "water" only to promote its infiltration into the soil and to contribute positively to the water balance	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure will not entail the production of waste	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?		
5. Pollution prevention and control to air, water or land	B. The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%, and as such is considered compliant with DNSH for the relevant objective	The measure is related to the possible field of action 050 supported at 40% for the climate change coefficient and 100% for the environmental one because one of the objectives of the measure is to reduce infringement procedures for excessive air pollution during the year with the increase of urban forests, as they retain air pollutants (fine dust) in metropolitan cities. In addition, tree planting helps to reduce and prevent land consumption and water and soil pollution, in line with the urban greening strategy to remove asphalt and plant large areas of urban forests. The measure does not involve the use of pesticides, but if diseases and pests occur the use of pesticides will be minimised in line with Directive 2009/128/EC	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??		
6. The protection and restoration of biodiversity and ecosystems	B. The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%, and as such is considered compliant with DNSH for the relevant objective	The measure is referable to the possible field of action 050 supported at 40% for the climate change coefficient and at 100% for the environmental one because the implementation of the measure, with the use of local species and ecotypes for an adequate resilience to climate change, allows to conserve and enhance diffuse naturalness, biodiversity and ecological processes linked to the full functionality of ecosystems, favouring their resilience and ensuring the provision of ecosystem services. The forests will be managed sustainably, ensuring the long-term (>10 years) maintenance of biodiversity through a cultivation and monitoring plan. In addition, the measure allows for the restoration of peri-urban man-made landscapes by enhancing inland areas in direct ecological relation with cities (ecological corridors, territorial ecological networks) in connection with the system of protected areas in the immediate vicinity of metropolitan areas. All this contributes to an overall improvement of the landscape.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		



## II- Schede di autovalutazione dell'obiettivo di mitigazione dei cambiamenti climatici per ciascun investimento

Titolo misura	Missione	Componente	Id	Name	Commenti Mitigazione Schede DNSH
Infrastrutture per una mobilità sostenibile	M3	C1	11.5	Strengthening metropolitan nodes and key national links	<p>Overall, therefore, starting from 2020 it is reasonable to assume that the eligible investments in the Recovery Fund will contribute to the achievement of the long-term targets both in terms of modal share and in terms of CO2 savings (approximately 2.8 million tonnes of CO2 from transport passenger and freight road).</p> <p>These forecasts have been developed considering all the investments envisaged in the NRRP and constitute a challenging target but which is deemed achievable, if the hypotheses relating to the response of the Railway Companies for the services offered, to the demand for railway mobility and to the situation are also confirmed with specific regard to economic conditions, transport policies, technological innovations and transformations in progress (energy mix, electric mobility, hydrogen mobility).</p> <p>In the cluster of investments related to Strengthening metropolitan nodes and key national links, the interventions to upgrade existing lines are included, which can be grouped into the following categories:</p> <p>a) Electrification (i.e. Civitanova-Macerata-Albacina electrification, Como - Molveno - Lecco electrification, Cinisi-Alcamo Dir- Trapani electrification, Ivrea-Aosta electrification, Veneto lines electrification, Belluno ring electrification, Casarsa - Portogruaro electrification)</p> <p>b) Infrastructural and technological upgrading (i.e. Bologna - Padova technological upgrade, technological upgrade of the Florence node, technological upgrade of the Rome - Naples line, completion of the technological upgrade of the Adriatic line, technological upgrade of the DD Florence - Rome line, upgrading of the Ovada line, upgrading of the Pontremolese line, technological and infrastructural upgrading of the Genoa-Ventimiglia line, technological upgrading of the Rome node, ACC Milano c.le and Milano Certosa, General Regulatory Plan and new technological device of Venice Santa Lucia, technological upgrade of the Turin node and related lines, modernisation of the Sardinian network, Traffic Technologies (ACC), Udine node)</p> <p>c) Variants/Doubling/Acceleration (i.e. Riga Variant, Bolzano Node, Virgolo Tunnel, Falconara Variant Doubling Length-Guidonia, Doubling Ogliastrillo-Castelbuono, Doubling Campolone-Aptilia, Doubling Adriatica: Termoli-Ripalta-Lesina, 1st phase Genoa-Turin acceleration, Genoa-Milan acceleration, Tortona-Voghera quadrupling priority works, Bari Sud node)</p> <p>d) Railway connections with airports (i.e. Venice airport railway connection, Bergamo airport railway connection, Catania Fontanarossa airport new stop, first phase)</p> <p>e) Connection with ports and terminals (i.e. adaptation and upgrading of the Vado Ligure industrial area, Port of Ravenna, Port of Trieste: railway interventions for the upgrading of the Trieste Campo Marzio station)</p> <p>f) Improvement of accessibility (i.e. Accessibility to the new Belfiore HS station and new Belfiore - Florence SMN connection, Foggia Cervaro HS station, Montemarciano stop)</p> <p>These investments are all aimed at significantly improving the competitiveness of the railway carrier compared to other modes of transport, through:</p> <ul style="list-style-type: none"> <li>• Improvement of traffic regularity;</li> <li>• Increase in capacity from 4 to 10 trains/h on the suburban sections of access to the nodes being doubled;</li> <li>• Improvement of accessibility and interchange</li> <li>• Improvement of the last mile connections to the main ports and inter-modal terminals of the network with the aim of increasing the capacity of the plants and making shunting operations more efficient and promoting self-production;</li> <li>• Strengthening of existing connections and creation of new connections to the main airports in the network;</li> <li>• Creation of the conditions for speeding up services on the catchment lines;</li> <li>• Performance adjustment (module, shape, axial weight);</li> <li>• Increase in capacity and reduction of travel times;</li> <li>• Elimination of interference between passenger traffic and freight traffic thanks to the specialisation of the flows on the lines;</li> </ul>
Infrastrutture per una mobilità sostenibile	M3	C1	11.6	Strengthening regional lines - Upgrading of regional railways (management RFI)	<p>Regional railway lines are 43% electrified and, for these, the GHG emission is indirect, as it is connected to the production of electricity.</p> <p>The investments envisaged in the NRRP concern: upgrading of already electrified lines, electrification of diesel traction lines, upgrading of lines for the planned transition to hydrogen traction.</p> <p>The railway investments eligible for the Recovery Fund will contribute significantly in terms of modal shift from road transport to rail transport and consequently will produce a reduction in CO2 emissions. The cluster of investments relating to Strengthening regional lines includes interventions for the infrastructural and technological upgrading of existing lines (i.e. electrification). These investments are all aimed at increasing safety levels and significantly improving the competitiveness of the railway carrier with respect to other modes of transport, by increasing the performance of the current railway infrastructure and improving the accessibility of transport demand to the railway network. In particular, benefits are expected for the passenger segment due to the increase in the speed of the new railway lines and the elimination of the subject to the formation of the timetable connected to the presence of the limitations on line speed. Added to these are the foreseeable benefits associated with improving the accessibility of areas that are not currently served by the railway carrier.</p> <p>As a result of the greater competitiveness of the railway carrier, a shift from other methods is expected, which are more impacting in terms of GHG emissions.</p>

M4C1 INV. 1.1.		DNSH assessment			
Mission	4				
Cluster	1				
Related Measure (Reform or Investment)	Investment 1.11 Plan for nurseries and preschools and early childhood education and care services				
Responsibility for reporting and implementation	Ministry of Education				
Date	5/17/2021				
Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure is assignable to the intervention 085 "infrastructure for early childhood education and care" in the annex of the RRF regulation. The light, medium and deep renovations of nurseries and preschools will be carried out according to the EU recommendation 2019/786 taking into account, if possible, the potential intervention thresholds relevant to the life cycle of the buildings. However, the provision envisages obtaining a relative improvement in primary energy demand: the new constructions will guarantee the realization of NZEB buildings in compliance with national regulations. The measure satisfies the green public procurement. The measure is not expected to result in significant greenhouse gas emissions as the buildings is not intended for the extraction, storage, transport or production of fossil fuels.	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure considers the exposure of school buildings to the risk of adverse effects due to climate change. In particular, the programme foresees, in the case of new constructions, the relocation of buildings in areas of high hydrogeological risk and the demolition and reconstruction of buildings in areas of high seismic risk in accordance with the requirements of national standards (NTC2018 - Technical Standards for Construction). The buildings to be constructed will ensure optimal insulation and low levels of consumption, mostly covered by self-production of energy, obtained from renewable sources. The building envelopes will be designed to ensure insulation of the building, to avoid heat loss and overheating in summer. The buildings will be equipped with air recirculation and air quality control systems to improve thermo-hygrometric comfort in the rooms and reduce contamination from external factors. As far as mere renovation work is concerned, measures to adapt buildings to climate change include measures such as the installation of sunshades, which protect buildings from overheating during heat waves and have a direct impact on the building's energy consumption as they reduce the need for active cooling. In addition, for new buildings or buildings undergoing major renovation, measures will be taken to improve accessibility for people with reduced mobility. There is therefore no evidence of significant negative effects related to the direct and primary indirect effects of the measure during its life cycle in relation to this environmental objective.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The investment does not affect water bodies or habitat and species All relevant water appliances (shower solutions, mixer showers, shower outlets, taps, WC suites, WC bowls and flushing cisterns, urinal bowls and flushing cisterns, bathtubs) must be in the top 2 classes for water consumption of the EU Water Label	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		

4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		<p>Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?</p> <p>No</p>	<p>The measure meets the criteria of green public procurement in compliance with current national directives (CAM-Minimum Environmental Criteria for the building sector - Ministerial Decree 11.10.2017) and respects the principles of the sustainability of the products and of the waste hierarchy, with priority on the waste prevention and on a management focused on the preparation the reuse and recycle of materials". Sarebbe preferibile inoltre che la misura coprisse i costi per una gestione sostenibile dei rifiuti generati dalla costruzione e demolizione</p> <p>At least 80% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material defined in category 17 05 04 in the EU waste list ) generated on the construction site must be prepared for re-use or sent for recycling or other material recovery, including backfilling operations that use waste to substitute other materials.</p> <p>Elements of the measure contained, for the selection of economic operators, the use of rewarding criteria aimed at improving the environmental performance levels of the project and tested on ISO 14001 certification and / or EMAS registration of operators.</p> <p>Furthermore, through specific clauses in the tenders and contracts, it will be required to the economic operators who renovate buildings to ensure that a significant proportion of non-hazardous construction and demolition waste (excluding the material in its natural state referred to the item 17 05 04 of the European List of Wastes established by Decision 2000/532 / EC) produced on the construction site will be prepared for reuse, recycling and other types of material recovery, including backfilling operations that use waste to replace other materials, in accordance with the waste hierarchy and the EU protocol for the management of construction and demolition waste.</p>
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		<p>Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??</p> <p>No</p>	<p>The measure complies with existing national and regional pollution reduction plans.</p> <p>Furthermore, it is expected that the measure won't lead to a significant increase in emissions of pollutants to air, water or soil because:</p> <ul style="list-style-type: none"> <li>- the operators entrusted with the renovation of the building will be required to use components and building materials that do not contain asbestos or substances of very high concern included in the list of substances subject to authorization in Annex XIV of Regulation (EC) no. 1907/2006;</li> <li>- measures will be taken to reduce noise emissions and emissions of dust and pollutants during construction works.</li> </ul> <p>It is also guaranteed that:</p> <ul style="list-style-type: none"> <li>- the components and construction materials do not contain asbestos or substances of very high concern as identified on the basis of the authorization list of the European REACH regulation;</li> <li>- there will be taken in place, as far as possible, actions aimed at using of materials and products characterized by a low environmental impact evaluated in terms of analysis of the whole life cycle (LCA) as certified by declarations made by credible and recognized independent bodies ( EU Ecolabel or other type I environmental labels, EPD or other type III environmental labels). Any stripping of lagging that contains or is likely to contain asbestos, breaking or mechanical drilling or screwing and/or removal of insulation board, tiles and other asbestos containing materials shall be carried out by appropriately trained personnel, with health monitoring before, during and after the works, in accordance with national legislation.</li> </ul>
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The planned interventions do not affect or are located in or near biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage Sites and major biodiversity areas, as well as other protected areas.	<p>Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?</p>	

M4C1 INV. 2.1

## DNSH assessment

Mission		4				
Cluster		1				
Related Measure (Reform or Investment)		Investment 3.2 Integrated digital teaching and training on digital transition for school staff				
Responsibility for reporting and implementation		Ministry of Education				
Date		5/17/2021				
		Step 1		Step 2		
Environmental objectives		Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure provides for teaching and training activities for teachers and school staff for the enhancement digital and pedagogical competences in a "blended learning" modality. The organization of such activities is full part of the schools' ordinary educational procedures. The training activities provided for by the measure, which are also planned in distance learning modality, will significantly reduce the need for travel; in the past, by teachers and staff would have attended these courses only in presence. Therefore, no significant impact on environmental objectives is to be signalled.	Is the measure expected to lead to significant GHG emissions?			
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure consists in teaching and training activities: this does not imply any relevant impact in terms of possible alterations or interferences with the environment life cycle.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?			
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure consists in teaching and training activities: this does not imply any relevant impact in terms of a sustainable use of water and sea resources.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?			
4. The circular economy, including waste prevention and recycling	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure consists in teaching and training activities: this does not imply any relevant impact on circular economy.	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?			
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure consists in teaching and training activities: this does not imply any relevant impact on pollution.	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??			
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure consists in teaching and training activities: this does not imply any relevant impact in terms of impact on the ecosystem.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?			

M4CI INV. 3-1

**DNSh assessment**

Mission	4
Cluster	1
Related Measure (Reform or Investment)	Investment 3-1: New skills and new languages
Responsibility for reporting and implementation	Ministry of Education
Date	4/28/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSh for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. In particular, the intervention is methodological. The aim is to create in the school a different mental approach for the development of scientific and computing thinking, specifically focused on STEM teaching.	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSh for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. In particular, the intervention is methodological. The aim is to create in the school a different mental approach for the development of scientific and computing thinking, specifically focused on STEM teaching.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSh for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. In particular, the intervention is methodological. The aim is to create in the school a different mental approach for the development of scientific and computing thinking, specifically focused on STEM teaching.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSh for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. In particular, the intervention is methodological. The aim is to create in the school a different mental approach for the development of scientific and computing thinking, specifically focused on STEM teaching.	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the		
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSh for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. In particular, the intervention is methodological. The aim is to create in the school a different mental approach for the development of scientific and computing thinking, specifically focused on STEM teaching.	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??		
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSh for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. In particular, the intervention is methodological. The aim is to create in the school a different mental approach for the development of scientific and computing thinking, specifically focused on STEM teaching.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		



Mission	4
Cluster	1
Related Measure (Reform or investment)	Investment 3.2 (School 4.3) Innovative schools, writing, new classrooms and workshops
Responsibility for reporting and implementation	Ministry of Education
Date	5/22/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?	No	The measure provides for the increase of schools' digital equipment with educational purposes, both for what concerns devices in classrooms and laboratories, and regarding the internet WLAN cabling of school buildings. With this measure, schools will be able to purchase additional digital equipment, also of the most innovative kind if compared to what is their stocks; the equipment shall be made available to students and teachers, enhancing the internet access capacity of school buildings. The measure does not provide for structural works in school buildings. The more than 8,000 schools involved, in order to purchase equipment, will be given specific guidelines focusing on the need to purchase eco-friendly digital equipment fully complying with environmental standards (in compliance with the Restriction of Hazardous Substances in Electrical and Electronic Equipment (RoHS II Directive), granting the highest level of energy saving at the same time. The schools will also be provided with recommendations as to adopt the adequate procedures in terms of use of digital tools by students and teachers (e.g. the obligation to activate the energy saving modes in computers, peripherals, etc.). Therefore, no significant impact on environmental objectives is to be signalled. The measure will follow the Reference standard: 2019 Best Practice Guidelines for the EU Code of Conduct on Data Centre Energy Efficiency (IRC) reference to Regulation (EU) 2019/524 on eco-design requirements for servers and data storage products. According with the IT hardware used, the measure will meet the requirements of the EU Eco-design Directive for servers and data storage products. REGULATION (EU) No 617/2013 on eco-design requirements for computers and computer servers, Regulation (EU) 2019/2021 on eco-design requirements for electronic displays could be made as well as if relevant. A reference to the recently updated EU green public procurement criteria for computers, monitors, tablets and smartphones. SWD(2021) 57 Final or EU green public procurement criteria for data centres, server rooms and cloud services SWD(2020) 55
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure does not provide for any impact on the alteration of life cycles, as it implies the purchase of goods and digital equipment by the schools, goods already produced and under the current regulation related to the subject.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective.	The measure does not provide for any impact on the use of water and on marine resources, as it implies the purchase of goods and digital equipment by the schools, goods already produced and under the current regulation related to the subject.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	No	According to the IT hardware used, the measure will meet the requirements of the EU Eco-design Directive for servers and data storage products. REGULATION (EU) No 617/2013 on eco-design requirements for computers and computer servers, Regulation (EU) 2019/2021 on eco-design requirements for electronic displays could be made as well as if relevant. A reference to the recently updated EU green public procurement criteria for computers, monitors, tablets and smartphones. SWD(2021) 57 Final or EU green public procurement criteria for data centres, server rooms and cloud services SWD(2020) 55  When electrical and electronic equipment reaches its end of service, the waste electrical and electronic equipment is collected and managed by an authorized operator and treated according to the waste hierarchy. The equipment used will comply with the requirements in the Eco-design Directive (Directive 2009/125/EC). - Electrical equipment purchased will not contain the restricted substances listed in Annex 4 to Directive 2011/65/EU in any concentration values by weight in homogeneous materials exceeding the maximum values listed in that Directive (RoHS). - The procurement procedures will include the management of the assets at the end of their lifecycle, to minimise waste and favour the re-use and re-cycle of materials. At the end of the lifecycle, the disposal of the electronic equipment purchased for this investment will be performed at the end of its life according to the current legislation, which imposes the re-use, recovery or recycling operations, or proper treatment, as most appropriate (Annex VII to Directive 2012/19/EU (WEEE) on waste electrical and electronic equipment).
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure does not provide for any relevant impact on air, water or earth pollution, as it implies the purchase of goods and digital equipment by the schools, goods already produced and under the current regulation related to the subject.	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?		
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure does not provide for any relevant eco-systems, as it implies the purchase of goods and digital equipment by the schools, goods already produced and under the current regulation related to the subject.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

M4C1 INV. 3.3		DNSH assessment				
Mission	4					
Cluster	1					
Related Measure (Reform or Investment)	3.3 Structural rehabilitation of school buildings					
Responsibility for reporting and implementation	Ministry of Education					
Date	5/17/2021					
		Step 1	Step 2			
Environmental objectives		Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.	The measure is assignable to the intervention OBG "Infrastructure for primary and secondary school" in the annex of the RRF regulation. The light, medium and deep renovations of primary and secondary schools will be carried out according to the EU recommendation 2019/786 taking into account, if possible, the potential intervention thresholds relevant to the life cycle of the buildings. The new constructions will guarantee the realization of NZEB buildings in compliance with national regulations. The measure satisfies the green public procurement. The measure is not expected to result in significant greenhouse gas emissions as the buildings is not intended for the extraction, storage, transport or production of fossil fuels. The measure provides in any case to achieve a relative improvement on primary energy demand. The measure is not expected to result in significant greenhouse gas emissions because: school buildings are not used for the extraction, storage, transport or production of fossil fuels. - the intervention program will entail compliance with the minimum environmental requirements defined for the various phases of the process of awarding design and works services for the new construction, renovation and maintenance of public buildings, including schools (CAM for buildings approved with DM 11 October 2017). - No gas boilers will be acquired.	Is the measure expected to lead to significant GHG emissions?			
2. Climate change adaptation	The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.	The measure considers the exposure of school buildings to the risk of negative effects due to climate change. In particular, for buildings located in areas of high hydrogeological risk, only new construction with relocation will be eligible, and for major renovations carried out in areas of high seismic risk, seismic upgrading/adaptation will be required. Measures to adapt buildings to climate change also include measures such as the installation of sunshades, which protect buildings from overheating during heat waves and have a direct impact on the building's energy consumption by reducing the need for active cooling. In addition, for new buildings or buildings undergoing major renovation, measures will be taken to improve accessibility for people with reduced mobility. There is therefore no evidence of significant negative effects related to the direct and primary indirect effects of the measure over its life cycle in relation to this environmental objective.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?			
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The investment does not affect water bodies or protected habitats and species. If relevant water appliances are required, the measure will follow the top 2 categories of the EU Water Label.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?			
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO		The measure meets the criteria of green public procurement in compliance with current national directives (CAM-Minimum Environmental Criteria for the building sector - Ministerial Decree 11.10.2017) and respects the principles of the sustainability of the products and of the waste hierarchy, with priority on the waste prevention and on a management focused on the preparation the reuse and recycle of materials". Sarebbe preferibile inoltre che la misura coprisse i costi per una gestione sostenibile dei rifiuti generati dalla costruzione e demolizione. Inoltre, nella regolamentazione della tassonomia si fa riferimento ai seguenti criteri per non arrecare danni significativi "At least 80% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material defined in category 17 05 04 in the EU waste list) generated on the construction site must be prepared for re-use or sent for recycling or other material recovery, including backfilling operations that use waste to substitute other materials." Elements of the measure contained, for the selection of economic operators, the use of awarding criteria aimed at improving the environmental performance levels of the project and tested on ISO 14001 certification and / or EMAS registration of operators. Furthermore, through specific clauses in the tenders and contracts, it will be required to the economic operators who renovate buildings to ensure that a significant proportion of non-hazardous construction and demolition waste (excluding the material in its natural state referred to the item 17 05 04 of the European List of Wastes established by Decision 2000/532 / EC) produced on the construction site will be prepared for reuse, recycling and other types of material recovery, including backfilling operations that use waste to replace other materials, in accordance with the waste hierarchy and the EU protocol for the management of construction and demolition waste.

5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??	NO The measure complies with existing national and regional pollution reduction plans. Furthermore, it is expected that the measure won't lead to a significant increase in emissions of pollutants to air, water or soil because: - the operators entrusted with the renovation of the building will be required to use components and building materials that do not contain asbestos or substances of very high concern included in the list of substances subject to authorization in Annex XV of Regulation (EC) no. 1907/2006; - measures will be taken to reduce noise emissions and emissions of dust and pollutants during construction works. It is also guaranteed that: - the components and construction materials do not contain asbestos or substances of very high concern as identified on the basis of the authorization list of the European REACH regulation; - there will be taken in place, as far as possible, actions aimed at using of materials and products characterized by a low environmental impact evaluated in terms of analysis of the whole life cycle (LCA) as certified by declarations made by credible and recognized independent bodies ( EU Ecolabel or other type I environmental labels, EPD or other type III environmental labels)."
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The planned interventions do not affect or are located in or near biosensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage Sites and major biodiversity areas), as well as other protected areas.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	

Mission	4
Cluster	1
Related Measure (Reform or Investment)	3.4 Teaching and advanced university skills
Responsibility for reporting and implementation	Albachiara Boffelli
Date	3/31/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	This measure will fund education or research initiatives, including equipment, infrastructures, or direct activities; it will have no foreseeable impact on this environmental objective	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	This measure will fund education or research initiatives, including equipment, infrastructures, or direct activities; it will have no foreseeable impact on this environmental objective	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	This measure will fund education or research initiatives, including equipment, infrastructures, or direct activities; it will have no foreseeable impact on this environmental objective	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	This measure will fund education or research initiatives, including equipment, infrastructures, or direct activities; it will have no foreseeable impact on this environmental objective	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?		
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	This measure will fund education or research initiatives, including equipment, infrastructures, or direct activities; it will have no foreseeable impact on this environmental objective	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??		
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	This measure will fund education or research initiatives, including equipment, infrastructures, or direct activities; it will have no foreseeable impact on this environmental objective	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

MAC1 INV. 4.1

## DNSH assessment

Mission 4

Cluster 1

Related Measure (Reform or Investment) 4.1 Extension in number and career opportunities of PhDs (Research-oriented, Public Administration and Cultural Heritage)

Responsibility for reporting and implementation Al Bachiaro Boffelli

Date 3/31/2021

	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Action if No
<b>Environmental objectives</b>					
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The investment will contribute to the intervention field 103 "Support for labour market matching and transitions". Being this mostly an initiative aimed at creating new high-skilled workers to nurture new talents wishing to pursue the academic career, the measure has not any foreseeable impact on this environmental objective. Moreover, the investment will contribute to the intervention field 129 "Protection, development and promotion of cultural heritage and cultural services", by creating new professional roles for the cultural heritage field and to the field 102 "Measures to modernise and strengthen labour market institutions and services to access and anticipate skills needs and to ensure timely and tailor made assistance", by creating new high-skilled workers and professional roles for the public administration. Being this mostly an initiative aimed at creating new high-skilled workers to nurture new talents wishing to pursue a career into the cultural heritage field of into the public administration, the measure has not any foreseeable impact on this environmental objective	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The investment will contribute to the intervention field 103 "Support for labour market matching and transitions". Being this mostly an initiative aimed at creating new high-skilled workers to nurture new talents wishing to pursue the academic career, the measure has not any foreseeable impact on this environmental objective. Moreover, the investment will contribute to the intervention field 129 "Protection, development and promotion of cultural heritage and cultural services", by creating new professional roles for the cultural heritage field and to the field 102 "Measures to modernise and strengthen labour market institutions and services to access and anticipate skills needs and to ensure timely and tailor made assistance", by creating new high-skilled workers and professional roles for the public administration. Being this mostly an initiative aimed at creating new high-skilled workers to nurture new talents wishing to pursue a career into the cultural heritage field of into the public administration, the measure has not any foreseeable impact on this environmental objective	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The investment will contribute to the intervention field 103 "Support for labour market matching and transitions". Being this mostly an initiative aimed at creating new high-skilled workers to nurture new talents wishing to pursue the academic career, the measure has not any foreseeable impact on this environmental objective. Moreover, the investment will contribute to the intervention field 129 "Protection, development and promotion of cultural heritage and cultural services", by creating new professional roles for the cultural heritage field and to the field 102 "Measures to modernise and strengthen labour market institutions and services to access and anticipate skills needs and to ensure timely and tailor made assistance", by creating new high-skilled workers and professional roles for the public administration. Being this mostly an initiative aimed at creating new high-skilled workers to nurture new talents wishing to pursue a career into the cultural heritage field of into the public administration, the measure has not any foreseeable impact on this environmental objective	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		

<p>4. The circular economy, including waste prevention and recycling</p>	<p>A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective</p>	<p>The investment will contribute to the intervention field 103 "Support for labour market matching and transitions". Being this mostly an initiative aimed at creating new high-skilled workers to nurture new talents wishing to pursue the academic career, the measure has not any foreseeable impact on this environmental objective. Moreover, the investment will contribute to the intervention field 129 "Protection, development and promotion of cultural heritage and cultural services", by creating new professional roles for the cultural heritage field and to the field 102 "Measures to modernise and strengthen labour market institutions and services to access and anticipate skills needs and to ensure timely and tailor made assistance", by creating new high-skilled workers and professional roles for the public administration. Being this mostly an initiative aimed at creating new high-skilled workers to nurture new talents wishing to pursue a career into the cultural heritage field of into the public administration, the measure has not any foreseeable impact on this environmental objective</p>	<p>Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?</p>
<p>5. Pollution prevention and control to air, water or land</p>	<p>A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective</p>	<p>The investment will contribute to the intervention field 103 "Support for labour market matching and transitions". Being this mostly an initiative aimed at creating new high-skilled workers to nurture new talents wishing to pursue the academic career, the measure has not any foreseeable impact on this environmental objective. Moreover, the investment will contribute to the intervention field 129 "Protection, development and promotion of cultural heritage and cultural services", by creating new professional roles for the cultural heritage field and to the field 102 "Measures to modernise and strengthen labour market institutions and services to access and anticipate skills needs and to ensure timely and tailor made assistance", by creating new high-skilled workers and professional roles for the public administration. Being this mostly an initiative aimed at creating new high-skilled workers to nurture new talents wishing to pursue a career into the cultural heritage field of into the public administration, the measure has not any foreseeable impact on this environmental objective</p>	<p>Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??</p>
<p>6. The protection and restoration of biodiversity and ecosystems</p>	<p>A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective</p>	<p>The investment will contribute to the intervention field 103 "Support for labour market matching and transitions". Being this mostly an initiative aimed at creating new high-skilled workers to nurture new talents wishing to pursue the academic career, the measure has not any foreseeable impact on this environmental objective. Moreover, the investment will contribute to the intervention field 129 "Protection, development and promotion of cultural heritage and cultural services", by creating new professional roles for the cultural heritage field and to the field 102 "Measures to modernise and strengthen labour market institutions and services to access and anticipate skills needs and to ensure timely and tailor made assistance", by creating new high-skilled workers and professional roles for the public administration. Being this mostly an initiative aimed at creating new high-skilled workers to nurture new talents wishing to pursue a career into the cultural heritage field of into the public administration, the measure has not any foreseeable impact on this environmental objective</p>	<p>Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?</p>

M4C1 RIF 1.1

**DNSH assessment**

Mission	4
Cluster	1
Related Measure (Reform or Investment)	Reform 1.1: Reform of Technical and Professional Institutes
Responsibility for reporting and implementation	Ministry of Education
Date	4/28/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. The estimated cost related to the RRF is equal to 0. The reform does not envisage any investment, since the intervention is only of an ordinal system	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. The estimated cost related to the RRF is equal to 0. The reform does not envisage any investment, since the intervention is only of an ordinal system	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. The estimated cost related to the RRF is equal to 0. The reform does not envisage any investment, since the intervention is only of an ordinal system	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. The estimated cost related to the RRF is equal to 0. The reform does not envisage any investment, since the intervention is only of an ordinal system	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?		
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. The estimated cost related to the RRF is equal to 0. The reform does not envisage any investment, since the intervention is only of an ordinal system	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??		
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. The estimated cost related to the RRF is equal to 0. The reform does not envisage any investment, since the intervention is only of an ordinal system	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

MAC1 RIF 1.2

## DNSH assessment

Mission	4
Cluster	1
Related Measure (Reform or Investment)	Reform 1.2: Reform of the tertiary vocational training system (ITS)
Responsibility for reporting and implementation	Ministry of Education
Date	4/28/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. The intervention is aimed at reforming ITS governance	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. The intervention is aimed at reforming ITS governance	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. The intervention is aimed at reforming ITS governance	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. The intervention is aimed at reforming ITS governance	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?		
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. The intervention is aimed at reforming ITS governance	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??		
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. The intervention is aimed at reforming ITS governance	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		



M4C1 RIF 1.3

**DNSH assessment**

Mission	4
Cluster	1
Related Measure (Reform or Investment)	Reform 1.3: Reorganization of the School system
Responsibility for reporting and implementation	Ministry of Education
Date	4/28/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?		
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??		
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

M4C1 RIF 1.4

## DNSH assessment

Mission	4
Cluster	1
Related Measure (Reform or investment)	Reform 1.4: Reform of the "Orientation" system
Responsibility for reporting and implementation	Ministry of Education
Date	28/04/2021

Environmental objectives	Step 1	Justification if A, B or C has been selected	Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?		Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. The intervention aims to introduce orientation modules	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. The intervention aims to introduce orientation modules	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. The intervention aims to introduce orientation modules	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. The intervention aims to introduce orientation modules	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?		
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. The intervention aims to introduce orientation modules	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??		
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. The intervention aims to introduce orientation modules	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

M4C1 RIF 1.5

**DNSh assessment**

Mission	4
Cluster	1
Related Measure (Reform or Investment)	Reform 1.5 University degree groups
Responsibility for reporting and implementation	Albachiara Boffelli
Date	3/31/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSh for the relevant objective	The activity that is supported by the measure has an insignificant foreseeable impact on this environmental objective, taking into account both the direct and primary indirect effects across the life cycle.	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSh for the relevant objective	The activity that is supported by the measure has an insignificant foreseeable impact on this environmental objective, taking into account both the direct and primary indirect effects across the life cycle.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSh for the relevant objective	The activity that is supported by the measure has an insignificant foreseeable impact on this environmental objective, taking into account both the direct and primary indirect effects across the life cycle.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSh for the relevant objective	The activity that is supported by the measure has an insignificant foreseeable impact on this environmental objective, taking into account both the direct and primary indirect effects across the life cycle.	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?		
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSh for the relevant objective	The activity that is supported by the measure has an insignificant foreseeable impact on this environmental objective, taking into account both the direct and primary indirect effects across the life cycle.	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??		
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSh for the relevant objective	The activity that is supported by the measure has an insignificant foreseeable impact on this environmental objective, taking into account both the direct and primary indirect effects across the life cycle.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

M4C1 RIF 1.6

**DNSH assessment**

Mission	4
Cluster	1
Related Measure (Reform or Investment)	Reform 1.6 Enabling university degrees
Responsibility for reporting and implementation	Albachiara Boffelli
Date	3/31/2021

Environmental objectives	Step 1		Step 2		Substantive justification if NO has been selected
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The activity that is supported by the measure has an insignificant foreseeable impact on this environmental objective, taking into account both the direct and primary indirect effects across the life cycle.	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The activity that is supported by the measure has an insignificant foreseeable impact on this environmental objective, taking into account both the direct and primary indirect effects across the life cycle.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The activity that is supported by the measure has an insignificant foreseeable impact on this environmental objective, taking into account both the direct and primary indirect effects across the life cycle.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The activity that is supported by the measure has an insignificant foreseeable impact on this environmental objective, taking into account both the direct and primary indirect effects across the life cycle.	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?		
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The activity that is supported by the measure has an insignificant foreseeable impact on this environmental objective, taking into account both the direct and primary indirect effects across the life cycle.	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??		
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The activity that is supported by the measure has an insignificant foreseeable impact on this environmental objective, taking into account both the direct and primary indirect effects across the life cycle.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

MCCI RIF 1.7		DNSH assessment			
Mission	4				
Cluster	1				
Related Measure (Reform or Investment)	1.7 Student housing				
Responsibility for reporting and implementation	Albachiera Boffelli				
Date	3/31/2021				
Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	B. The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%, and as such is considered compliant with DNSH for the relevant objective	The measure support the field 025b6 "Energy efficiency renovation of existing housing stock, demonstration projects and supporting measures compliant with energy efficiency criteria" by aiming to achieve, on average, at least a medium-depth level of renovation as defined in Commission Recommendation on Building Renovation (EU) 2019/786. The renovation will also include infrastructure in the sense of intervention fields 087 "Infrastructure for tertiary education".	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	NO	For infrastructure investments, the investment has been subject to a climate and environmental proofing.
3. The sustainable use and protection of water and marine resources	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?	NO	Where installed, the specified water use for the following water appliances are attested by product datasheets, a building certification or an existing product label in the Union, in accordance with the technical specifications: (a) wash hand basin taps, kitchen taps and showers have a maximum water flow of 6 litres/min; (b) WCs, including suites, bowls and flushing cisterns, have a full flush volume of a maximum of 6 litres and a maximum average flush volume of 3.5 litres; (c) urinals use a maximum of 2 litres/bow/hour. Flushing urinals have a maximum full flush volume of 1 litre. To avoid impact from the construction site, environmental degradation risks related to preserving water quality and avoiding water stress are identified and addressed, in accordance with a water use and protection management plan, developed in consultation with relevant stakeholders.
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	At least 70 % (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC) generated on the construction site is prepared for re-use, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol. Operators limit waste generation in processes related to construction and demolition, in accordance with the EU Construction and Demolition Waste Management Protocol and taking into account best available techniques and using selective demolition to enable removal and safe handling of hazardous substances and facilitate re-use and high-quality recycling by selective removal of materials, using available sorting systems for construction and demolition waste. Building designs and construction techniques support circularity and in particular demonstrate, with reference to ISO 20887 or other standards for assessing the disassemblability or adaptability of buildings, how they are designed to be more resource efficient, adaptable, flexible and dismantlable to enable reuse and recycling.
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?	NO	Building components and materials used in the construction do not contain asbestos nor substances of very high concern as identified on the basis of the list of substances subject to authorisation set out in Annex XIV to Regulation (EC) No 1907/2006 of the European Parliament and of the Council. Building components and materials used in the construction that may come into contact with occupants emit less than 0,06 mg of formaldehyde per m <sup>3</sup> of material or component and less than 0,001 mg of categories 1A and 1B carcinogenic volatile organic compounds per m <sup>3</sup> of material or component, upon testing in accordance with CEN/TS 16316 and ISO 16000-3 or other comparable standardised test conditions and determination methods. Where the new construction is located on a potentially contaminated site (brownfield site), the site has been subject to an investigation for potential contaminants, for example using standard ISO 18440. Measures are taken to reduce noise, dust and pollutant emissions during construction or maintenance works.
6. The protection and restoration of biodiversity and ecosystems	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	NO	The construction sector in Italy does not rely heavily on timber as raw material. Anyway, we will request that at least 80% of all timber products used in the renovation for structures, cladding and finishes must have been either recycled/reused or sourced from sustainably managed forests as certified by third-party certification audits performed by accredited certification bodies, e.g. FSC/PEFC standards or equivalent.

M4C1 RIF 2.1

## DNSH assessment

Mission	4
Cluster	1
Related Measure (Reform or Investment)	Reform 2.1: Teachers recruitment
Responsibility for reporting and implementation	Ministry of Education
Date	4/28/2021

	Step 1		Step 2		Substantive justification if NO has been selected
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	
<b>Environmental objectives</b>					
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?		
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??		
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

M4C1 RIP 2.2

## DNSH assessment

Mission	4
Cluster	1
Related Measure (Reform or Investment)	Reform 2.2: Tertiary advanced school and continuous training for school managers, teachers, administrative and technical staff
Responsibility for reporting and implementation	Ministry of Education
Date	4/28/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?		
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?		
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

M4CI INV. 1.2

## DNSH assessment

Mission	4
Cluster	1
Related Measure (Reform or Investment)	Investment 1.2) Plan for the extension of full time
Responsibility for reporting and implementation	Ministry of Education
Date	3/24/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.	The measure is assignable to intervention fields 025ter and 026 in the annex of the RRF regulation, with a climate change coefficient of at least 40%. The building renovation and new construction programme aims at reducing energy consumption and significantly increasing energy efficiency. In particular, the energy savings achieved will reduce annual greenhouse gas emissions and have significant positive social implications by improving learning conditions in schools. The buildings constructed will be at least NZEB, i.e. highly energy efficient with a minimum requirement for non-renewable primary energy. These buildings will be built according to the principles of sustainable and bioclimatic design, integrated in the context, correctly oriented, able to make the best use of natural resources such as sun and wind, well insulated, powered by renewable energy and equipped with technologically advanced systems. The new buildings will also contain measures for the collection and reuse of rainwater in order to reduce water withdrawal for non-human uses. The measure is not expected to result in significant greenhouse gas emissions because: - school buildings are not used for the extraction, storage, transport or production of fossil fuels. - the intervention programme will involve compliance with the minimum environmental requirements defined for the various phases of the process of awarding design and works services for the new construction, renovation and maintenance of public buildings, including schools (CAM for buildings approved by Ministerial Decree 11 October 2017).	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.	The measure considers the exposure of school buildings to the risk of adverse effects due to climate change. In particular, the programme foresees, in the case of new constructions, the relocation of buildings in areas of high hydrogeological risk and the demolition and reconstruction of buildings in areas of high seismic risk in accordance with the requirements of national standards (NTC2018 - Technical Standards for Construction). The buildings to be constructed will ensure optimal insulation and low levels of consumption, mostly covered by self-production of energy, obtained from renewable sources. The building envelopes will be designed to ensure insulation of the building, to avoid heat loss and overheating in summer. The buildings will be equipped with air recirculation and air quality control systems to improve thermo-hygrometric comfort in the rooms and reduce contamination from external factors. As far as mere renovation work is concerned, measures to adapt buildings to climate change include measures such as the installation of sunshades, which protect buildings from overheating during heat waves and have a direct impact on the building's energy consumption as they reduce the need for active cooling. In addition, for new buildings or buildings undergoing major renovation, measures will be taken to improve accessibility for people with reduced mobility. There is therefore no evidence of significant negative effects related to the direct and primary indirect effects of the measure during its life cycle in relation to this environmental objective.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The investment does not affect water bodies or protected habitats and species. The basic and general EU criteria proposed for CPP regarding water-draining sanitary ware will be respected in order to reduce water consumption. Furthermore, All relevant water appliances (shower solutions, mixer showers, shower outlets, taps, WC suites, WC bowls and flushing cisterns, urinal bowls and flushing cisterns, bathtubs) must be in the top 2 classes for water consumption of the EU Water Label	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		



4. The circular economy, including waste prevention and	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	<p>The measure meets the criteria of green public procurement in compliance with current national directives (CAM-Minimum Environmental Criteria for the building sector - Ministerial Decree 11.10.2017) and respects the principles of the sustainability of the products and of the waste hierarchy, with priority on the waste prevention and on a management focused on the preparation the reuse and recycle of materials". Sarebbe preferibile inoltre che la misura coprisse i costi per una gestione sostenibile dei rifiuti generati dalla costruzione e demolizione.</p> <p>At least 80% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material defined in category 17 05 04 in the EU waste list ) generated on the construction site must be prepared for re-use or sent for recycling or other material recovery, including backfilling operations that use waste to substitute other materials.</p> <p>Elements of the measure contained, for the selection of economic operators, the use of rewording criteria aimed at improving the environmental performance levels of the project and tested on ISO 14001 certification and / or EMAS registration of operators.</p> <p>Furthermore, through specific clauses in the tenders and contracts, it will be required to the economic operators who renovate buildings to ensure that a significant proportion of non-hazardous construction and demolition waste (excluding the material in its natural state referred to the item 17 05 04 of the European List of Wastes established by Decision 2000/532 / EC) produced on the construction site will be prepared for reuse, recycling and other types of material recovery, including backfilling operations that use waste to replace other materials, in accordance with the waste hierarchy and the EU protocol for the management of construction and demolition waste.</p>
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??	<p>The measure complies with existing national and regional pollution reduction plans.</p> <p>Furthermore, it is expected that the measure won't lead to a significant increase in emissions of pollutants to air, water or soil because:</p> <ul style="list-style-type: none"> <li>- the operators entrusted with the renovation of the building will be required to use components and building materials that do not contain asbestos or substances of very high concern included in the list of substances subject to authorization in Annex XIV of Regulation (EC) no. 1907/2006;</li> <li>- measures will be taken to reduce noise emissions and emissions of dust and pollutants during construction works.</li> </ul> <p>It is also guaranteed that:</p> <ul style="list-style-type: none"> <li>- the components and construction materials do not contain asbestos or substances of very high concern as identified on the basis of the authorization list of the European REACH regulation;</li> <li>- there will be taken in place, as far as possible, actions aimed at using of materials and products characterized by a low environmental impact evaluated in terms of analysis of the whole life cycle (LCA) as certified by declarations made by credible and recognized independent bodies ( EU Ecolabel or other type I environmental labels, EPD or other type III environmental labels). Any stripping of lagging that contains or is likely to contain asbestos, breaking or mechanical drilling or screwing and/or removal of insulation board, tiles and other asbestos containing materials shall be carried out by appropriately trained personnel, with health monitoring before, during and after the works, in accordance with national legislation.</li> </ul>
6. The protection and restoration of biodiversity and eco	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The planned interventions do not affect or are located in or near biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage Sites and major biodiversity areas, as well as other protected areas.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	

Mission	4				
Cluster	1				
Related Measure (Reform or Investment)	Investment 1.3 Strengthening infrastructure for school sports - sports and schools plan				
Responsibility for reporting and implementation	Ministry of Education				
Date	5/17/2023				
Environmental objectives	Step 1	Step 2			
	Does the measure have to or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure is assignable to 086 "Infrastructure for primary and secondary education" in the annex of the RRF regulation. The light, medium and deep renovations of school gyms will be carried out according to the EU recommendation 2019/786 taking into account, if possible, the potential intervention thresholds relevant to the life cycle of the buildings. However, the provision envisages obtaining a relative improvement in primary energy demand. The measure satisfies the green public procurement. The measure is not expected to result in significant greenhouse gas emissions as the buildings is not intended for the extraction, storage, transport or production of fossil fuels.	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.	The light, medium and deep renovations of school gyms will be carried out according to the EU recommendation 2019/786 taking into account, if possible, the potential intervention thresholds relevant to the life cycle of the buildings.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	However, the provision envisages obtaining a relative improvement in primary energy demand.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.	The measure satisfies the green public procurement.	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	The measure meets the criteria of green public procurement in compliance with current national directives (CAM-Minimum Environmental Criteria for the building sector - Ministerial Decree 11.10.2017) and respects the principles of the sustainability of the products and of the waste hierarchy, with priority on the waste prevention and on a management focused on the preparation the reuse and recycle of materials". Sarabbe preferibile inoltre che la misura copra i costi per una gestione sostenibile dei rifiuti generati dalla costruzione e demolizione "H17.7a least 80% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material defined in category 17 05 04 in the EU waste list) generated on the construction site must be prepared for re-use or sent for recycling or other material recovery, including backfilling operations that use waste to substitute other materials." Furthermore, through specific clauses in the tenders and contracts, it will be required to the economic operators who renovate buildings to ensure that a significant proportion of non-hazardous construction and demolition waste (excluding the material in its natural state referred to the item 17 05 04 of the European List of Wastes established by Decision 2000/532 / EC) produced on the construction site will be prepared for reuse, recycling and other types of material recovery, including backfilling operations that use waste to replace other materials, in accordance with the waste hierarchy and the EU protocol for the management of construction and demolition waste. Any stripping of lagging that contains or is likely to contain asbestos, breaking or mechanical drilling or screwing and/or removal of insulation board, tiles and other asbestos containing materials shall be carried out by appropriately trained personnel, with health monitoring before, during and after the works, in accordance with national legislation.
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?	NO	The measure complies with existing national and regional pollution reduction plans. Furthermore, it is expected that the measure won't lead to a significant increase in emissions of pollutants to air, water or soil because: - the operators entrusted with the renovation of the building will be required to use components and building materials that do not contain asbestos or substances of very high concern included in the list of substances subject to authorization in Annex XIV of Regulation (EC) no. 1907/2006; - measures will be taken to reduce noise emissions and emissions of dust and pollutants during construction works. It is also guaranteed that: - the components and construction materials do not contain asbestos or substances of very high concern as identified on the basis of the authorization list of the European REACH regulation; - there will be taken in place, as far as possible, actions aimed at using of materials and products characterized by a low environmental impact evaluated in terms of analysis of the whole life cycle (LCA) as certified by declarations made by credible and recognized independent bodies ( EU Ecolabel) or other type I environmental labels, EPD or other type III environmental labels."
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The planned interventions do not affect or are located in or near biodiversity sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage Sites and major biodiversity areas, as well as other protected areas.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

M4C1 INV. 1.4

## DNSH assessment

Mission 4

Cluster 1

Related Measure (Reform or Investment)

Investment 1.4 Extraordinary intervention aimed at the reduction of territorial gaps in lower and upper secondary schools. Fight against school dropout

Responsibility for reporting and implementation

Ministry of Education

Date

28/04/2021

		Step 1		Step 2		
		Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
<b>Environmental objectives</b>						
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. The measure has the twofold objective of reducing territorial gaps in basic skills levels in Italy and developing a strategy to structurally combat early school leaving.	Is the measure expected to lead to significant GHG emissions?			
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. The measure has the twofold objective of reducing territorial gaps in basic skills levels in Italy and developing a strategy to structurally combat early school leaving.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?			
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. The measure has the twofold objective of reducing territorial gaps in basic skills levels in Italy and developing a strategy to structurally combat early school leaving.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?			
4. The circular economy, including waste prevention and recycling	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. The measure has the twofold objective of reducing territorial gaps in basic skills levels in Italy and developing a strategy to structurally combat early school leaving.	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?			
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. The measure has the twofold objective of reducing territorial gaps in basic skills levels in Italy and developing a strategy to structurally combat early school leaving.	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??			
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. The measure has the twofold objective of reducing territorial gaps in basic skills levels in Italy and developing a strategy to structurally combat early school leaving.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?			

M4C1 INV. 1.5

## DNSH assessment

Mission	4
Cluster	1
Related Measure (Reform or Investment)	Investment 1.5: Development of the tertiary vocational training system (ITS)
Responsibility for reporting and implementation	Ministry of Education
Date	28/04/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. The measure does not foresee the construction of new facilities, but the implementation of the ITS governance system	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. The measure does not foresee the construction of new facilities, but the implementation of the ITS governance system	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. The measure does not foresee the construction of new facilities, but the implementation of the ITS governance system	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. The measure does not foresee the construction of new facilities, but the implementation of the ITS governance system	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?		
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. The measure does not foresee the construction of new facilities, but the implementation of the ITS governance system	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??		
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no environmental impact or emissions, the intervention is of an educational nature. The measure does not foresee the construction of new facilities, but the implementation of the ITS governance system	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

M4C1 INV. 1.6

## DNSH assessment

Mission	4
Cluster	1
Related Measure (Reform or Investment)	1.4 Active orientation in school-university transition
Responsibility for reporting and implement	Albachiara Boffelli
Date	3/31/2021

	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
<b>Environmental objectives</b>					
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure will be devoted to help the students at the secondary schools (starting from the third) to select the right study path at the tertiary level. Higher education staff will be engaged in active teaching starting from the third year of secondary school. The activity that is supported by the measure has an insignificant foreseeable impact on this environmental objective, taking into account both the direct and primary indirect effects across the life cycle.	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure will be devoted to help the students at the secondary schools (starting from the third) to select the right study path at the tertiary level. Higher education staff will be engaged in active teaching starting from the third year of secondary school. The activity that is supported by the measure has an insignificant foreseeable impact on this environmental objective, taking into account both the direct and primary indirect effects across the life cycle.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure will be devoted to help the students at the secondary schools (starting from the third) to select the right study path at the tertiary level. Higher education staff will be engaged in active teaching starting from the third year of secondary school. The activity that is supported by the measure has an insignificant foreseeable impact on this environmental objective, taking into account both the direct and primary indirect effects across the life cycle.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure will be devoted to help the students at the secondary schools (starting from the third) to select the right study path at the tertiary level. Higher education staff will be engaged in active teaching starting from the third year of secondary school. The activity that is supported by the measure has an insignificant foreseeable impact on this environmental objective, taking into account both the direct and primary indirect effects across the life cycle.	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?		
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure will be devoted to help the students at the secondary schools (starting from the third) to select the right study path at the tertiary level. Higher education staff will be engaged in active teaching starting from the third year of secondary school. The activity that is supported by the measure has an insignificant foreseeable impact on this environmental objective, taking into account both the direct and primary indirect effects across the life cycle.	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??		
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure will be devoted to help the students at the secondary schools (starting from the third) to select the right study path at the tertiary level. Higher education staff will be engaged in active teaching starting from the third year of secondary school. The activity that is supported by the measure has an insignificant foreseeable impact on this environmental objective, taking into account both the direct and primary indirect effects across the life cycle.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

M4C1 INV. 1.7

## DNSH assessment

Mission	4
Cluster	1
Related Measure (Reform or Investment)	1.7 Scholarships for university access
Responsibility for reporting and implementation	Albachiara Boffelli
Date	3/31/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure is aimed at mitigating socio-economic barrier to access to tertiary education by students in the low-middle class of family income; accordingly, it mostly supports education opportunities without significantly affecting key aspects weighing on environmental goals	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure is aimed at mitigating socio-economic barrier to access to tertiary education by students in the low-middle class of family income; accordingly, it mostly supports education opportunities without significantly affecting key aspects weighing on environmental goals	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure is aimed at mitigating socio-economic barrier to access to tertiary education by students in the low-middle class of family income; accordingly, it mostly supports education opportunities without significantly affecting key aspects weighing on environmental goals	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure is aimed at mitigating socio-economic barrier to access to tertiary education by students in the low-middle class of family income; accordingly, it mostly supports education opportunities without significantly affecting key aspects weighing on environmental goals	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?		
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure is aimed at mitigating socio-economic barrier to access to tertiary education by students in the low-middle class of family income; accordingly, it mostly supports education opportunities without significantly affecting key aspects weighing on environmental goals	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??		
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure is aimed at mitigating socio-economic barrier to access to tertiary education by students in the low-middle class of family income; accordingly, it mostly supports education opportunities without significantly affecting key aspects weighing on environmental goals	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

Mission 4  
 Cluster 1  
 Related Measure (Reform or Investment) 4.1 Ph.D. Programmas  
 Responsibility for reporting and imp Albachiara Boffelli  
 Date 3/31/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The activity that is supported by the measure has an insignificant foreseeable impact on this environmental objective, taking into account both the direct and primary indirect effects across the life cycle.	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The activity that is supported by the measure has an insignificant foreseeable impact on this environmental objective, taking into account both the direct and primary indirect effects across the life cycle.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The activity that is supported by the measure has an insignificant foreseeable impact on this environmental objective, taking into account both the direct and primary indirect effects across the life cycle.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The activity that is supported by the measure has an insignificant foreseeable impact on this environmental objective, taking into account both the direct and primary indirect effects across the life cycle.	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?		
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The activity that is supported by the measure has an insignificant foreseeable impact on this environmental objective, taking into account both the direct and primary indirect effects across the life cycle.	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??		
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The activity that is supported by the measure has an insignificant foreseeable impact on this environmental objective, taking into account both the direct and primary indirect effects across the life cycle.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

MAC INCL 1

**DNSh assessment**

Mission	4
Cluster	2
Related Measure (Reform or Investment)	2.3 <b>Cluster for National Research Programme (NRP) and Research Project of Significant National Interest</b>
Responsibility for reporting and implementation	Abbaszadeh Soffelli
Date	17/5/2023

Environmental objectives	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Step 1		Step 2	
		Justification F, A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been collected
1. Climate change mitigation	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to lead to significant GHG emissions?	NO	<p>Aiming at achieving the climate neutrality and DNSh objectives, the plan is based on three strategic actions:</p> <p>1) Part of the PRIN funding will be devoted to support research activities dealing with strategic emerging topics, such as sustainability and protection of natural resources, circular economy, biodiversity and ecosystem services, and environment quality and human wellbeing.</p> <p>2) Among the evaluation criteria, the "social and climatic impact" of the project will be introduced (it will weigh 20%).</p> <p>3) For each project, a quantitative evaluation of the environmental objectives will be required. These will include the mitigation of and/or adaptation to the climate-driven changes, the impact on natural resources (water, air, and soil), biodiversity and ecosystems, the adherence to the circular economy principles, and the amelioration of health and environmental quality. Moreover, in evaluation in terms of DNSh principle will also be required.</p> <p>Where financial support will be given, it will be required that DNSh guidance will be applied to avoid that ERDF funds are used to finance environmentally harmful researches. With particular reference to this criterion, the exclusion list will include activities related to fossil fuels (including downstream use), except for natural gas based heat/power compliant with the conditions set out in the annex III of the DNSh guidance.</p> <p>Circular Economy: With particular reference to this criterion, the exclusion list will be comprehensive of investments in facilities for the disposal of waste in landfill, in mechanical biological treatment (MBT) plants, and incinerators for the treatment of waste. Furthermore, all investments will be made in accordance with the DNSh principle, ensuring that no activity that is not sustainable, either now or in the long run, will be supported.</p>
2. Climate change adaptation	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	NO	
3. The sustainable use and protection of water and marine resources	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?	NO	
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimized by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?	NO	
6. The protection and restoration of biodiversity and ecosystems	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	NO	



M4CZ RIF. 1-1.

**DNSh assessment**

Mission	4
Cluster	2
Related Measure (Reform or Investment)	Reform 1.1 Implementation of ERD support measure
Responsibility for reporting and	AlbaChiara Boffelli
Date	3/31/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The reform deals with the simplification of bureaucracy related to the management of funds devoted to public-private research activities, as well as fostering the temporary mobility of researchers within universities and between universities and companies. As such, it is not impacting any environmental objectives.	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The reform deals with the simplification of bureaucracy related to the management of funds devoted to public-private research activities, as well as fostering the temporary mobility of researchers within universities and between universities and companies. As such, it is not impacting any environmental objectives.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The reform deals with the simplification of bureaucracy related to the management of funds devoted to public-private research activities, as well as fostering the temporary mobility of researchers within universities and between universities and companies. As such, it is not impacting any environmental objectives.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The reform deals with the simplification of bureaucracy related to the management of funds devoted to public-private research activities, as well as fostering the temporary mobility of researchers within universities and between universities and companies. As such, it is not impacting any environmental objectives.	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect		
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The reform deals with the simplification of bureaucracy related to the management of funds devoted to public-private research activities, as well as fostering the temporary mobility of researchers within universities and between universities and companies. As such, it is not impacting any environmental objectives.	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?		
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The reform deals with the simplification of bureaucracy related to the management of funds devoted to public-private research activities, as well as fostering the temporary mobility of researchers within universities and between universities and companies. As such, it is not impacting any environmental objectives.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

Mission 4  
 Cluster 2  
 Related Measure (Reform or Investment) 1.2 Funding projects presented by young researchers  
 Responsibility for reporting and implementation Albaladejo Boffelli  
 Date 17/9/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?	NO	<p>The investment 1.2 is part of the field of intervention 009 (Research and innovation activities in public research centers, higher education institutes and knowledge centers, including the network activities such as industrial research, experimental development, and feasibility studies). The investments of the PNRR will foresee actions synergistic to the DNSH, because in the framework of the Measure, all the type of projects considered in this measure (ERC, MSCA-IF, Seal of Excellence) are selected and financed only after the assessment of the DNSH principle. Finally, it is important to underline that despite this measure will be based on an investment in terms of human capital (the young researchers), the project topics and the expected outputs could have positive indirect impacts on all the other environmental objectives. It is possible to expect that specific researches, devoted to the management of water, coasts and protected areas could represent suitable elements for innovation processes, having a concrete positive impact on these sectors. Where financial support will be given, it will be required that DNSH guidance will be applied to avoid that 888 funds are used to finance environmentally harmful researches.</p> <p>With particular reference to this criterion, the exclusion list will include activities related to fossil fuels (including downstream use), except for natural gas based heat/power compliant with the conditions set out in the annex III of the DNSH guidance.</p> <p>Circular Economy: With particular reference to this criterion, the exclusion list will be comprehensive of investments in facilities for the disposal of waste in landfill, in mechanical biological treatment (MBT) plants, and incinerators for the treatment of waste. Furthermore, all investments will be made in accordance with the DNSH principle, ensuring that no activity that is not sustainable, either now or in the long run, will be supported.</p>
2. Climate change adaptation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	NO	
3. The sustainable use and protection of water and marine resources	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?	NO	
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??	NO	
6. The protection and restoration of biodiversity and ecosystems	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	NO	

Mission	4
Cluster	2
Related Measure (Reform or Investment)	16 operations intended to universities, research centres, companies and funding of basic research projects
Responsibility for reporting and implementation	Alberto B. Boffelli
Date	17/5/2021

Environmental objectives	Step 1		Questions	Step 2	
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected		Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?	NO	This investment will devote at least 20% of the resources to processes of research, innovation and technology transfer between companies and research centers based on low carbon emission economy, resilience and adaptation to climate change (code 022) and a similar percentage to the research and innovation and the technology transfer and cooperation between companies dealing with circular economy principles (code 023). Concerning the remainder of the investment, the call for projects, as well as the selection procedure will require a DNSH evaluation, as well as a possible Strategic Environmental Evaluation (SEA) in case the project will be expected to produce a consistent impact on the territory. Furthermore, it will be required that DNSH guidance will be applied to avoid that RRF Funds are used to finance environmentally harmful activities.
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	Without knowing which specific initiatives will be financed, it is not possible to foresee a specific contribution to this environmental objective. However, the criteria used for the selection process will assure the selection of projects that will not harm the environment and potentially contributing to a variety of environmental objectives.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	Without knowing which specific initiatives will be financed, it is not possible to foresee a specific contribution to this environmental objective. However, the criteria used for the selection process will assure the selection of projects that will not harm the environment and potentially contributing to a variety of environmental objectives.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	This investment will devote at least 20% of the resources to processes of research, innovation and technology transfer between companies and research centers based on low carbon emission economy, resilience and adaptation to climate change (code 022) and a similar percentage to the research and innovation and the technology transfer and cooperation between companies dealing with circular economy principles (code 023). Concerning the remainder of the investment, the call for projects, as well as the selection procedure will require a DNSH evaluation, as well as a possible Strategic Environmental Evaluation (SEA) in case the project will be expected to produce a consistent impact on the territory. Furthermore, it will be required that DNSH guidance will be applied to avoid that RRF Funds are used to finance environmentally harmful activities.
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	Without knowing which specific initiatives will be financed, it is not possible to foresee a specific contribution to this environmental objective. However, the criteria used for the selection process will assure the selection of projects that will not harm the environment and potentially contributing to a variety of environmental objectives.	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??		
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	Without knowing which specific initiatives will be financed, it is not possible to foresee a specific contribution to this environmental objective. However, the criteria used for the selection process will assure the selection of projects that will not harm the environment and potentially contributing to a variety of environmental objectives.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

MAC2 INV.1.4

## DNSH assessment

Mission	4
Cluster	2
Related Measure (Reform or investment)	1.4 Strengthening research structures and supporting the creation of "National R&D leaders" on some Key Enabling Technologies
Responsibility for reporting and implementation	Albachiara Boffelli
Date	17/6/2021

Environmental objectives	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Step 2		
			Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	C. The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.	The investment will contribute to the intervention fields 022 "research and innovation processes, technology transfer and cooperation between enterprises focusing on the low carbon economy, resilience and adaptation to climate change" and 023 "Research and innovation processes, technology transfer and cooperation between enterprises focusing on circular economy", by supporting, among others, centres focusing on advanced environment and energy technology, hydrogen technology, quantum and advanced materials technologies, biopharma, agri-tech, sustainable mobility. The intervention fields 022 and 023 present a coefficient for the calculation of support to climate change objectives of respectively 100% and 40%, while the coefficient for the calculation of support to environmental objectives is equal to 40% and 100% respectively. Moreover, each centre would be requested to ensure that at least part of its activity will be devoted to contributing to the environmental objectives. The centres will have a technological and/or thematic dedication consistent with the priorities of the European agenda and the contents of the PNR. The measure will reinforce synergies with the Horizon Europe research programme overarching the Pillar I (excellent science and research infrastructures) and Pillar II (Global Challenges and Industrial Competitiveness). Where financial support will be given, it will be required that DNSH guidance will be applied to avoid that RRF funds are used to finance environmentally harmful researches. With particular reference to this criterion, the exclusion list will include activities related to fossil fuels (including downstream use), except for natural gas based heat/power compliant with the conditions set out in the annex III of the DNSH guidance. Circular Economy: With particular reference to this criterion, the exclusion list will be comprehensive of investments in facilities for the disposal of waste in landfill, in mechanical biological treatment (MBT) plants, and incinerators for the treatment of waste. Furthermore, all investments will be made in accordance with the DNSH principle, ensuring that no activity that is not sustainable, either now or in the long run, will be supported.	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	C. The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.	The investment will contribute to the intervention fields 022 "research and innovation processes, technology transfer and cooperation between enterprises focusing on the low carbon economy, resilience and adaptation to climate change" and 023 "Research and innovation processes, technology transfer and cooperation between enterprises focusing on circular economy", by supporting, among others, centres focusing on advanced environment and energy technology, hydrogen technology, quantum and advanced materials technologies, biopharma, agri-tech, sustainable mobility. The intervention fields 022 and 023 present a coefficient for the calculation of support to climate change objectives of respectively 100% and 40%, while the coefficient for the calculation of support to environmental objectives is equal to 40% and 100% respectively. Moreover, each centre would be requested to ensure that at least part of its activity will be devoted to contributing to the environmental objectives. The centres will have a technological and/or thematic dedication consistent with the priorities of the European agenda and the contents of the PNR. The measure will reinforce synergies with the Horizon Europe research programme overarching the Pillar I (excellent science and research infrastructures) and Pillar II (Global Challenges and Industrial Competitiveness). Where financial support will be given, it will be required that DNSH guidance will be applied to avoid that RRF funds are used to finance environmentally harmful researches. With particular reference to this criterion, the exclusion list will include activities related to fossil fuels (including downstream use), except for natural gas based heat/power compliant with the conditions set out in the annex III of the DNSH guidance. Circular Economy: With particular reference to this criterion, the exclusion list will be comprehensive of investments in facilities for the disposal of waste in landfill, in mechanical biological treatment (MBT) plants, and incinerators for the treatment of waste. Furthermore, all investments will be made in accordance with the DNSH principle, ensuring that no activity that is not sustainable, either now or in the long run, will be supported.	Is the measure expected to lead to an increased adverse impact of the current climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	C. The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.	The investment will contribute to the intervention fields 022 "research and innovation processes, technology transfer and cooperation between enterprises focusing on the low carbon economy, resilience and adaptation to climate change" and 023 "Research and innovation processes, technology transfer and cooperation between enterprises focusing on circular economy", by supporting, among others, centres focusing on advanced environment and energy technology, hydrogen technology, quantum and advanced materials technologies, biopharma, agri-tech, sustainable mobility. The intervention fields 022 and 023 present a coefficient for the calculation of support to climate change objectives of respectively 100% and 40%, while the coefficient for the calculation of support to environmental objectives is equal to 40% and 100% respectively. Moreover, each centre would be requested to ensure that at least part of its activity will be devoted to contributing to the environmental objectives. The centres will have a technological and/or thematic dedication consistent with the priorities of the European agenda and the contents of the PNR. The measure will reinforce synergies with the Horizon Europe research programme overarching the Pillar I (excellent science and research infrastructures) and Pillar II (Global Challenges and Industrial Competitiveness). Where financial support will be given, it will be required that DNSH guidance will be applied to avoid that RRF funds are used to finance environmentally harmful researches. With particular reference to this criterion, the exclusion list will include activities related to fossil fuels (including downstream use), except for natural gas based heat/power compliant with the conditions set out in the annex III of the DNSH guidance. Circular Economy: With particular reference to this criterion, the exclusion list will be comprehensive of investments in facilities for the disposal of waste in landfill, in mechanical biological treatment (MBT) plants, and incinerators for the treatment of waste. Furthermore, all investments will be made in accordance with the DNSH principle, ensuring that no activity that is not sustainable, either now or in the long run, will be supported.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater, or (ii) to the good environmental status of marine waters?		

<p>4. The circular economy, including waste prevention and recycling</p>	<p>C. The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.</p>	<p>The investment will contribute to the intervention fields 022 "research and innovation processes, technology transfer and cooperation between enterprises focusing on the low carbon economy, resilience and adaptation to climate change" and 023 "Research and innovation processes, technology transfer and cooperation between enterprises focusing on circular economy", by supporting, among others, centres focusing on advanced environment and energy technology, hydrogen technology, quantum and advanced materials technologies, biopharma, agri-tech, sustainable mobility. The intervention fields 022 and 023 present a coefficient for the calculation of support to climate change objectives of respectively 100% ad 40%, while the coefficient for the calculation of support to environmental objectives is equal to 40% and 100% respectively. Moreover, each centres would be requested to ensure that at least part of its activity will be devoted to contributing to the environmental objectives. The centres will have a technological and/or thematic declaration consistent with the priorities of the European agenda and the contents of the PNR. The measure will reinforce synergies with the Horizon Europe research programme overarching the Pillar I (excellent science and research infrastructures) and Pillar II (Global Challenges and Industrial Competitiveness). Where financial support will be given, it will be required that DNSH guidance will be applied to avoid that RRF funds are used to finance environmentally harmful researches. With particular reference to this criterion, the exclusion list will include activities related to fossil fuels (including downstream use), except for natural gas based heat/power compliant with the conditions set out in the annex III of the DNSH guidance. Circular Economy: With particular reference to this criterion, the exclusion list will be comprehensive of investments in facilities for the disposal of waste in landfill, in mechanical biological treatment (MBT) plants, and incinerators for the treatment of waste. Furthermore, all investments will be made in accordance with the DNSH principle, ensuring that no activity that is not sustainable, either now or in the long run, will be supported.</p>	<p>Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?</p>
<p>5. Pollution prevention and control to air, water or land</p>	<p>C. The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.</p>	<p>The investment will contribute to the intervention fields 022 "research and innovation processes, technology transfer and cooperation between enterprises focusing on the low carbon economy, resilience and adaptation to climate change" and 023 "Research and innovation processes, technology transfer and cooperation between enterprises focusing on circular economy", by supporting, among others, centres focusing on advanced environment and energy technology, hydrogen technology, quantum and advanced materials technologies, biopharma, agri-tech, sustainable mobility. The intervention fields 022 and 023 present a coefficient for the calculation of support to climate change objectives of respectively 100% ad 40%, while the coefficient for the calculation of support to environmental objectives is equal to 40% and 100% respectively. Moreover, each centres would be requested to ensure that at least part of its activity will be devoted to contributing to the environmental objectives. The centres will have a technological and/or thematic declaration consistent with the priorities of the European agenda and the contents of the PNR. The measure will reinforce synergies with the Horizon Europe research programme overarching the Pillar I (excellent science and research infrastructures) and Pillar II (Global Challenges and Industrial Competitiveness). Where financial support will be given, it will be required that DNSH guidance will be applied to avoid that RRF funds are used to finance environmentally harmful researches. With particular reference to this criterion, the exclusion list will include activities related to fossil fuels (including downstream use), except for natural gas based heat/power compliant with the conditions set out in the annex III of the DNSH guidance. Circular Economy: With particular reference to this criterion, the exclusion list will be comprehensive of investments in facilities for the disposal of waste in landfill, in mechanical biological treatment (MBT) plants, and incinerators for the treatment of waste. Furthermore, all investments will be made in accordance with the DNSH principle, ensuring that no activity that is not sustainable, either now or in the long run, will be supported.</p>	<p>Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??</p>
<p>6. The protection and restoration of biodiversity and ecosystems</p>	<p>C. The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.</p>	<p>The investment will contribute to the intervention fields 022 "research and innovation processes, technology transfer and cooperation between enterprises focusing on the low carbon economy, resilience and adaptation to climate change" and 023 "Research and innovation processes, technology transfer and cooperation between enterprises focusing on circular economy", by supporting, among others, centres focusing on advanced environment and energy technology, hydrogen technology, quantum and advanced materials technologies, biopharma, agri-tech, sustainable mobility. The intervention fields 022 and 023 present a coefficient for the calculation of support to climate change objectives of respectively 100% ad 40%, while the coefficient for the calculation of support to environmental objectives is equal to 40% and 100% respectively. Moreover, each centres would be requested to ensure that at least part of its activity will be devoted to contributing to the environmental objectives. The centres will have a technological and/or thematic declaration consistent with the priorities of the European agenda and the contents of the PNR. The measure will reinforce synergies with the Horizon Europe research programme overarching the Pillar I (excellent science and research infrastructures) and Pillar II (Global Challenges and Industrial Competitiveness). Where financial support will be given, it will be required that DNSH guidance will be applied to avoid that RRF funds are used to finance environmentally harmful researches. With particular reference to this criterion, the exclusion list will include activities related to fossil fuels (including downstream use), except for natural gas based heat/power compliant with the conditions set out in the annex III of the DNSH guidance. Circular Economy: With particular reference to this criterion, the exclusion list will be comprehensive of investments in facilities for the disposal of waste in landfill, in mechanical biological treatment (MBT) plants, and incinerators for the treatment of waste. Furthermore, all investments will be made in accordance with the DNSH principle, ensuring that no activity that is not sustainable, either now or in the long run, will be supported.</p>	<p>Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?</p>

Mission	4
Cluster	2
Related Measure (Reform or Investment)	1.3 Establishing and strengthening of "innovation ecosystems", building "territorial samples of RIS3"
Responsibility for reporting and implementation	Albachiara Boffelli
Date	3/31/2021

Environmental objectives	Step 1		Questions	Yes/No	Substantive justification if NO has been selected
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected			
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?	NO	<p>This measure will fund education or research initiatives, including equipment, research or innovation infrastructures, or direct activities (such as support to new start-ups or involvement of communities and local institutions). The research and direct activities will not have a direct environmental impact. However, a sustainability assessment of the activities will be required. The call for projects to be financed as innovation ecosystems, as well as the selection procedure will require a DNSH evaluation, as well as a possible Strategic Environmental Assessment (SEA) in case the project will be expected to produce a consistent impact on the territory. In case research infrastructure will be created, the same assessment requested for the initiative 1.8 on research and innovation infrastructure will be applied, including:</p> <ul style="list-style-type: none"> <li>- the international benchmarking of energy costs and CO2 footprint for the proposed new (or existing) infrastructure: for large accelerator based RI's a reference will be the CERN environmental report based on an ambitious plan to reduce by 28% its CO2 footprint by 2024 (adopting their best practices would ensure a reduced impact on the environment); for data infrastructures best practices suggested by scientific literature (e.g. Nature 561, pp. 163-166 (2018)) will be used as a reference</li> <li>- cost analysis, needed to assess the long-term sustainability of the infrastructure, extended to considering the whole life cycle of the infrastructure, i.e.: i) operating and access costs by users (transport vs. remote access), ii) energy cost of the solutions adopted for the management of data, archives (memories) and calculations necessary for the infrastructure scientific and technological users, iii) forecast of the dismantling costs at the end of life of the research infrastructure for the restoration of the territory to its initial conditions, impact of the dismantling costs on the multi-year economic plan</li> </ul> <p>The installation of the research infrastructures generally will not include the construction of new buildings. However, whether construction activities will be required, the design criteria will include low energy consumption of the buildings and low environmental footprint of the construction operations.</p> <p>The research activities will not have a direct environmental impact. However, a sustainability assessment of the direct research activities will be required.</p>
2. Climate change adaptation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	NO	<p>This measure will fund education or research initiatives, including equipment, research or innovation infrastructures, or direct activities (such as support to new start-ups or involvement of communities and local institutions). The research and direct activities will not have a direct environmental impact. However, a sustainability assessment of the activities will be required. The call for projects to be financed as innovation ecosystems, as well as the selection procedure will require a DNSH evaluation, as well as a possible Strategic Environmental Assessment (SEA) in case the project will be expected to produce a consistent impact on the territory. In case research infrastructure will be created, the same assessment requested for the initiative 1.8 on research and innovation infrastructure will be applied, including:</p> <ul style="list-style-type: none"> <li>- the international benchmarking of energy costs and CO2 footprint for the proposed new (or existing) infrastructure: for large accelerator based RI's a reference will be the CERN environmental report based on an ambitious plan to reduce by 28% its CO2 footprint by 2024 (adopting their best practices would ensure a reduced impact on the environment); for data infrastructures best practices suggested by scientific literature (e.g. Nature 561, pp. 163-166 (2018)) will be used as a reference</li> <li>- cost analysis, needed to assess the long-term sustainability of the infrastructure, extended to considering the whole life cycle of the infrastructure, i.e.: i) operating and access costs by users (transport vs. remote access), ii) energy cost of the solutions adopted for the management of data, archives (memories) and calculations necessary for the infrastructure scientific and technological users, iii) forecast of the dismantling costs at the end of life of the research infrastructure for the restoration of the territory to its initial conditions, impact of the dismantling costs on the multi-year economic plan</li> </ul> <p>The installation of the research infrastructures generally will not include the construction of new buildings. However, whether construction activities will be required, the design criteria will include low energy consumption of the buildings and low environmental footprint of the construction operations.</p> <p>The research activities will not have a direct environmental impact. However, a sustainability assessment of the direct research activities will be required.</p>

<p>3. The sustainable use and protection of water and marine resources</p>	<p>D. No, the measure requires a substantive DNSH assessment.</p>	<p>Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?</p>	<p>NO</p> <p>This measure will fund education or research initiatives, including equipment, research or innovation infrastructures, or direct activities (such as support to new start-ups or involvement of communities and local institutions). The research and direct activities will not have a direct environmental impact. However, a sustainability assessment of the activities will be required. The call for projects to be financed as innovation ecosystems, as well as the selection procedure will require a DNSH evaluation, as well as a possible Strategic Environmental Assessment (SEA) in case the project will be expected to produce a consistent impact on the territory. In case research infrastructure will be created, the same assessment requested for the initiative 1.8 on research and innovation infrastructure will be applied, including:</p> <ul style="list-style-type: none"> <li>- the international benchmarking of energy costs and CO2 footprint for the proposed new (or existing) infrastructure: for large accelerator based RI's a reference will be the CERN environmental report based on an ambitious plan to reduce by 28% its CO2 footprint by 2024 (adopting their best practices would ensure a reduced impact on the environment); for data infrastructures best practices suggested by scientific literature (e.g. Nature 561, pp. 163-166 (2018)) will be used as a reference</li> <li>- cost analysis, needed to assess the long-term sustainability of the infrastructure, extended to considering the whole life cycle of the infrastructure, i.e.: i) operating and access costs by users (transport vs. remote access), ii) energy cost of the solutions adopted for the management of data, archives (memories) and calculations necessary for the infrastructure scientific and technological users, iii) forecast of the dismantling costs at the end of life of the research infrastructure for the restoration of the territory to its initial conditions, impact of the dismantling costs on the multi-year economic plan</li> </ul> <p>The installation of the research infrastructures generally will not include the construction of new buildings. However, whether construction activities will be required, the design criteria will include low energy consumption of the buildings and low environmental footprint of the construction operations.</p> <p>The research activities will not have a direct environmental impact. However, a sustainability assessment of the direct research activities will be required.</p>
<p>4. The circular economy, including waste prevention and recycling</p>	<p>D. No, the measure requires a substantive DNSH assessment.</p>	<p>Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?</p>	<p>NO</p> <p>This measure will fund education or research initiatives, including equipment, research or innovation infrastructures, or direct activities (such as support to new start-ups or involvement of communities and local institutions). The research and direct activities will not have a direct environmental impact. However, a sustainability assessment of the activities will be required. The call for projects to be financed as innovation ecosystems, as well as the selection procedure will require a DNSH evaluation, as well as a possible Strategic Environmental Assessment (SEA) in case the project will be expected to produce a consistent impact on the territory. In case research infrastructure will be created, the same assessment requested for the initiative 1.8 on research and innovation infrastructure will be applied, including:</p> <ul style="list-style-type: none"> <li>- the international benchmarking of energy costs and CO2 footprint for the proposed new (or existing) infrastructure: for large accelerator based RI's a reference will be the CERN environmental report based on an ambitious plan to reduce by 28% its CO2 footprint by 2024 (adopting their best practices would ensure a reduced impact on the environment); for data infrastructures best practices suggested by scientific literature (e.g. Nature 561, pp. 163-166 (2018)) will be used as a reference</li> <li>- cost analysis, needed to assess the long-term sustainability of the infrastructure, extended to considering the whole life cycle of the infrastructure, i.e.: i) operating and access costs by users (transport vs. remote access), ii) energy cost of the solutions adopted for the management of data, archives (memories) and calculations necessary for the infrastructure scientific and technological users, iii) forecast of the dismantling costs at the end of life of the research infrastructure for the restoration of the territory to its initial conditions, impact of the dismantling costs on the multi-year economic plan</li> </ul> <p>The installation of the research infrastructures generally will not include the construction of new buildings. However, whether construction activities will be required, the design criteria will include low energy consumption of the buildings and low environmental footprint of the construction operations.</p> <p>The research activities will not have a direct environmental impact. However, a sustainability assessment of the direct research activities will be required.</p>

<p>5. Pollution prevention and control to air, water or land</p>	<p>D. No, the measure requires a substantive DNSH assessment.</p>		<p>Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?? NO</p> <p>This measure will fund education or research initiatives, including equipment, research or innovation infrastructures, or direct activities (such as support to new start-ups or involvement of communities and local institutions). The research and direct activities will not have a direct environmental impact. However, a sustainability assessment of the activities will be required. The call for projects to be financed as innovation ecosystems, as well as the selection procedure will require a DNSH evaluation, as well as a possible Strategic Environmental Assessment (SEA) in case the project will be expected to produce a consistent impact on the territory. In case research infrastructure will be created, the same assessment requested for the initiative 1.8 on research and innovation infrastructure will be applied, including:</p> <ul style="list-style-type: none"> <li>- the international benchmarking of energy costs and CO2 footprint for the proposed new (or existing) infrastructure: for large accelerator based RI's a reference will be the CERN environmental report based on an ambitious plan to reduce by 28% its CO2 footprint by 2024 (adopting their best practices would ensure a reduced impact on the environment); for data infrastructures best practices suggested by scientific literature (e.g. Nature 561, pp. 163-166 (2018)) will be used as a reference</li> <li>- cost analysis, needed to assess the long-term sustainability of the infrastructure, extended to considering the whole life cycle of the infrastructure, i.e.: i) operating and access costs by users (transport vs. remote access), ii) energy cost of the solutions adopted for the management of data, archives (memories) and calculations necessary for the infrastructure scientific and technological users, iii) forecast of the dismantling costs at the end of life of the research infrastructure for the restoration of the territory to its initial conditions, impact of the dismantling costs on the multi-year economic plan</li> </ul> <p>The installation of the research infrastructures generally will not include the construction of new buildings. However, whether construction activities will be required, the design criteria will include low energy consumption of the buildings and low environmental footprint of the construction operations.</p> <p>The research activities will not have a direct environmental impact. However, a sustainability assessment of the direct research activities will be required.</p>
<p>6. The protection and restoration of biodiversity and ecosystems</p>	<p>D. No, the measure requires a substantive DNSH assessment.</p>		<p>Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest? NO</p> <p>This measure will fund education or research initiatives, including equipment, research or innovation infrastructures, or direct activities (such as support to new start-ups or involvement of communities and local institutions). The research and direct activities will not have a direct environmental impact. However, a sustainability assessment of the activities will be required. The call for projects to be financed as innovation ecosystems, as well as the selection procedure will require a DNSH evaluation, as well as a possible Strategic Environmental Assessment (SEA) in case the project will be expected to produce a consistent impact on the territory. In case research infrastructure will be created, the same assessment requested for the initiative 1.8 on research and innovation infrastructure will be applied, including:</p> <ul style="list-style-type: none"> <li>- the international benchmarking of energy costs and CO2 footprint for the proposed new (or existing) infrastructure: for large accelerator based RI's a reference will be the CERN environmental report based on an ambitious plan to reduce by 28% its CO2 footprint by 2024 (adopting their best practices would ensure a reduced impact on the environment); for data infrastructures best practices suggested by scientific literature (e.g. Nature 561, pp. 163-166 (2018)) will be used as a reference</li> <li>- cost analysis, needed to assess the long-term sustainability of the infrastructure, extended to considering the whole life cycle of the infrastructure, i.e.: i) operating and access costs by users (transport vs. remote access), ii) energy cost of the solutions adopted for the management of data, archives (memories) and calculations necessary for the infrastructure scientific and technological users, iii) forecast of the dismantling costs at the end of life of the research infrastructure for the restoration of the territory to its initial conditions, impact of the dismantling costs on the multi-year economic plan</li> </ul> <p>The installation of the research infrastructures generally will not include the construction of new buildings. However, whether construction activities will be required, the design criteria will include low energy consumption of the buildings and low environmental footprint of the construction operations.</p> <p>The research activities will not have a direct environmental impact. However, a sustainability assessment of the direct research activities will be required.</p>



<b>M4C2 INV.2.1</b>		<b>DNSH assessment</b>
<b>Mission</b>	4 - Education and research	
<b>Cluster</b>	2 - From research to business	
<b>Related Measure (Reform or Investment)</b>	1 - Education	
<b>Responsibility for reporting and implementation</b>	Ministry of economic development	
<b>Date</b>	5/17/2021	

	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
<b>Environmental objectives</b>					
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	IPCEIs aim to promote innovation up to the first industrial deployment and they require the approval of the European Commission under state aid law and in compliance with the Communication from the European Commission "Criteria for the analysis of the compatibility with the internal market of State aid to promote the execution of important projects of common European interest" (2014/C 188/02) which ratifies: a) <b>Introduction, point 6:</b> "Rules on public financing of IPCEIs are already laid down in the R&D&I Framework (OJ C 323, 30.12.2006) and in the Guidelines on State aid for environmental protection (OJ C 82, 1.4.2008) which give guidance on the application of Article 107(3)(b) of the Treaty on the Functioning of the European Union". b) <b>Eligibility criteria - 3.2 Common European interest, point 18:</b> "The project must respect the principle of the phasing out of environmental harmful subsidies". - IPCEIs are mainly RDI projects and they are oriented towards development and transfer of knowledge (intangible assets), whose admissible costs are for the most part made up of staff costs, so they do not have direct foreseeable environmental effects. The candidate projects will be assessed through DNSH Criteria	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	IPCEIs aim to promote innovation up to the first industrial deployment and they require the approval of the European Commission under state aid law and in compliance with the Communication from the European Commission "Criteria for the analysis of the compatibility with the internal market of State aid to promote the execution of important projects of common European interest" (2014/C 188/02) which ratifies: a) <b>Introduction, point 6:</b> "Rules on public financing of IPCEIs are already laid down in the R&D&I Framework (OJ C 323, 30.12.2006) and in the Guidelines on State aid for environmental protection (OJ C 82, 1.4.2008) which give guidance on the application of Article 107(3)(b) of the Treaty on the Functioning of the European Union". b) <b>Eligibility criteria - 3.2 Common European interest, point 18:</b> "The project must respect the principle of the phasing out of environmental harmful subsidies". - IPCEIs are mainly RDI projects and they are oriented towards development and transfer of knowledge (intangible assets), whose admissible costs are for the most part made up of staff costs, so they do not have direct foreseeable environmental effects. The candidate projects will be assessed through DNSH Criteria	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	IPCEIs aim to promote innovation up to the first industrial deployment and they require the approval of the European Commission under state aid law and in compliance with the Communication from the European Commission "Criteria for the analysis of the compatibility with the internal market of State aid to promote the execution of important projects of common European interest" (2014/C 188/02) which ratifies: a) <b>Introduction, point 6:</b> "Rules on public financing of IPCEIs are already laid down in the R&D&I Framework (OJ C 323, 30.12.2006) and in the Guidelines on State aid for environmental protection (OJ C 82, 1.4.2008) which give guidance on the application of Article 107(3)(b) of the Treaty on the Functioning of the European Union". b) <b>Eligibility criteria - 3.2 Common European interest, point 18:</b> "The project must respect the principle of the phasing out of environmental harmful subsidies". - IPCEIs are mainly RDI projects and they are oriented towards development and transfer of knowledge (intangible assets), whose admissible costs are for the most part made up of staff costs, so they do not have direct foreseeable environmental effects. The candidate projects will be assessed through DNSH Criteria	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	IPCEIs aim to promote innovation up to the first industrial deployment and they require the approval of the European Commission under state aid law and in compliance with the Communication from the European Commission "Criteria for the analysis of the compatibility with the internal market of State aid to promote the execution of important projects of common European interest" (2014/C 188/02) which ratifies: a) <b>Introduction, point 6:</b> "Rules on public financing of IPCEIs are already laid down in the R&D&I Framework (OJ C 323, 30.12.2006) and in the Guidelines on State aid for environmental protection (OJ C 82, 1.4.2008) which give guidance on the application of Article 107(3)(b) of the Treaty on the Functioning of the European Union". b) <b>Eligibility criteria - 3.2 Common European interest, point 18:</b> "The project must respect the principle of the phasing out of environmental harmful subsidies". - IPCEIs are mainly RDI projects and they are oriented towards development and transfer of knowledge (intangible assets), whose admissible costs are for the most part made up of staff costs, so they do not have direct foreseeable environmental effects. The IPCEI sector selected will be assessed through DNSH Criteria	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy [art. 27 of the Taxonomy)?		
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	IPCEIs aim to promote innovation up to the first industrial deployment and they require the approval of the European Commission under state aid law and in compliance with the Communication from the European Commission "Criteria for the analysis of the compatibility with the internal market of State aid to promote the execution of important projects of common European interest" (2014/C 188/02) which ratifies: a) <b>Introduction, point 6:</b> "Rules on public financing of IPCEIs are already laid down in the R&D&I Framework (OJ C 323, 30.12.2006) and in the Guidelines on State aid for environmental protection (OJ C 82, 1.4.2008) which give guidance on the application of Article 107(3)(b) of the Treaty on the Functioning of the European Union". b) <b>Eligibility criteria - 3.2 Common European interest, point 18:</b> "The project must respect the principle of the phasing out of environmental harmful subsidies". - IPCEIs are mainly RDI projects and they are oriented towards development and transfer of knowledge (intangible assets), whose admissible costs are for the most part made up of staff costs, so they do not have direct foreseeable environmental effects. The candidate projects will be assessed through DNSH Criteria	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?		
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	IPCEIs aim to promote innovation up to the first industrial deployment and they require the approval of the European Commission under state aid law and in compliance with the Communication from the European Commission "Criteria for the analysis of the compatibility with the internal market of State aid to promote the execution of important projects of common European interest" (2014/C 188/02) which ratifies: a) <b>Introduction, point 6:</b> "Rules on public financing of IPCEIs are already laid down in the R&D&I Framework (OJ C 323, 30.12.2006) and in the Guidelines on State aid for environmental protection (OJ C 82, 1.4.2008) which give guidance on the application of Article 107(3)(b) of the Treaty on the Functioning of the European Union". b) <b>Eligibility criteria - 3.2 Common European interest, point 18:</b> "The project must respect the principle of the phasing out of environmental harmful subsidies". - IPCEIs are mainly RDI projects and they are oriented towards development and transfer of knowledge (intangible assets), whose admissible costs are for the most part made up of staff costs, so they do not have direct foreseeable environmental effects. The candidate projects will be assessed through DNSH Criteria	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

<b>MFC2 INV.2.2</b>	<b>DNSH assessment</b>
Mission	4 - Education and research
Cluster	2 - From research to business
Related Measure (Reform or investment)	2.2 <b>Enabling Market Europe</b>
Responsibility for reporting and implementation	Ministry of economic development
Date	17/05/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no or an insignificant foreseeable impact on this component for the following reasons. First of all, as an intervention that aims to allow Italian enterprises to be an active part in the so-called European partnerships that the European Commission will launch as part of the Horizon Europe Strategic Plan, the measure incorporates the inspiring principles of the Plan whose are based on "sustainability", specially through the key strategic orientations as restoring Europe's ecosystems and biodiversity, and managing sustainably natural resources and making Europe the first digitally enabled circular, climate-neutral and sustainable economy. The measure aims at financing research and innovation investments, whose related activities, operationally translating into carrying out intangible activities (acquisition and / or transfer of knowledge) and with admissible costs made up of staff costs for the most part, don't present direct foreseeable effects on environmental objectives. Finally, in any case, enterprises that can be financed are selected taking into account their capability to be environmentally sustainable in line with 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. Where financial support will be given, it will be required that DNSH guidance will be applied to avoid that RRF funds are used to finance environmentally harmful researches. With particular reference to this criteria, the exclusion list will include activities related to fossil fuels (including downstream use), except for natural gas based heat/power compliant with the conditions set out in the annex III of the DNSH guidance.	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no or an insignificant foreseeable impact on this component for the following reasons. First of all, as an intervention that aims to allow Italian enterprises to be an active part in the so-called European partnerships that the European Commission will launch as part of the Horizon Europe Strategic Plan, the measure incorporates the inspiring principles of the Plan whose are based on "sustainability", specially through the key strategic orientations as restoring Europe's ecosystems and biodiversity, and managing sustainably natural resources and making Europe the first digitally enabled circular, climate-neutral and sustainable economy. The measure aims at financing research and innovation investments, whose related activities, operationally translating into carrying out intangible activities (acquisition and / or transfer of knowledge) and with admissible costs made up of staff costs for the most part, don't present direct foreseeable effects on environmental objectives. Finally, in any case, enterprises that can be financed are selected taking into account their capability to be environmentally sustainable in line with 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.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no or an insignificant foreseeable impact on this component for the following reasons. First of all, as an intervention that aims to allow Italian enterprises to be an active part in the so-called European partnerships that the European Commission will launch as part of the Horizon Europe Strategic Plan, the measure incorporates the inspiring principles of the Plan whose are based on "sustainability", specially through the key strategic orientations as restoring Europe's ecosystems and biodiversity, and managing sustainably natural resources and making Europe the first digitally enabled circular, climate-neutral and sustainable economy. The measure aims at financing research and innovation investments, whose related activities, operationally translating into carrying out intangible activities (acquisition and / or transfer of knowledge) and with admissible costs made up of staff costs for the most part, don't present direct foreseeable effects on environmental objectives. Finally, in any case, enterprises that can be financed are selected taking into account their capability to be environmentally sustainable in line with 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. The operators will ensure the compliance of the activities with EU Water Framework and plans on the use and conservation of water resources will be developed will relevant stakeholders and will be adopted and respected.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no or an insignificant foreseeable impact on this component for the following reasons. First of all, as an intervention that aims to allow Italian enterprises to be an active part in the so-called European partnerships that the European Commission will launch as part of the Horizon Europe Strategic Plan, the measure incorporates the inspiring principles of the Plan whose are based on "sustainability", specially through the key strategic orientations as restoring Europe's ecosystems and biodiversity, and managing sustainably natural resources and making Europe the first digitally enabled circular, climate-neutral and sustainable economy. The measure aims at financing research and innovation investments, whose related activities, operationally translating into carrying out intangible activities (acquisition and / or transfer of knowledge) and with admissible costs made up of staff costs for the most part, don't present direct foreseeable effects on environmental objectives. Finally, in any case, enterprises that can be financed are selected taking into account their capability to be environmentally sustainable in line with 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. With particular reference to this criteria, the exclusion list will be comprehensive of investments in facilities for the disposal of waste in landfill, in mechanical biological treatment (MBT) plants, and incinerators for the treatment of waste.	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?		
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure has no or an insignificant foreseeable impact on this component for the following reasons. First of all, as an intervention that aims to allow Italian enterprises to be an active part in the so-called European partnerships that the European Commission will launch as part of the Horizon Europe Strategic Plan, the measure incorporates the inspiring principles of the Plan whose are based on "sustainability", specially through the key strategic orientations as restoring Europe's ecosystems and biodiversity, and managing sustainably natural resources and making Europe the first digitally enabled circular, climate-neutral and sustainable economy. The measure aims at financing research and innovation investments, whose related activities, operationally translating into carrying out intangible activities (acquisition and / or transfer of knowledge) and with admissible costs made up of staff costs for the most part, don't present direct foreseeable effects on environmental objectives. Finally, in any case, enterprises that can be financed are selected taking into account their capability to be environmentally sustainable in line with 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.	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?		

<p>6. The protection and restoration of biodiversity and ecosystems</p>	<p>A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNCF for the relevant objective</p>	<p>The measure has no or an insignificant foreseeable impact on this component for the following reasons:  First of all, as an intervention that aims to allow Italian enterprises to be an active part in the so-called European partnerships that the European Commission will launch as part of the Horizon Europe Strategic Plan, the measure incorporates the inspiring principles of the Plan whose are based on "sustainability", specially through the key strategic orientations as restoring Europe's ecosystems and biodiversity, and managing sustainably natural resources and making Europe the first digitally enabled circular, climate-neutral and sustainable economy.  The measure aims at financing research and innovation investments, whose related activities, operationally translating into carrying out intangible activities (acquisition and / or transfer of knowledge) and with admissible costs made up of staff costs for the most part, don't present direct foreseeable effects on environmental objectives.  Finally, in any case, enterprises that can be financed are selected taking into account their capability to be environmentally sustainable in line with 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.  For sites/operations located in or near to biodiversity sensitive areas (including the Natura 2000 network of protected areas as well as other protected areas), ensure that an appropriate assessment has been conducted in compliance with the provisions of the EU Biodiversity Strategy (COM (2011) 244), the Birds (2009/147/EC) and Habitats (92/43/EEC) Directives</p>	<p>Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?</p>
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M4C2 INV.2.3

## DNSH assessment

Mission	4
Cluster	2
Project/Riform	2.3 Strengthening and sectorial/ territorial extension of technology transfer centres by industry segments – Investment
Reference person	MISE-DGPIPMI- DIV IV e DIV VI - Maria Benedetta Francesconi e Marco Calabrò
Date	5/17/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?	NO	The measure concerns the provision of services for technological transfer for digitalisation. There is no harm on climate change since energy-intensive activities such as data center, big data analytics and quantum computing are not envisaged. The following regulation will be taken into consideration for the procurement of IT devices: - REGULATION (EU) No 617/2013 on ecodesign requirements for computers and computer servers, Regulation (EU) 2019/2021 on ecodesign requirements for electronic displays - Regulation (EU) 2019/424 on ecodesign requirements for servers and data storage products. - updated EU green public procurement criteria for computers, monitors, tablets and smartphones SWD(2021) 57 final or EU green public procurement criteria for data centres, server rooms and cloud services SWD(2020) 55 final could be also included.
2. Climate change adaptation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	NO	From the analysis of the climate-related risks that could affect the measure, the effects that may affect both the current and future climate were assessed and no influence was highlighted referred to sea level rising, drought and air temperature.  The following regulation will be taken into consideration for the procurement of IT devices: - REGULATION (EU) No 617/2013 on ecodesign requirements for computers and computer servers, Regulation (EU) 2019/2021 on ecodesign requirements for electronic displays - Regulation (EU) 2019/424 on ecodesign requirements for servers and data storage products. - updated EU green public procurement criteria for computers, monitors, tablets and smartphones SWD(2021) 57 final or EU green public procurement criteria for data centres, server rooms and cloud services SWD(2020) 55 final could be also included.
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	In carrying out the interventions included in the measure, no risks of environmental degradation connected to the protection of water quality and water stress have been identified, since the installation of hydraulic devices or appliances that use water is not envisaged.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		

4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	The equipment used should meet the requirements of the EU Ecodesign Directive for servers and data storage products. -When electrical and electronic equipment reaches its end of service, the waste electrical and electronic equipment is collected and managed by an authorized operator and treated according to the waste hierarchy. The equipment used will comply with the requirements in the Ecodesign Directive (Directive 2009/125/EC). - Electrical equipment purchased will not contain the restricted substances listed in Annex II to Directive 2011/65/EU in any concentration values by weight in homogeneous materials exceeding the maximum values listed in that Directive (RoHS). - The procurement procedures will include the management of the assets at the end of their lifecycle, to minimise waste and favour the re-use and re-cycle of materials. At the end of the lifecycle, the disposal of the electronic equipment purchased for this investment will be performed at the end of its life according to the current legislation, which imposes the re-use, recovery or recycling operations, or proper treatment, as most appropriate (Annex VII to Directive 2012/19/EU (WEEE) on waste electrical and electronic equipment).
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure supports innovative projects development but it is not envisaged the financing of the implementation of the projects.	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??		
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The expected impact of the activity supported by the measure with respect to this environmental objective is negligible as it does not affect the parameters that characterize biodiversity and ecosystems, also in consideration of the direct and indirect effects over the entire life cycle.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

MAC2 INV.3.1

**DNSh assessment**

Mission 4  
 Cluster 2  
 Related Measure (Reform or Investment) 3.1 Fund for the construction of an integrated system of research and innovation infrastructure  
 Responsibility for reporting and implementation Albachiara Boffelli  
 Date 17/5/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?	NO	Research and innovation infrastructures must in themselves be demonstrators of sustainable resources (plants, laboratories, computing centers and archives), dedicated to advanced research and innovation for the study of new and further green solutions and for circular economy. The call criteria will include: - the international benchmarking of energy costs and CO2 footprint for the proposed new (or existing) infrastructure: for large accelerator based RITs a reference will be the CERN environmental report based on an ambitious plan to reduce by 28% its CO2 footprint by 2024 (adopting their best practices would ensure a reduced impact on the environment); for data infrastructures best practices suggested by scientific literature (e.g. Nature 561, pp. 163-166 (2018)) will be used as a reference - cost analysis, needed to assess the long-term sustainability of the infrastructure, extended to considering the whole life cycle of the infrastructure, i.e.: i) operating and access costs by users (transport vs. remote access), ii) energy cost of the solutions adopted for the management of data, archives (memories) and calculations necessary for the infrastructure scientific and technological users, iii) forecast of the dismantling costs at the end of life of the research infrastructure for the restoration of the territory to its initial conditions, impact of the dismantling costs on the multi-year economic plan. Where financial support will be given, it will be required that DNSH guidance will be applied to avoid that RRF funds are used to finance environmentally harmful researches. With particular reference to this criterion, the exclusion list will include activities related to fossil fuels (including downstream use), except for natural gas based heat/power compliant with the conditions set out in the annex III of the DNSH guidance. With particular reference to this criterion, the exclusion list will be comprehensive of investments in facilities for the disposal of waste in landfill, in mechanical biological treatment (MBT) plants, and incinerators for the treatment of waste. Furthermore, all investments will be made in accordance with the DNSH principle, ensuring that no activity that is not sustainable, either now or in the long run, will be supported.
2. Climate change adaptation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	NO	
3. The sustainable use and protection of water and marine resources	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?	NO	
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??	NO	
6. The protection and restoration of biodiversity and ecosystems	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	NO	

M4C2 INV 3.2

## DNSH assessment

Mission 4 - Education and Research  
 Cluster 2 - From research to business  
 Related Measure (Reform or Investment) 3.2 Financing start-ups  
 Responsibility for reporting and implementation Ministry of economic development  
 Date 5/17/2021

	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Step 1		Step 2	
		Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
<b>Environmental objectives</b>					
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure is compliant with DNSH principle for the relevant objective, for the following reasons. The RRF resources are bound to strengthen an already existing national measure that, through direct and indirect investments, aims at accelerating the growth of national innovation system, by supporting start-ups with high growth potential, scale-ups and innovative SMEs whose investments are supposed to be based on the best and eco-friendly available technologies in order to be supported by the fund. In fact, enterprises to be supported by the fund are selected taking into account their capability to be environmentally sustainable in line with 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) 2015/2088. Furthermore, this is an existing measure, thus an ex post demonstration that selected projects complied with DNSH will be performed and for future funding activities, it will be required that DNSH guidance will be applied to avoid that RRF funds are used to finance environmentally harmful activities. With particular reference to this criteria, the exclusion list will include activities related to fossil fuels (including downstream use), except for natural gas based heat/power compliant with the conditions set out in the annex II of the DNSH guidance.	Is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure is compliant with DNSH principle for the relevant objective, for the following reasons. The RRF resources are bound to strengthen an already existing national measure that, through direct and indirect investments, aims at accelerating the growth of national innovation system, by supporting start-ups with high growth potential, scale-ups and innovative SMEs whose investments are supposed to be based on the best and eco-friendly available technologies in order to be supported by the fund. In fact, enterprises to be supported by the fund are selected taking into account their capability to be environmentally sustainable in line with 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) 2015/2088.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure is compliant with DNSH principle for the relevant objective, for the following reasons. The RRF resources are bound to strengthen an already existing national measure that, through direct and indirect investments, aims at accelerating the growth of national innovation system, by supporting start-ups with high growth potential, scale-ups and innovative SMEs whose investments are supposed to be based on the best and eco-friendly available technologies in order to be supported by the fund. In fact, enterprises to be supported by the fund are selected taking into account their capability to be environmentally sustainable in line with 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) 2015/2088.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure is compliant with DNSH principle for the relevant objective, for the following reasons. The RRF resources are bound to strengthen an already existing national measure that, through direct and indirect investments, aims at accelerating the growth of national innovation system, by supporting start-ups with high growth potential, scale-ups and innovative SMEs whose investments are supposed to be based on the best and eco-friendly available technologies in order to be supported by the fund. In fact, enterprises to be supported by the fund are selected taking into account their capability to be environmentally sustainable in line with 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) 2015/2088. With particular reference to this criteria, the exclusion list will be comprehensive of - investments in facilities for the disposal of waste in landfill, in mechanical biological treatment (MBT) plants, and incinerators for the treatment of waste.	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?		
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure is compliant with DNSH principle for the relevant objective, for the following reasons. The RRF resources are bound to strengthen an already existing national measure that, through direct and indirect investments, aims at accelerating the growth of national innovation system, by supporting start-ups with high growth potential, scale-ups and innovative SMEs whose investments are supposed to be based on the best and eco-friendly available technologies in order to be supported by the fund. In fact, enterprises to be supported by the fund are selected taking into account their capability to be environmentally sustainable in line with 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) 2015/2088.	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??		
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure is compliant with DNSH principle for the relevant objective, for the following reasons. The RRF resources are bound to strengthen an already existing national measure that, through direct and indirect investments, aims at accelerating the growth of national innovation system, by supporting start-ups with high growth potential, scale-ups and innovative SMEs whose investments are supposed to be based on the best and eco-friendly available technologies in order to be supported by the fund. In fact, enterprises to be supported by the fund are selected taking into account their capability to be environmentally sustainable in line with 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) 2015/2088.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

MAC2 INV.3.3

## DNSH assessment

Mission		4				
Cluster		2				
Related Measure (Reform or Investment)		2.3 Introduction of innovative doctorates that respond to the needs of innovation and promote hiring of researchers by companies				
Responsibility for reporting and implementation		Albachiara Boffelli				
Date		3/31/2021				
		Step 1		Step 2		
		Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive Justification if NO has been selected
Environmental objectives						
1. Climate change mitigation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The investment will contribute to the intervention field 016 "Skills development for smart specialisation, industrial transition, entrepreneurship, and adaptability of enterprises to change". Being this mostly an initiative aimed at creating new high-skilled workers, as well as supporting their transition towards the industrial field, the measure has not any foreseeable impact on this environmental objective	Is the measure expected to lead to significant GHG emissions?			
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The investment will contribute to the intervention field 016 "Skills development for smart specialisation, industrial transition, entrepreneurship, and adaptability of enterprises to change". Being this mostly an initiative aimed at creating new high-skilled workers, as well as supporting their transition towards the industrial field, the measure has not any foreseeable impact on this environmental objective	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?			
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The investment will contribute to the intervention field 016 "Skills development for smart specialisation, industrial transition, entrepreneurship, and adaptability of enterprises to change". Being this mostly an initiative aimed at creating new high-skilled workers, as well as supporting their transition towards the industrial field, the measure has not any foreseeable impact on this environmental objective	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?			
4. The circular economy, including waste prevention and recycling	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The investment will contribute to the intervention field 016 "Skills development for smart specialisation, industrial transition, entrepreneurship, and adaptability of enterprises to change". Being this mostly an initiative aimed at creating new high-skilled workers, as well as supporting their transition towards the industrial field, the measure has not any foreseeable impact on this environmental objective	Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?			
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The investment will contribute to the intervention field 016 "Skills development for smart specialisation, industrial transition, entrepreneurship, and adaptability of enterprises to change". Being this mostly an initiative aimed at creating new high-skilled workers, as well as supporting their transition towards the industrial field, the measure has not any foreseeable impact on this environmental objective	Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??			
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The investment will contribute to the intervention field 016 "Skills development for smart specialisation, industrial transition, entrepreneurship, and adaptability of enterprises to change". Being this mostly an initiative aimed at creating new high-skilled workers, as well as supporting their transition towards the industrial field, the measure has not any foreseeable impact on this environmental objective	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?			



MSC2 INF 2.1

**DNSh assessment**

Mission	5
Cluster	2
Related Measure (Reform or Investment)	NO. 2.1 Developing digital capabilities in light tourism operations in agriculture
Responsibility for reporting and implementation	
Date	

Environmental objectives	Step 1		Step 2	
	Does the measure have no or an insignificant foreseeable impact on the objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No
1. Climate change mitigation	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to lead to significant GHG emissions?	<p>The measure is not expected to result in significant greenhouse gas emissions as:</p> <ul style="list-style-type: none"> <li>- the building is not intended for the extraction, storage, transport or production of fossil fuels;</li> <li>- the program of interventions relates to the construction of new buildings with high energy efficiency characterized by a primary energy demand that is at least 20% lower than the requirements of the NZEB buildings and it is therefore compatible with the achievement of the objective of reducing greenhouse gas emissions and of climate neutrality. In this sense, it will contribute to the achievement of the national target of annual increase in energy efficiency established under the Energy Efficiency Directive (2012/27 / EU) and it will allow the respect of the agreements stated at national level within the Paris Agreement on climate.</li> </ul>
2. Climate change adaptation	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	In case of investments over 10 million, a specific vulnerability and climate risk assessment, related to flooding, snow, rising sea level, rainfalls, etc., will be performed in order to identify, to select and to implement the relevant adaptation measures, accordingly to the EU Framework.
3. The sustainable use and protection of water and marine resources	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to be detrimental: (i) to the good status; or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?	The measure provides for compliance with the eco-compatible standards for building designing, including the environmental issues related to the use, the management and disposal of water in buildings through monitoring the efficiency of water flows and promoting the reduction of water consumption and the reuse of rainwater. The systems and components related to the water consumption (meters, taps, shower systems, toilets and cisterns, washing equipment, etc.) must meet the requirements for limiting water consumption and must be in the top two classes of the EU Water Label.
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	<p>The applicable part of the EU environmental legislation (in particular environmental assessments) has been complied with and relevant permits/authorisations have been granted.</p> <p>a) Cam. Ministerial Decree 12/11 October 2007 environmental minimum criteria for projecting services and works assignment of new construction, renovation and maintenance of public building/ local and regional guide lines.</p> <p>b) Award system for products from reused materials and suitable for recovery and recycling.</p> <p>c) The non-hazardous construction and demolition waste (including naturally occurring material defined as 170904 "Rifuti misti dell'attività di costruzione e demolizione diversi da quelli di cui alle voci 170901, 170902 e 170903" in the EU waste list) generated on the construction site must be prepared for re-use or sent for recycling or other material recovery.</p>
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?	<p>The measure complies with existing national and regional pollution reduction plans. Furthermore, it is expected that the measure won't lead to a significant increase in emissions of pollutants to air, water or soil because:</p> <ul style="list-style-type: none"> <li>- the operators entrusted with the construction of the building will be required to use components and building materials that do not contain asbestos or substances of very high concern included in the list of substances subject to authorization in Annex XIV of Regulation (EC) no. 1907/2006;</li> <li>- the ground area of the new building is located within an area already built and therefore, presumably, free of potentially contaminating substances;</li> <li>- measures will be taken to reduce noise emissions and emissions of dust and pollutants during construction works.</li> </ul> <p>It is also guaranteed that:</p> <ul style="list-style-type: none"> <li>- the components and construction materials do not contain asbestos or substances of very high concern as identified on the basis of the authorization list of the European REACH regulation;</li> <li>- there will be taken in place, as far as possible, actions aimed at using of materials and products characterized by a low environmental impact evaluated in terms of analysis of the whole life cycle (LCA) as certified by declarations made by credible and recognized independent bodies (EU Ecolabel or other type I environmental labels, EPD or other type II environmental labels).</li> </ul>
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSh for the relevant objective	The expected impact of the activity supported by the measure with respect to this environmental objective is negligible as it does not affect the parameters that characterize biodiversity and ecosystems, also in consideration of the direct and indirect effects over the entire life cycle.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	

Mission	5
Cluster	2
Related Measure (Reform or Investment)	Investments in projects of urban regeneration, aimed at reducing situations of marginalization and social segregation
Responsibility for reporting and implementation	
Date	5/17/2024

Environmental objectives	Step 1			Step 2	
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions		Yes/No
1. Climate change mitigation	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to lead to significant GHG emissions?	NO	The measure is not expected to produce any harmful effect on the environmental objective of climate change mitigation. The building is not dedicated to extraction, storage, transport or manufacture of fossil fuels (see the Annexes of the draft Delegated Act of Regulation 2023/152). <b>No gas boilers will be included.</b> In addition, national energy legislation defines a specific framework to ensure the energy efficiency of buildings (Directive 2002/91/EC, n. 28/2011, n. 102/2014). Furthermore, the various interventions will be financed in accordance with the "do no significant harm" principle, therefore verifying for each specific line of intervention the respect of the environmental criteria.
2. Climate change adaptation	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	NO	The measure is not expected to produce any harmful impact connected to the objective. Indeed, the legislative decree no. 2006/152 "Environmental norms", in the second part, introduces EAs and SEAs which address the possible impact of the measures on environment and climate change. National measures to implement the European Guidelines on how to address explicitly climate change adaptation as part of the EAs and SEAs are being finalized and will soon be nationwide applied. At the same time, several regional and local authorities have anticipated the national requirement and already implemented the EU Guidelines in their territories. Furthermore, the various interventions will be financed in accordance with the "do no significant harm" principle, therefore verifying for each specific line of intervention the respect of the environmental criteria.
3. The sustainable use and protection of water and marine resources	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?	NO	The measure has no detrimental impact on water sustainability and protection. The intervention will not affect the coastal and marine environment and does not significantly impact (i) affected water bodies (in accordance with the requirements in Directive 2000/60/EC Water Framework Directive) or (ii) protected habitats and species directly dependent on water. The interventions financed do not pose any particular risk to river basins and the preservation of water quality, as construction activities are carried out on already built-up urban areas and recovery activities are carried out taking into account national regulatory constraints on environmental compensation. In addition, there is a regional and local water management plan managed and monitored by the municipalities' water concessionaires to ensure that no harmful activity is performed on water resources and basins. Legislative decree no. 2006/152 "Environmental norms", third part, defines a set of rules to protect the water resources. These specifically focus on: a) preventing and reducing pollution and implement sanitation of water bodies; b) improving the state of the waters and protecting waters intended for particular uses; c) pursuing sustainable and feasible use of water resources, with priority for drinking water; d) keeping the natural capacity for self-purification of water bodies, including the ability to support large and well-diversified animal and plant communities. These norms must be complied with by all existing and new buildings, with particular reference to sewage systems and wastewater treatment. Specific law enforcement authorities are envisaged to ensure it. All new relevant water appliances must be in the top two classes of the EU Water Label for water consumption.
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	According to art. 281 of the Reg. 2023/152 at least 70% of non-hazardous construction and demolition waste is prepared for re-use, recycling and other material recovery in accordance with the waste hierarchy EU Construction and Demolition Waste Management Protocol. The compliance is shared between Ministries, Regions and ATOs or Municipalities. In fact, the management of waste has been carefully implemented, reaching already in 2018 the goal of 74% of construction and demolition waste being prepared for re-use, recycling and recovery of material as specified in the legislation. (Source: ISPRA - the national authority on environmental studies - 2020 report on special waste) The best available techniques are employed in order to limit waste generation related to construction and demolition, using selective demolition to enable removal and safe handling of hazardous substances and facilitate re-use and high-quality recycling by selective removal of materials. Resource efficiency, adaptability and flexibility in building design and construction is also guaranteed by law (D. n. 81/2008, L. 152/2006, L. 257/1992). Furthermore, the various interventions will be financed in accordance with the "do no significant harm" principle, therefore verifying for each specific line of intervention the respect of the environmental criteria.
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSh assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?	NO	The approval of the EA is submitted in Legislative Decree 2026/152 is subject to the presentation of the project which must contain the information required by Annex IV to Regulation 2017/82 /EU, including any emissions of pollutants and the measures envisaged to reduce or compensate them. Further specifications of these measures are included in guidelines issued by ARPA as a reference while drafting either the projects to be submitted for approval, or the tender specifications. Building components and materials used in the renovations do not contain asbestos nor substances of very high concern as identified on the basis of the list of substances subject to authorization set out in Annex XIV to Regulation (EC) No 1907/2006. Components and materials that may come into contact with occupants emit less than 0,06 mg of formaldehyde per m <sup>3</sup> of material or composite and less than 0,001 mg of categories 1A and 1B carcinogenic volatile organic compounds per m <sup>3</sup> (with reference, if applicable, to standards such as CEN/TS 16516 and ISO 16000-1). Measures will be taken to reduce noise, dust and pollutant emissions during construction or maintenance works. <b>No gas boilers will be included.</b> Furthermore, the various interventions will be financed in accordance with the "do no significant harm" principle, therefore verifying for each specific line of intervention the respect of the environmental criteria.
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSh for the relevant objective	There are no interventions within protected areas and/or that impact biodiversity; construction activities are carried out on already built-up urban areas and recovery activities are carried out taking into account national regulatory constraints on environmental compensation and furthermore no impact is considered for these activities (draft delegated taxonomy act Annex 1 - Paragraph 7.2 - where NA is reported for Objective B). Further, the legislative decree no. 2006/152 "Environmental norms", second part, introduces requirements for the drafting of EAs and SEAs, where the latter has the purpose of ensuring that anthropogenic activity is compatible with the conditions for sustainable development, and therefore with respect of the regenerative capacity of ecosystems and resources, of safeguarding biodiversity and an equitable distribution of advantages connected with economic activity.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

Mission	5
Cluster	2
Related Measure (Reform or Investment)	Urban Integrated Plans
Responsibility for reporting and implementation	
Date	5/17/2021

Environmental objectives	Does this measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Step 1		Step 2	
		Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?	NO	The measure is not expected to produce any harmful effect on the environmental objective of climate change mitigation. The building is not dedicated to extraction, storage, transport or manufacture of fossil fuels (see the Annexes of the draft Delegated Act of Regulation 2020/852). No gas boilers will be included. In addition, national energy legislation defines a specific framework to ensure the energy efficiency of buildings (Dlgs n. 192/2005, n. 28/2011, n. 102/2014). Furthermore, the guidelines for the selection of the projects to be supported by the measure will include precise indications to ensure that no harmful effect is caused in respect to climate change mitigation.
2. Climate change adaptation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	NO	The measure is not expected to produce any harmful impact connected to the objective. Indeed, the legislative decree no. 2006/152 "Environmental norms", in the second part, introduces EAs and SEAs which address the possible impact of the measures on environment and climate change. National measures to implement the European Guidelines on how to address explicitly climate change adaptation as part of the EAs and SEAs are being finalised and will soon be nationwide applied. At the same time, several regional and local authorities have anticipated the national requirement and already implemented the EU Guidelines in their territories. Furthermore, the guidelines for the selection of the projects to be supported by the measure will include precise indications on long-term analyses of the risks related to climate change and the related measures to adapt and combat these risks that are foreseen.
3. The sustainable use and protection of water and marine resources	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?	NO	The measure has no detrimental impact on water sustainability and protection. The intervention will not affect the coastal and marine environment and does not significantly impact (i) affected water bodies (in accordance with the requirements in Directive 2000/60/EC Water Framework Directive) or (ii) protected habitats and species directly dependent on water. The interventions financed do not pose any particular risk to river basins and the preservation of water quality, as construction activities are carried out on already built-up urban areas and recovery activities are carried out taking into account national regulatory constraints on environmental compensation. In addition, there is a regional and local water management plan managed and monitored by the municipalities; water concessionaires to ensure that no harmful activity is performed on water resources and basins. Legislative decree no. 2006/152 "Environmental norms", third part, defines a set of rules to protect the water resources. These specifically focus on a) preventing and reducing pollution and implementation (sanitation of water bodies); b) improving the state of the waters and protecting waters intended for particular uses; c) pursuing sustainable and durable uses of water resources, with priority for drinking water; d) keeping the natural capacity for self-purification of water bodies, including the ability to support large and well-diversified animal and plant communities. These norms must be complied with by all existing and new buildings, with particular reference to sewage systems and wastewater treatment. Specific law enforcement authorities are engaged to ensure it. All new relevant water appliances must be in the top two classes of the EU Water Label for water consumption.
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	According to art. 181 of d.lgs. 2006/152 at least 70% of non-hazardous construction and demolition waste is prepared for re-use, recycling and other material recovery in accordance with the waste hierarchy EU Construction and Demolition Waste Management Protocol. The competence is shared between Ministries, Regions and ATDs or Municipalities. In Italy, the management of waste has been carefully implemented, reaching already in 2018 the goal of 70% of construction and demolition waste being prepared for re-use, recycling and recovery of material as specified in the legislation. (Source: BPA). The national authority on environmental studies - 2020 report on special waste) The best available techniques are employed in order to limit waste generation related to construction and demolition, using selective demolition to enable removal and safe handling of hazardous substances and facilitate re-use and high-quality recycling by selective removal of materials. Resource efficiency, adaptability and flexibility in building design and construction is also guaranteed by law (D.lgs. n. 81/2008, L. 152/2006, L. 257/1992).
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?	NO	The approval of the EIA as defined in Legislative Decree 2004/152 is subject to the presentation of the project which must contain the information required by Annex IV to Regulation 2011/92/EU, including any emissions of pollutants and the measures envisaged to reduce or compensate them. Further specifications of these measures are included in guidelines issued by ARPA as a reference while drafting either the projects to be submitted for approval, or the tender specifications. Building components and materials used in the interventions do not contain asbestos nor substances of any high concern as identified on the basis of the list of substances subject to authorization set out in Annex XIV to Regulation (EC) No 1907/2006. Components and materials that may come into contact with occupants emit less than 0,05 mg of formaldehyde per m <sup>3</sup> of material or component and less than 0,001 mg of categories 1A and 1B carcinogenic, mutagenic or reproductive toxic substances per m <sup>3</sup> (with reference, if applicable, to standards such as CEN/TS 16534 and ISO 16000-3). Measures will be taken to reduce noise, dust and pollutant emissions during construction or maintenance works. No gas boilers will be included.
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	There are no interventions within protected areas and/or that impact biodiversity; construction activities are carried out on already built-up urban areas and recovery activities are carried out taking into account national regulatory constraints on environmental compensation and furthermore no impact is considered for these activities (draft delegated Taxonomy Act Annex 1 - Paragraph 7.2 - where NA is reported for Objective 6). Further, the legislative decree no. 2006/152 "Environmental norms", second part, introduces requirements for the drafting of EAs and SEAs, where the latter has the purpose of ensuring that anthropogenic activity is compatible with the conditions for sustainable development, and therefore with respect to the regenerative capacity of ecosystems and resources, of safeguarding biodiversity and an equitable distribution of advantages connected with economic activity.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

MSCI INV. 2.3

**DNSH assessment**

Mission	5
Cluster	2
Related Measure (Reform or Investment)	REPAIR - Renovation Programme for Housing Quality
Responsibility for reporting and implementation	Barbara CASAGRANDE
Date	10.04.2024

Environmental objectives	Step 1		Step 2	
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No  Substantive justification if NO has been selected
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?	NO  The measure is not expected to lead to significant GHG emissions because: - The buildings are not dedicated to extraction, storage, transport or manufacture of fossil fuels; - The renovation programme has the potential to reduce energy use, increase energy efficiency, leading to a substantial improvement in energy performance of the buildings concerned, and reduce GHG emissions. Therefore, it will contribute to the national target of energy efficiency increase per year, set out according to the Energy Efficiency Directive (2012/27/EU) and the contributions to the Paris Climate Agreement established at the national level. - The renovation programme will, amongst others, include the replacement of coal/oil-based heating systems with gas condensing boilers. - The investments in gas condensing boilers are a part of a wider energy efficiency building renovation programme, in line with long-term renovation strategies under the Energy Performance of Buildings Directive, and leading to a substantial improvement in energy performance.
2. Climate change adaptation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or NO on people, nature or assets?	The mechanism of selection of projects within the Program expressly provides for a series of screening criteria on issues related to adaptation to climate change. Compliance with these criteria is an essential condition for the eligibility of the project within the program. In addition, the activities related to the renovation of buildings will allow the current regulations, ensuring, other things being equal, an improvement in terms of resilience of the buildings to adverse climate. In case of investments over 10 million, a specific vulnerability and climate risk assessment, related to flooding, snow, arising sea level, rainfalls, etc. will be performed in order to identify, to select and to implement the relevant adaptation measures, accordingly to the Eu Framework. Therefore, there are no risks of negative climate impacts on other people, nature and resources, nor obstacles to adaptation measures elsewhere.
3. The sustainable use and protection of water and marine resources	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?	The Programme primarily involves activities to rehabilitate existing buildings. The foreseeable impact of these activities on the use or additional exploitation of water resources is therefore negligible. In addition, there are no risks of environmental degradation related to the protection of water quality and water stress.
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	The interventions foreseen by the measure fall within the interventions foreseen by art. 13 of the Taxonomy Regulation, in particular in the letter: (b) increase the durability, reparability, possibility of improvement or reusability of products, in particular in design and manufacturing activities; (g) prevent or reduce the production of waste, including the production of waste resulting from the extraction of minerals and the construction and demolition of buildings. In fact, the project selection mechanism within the Program expressly provides for a series of screening criteria on issues related to the circular economy and the reuse of second raw material, particularly in renovation activities. In the project selection mechanism, criteria linked to compliance with the Minimum Environmental Criteria (MEC) on recovered and recycled material as well as on the prevention of the consumption of non-renewable resources are expressly provided for. In particular, selection and evaluation criteria are adopted based, by way of example, on the volume of material recycled or reused and on the volume of material coming from limited distance procurement (< 50 km).
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?	NO  The measure complies with existing national and regional pollution reduction plans: - Furthermore, it is not expected to lead to a significant increase in the emissions of pollutants into air, water or land because: - The replacement of oil-based heating systems in particular will lead to significant reductions of emissions to air and a subsequent improvement in air quality standard, as well as in public health. - The operators carrying out the renovation will be required to ensure that construction components and materials used in the building renovation do not contain asbestos nor substances of very high concern included in the list of substances subject to authorisation set out in Annex XIV to Regulation (EC) No 1907/2006. - Measures will be taken in order to reduce noise, dust and pollutants emissions during the renovation works.
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The foreseeable impact of the activity supported by the measure on this environmental objective is insignificant, given both the direct and primary indirect effects across the life cycle. The building renovation program does not concern buildings located in or near biodiversity sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage Sites and major biodiversity areas, as well as other protected areas). The programme interventions is established urban contexts and does not affect buildings located in or near biodiversity sensitive areas.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	

MISCL INV.1.3		DNSH assessment			
Mission	6 - Health				
Cluster	1 - Proximity networks, facilities and telemedicine for territorial healthcare assistance				
Related Measure ( Reform or investment)	1.3 - <b>Investment in digital transformation facilities and in facilities (Community Hospital)</b>				
Responsibility for reporting and implementation	Eg. Rita Romballi				
Date	5/17/2021				
Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to respect this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?	NO	The measure also relates to construction of new buildings and to intervention fields as indicated in the Annex 4 of the EU Regulation on the REIT (2018) (with a climate coefficient of 0.04) and 0.02 (with a climate coefficient of 0.04). New building must comply with all applicable national / regional regulations on energy performance and GHG emissions and with a primary energy requirement at least 20% lower than the requirement for nearly zero energy buildings (NZEB - national directives ). In this sense, it will contribute to the achievement of the national target of annual increase in energy efficiency established under the Energy Efficiency Directive (2012/27 / EU) and it will allow the respect of the agreements stated at national level within the Paris Agreement on climate.
2. Climate change adaptation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	NO	The measure consists of the implementation of Community hospitals, which do not significantly affect the mechanisms that lead to climate change. The use of GPP will make it possible to reduce the environmental impact of new construction, restructuring and maintenance of buildings, considered from a life-cycle perspective. Interventions will be carried out providing among the minimum or rewarding criteria of choice of the economic operator the adoption of ISO 14001 Management System or Eco-Management and Audit Scheme (EMAS). In addition, a specific vulnerability and climate risk assessment, related to flooding, snow, rising sea level, rainfall, etc. will be performed in order to identify to select and to implement the relevant adaptation measures, accordingly to the EU.
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The use of GPP will reduce the environmental impacts of new construction, renovation and maintenance of buildings, considered from a life cycle perspective. The projects of the interventions of new construction and renovation will provide for the collection of rainwater for irrigation and / or sanitary sewage, implemented with systems made according to UNI/TS 11445 "Systems for the collection and use of rainwater for use other than human consumption - Design, installation and maintenance" and UNI EN 805 "Water supply - Requirements for systems and components outside of buildings" or equivalent standards. All relevant water appliances (shower solutions, mixer showers, shower outlets, taps, WC suites, WC bowls and flushing cisterns, urinal bowls and flushing cisterns, bathtubs) will be in the top 2 classes for water consumption of the EU Water Label.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not remediated by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 17 of the Taxonomy)?	NO	The measure meets green public procurement (GPP). The measure requires economic operators renovating buildings to ensure that at least 70 percent (by weight) of the construction and non-hazardous construction and demolition waste (excluding material to the natural state from IS 17.05.04 of the European list of wastes established by Decision 2000/532/EC) generated during operations is prepared for reuse, recycling and other material recovery in accordance with the waste hierarchy and the EU Protocol for Construction and Demolition Waste Management. Appropriate areas will be provided to be designated for separate collection of waste generated by construction sites.
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?	NO	The measure is not expected to result in a significant increase in emissions of pollutants to air, water, or soil because operators performing structural safety improvements to hospital facilities will only use: - building materials that do not contain Volatile Organic Compounds (VOCs), substances that are not of high concern as identified based on the REACH "Authorization List"; - measures to reduce noise emissions during construction; - measures to reduce emissions of dust and pollutants during construction.
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The activity supported by the measure has an insignificant foreseeable impact on this environmental objective, taking into account both the direct and indirect primary effects across the life cycle. The program involves existing buildings for which the location in biodiversity sensitive areas (including the Natura 2000 network) has been assessed.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

M6C2 INV.1.2

## DNSH assessment

Mission 6 - Health  
 Cluster 2 - Innovation, research and digitization of health care  
 Related Measure (Reform or Investment) 1.1. Towards a new safe and sustainable hospital  
 Responsibility for reporting and implementation Eng. Rita Romitelli  
 Date 3/25/2021

Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?	NO	The measures adopted to upgrade the structural improvement in hospital safety and security do not significantly increase GHG emissions, as the interventions will ensure the highest energy efficiency. The new buildings will be nearly zero energy (NZEB).
2. Climate change adaptation	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure consists of structural improvements in the safety of hospital facilities, which do not significantly affect the mechanisms that lead to climate change. The use of GPP will make it possible to reduce the environmental impact of new construction, restructuring and maintenance of buildings, considered from a life-cycle perspective. Interventions will be carried out providing among the minimum or rewarding criteria for the choice of the economic operator the adoption of ISO 14001 Management Systems or Eco-Management and Audit Scheme (EMAS).	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?		
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	No environmental degradation risks related to water quality preservation and water stress were detected.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater, or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	The measure meets green public procurement (GPP). The measure requires economic operators renovating buildings to ensure that at least 70 percent (by weight) of the construction and non-hazardous construction and demolition waste (excluding material in the natural state from ID 17 05 04 of the European list of wastes established by Decision 2000/532/EC) generated during operations is prepared for reuse, recycling and other material recovery in accordance with the waste hierarchy and the EU Protocol for Construction and Demolition Waste Management. Appropriate areas will be provided to be designated for separate collection of waste generated by construction sites.
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land??	NO	The measure is not expected to result in a significant increase in emissions of pollutants to air, water, or soil because operators performing structural safety improvements to hospital facilities will only use: - building materials that do not contain Volatile Organic Compounds (VOC); - substances that are not of high concern as identified based on the REACH "Authorization List." - measures to reduce noise emissions during construction; - measures to reduce emissions of dust and pollutants during construction.
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The activity supported by the measure has an insignificant foreseeable impact on this environmental objective, taking into account both the direct and indirect primary effects across the life cycle. The program affects existing buildings for which the location in biodiversity sensitive areas (including Natura 2000 networks) has been assessed.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		

MAC3 INV.1.1		DNSH assessment		
Mission	2			
Cluster	3: Energy efficiency and building requalification			
Related Measure (Reform or Investment)	1.1 Construction of new schools through building requalification - School building requalification and energy upgrading plan			
Responsibility for reporting and implementation	Ministry of Education			
Start	24/09/2021			
Environmental objectives	Step 1		Step 2	
	Does the measure have an (or an insignificant) foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No  Substantive justification if NO has been selected
1. Climate change mitigation	The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.	The measure is assignable to intervention field 026 in the Annex of the RRF regulation, with a climate change coefficient of 40%. Therefore the activities fall in the article 10 of the EU Taxonomy Regulation. The renovation programme has the potential to reduce energy consumption and significantly increase energy efficiency. It is estimated that the building renovations undertaken will result in a reduction in energy consumption (toe) of at least 20%, from 40,029.06 toe/year to 32,023.25 toe/year with a saving of 8,005.81 toe/year, with an increase in upgraded volume of approximately 8.5 m <sup>3</sup> /m <sup>3</sup> by 2026. The energy savings achieved will reduce annual greenhouse gas emissions by 21,349.22 tCO <sub>2</sub> . The measure is not expected to result in significant greenhouse gas emissions because: - school buildings are not used for the extraction, storage, transport or production of fossil fuels. - the intervention programme will involve compliance with the minimum environmental requirements defined for the various phases of the process of awarding design and works services for the new construction, renovation and maintenance of public buildings, including schools (CAM for buildings approved by Ministerial Decree 11 October 2017). The measure considers the exposure of school buildings to the risk of negative effects due to climate change. In particular, for buildings located in areas of high hydrogeological risk, only new construction with relocation will be required, and for major renovations carried out in areas of high seismic risk, seismic upgrading/adaptation will be required. Measures to adapt buildings to climate change also include measures such as the installation of sunshades, which protect buildings from overheating during heat waves and have a direct impact on the building's energy consumption by reducing the need for active cooling. In addition, for new buildings or buildings undergoing major renovation, measures will be taken to improve accessibility for people with reduced mobility. There is therefore no evidence of significant negative effects related to the direct and primary indirect effects of the measure over its life cycle in relation to this environmental objective.	Is the measure expected to lead to significant GHG emissions?	
2. Climate change adaptation	The measure 'contributes substantially' to an environmental objective, pursuant to the Taxonomy Regulation, and as such is considered compliant with DNSH for the relevant objective.	Measures to adapt buildings to climate change also include measures such as the installation of sunshades, which protect buildings from overheating during heat waves and have a direct impact on the building's energy consumption by reducing the need for active cooling. In addition, for new buildings or buildings undergoing major renovation, measures will be taken to improve accessibility for people with reduced mobility. There is therefore no evidence of significant negative effects related to the direct and primary indirect effects of the measure over its life cycle in relation to this environmental objective.	Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective.	The investment does not affect water bodies or protected habitats and species.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?	
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO  The measure meets the criteria of green public procurement in compliance with current national directives (CAM-Minimum Environmental Criteria for the building sector - Ministerial Decree 31.10.2017) and respects the principles of the sustainability of the products and of the waste hierarchy, with priority on the waste prevention and on a management focused on the preparation the reuse and recycle of materials. It would also be preferable for the measure to cover the costs of sustainable management of waste generated by construction and demolition. Furthermore, in the taxonomy regulation, reference is made to the following criteria in order not to cause significant damage "At least 80% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material defined in category 17 05 04 in the EU waste list) generated on the construction site must be prepared for re-use or sent for recycling or other material recovery, including backfilling operations that use waste to substitute other materials." Elements of the measure considered, for the selection of economic operators, the use of awarding criteria aimed at improving the environmental performance levels of the project and tested on ISO 14001 certification and / or EMAS registration of operators. Furthermore, through specific clauses in the tenders and contracts, it will be required to the economic operators who renovate buildings to ensure that a significant proportion of non-hazardous construction and demolition waste (including the material in its natural state referred to in item 17 05 04 of the European List of Waste established by Decision 2000/332 / EC) produced on the construction site will be prepared for reuse, recycling and other types of material recovery, including backfilling operations that use waste to replace other materials, in accordance with the waste hierarchy and the EU protocol for the management of construction and demolition waste.
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?	NO  The measure complies with existing national and regional pollution reduction plans. Furthermore, it is expected that the measure won't lead to a significant increase in emissions of pollutants to air, water or soil because: - the operators entrusted with the renovation of the building will be required to use components and building materials that do not contain asbestos or substances of very high concern included in the list of substances subject to authorization in Annex XIV of Regulation (EC) no. 1907/2006. - measures will be taken to reduce noise emissions and emissions of dust and pollutants during construction works. It is also guaranteed that: - the components and construction materials do not contain asbestos or substances of very high concern as identified on the basis of the authorization list of the European REACH regulation; - there will be taken in place, as far as possible, actions aimed at using of materials and products characterized by a low environmental impact evaluated in terms of analysis of the whole life cycle (LCA) as certified by declarations made by credible and recognized independent bodies ( EU Ecolabel or other type I environmental labels, EPD or other type III environmental labels)."
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective.	The planned interventions do not affect or are located in or near bio-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage Sites and major biodiversity areas), as well as other protected areas.	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?	

M2C3 INV.L2		DNSH assessment			
Mission	2				
Cluster	3- Energy efficiency and building requalification				
Related Measure (Reform or Investment)	REMICAD 1.1.06.02.004				
Responsibility for reporting and implementation	Ministry of Justice				
Date	23.09.2021				
Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to significant GHG emissions?	NO	The measure is linked to the intervention field O26 of the Annex to the RRF Regulation with a climate change coefficient of 40%. The measure is not expected to lead to significant GHG emissions because: - The buildings are not dedicated to extraction, storage, transport or manufacture of fossil fuels. - The renovation programme has the potential to reduce energy use, increase energy efficiency, leading to a substantial improvement in energy performance of the buildings concerned, and reduce GHG emissions. Therefore, it will contribute to the national target of energy efficiency increase per year, set out according to the Energy Efficiency Directive (2012/27/EU) and the contributions to the Paris Climate Agreement established at the national level. - The renovation programme will, amongst others, include the replacement of coal/oil-based heating systems with gas condensing boilers - The investments in gas condensing boilers are a part of a wider energy efficiency building renovation programme, in line with long-term renovation strategies under the Energy Performance of Buildings Directive, and leading to a substantial improvement in energy performance.
2. Climate change adaptation	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	NO	By including specific provisions in the calls for tenders and the contracts, the measure will require economic operators to ensure that the technical building systems in the renovated buildings are based on state-of-the-art technology, as well as optimised to provide thermal comfort to the occupants even in those extreme temperatures. There is thus no evidence of significant negative direct and primary indirect effects of the measure across its life-cycle on this environmental objective.
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The foreseeable impact of the activity supported by the measure on this environmental objective is insignificant, given both the direct and primary indirect effects across the life cycle. No environmental degradation risks related to preserving water quality and water stress are identified, as no water fittings or water-using appliances are being installed.	Is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	The measure will, amongst others, cover the costs related to waste disposal, which shall thus be reported by the economic operators carrying out the building renovation. Furthermore, by including specific provisions in the calls for tenders and the contracts, the measure will require the economic operators to ensure that a significant share of the non-hazardous construction and demolition waste (excluding naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC) generated on the construction site will be prepared for re-use, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol.
5. Pollution prevention and control to air, water or land	D. No, the measure requires a substantive DNSH assessment.		Is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?	NO	The measure complies with national and regional pollution reduction plans. Furthermore, it is not expected to lead to a significant increase in the emissions of pollutants into air, water or land because: - The replacement of oil-based heating systems in particular will lead to significant reductions of emissions to air and a subsequent improvement in air quality standard, as well as in public health. - The operators carrying out the renovation will be required to ensure that construction components and materials used in the building renovation do not contain asbestos nor substances of very high concern included in the list of substances subject to authorisation set out in Annex XIV to Regulation (EC) No 1907/2006. - Measures will be taken in order to reduce noise, dust and pollutants emissions during the renovation works
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The foreseeable impact of the activity supported by the measure on this environmental objective is insignificant, given both the direct and primary indirect effects across the life cycle. The building renovation program does not concern buildings located in or near biodiversity sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage Sites and major biodiversity areas, as well as other protected areas).	Is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		



M2C3 INV 2.1

## DNSH assessment

Mission	2				
Cluster	3 - Energy efficiency and building requalification				
Related Measure (Reform or Investment)	Superbonus 11%				
Responsibility for reporting and implementation	MISE				
Date	17/05/2021				
Environmental objectives	Step 1		Step 2		
	Does the measure have no or an insignificant foreseeable impact on this objective or contribute to support this objective?	Justification if A, B or C has been selected	Questions	Yes/No	Substantive justification if NO has been selected
1. Climate change mitigation	B. The measure is tracked as supporting a climate change or environmental objective with a coefficient of 100%, and as such is considered compliant with DNSH for the relevant objective	<p>The measure is eligible for intervention field 0235bis in the Annex VI of the RRF Regulation with a climate change coefficient of 100%.</p> <p>The measure is not expected to lead to significant GHG emissions because:</p> <ul style="list-style-type: none"> <li>- The building is not dedicated to extraction, storage, transport or manufacture of fossil fuels.</li> <li>- The Superbonus has the potential to reduce energy use, increase energy efficiency, leading to a substantial improvement in energy performance of the buildings concerned, and significantly reduce GHG emissions (see specifications of the measure on page X of the RRF and specifications in the next point below). As such, it will contribute to the national target of energy efficiency increase per year, set out according to the National energy and climate plan (NECP), Energy Efficiency Directive (2012/27/EU) and the Nationally Determined Contributions to the Paris Climate Agreement.</li> <li>- This measure will lead to a significant reduction in GHG emissions, i.e. an estimated 0,57 Mton of CO2 emissions per year, which corresponds to 52% of national CO2 emissions from the residential sector.</li> <li>- The Superbonus will lead also to significant reduction of energy consumption in the residential sector: it is estimated that the savings will reach 0,15 Mtep/year, which is the 45% of the target in the residential sector.</li> <li>- The measure also makes it possible to incentivize gas boilers, however very strict efficiency requirements are defined for these appliances. Furthermore, the measure encourages such plants only if they replace less efficient plants. The effect is therefore an important reduction in energy consumption and consequently in CO2 emissions. The measure did not support the installation of water fittings or water-using appliances.</li> </ul>	is the measure expected to lead to significant GHG emissions?		
2. Climate change adaptation	D. No, the measure requires a substantive DNSH assessment.		is the measure expected to lead to an increased adverse impact of the current climate and the expected future climate, on the measure itself or on people, nature or assets?	NO	The measure requires the economic operators to ensure that the technical building systems in the renovated buildings are energy efficient and optimised to provide thermal comfort to the occupants even in those extreme temperatures. There is thus no evidence of significant negative direct and primary indirect effects of the measure across its life-cycle on this environmental objective
3. The sustainable use and protection of water and marine resources	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The activity that is supported by the measure has an insignificant foreseeable impact on this environmental objective, taking into account both the direct and primary indirect effects across the life cycle. No environmental degradation risks related to preserving water quality and water stress are identified. The measure did not support the installation of water fittings or water-using appliances.	is the measure expected to be detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters?		
4. The circular economy, including waste prevention and recycling	D. No, the measure requires a substantive DNSH assessment.		is the measure expected to: (i) lead to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (ii) lead to significant inefficiencies in the direct or indirect use of any natural resource at any stage of its life cycle which are not minimised by adequate measures; or (iii) cause significant and long-term harm to the environment in respect to the circular economy (art. 27 of the Taxonomy)?	NO	The measure covers the costs for the correct disposal of waste materials generated on the construction site and promotes the renovation of existing buildings, limiting the land use. The non-hazardous construction and demolition waste (excluding naturally occurring material defined as 170904 "rifiuti misti dell'attività di costruzione e demolizione diversi da quelli di cui alle voci 170901, 170902 e 170903" in the EU waste list) generated on the construction site must be prepared for re-use or sent for recycling or other material recovery.
5. Pollution prevention and control to air, water or land	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The measure is not expected to lead to a significant increase in the emissions of pollutants into air, water or land because: - The replacement of oil-based and wood based heating systems in particular will lead to significant reductions of emissions to air and subsequent improvement in public health, in an area where the EU air quality standards set by Directive 2008/50/EU are exceeded or likely to be exceeded. - As already mentioned, the measure provides for the encouragement of gas boilers. But very strict efficiency requirements are defined for them. Furthermore, the measure encourages such plants only if they replace less efficient plants. Therefore the effect is an important reduction of energy consumption and therefore of emissions.	is the measure expected to lead to a significant increase in the emissions of pollutants into air, water or land?		
6. The protection and restoration of biodiversity and ecosystems	A. The measure has no or an insignificant foreseeable impact on the environmental objective related to the direct and primary indirect effects of the measure across its life cycle, given its nature, and as such is considered compliant with DNSH for the relevant objective	The activity that is supported by the measure has an insignificant foreseeable impact on this environmental objective, taking into account both the direct and primary indirect effects across the life cycle.	is the measure expected to be: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest?		