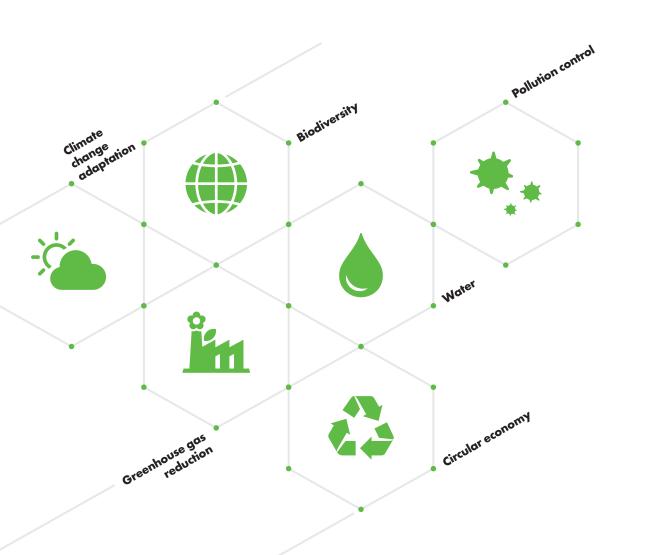
K-Taxonomy Guidelines







K-Taxonomy Guidelines



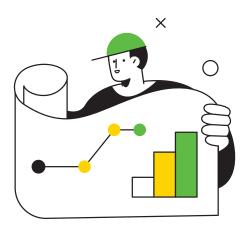
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Overview of the K-Taxonomy





- 1. Background and the Need
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* Chapter 1

Overview of the K-Taxonomy

1. Background and the Need

The Paris Agreement, which was established to address and adapt to the issues caused by climate change, began to be carried out in earnest in January 2021. Now the world is working together towards the common goal of keeping the average increase in global temperatures within 2°C, preferably 1.5°C, compared with the pre-industrial levels. In December 2020, South Korea also announced its vision for carbon neutrality by achieving net-zero greenhouse gas emissions by 2050. In addition, South Korea became the 14th country in the world to establish a law guided by Framework Act On Carbon Neutrality And Green Growth For Coping With Climate Crisis_J by the National Assembly on August 31, 2021. Other countries, including the United States, China, and the European Union (EU), are making efforts to transition to carbon-neutral societies by adopting various policies to reduce greenhouse gases and respond to climate change.

In order to wisely overcome the climate crisis and reach sustainable development goals, directions of technology and finance should be aligned with sustainable development goals. This way, we can expect the one-stone-three-bird effect of achieving the sustainable development goals while creating a new growth engine for the economy as well as decent jobs for society.

Meanwhile, many countries have also been adopting various policies for a green recovery from the Covid-19 Pandemic, and as a result, it is expected that large-scale funds will be allocated for green economic activities. In the process, there may be concerns over collateral damage due to greenwashing, characterized by information overload and misinformation, which makes it necessary to establish standards to prevent it.

Against this backdrop, the K-Taxonomy has been designed to establish and lay out clear principles and criteria for genuine green economic activities so that more green capital could be invested in green projects or green technologies.

The Ministry of Environment established the K-Taxonomy in accordance with the ^rEnvironmental Technology And Industry Support Act_J, amended on April 13, 2021. As a guideline for defining green economic activities, the K-Taxonomy can be used as a reference for green financing. As an example, issuers of green bonds will be able to bolster investors' confidence by selecting projects that qualify as green economic activities.

A green taxonomy is an effort on a national scale made for a solution to the issue of climate change. Thus, with the lead of EU, Russia, South Africa, and others have developed green taxonomy systems reflecting each country's unique situation. In addition, the International Organization for Standardization (ISO) announced "ISO 14030–3: Green Taxonomy".

The economic activities and their criteria in the K-Taxonomy will continue to be supplemented upon the global trends, national policies, stakeholders' perspectives, social consensus, and levels of technological development. We expect the K-Taxonomy will help our country overcome the climate crisis and advance toward a sustainable society.



2. Development Process

The K-Taxonomy has been developed focusing on Korea's carbon neutrality and sustainable development goals, and in the process, the Green Taxonomy of the EU, ISO, and others were referenced. Economic activities under the K-Taxonomy have been developed according to criteria such as contributions to environmental objectives, impact on environmental improvements, unique characteristics of domestic industries, levels of technical development, and social consensus.

From 2020, the Ministry of Environment prepared a draft of 'K-Taxonomy Guidelines' with the consultation of experts, forum, etc. in diverse areas, including the industrial and financial circles and government agencies for developing K-Taxonomy. The feedback from government agencies was collected at the end of April 2021, and soon after, the first stakeholder group meeting (hereinafter, referred to as 'feedback collection') was held in May 2021.

Afterward, in early June 2021, a first revision of the K-Taxonomy Guidelines was drawn up, followed by the second revision through the second feedback collection from 50 institutions including the industrial and financial circles, government agencies, and civil organizations. The third feedback collection was carried out in a form of an information session in late June, with about 80 participants from industrial and financial circles, government agencies, civil organizations, and expert groups. During the third feedback colleciton, participants from various institutions/groups contributed with feedback on contents of the second revision.

In early August, more opinions from various stakeholders were reflected in preparing the third revision of the K-Taxonomy Guidelines. With consultative bodies in 10 areas by sector, the fourth round of feedback collection was held. Afterward, the fourth revision of the K-Taxonomy Guidelines was released in mid-October based on expert advice. Based on the fourth revision, a meeting by sector was held for the fifth feedback collection. The final draft was released after collecting feedback from and reviewed by a wide variety of entities and groups, including the National Assembly and the Presidential Commission on Carbon Neutrality and Green Growth.

In the case of nuclear power generation, it was agreed upon when the K-Taxonomy was announced on December 30, 2021, to decide whether or not to include it later through social consensus considering of the future global trend and

domestic situations. Meanwhile, the European Commission announced a draft of the Complementary Climate Delegated Act which includes nuclear power plants in the Green Taxonomy (on March 9, 2022) and finalized it (on July 11, 2022) after reviewed by the European Parliament, the Council of the European Union, etc.

Since February 2022, the Ministry of Environment has conducted feedback collection through expert consultations and feedback from specific consultative groups (11 subcommittees, including the ones on Accident Tolerant Fuel, nuclear power industry, and civil society) and related government agencies. Based on it, a draft for the economic activities of nuclear power plants composed of the three topics of 'Research, development, and demonstration of the core technologies of nuclear power', 'Production of energy based on nuclear power (new construction)', and 'Production of energy based on nuclear power (continued operation)' was announced on September 20. In addition, public hearings were held and feedback from industrial and financial circles, government agencies, academia, and civil organizations was collected. The final draft was prepared after the feedback collection and review by various institutions/ groups, including the National Assembly and the Presidential Commission on Carbon Neutrality and Green Growth.



3. The Concept and Main Contents

A. The Concept and Principles

The concept and principles of the K-Taxonomy are as follows:

- (1) Concept: Voluntary guidelines defining green economic activities
- (2) **Principles**: Green economic activities should comply with the following three principles.
 - ① SC(Substantial contribution): Green economic activities Should substantially contribute to the environmental objectives; They should make substantial contribution to accomplishing at least one of the six environmental objectives.

 ** Six environmental objectives: Greenhouse Gas Reduction, Climate Change Adaptation, Sustainable Water preservation, Transition to Circular Economy, Pollution Prevention and Control, Biodiversity Preservation
 - ② DNSH(Do No Significant Harm): Green economic activities Should comply with "DNSH" principle to the environment; They should not cause any significant harm to the other environmental objectives in the process of achieving one or more of the environmental objectives.
 - ③ MS(Minimum Safeguards): Green economic activities Should Comply with minimum safeguards; They should not violate laws pertaining to human rights, labor, safety, anti-corruption and destruction of cultural heritage.



B. Composition

The K-Taxonomy includes detailed definitions and descriptions of economic activities that contribute to the environmental objectives. It defines economic activities in the 'green area', which contribute to a carbon-neutral society and environmental improvements, as well as activities in the 'transitional area', which are necessary during the transition period as intermediate processes for achieving carbon neutrality.

The 'green area' is divided into six categories: greenhouse gas reduction, climate change adaptation, sustainable water preservation, transition to circular economy, pollution prevention and control, biodiversity preservation. It consists of a total of 67 green economic activities. For example, it includes economic activities that can significantly contribute to greenhouse gas reductions in and of themselves, such as renewable energy production, producing hydrogen and ammonia, manufacturing pollution-free vehicles, rolling stocks, construction machinery, agricultural machinery, vessels, and aircraft. In addition, three common economic activities, including manufacturing of innovative items and research/development/demonstration have been newly established referring to the result of the pilot project, feedback from stakeholders, etc.

As of 2020, emissions from existing industries accounted for 38% of the total greenhouse gas emissions of Korea, among which steel, petrochemical and non-metallic sectors were responsible for 73%. Decarbonization of high GHG emission businesses is essential for Greenhouse Gas Reduction. However, there is no carbon-neutral technology applicable to the market at the moment. In the case of the manufacturing activities from those high GHG emission sectors (steel, cement, and organic chemicals) that meet the strictest environmental criteria in the same industries have been included in the green area. The European Union has also included heavy greenhouse gas emitters in the green taxonomy system in cases where their equipment make a considerable contribution to reduction of greenhouse gas emissions. In addition, to recognize activities of the manufacturing and service industries for reducing greenhouse gases and including them in the green area, separate criteria have been developed for establishing and operating facilities to reduce greenhouse gases.

In the 'green area', truly green economic activities contributing to carbon neutrality and environmental improvements have been described, and any economic activity depending 100% on fossil fuels and associated activities have been excluded. Although economic activities in the 'transitional area' cannot be viewed as truly green because it is not the final destination for carbon neutrality, the 'transitional area' consists of economic activities necessary during the transition period as intermediate processes to shift toward carbon neutrality. The transitional area is divided into seven economic activities, including Greenhouse Gas Reduction achieved by small and medium-sized enterprises (SMEs), energy production based on liquefied natural gas (LNG) and blended gases, nuclear power-based energy production (new construction), nuclear power-based energy production (continued operation), producing blue hydrogen, and construction and operation of ecofriendly vessels. These economic activities involve fossil fuels to some extent; however, they have been included in the K-Taxonomy temporarily since they are necessary during the transition period as intermediate processes. Even if economic activities such as the producing blue hydrogen have already been included in the list, they will have to further reduce greenhouse gases, considering the trends in technology development and other factors.

In the case of nuclear power, it was included temporarily as it can contribute to the achievement of the goal of 2030 Nationally Determined Contribution(NDC) and the goal of 2050 carbon neutrality through harmonious utilization with renewable energy as an important power source for the solution to the climate change and energy problems.

Besides, though not specified separately, the activities providing various financial services (loan, investment, purchase, lease, installment, etc.) for the economic activities included in K-Taxonomy are recognized as green economic activities.

The criteria for the Life Cycle Assessment (LCA) considered by the EU or the International Organization for Standardization (ISO) were supposed to be applied to some economic activities in the green area and the transitional area. However, in reality, most businesses have little experience with LCA in general and the Life Cycle Inventory (LCI) database necessary for the LCA is not fully equipped. Therefore, it was suggested that greenhouse gas emissions be calculated in accordance with the validation guidelines for the Korea Emission Trading Scheme(ETS) until 2024, and the LCA be introduced starting in 2025 in accordance with the guidelines

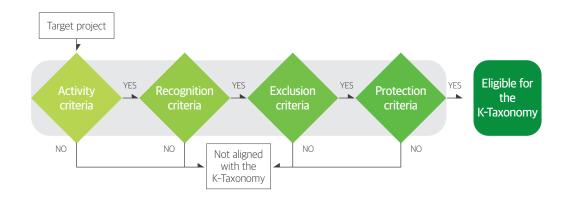
on preparation of the Environment Product Declaration (EPD). When the LCA is introduced in 2025, if necessary, the criteria for recognizing Greenhouse Gas Reduction by economic activity can be reviewed again.

C. Application target

The K-Taxonomy is the guidelines for defining green economic activities, and the green projects pursuant to the 'Korea Green Bond Guidelines' announced by the Ministry of Environment and the Financial Services Commission shall be limited to the projects satisfying all the procedures for determining alignment for the K-Taxonomy. Furthermore, K-Taxonomy is expected to apply to a variety of green financial activities, including green project financing, green credits, and green funds, and to disclosure of businesses and financial institutions across the board.

4. Alignment Assessment Process

When all four criteria, namely the activity criteria, recognition criteria, exclusion criteria and protection criteria, are satisfied, it shall be deemed to fit the K-Taxonomy.



① Determination based on the activity criteria

To determine whether an economic activity meets the presented criteria

2 Determination based on the recognition criteria:

To determine whether an economic activity meets the technical standards to achieve at least one of the six environmental objectives

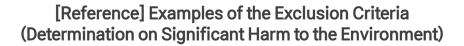
3 Determination based on the exclusion criteria

To determine whether an economic activity meets the criteria for judgment of serious environmental damage

④ Determination based on the protection criteria :

To determine whether an economic activity violates laws pertaining to human rights, labor, safety, anti-corruption, destruction of cultural heritage, etc.

* Even if not specified in the criteria above, the economic activity concerned should comply with all applicable domestic laws, public notifications, guidelines, criteria, etc.



Energy

- Destruction of the ecosystem in the process of developing a large-scale site when obtaining the land for Solar photovoltaics, and pollution of rivers and groundwater due to water use related to cooling of solar panels
- Destruction of the ecosystem and habitats in the process of carrying out a site construction project when obtaining the land for wind power
- Illegal logging related to wood pellets and woodchips used for biomass power generation
- All types of environmental pollution arising from improper/inadequate management of fine dust, wastewater, heavy metals, hazardous chemicals, wastes, etc. generated in the process of generating renewable energy power, etc.

Manufacturing industry

- Environmental pollution arising from improper mining/use/disposal of metallic raw materials in the process of manufacturing pollution-free car parts
- All types of environmental pollution arising from improper/inadequate management of fine dust, wastewater, heavy metal, hazardous chemicals, wastes, etc. generated in the process of producing main products including steel and cement, etc.

Buildings

- Noise, unattended dust scattering and wastes, and soil pollution generated during construction
- Diffusion into the atmosphere of harmful wastes including asbestos generated during green remodeling
- Use of wood obtained through illegal logging, etc.

Transport/Logistics

- Noise generated in the process of operating transport means including pollution-free vehicles/vessels, and issues of unattended wastes generated during the stage of disposal
- Noise, dust scattering, soil pollution, etc. generated during the establishment of infrastructure for transport/logistics

Water

- Pollution arising from hazardous chemicals including heavy metals generated in the process of wastewater sludge treatment
- All types of environmental pollution arising from improper treatment of fine dust, wastewater, heavy metals, hazardous chemicals, wastes, etc. generated in the process of soil remediation, etc.

Resource circulation

• Exceeding the acceptable threshold for hazardous chemicals and pollutants released in the process of resource circulation of wastes, etc.

Agriculture and conservation of biodiversity

- Pollution of rivers or groundwater due to excessive use of fertilizers
- Harm to human health and the ecosystem due to excessive or unsafe use of pesticides

5. Follow-up Management of Alignment Assessment

Companies and financial institutions can utilize the K-Taxonomy to define green economic activities or to make decisions related to investments based on the determination of alignment. In addition, while an economic activity satisfying the criteria for eligibility is being performed, it is necessary to conduct constant monitoring to see whether it continues to satisfy the alignment assessment criteria. To that end, when performing the economic activity concerned, efforts should be made to measure and record actual data on the indexes related to the improvement of the environment, such as greenhouse gas emissions and reductions. In particular, financial institutions

should take measures to perform proper follow-up management for projects or companies in which investments have been made or for which credits have been provided by requesting relevant information. If any of the activity criteria, recognition criteria, exclusion criteria, and protection criteria is not complied with in the result of monitoring, it shall not be regarded as a green economic activity.

6. Utilization Measures

For the determination of green criteria by financial institutions, the K-Taxonomy can be applied to domestic or overseas activities of a company not only by the project unit but also by the business division unit or the corporate unit in the future. For example, if a financial institution is evaluating an economic activity eligible for K-Taxonomy, the ratio can be calculated by dividing the sales amount generated from the products or services related to the economic activities satisfying the criteria for K-Taxonomy alignment determination by the total sales of the relevant company. When a financial institution evaluates the performance of the portfolio's investment in K-Taxonomy, a proportion of the taxonomy-aligned economic activities in the investment portfolio can be calculated by drawing the ratio of satisfaction of K-Taxonomy alignment determination first and then multiplying it by the weight of the target company in the investment portfolio with weights.

The K-Taxonomy can also be applied to the loans for facility funds and working funds provided for companies by financial institutions. In the case of the loans for facility funds, the amount of loan of a financial institution provided for a facility satisfying the criteria for K-Taxonomy alignment determination will be the performance of the green loan of the relevant financial institution. In the case of the loans for working funds, the performance of the green loan of the relevant financial institution can be calculated by multiplying the amount of loan of the financial institution provided for the working fund of a certain company by the weight of sales generated in the projects satisfying the criteria for K-Taxonomy alignment determination in the total sales of the company.

In the case of financial institutions, they can disclose information on the shares of green financial products that satisfy the criteria for determining alignment under the K-Taxonomy by financial product, including bonds, credits and funds, and the shares

of assets that meet the criteria for determining alignment set by the K-Taxonomy out of all the assets. However, information on the results of alignment determination and the shares should be disclosed in a way that makes it possible to compare companies or financial institutions objectively.

This way, the K-Taxonomy will make contributions effectively to achieving carbon neutrality and sustainable development goals by channelizing company investments and activities of financial institutions into green economic activities.

7. Future Plans

In principle, the Ministry of Environment will supplement these guidelines every three years by taking into account domestic policies, global trends, and levels of technical development, and collecting feedback from various stakeholders. The K-Taxonomy will be applied in earnest from 2023 and the Ministry of Environment will make efforts to prepare various measures for the K-Taxonomy to settle and spread by providing incentives, etc.

The K-Taxonomy will be applied first to green bonds that focus more on projects, further, to green project financing, green credits and green funds. In addition, the K-Taxonomy will be aligned more closely with schemes by which information on the share of taxonomy-related assets and size of taxonomy-related sales can be disclosed. In doing so, it is expected to contribute to the achievement of the goal of carbon neutrality and sustainable development of Korea while preventing greenwashing.

The K-Taxonomy will continue to be reviewed on a regular basis, and if you wish to share any suggestion, please contact either Ministry of Environment or Korea Environmental Industry & Technology Institute. Or use the Integrated Platform for Responsible Investment into the Environment (http://gmi.go.kr).

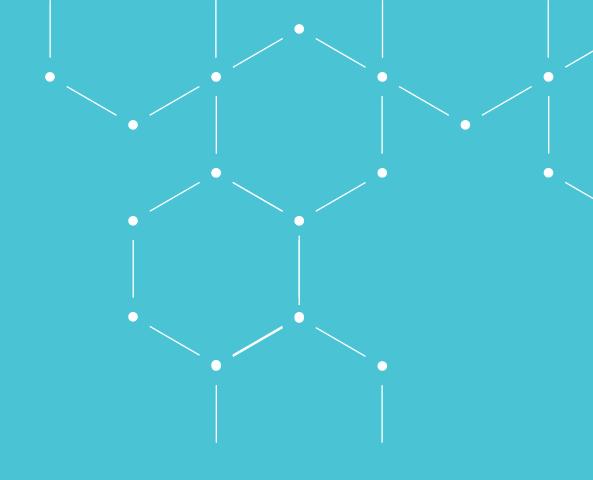
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K-Taxonomy Guidelines



Green Economic activities of the K-Taxonomy





Composite map Classification name and content



*Chapter

Green Economic activities of the K-Taxonomy

Sector	Economic Activities		Description
		Section	1. Green Area : Common
A.	(1)	Manufacture of innovative items	Activities establishing and operating the facilities producing innovative items related to K-Taxonomy
Industry	(2)	Manufacture of materials, parts and equipment of innovative items	Activities establishing and operating the facilities producing the materials, parts and equipment necessary for innovative items related to K-Taxonomy
B. R&D	(1)	Research, development and demonstration	All the activities related to research, development and demonstration (RD&D)
		Section 1. Green	Area: 1. Greenhouse Gas Reduction
	(1)	Manufacture to utilize core technologies for greenhouse gas reduction	Activities of establishing and operating facilities that are necessary for production related to (1) electrification and electric power utilization technology (electric furnace, etc.) (2) hydrogen reduction ironmaking (3) non-carbonate (4) blended cement (5) replacement and removal of fluorinated gases (F-gas), which are core technologies for greenhouse gas reduction.
A. Industry	(2)	Manufacture of materials, parts and equipment to utilize core technologies for greenhouse gas reduction	Activities of establishing and operating facilities that are necessary for production of materials, parts, and equipment related to (1) renewable energy (2) hydrogen (3) ammonia (4) vehicles, rolling stocks, construction machinery, agricultural machinery, vessels, aircraft, and bicycles (5) zero energy buildings (6) carbon capture and storage (CCS) (7) biochar (8) electrification and electric power utilization technology (electric furnace, etc.) (9) hydrogen reduction ironmaking (10) non-carbonate (11) blended cement, (12) replacement and removal of fluorinated gases (F-gas), which are core technologies for green house gas reduction

Sector	Economic Activities		Description
		Section 1. Gree	n Area: 1. Greenhouse Gas Reduction
A. Industry	(3)	Manufacture of steel with relatively low emission units	Activities of establishing and operating facilities that are necessary to produce sintered ore, cokes, pig iron, and semi-finished blister steel products using electric furnace that have relatively low emission units, or facilities to produce steel by means of the Best Available Techniques (BAT) that contribute to the reduction of greenhouse gas emissions
	(4)	Manufacture of cement with relatively low emission units	Activities of establishing and operating facilities that are necessary to produce products from gray clinker kilns that have relatively low emission units
	(5)	Manufacture of organic compounds with relatively low emission units	Activities of establishing and operating facilities that are necessary to produce olefin using cracking heaters, aromatic compounds, butadiene and styrene monomer that have relatively low emission units
	(6)	Establishment and operation of facilities to reduce greenhouse gases	Activities of establishing and operating facilities to reduce greenhouse gases through fuel switching, energy saving, improvements in resource efficiency, etc. in the manufacturing and service industries % This shall apply broadly to the manufacturing and service industries, but this criterion cannot be applied to economic activity sectors specified in different paragraphs (sectors) including power generation, transport, etc.

Sector	Ecc	onomic Activities	Description
		Section 1. Green	Area: 1. Greenhouse Gas Reduction
B. Power Genera tion/ Energy	(1)	Production of renewable energy: Solar photovoltaics, concentrated solar power(CSP), wind power, hydropower, ocean energy, geothermal energy, and hydrothermal energy	Activities of establishing and operating facilities for power generation, cogeneration or thermal production using at least one renewable energy source among (1) solar photovoltaics (2) concentrated solar power (CSP) (3) wind power (4) hydropower (5) ocean energy (6) geothermal energy (7) hydrothermal energy, in order to produce and/or supply either electricity or heat, or both
	(2)	Production of renewable energy: Biomass	Activities of establishing and operating facilities for power generation, cogeneration or thermal production using biomass in order to produce and/or supply either electricity or heat, or both (excluding mixing)
	(3)	Production of renewable energy: Biogas	Activities of establishing and operating facilities for power generation, cogeneration or thermal production using biogas in order to produce and supply either electricity or heat, or both (excluding mixing)
	(4)	Production of renewable energy: Bio heavy oil	Activities of establishing and operating facilities for power generation, cogeneration or thermal production using bio heavy oil in order to produce and/or supply either electricity or heat, or both (excluding mixing)
	(5)	Production of energy based on hydrogen/ ammonia	Activities of establishing and operating facilities for power generation, cogeneration or thermal production using (1) hydrogen or (2) ammonia in order to produce and/or supply either electricity or heat, or both (excluding mixing)
	(6)	Production of energy based on blended gases	Activities of establishing and operating facilities for power generation, cogeneration or thermal production using multiple gases blended* in order to produce and supply either electricity or heat, or both * Gas produced by blending two or more among biogas, hydrogen, ammonia, byproduct gas and liquefied natural gas (LNG) and at least one of biogas, hydrogen and ammonia

Sector	Ecc	nomic Activities	Description
		Section 1. Green	n Area: 1. Greenhouse Gas Reduction
	(7)	Production of energy based on waste heat/ cold energy/ decompression (waste pressure)	Activities of establishing and operating facilities for power generation, cogeneration or thermal production using at least one source among (1) waste heat, (2) cold energy and (3) decompression (waste pressure) in order to produce and/or supply either electricity or heat, or both
	(8)	Manufacture of biomass	Activities of establishing and operating facilities to produce biomass ** Raw materials other than bio-organisms should not be used.
	(9)	Manufacture of biogas	Activities of establishing and operating facilities to produce biogas ** Raw materials other than bio-organisms should not be used.
	(10)	Manufacture of bio ethanol, bio diesel and bio heavy oil	Activities of establishing and operating facilities to produce bio ethanol, bio diesel and bio heavy oil *Raw materials other than bio-organisms should not be used.
B. Power Genera	(11)	Production of hydrogen	Activities of establishing and operating facilities to produce hydrogen
tion/ Energy	(12)	Production of ammonia	Activities of establishing and operating facilities to produce ammonia
	(13)	Electric energy storage/ conversion	Activities of establishing and operating all the facilities necessary to (1) store produced electric energy directly in the Energy Storage System (ESS) (2) convert electric energy into chemical energy, hydrogen (3) convert electric energy into chemical energy, ammonia (4) convert electric energy into Power to Heat (P2H) (5) convert electric energy into potential energy for pumped hydropower
	(14)	Storage of thermal energy	Activities of establishing and operating facilities to store thermal energy (e. g. Underground Thermal Energy Storage (UTES), Aquifer Thermal Energy Storage (ATES), etc.)
	(15)	Storage of hydrogen/ ammonia energy	Activities of establishing, renovating and operating facilities that store hydrogen or ammonia (e. g. facilities that convert hydrogen into liquid form and store it*, etc.) * Stationary storage tanks built on the ground or underground to charge and store hydrogen (including facilities that homogenize the quality of hydrogen)

Sector	Ecc	onomic Activities	Description
		Section 1. Green	Area: 1. Greenhouse Gas Reduction
B. Power Genera tion/ Energy	(16)	Establishment and operation of power transmission and distribution infrastructure related to renewable energy	Activities of establishing and operating power transmission and distribution infrastructure related to renewable energy
	(17)	Establishment, renovation and operation of infrastructure for transporting biogas/hydrogen/ ammonia	Activities of (1) establishing, renovating and operating network infrastructure to transport biogas, hydrogen or ammonia, or (2) of transporting these gases with tank lorries or vessels, etc.
	(18)	Establishment, renovation and operation of infrastructure to supply waste heat and cold energy	Activities of establishing, renovating and operating infrastructure to supply relevant energies in order to facilitate the utilization of unused (1) waste heat and (2) cold energy
	(19)	Development of ICT-based energy management solutions and establishment and operation of systems	Activities of developing relevant ICT solutions or establishing and operating systems for the reduction of greenhouse gas emissions, including facilitating the use of renewable energy and pollution-free vehicles/rolling stocks/construction machinery/ agricultural machinery/vessels/aircraft/bicycles, and improving energy efficiency
C. Trans port	(1)	Manufacture of pollution- free vehicles/ rolling stocks/ construction machinery/ agricultural machinery/ vessels/aircraft/ bicycles	Activities of producing pollution-free (powered by electricity, solar photovoltaics, hydrogen) vehicles/rolling stocks/construction machinery/agricultural machinery/vessels/aircraft/bicycles, and/or establishing and operating facilities necessary therefor * Including the bicycles prescribed in Article 2 of 'Promotion of the Use of Bicycles Act' that are operated with the pedal or hand pedal by the power of pollution-free energy (powered by electricity, photovoltaics, hydrogen) or human beings

Sector	Eco	onomic Activities	Description
		Section 1. Green	n Area: 1. Greenhouse Gas Reduction
	(2)	Introduction of pollution- free vehicles/ rolling stocks/ construction machinery/ agricultural machinery/ vessels/aircraft/ bicycles	Activities of introducing pollution-free (powered by electricity, photovoltaics, hydrogen) vehicles/rolling stocks/construction machinery/agricultural machinery/vessels/aircraft/bicycles, or renovating them by a pollution-free (powered by electricity, photovoltaics, hydrogen) means * Including the bicycles prescribed in Article 2 of 'Promotion of the Use of Bicycles Act' that are operated with the pedal or hand pedal by the power of pollution-free energy (powered by electricity, photovoltaics, hydrogen, etc.) or human beings
C. Trans port	(3)	Establishment and operation of pollution- free transport infrastructure	Activities of establishing and operating (1) low-carbon land infrastructure including EV charging stations, facilities for improved electrical grid access, facilities that supply hydrogen fuel, electric highway, and facilities for electric trains (2) low-carbon maritime infrastructure including Alternative Maritime Power (AMP), facilities for improved electrical grid access, pollution-free (powered by electricity, solar photovoltaics, hydrogen) port loading/unloading equipment, facilities that supply hydrogen fuel, and facilities that supply bio ethanol/bio diesel/bio heavy oil (3) shared transport infrastructure for pollution-free (powered by electricity, solar photovoltaics, hydrogen) vehicles, personal mobility devices and bicycles (4) the infrastructure for walking or bicycles such as an exclusive pedestrian road or bicycle track
D.	(1)	Development and operation of specialized zero- energy cities	Activities of developing and operating cities to (1) develop new specialized cities with zero-energy (2) transform existing cities into specialized zero-energy cities
City/ Building	(2)	New construction/ remodeling and acquisition of zero-energy buildings or green buildings	Activities of (1) building new buildings (2) conducting green remodeling of existing buildings (3) acquisition of buildings

Sector	Ecc	onomic Activities	Description
		Section 1. Green	Area: 1. Greenhouse Gas Reduction
D. City/ Building	(3)	Establishment and operation of facilities/ infrastructure to reduce building-related greenhouse gases	Activities of establishing and operating facilities and infrastructure including systems for residence or commercial purposes, etc. that are necessary (1) to reduce greenhouse gases from buildings or (2) to reduce greenhouse gases directly or indirectly by utilizing buildings
	(4)	Establishment and operation of low-carbon internet data center	Activities of establishing and operating new internet data center or facilities and infrastructure including systems necessary for renovation of existing facilities, in ways that reduce greenhouse gases
E.	(1)	Low-carbon agriculture	Activities of applying techniques or methods that contribute to reducing greenhouse gases in the process of cultivating agricultural products including food grains, vegetables, fruits and flowers, etc.
Agricul ture	(2)	Manufacture of low-carbon feed and alternative processed foods	Activities of manufacturing (1) low-methane and/ or low-protein feed, or (2) alternative processed foods (cultured meat, plant-based meat, insect ingredients, etc.)
	(1)	Capture of carbon dioxide being emitted	Activities of establishing and operating facilities that capture carbon dioxide
F. Carbon Dioxide Capture	(2)	Establishment and operation of network infrastructure for transporting carbon dioxide	Activities of establishing and operating transport network infrastructure to capture, sequester, isolate permanently and utilize carbon dioxide
	(3)	Sequestration and permanent isolation of the captured carbon dioxide	Activities of establishing and operating facilities that sequester the captured carbon dioxide or isolate it permanently
	(4)	Manufacture biochar and soil spraying	Activities of establishing and operating facilities that produce biochar* and spray it on soil * Biochar: Organic matters converted into the form of charcoal, produced by pyrolysis of biomass at 300-350°C or higher in the absence or little presence of oxygen; when sprayed on the soil, it has the effect of storing carbon in the soil.

Sector	Eco	onomic Activities	Description
		Section 1. Greer	Area: 2. Climate Change Adaptation
A. Climate Change Adapta tion	(1)	Manufacture of materials, parts and equipment to utilize core technologies for climate change adaptation	Activities of establishing and operating facilities to produce materials, parts and equipment that are necessary for (1) disaster prevention facility and system, (2) climate forecast facility and system, (3) water supply, (4) seawater desalination, and (5) sewage/wastewater reuse, which are core techniques for climate change adaptation
	(2)	Establishment and operation of facility and system for disaster prevention and climate forecast	Activities of establishing and operating the facility and system for disaster prevention and climate forecast according to climate change causing typhoon, flood, etc.
	(3)	Surveys and research related to climate change adaptation	Activities of surveys and research related to climate change adaptation
	(4)	Educational, cultural and artistic activities related to climate change adaptation	(1) Educational and (2) cultural and artistic activities related to climate change adaptation, greenhouse gas reduction and environmental improvements
	(5)	Support for fair transformation of workforce	Activities of assisting workers in industries affected by Climate Change Adaptation, scale-down of carbonintensive industries and switch from the type of businesses emitting large amount of greenhouse gases in ways supporting their vocational education and employment* * Providing specialized training courses or support for training fees or job transfer for workers in industries that are expected to go through a short-term reduction of employment (internal combustion engine vehicles and coal fired power plants) and industries that are subject to medium- and long-term transformation (steelmaking, oil refining, petroleum chemistry, etc.), providing education on change of crops following decreased yields due to climate change, etc.

Sector	Ecc	onomic Activities	Description
	Se	ection 1. Green Ar	ea: 3. Sustainable Water Preservation
A. Water	(1)	Sewage/ wastewater management	Activities of installing and operating facilities to collect, transport or treat (1) sewage, (2) wastewater or (3) livestock excreta
	(2)	Low Impact Development (LID)	Activities of establishing and operating facilities and/or infrastructure applying LID principles
	(3)	Water supply	Activities of installing and operating (1) facilities that supply water through pipes after drawing and purifying raw water, or (2) small-scale waterworks in vulnerable areas to supply water for residential or industrial use
	(4)	Utilization of alternative water resources	Activities of installing and operating facilities to make use of alternative water resources, including facilities for rainwater harvesting, seawater desalination, sewage reuse, riverside filtration, and retention basin of artificial recharge, etc., excluding conventional sources such as river water, groundwater and dam water
	(5)	Water demand management	Activities of (1) maintaining water pipe networks, or (2) distributing and installing water-saving facilities and devices for the management of Water demand
	(6)	Water reuse	Activities of installing and operating facilities for reuse of water (treated sewage, rainwater, gray water, etc.)
	(7)	Groundwater purification	Activities of installing and operating facilities for purification of contaminated groundwater
	S	ection 1. Green Ar	ea: 4. Transition to Circular Economy
A. Resource Cirulation	(1)	Reducing waste generation	Activities of establishing and operating production facilities to reduce the generation of wastes by efficiently using resources
	(2)	Collecting/ retrieving/ sorting/ separating waste	Activities of establishing and operating facilities to collect/retrieve and sort/separate wastes

Sector	Eco	onomic Activities	Description
		Section 1. Green A	Area: 4. Transition to Circular Economy
A. Resource Cirulation	(3)	Recycling (reuse/ remanufacture/ recovery) and upcycling of waste	Activities of establishing and operating facilities for at least one among (1) reuse where recyclable resources can be used again as they are or after being repaired, or reused for production, (2) re-manufacture where some of the original performance is restored through disassembling/washing/inspection/repair/adjustment/ reassembling, etc., (3) recovery where all or parts of recyclable resources are reused as raw materials (refined oil from waste oil/conversion of waste metal into resources/SRF/plastic materials utilizing biomass/ reusing F-gas, etc.), (4) upcycling where new values are created by adding design to wasted resources or making changes to the method of utilization, and (5) activities of recycling waste by-products generated in an industrial complex or place of business as raw materials or energy
	(4)	Pyrolysis of waste	Activities of establishing and operating facilities to (1) produce raw materials or fuels through the thermal decomposition of wastes, or (2) produce petrochemical products by processing the raw materials or fuels from the thermal decomposition
	(5)	Recovery of waste energy	Activities of establishing and operating facilities to recover energy from wastes
		Section 1. Green A	Area: 4. Transition to Circular Economy
B. Utilization of Methane	(1)	Capture and treatment/ utilization of methane from anaerobic digestion	Activities of establishing and operating facilities to utilize methane generated from anaerobic digestion of livestock excreta, food waste and sewage/wastewater sludge
	(2)	Capture and treatment/ utilization of landfill gas	Activities of establishing and operating facilities to utilize landfill gas of the landfill site as energy source, fuels or raw materials, etc.

Sector	Ecc	onomic Activities	Description
	Se	ction 1. Green Are	ea: 5. Pollution Prevention and Control
A. Preven tion and Treatment of Air Pollution	(1)	Prevention and treatment of air pollution	Activities of installing, renovating/repairing, and operating equipment and facilities to prevent/reduce, treat, and measure/monitor air pollutants including particulate matters, sulfur oxides, nitrogen oxides and volatile organic compounds, etc. specified in the ^r Clean Air Conservation Act _J to prevent air pollution
	(2)	Prevention and reduction of malodor	Activities of installing and operating facilities for malodor prevention or purification to prevent and reduce malodor
B. Prevent tion and Treatment of Marine Pollution	(1)	Prevention and treatment of marine pollution	Activities of installing, renovating/repairing and operating the equipment and facilities which prevent the release and spread of, removing, and collecting/treating pollutants listed in the 「Marine Environment Management Act」, including wastes, oil, noxious liquid substances and harmful packaging materials, which flow into or are released to the ocean, which have harmful effects or raise concerns thereabout
		Section 1. Green	Area: 6. Biodiversity Preservation
A. Biodiver sity	(1)	Protection and restoration of terrestrial and marine ecosystems	Activities to protect and restore land and marine preserves including marsh areas and sea forests, etc, and fluvial and offshore ecosystems
	(2)	Restoration of forest ecosystems	Activities for restoration of ecosystems including the forests damaged by natural disasters such as forest fire, flood, etc.
	(3)	Creation of an urban carbon sink	Activities to create an urban carbon sink to reduce carbon
	(4)	Protection and conservation of species	Activities to protect and conserve endangered wild animals, marine organizms being protected, and internationally endangered species or eradicate exotic animals

Section 2. Transitional Area: 1. Greenhouse Gas Reduction			
A. Industry	(1)	Greenhouse Gas Reduction in small and medium-sized enterprises (SMEs)	Activities carried out by SMEs for establishing and operating relevant facilities to reduce greenhouse gases through fuel switching, energy saving and improvements in resource efficiency, etc. X This shall be temporarily recognized until 2030.
B. Power Genera tion/ Energy	(1)	Production of energy based on liquefied natural gas (LNG) and blended gases	Activities of establishing and operating facilities for power generation, cogeneration and thermal production using LNG or blended gases* in order to produce and supply either electricity or heat, or both. * Gas produced by blending at least two among biogas, hydrogen, ammonia, byproduct gas and LNG * This will be recognized for the facilities whose construction plan is approved until 2030–2035 considering the 2030 Nationally Determined Contribution (NDC), the 2050 Carbon Neutrality Scenario, and levels of technology development (carbon–free blending, CCS, etc.), etc.
	(2)	Production of energy based on nuclear power(new construction)	Activities of establishing and operating facilities for power generation, cogeneration and thermal production using nuclear power in order to produce and supply either electricity or heat, or both. X This will be recognized for the facilities whose construction plan is approved until 2045.
	(3)	Production of energy based on nuclear power(continued operation)	Activities of renovating facilities of power generation, cogeneration and thermal production using nuclear power for the purpose of continuous operation after expiration of design life time * This will be recognized for the facilities whose continuous operation is approved until 2045.
	(4)	Production of LNG-based hydrogen (blue hydrogen)	Activities of establishing and operating facilities to produce hydrogen based on LNG. ** This will be recognized temporarily until 2030.
C. Transport	(1)	Construction of eco-friendly ship	Activities of constructing eco-friendly vessels and establishing and operating related facilities ** This shall be temporarily recognized until 2030.
	(2)	Introduction of eco-friendly ship	Activities of introducing eco-friendly vessels, modifying vessels to make them more eco-friendly, or establishing and operating facilities to maintain and repair relevant vessels ** This will be recognized temporarily until 2030.

K-Taxonomy Guidelines



Determining Criteria for the K-Taxonomy





Section 1 Green Area

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Determining Criteria for the K-Taxonomy

Section 1 Green Area

Common

A. Industry

(1) Manufacture of innovative items

① Activity Criteria					
Activities establi related to K-Taxo	shing and operating the facilit onomy	ies į	producing innovative items		
② Recognition	Criteria				
	Is the activity relevant to 'Attachment 7. Innovative Items Related to the K-Taxonomy'?				
6	[Select among 6 e	nvii	onmental objectives]		
Environmental	Greenhouse Gas Reduction		Transition to Circular Economy		Choose one.
objectives	Climate Change Adaptation		Pollution Prevention and Control		31.6.
	Sustainable Water Preservation		Biodiversity Preservation		
③ Exclusion Cri	teria	'			
Other environmental objectives	ironmental exclusion criteria for an environmental objectives (among				
Protection Criteria					
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?					

(2) Manufacture of materials, parts and equipment of innovative items

① Activity Criteria					
	hing and operating the facilities sary for innovative items relate			nd	
② Recognition C	riteria				
	Is the activity relevant to production of the materials, parts and equipment for the items in 'Attachment 7. Innovative Items Related to the K-Taxonomy'?				
6	[Select among 6 e	nvii	ronmental objectives]		Choose
Environmental objectives	Greenhouse Gas Reduction		Transition to Circular Economy		one.
	Climate Change Adaptation		Pollution Prevention and Control		
	Sustainable Water Preservation		Biodiversity Preservation		
③ Exclusion Crit	eria				
Other environmental objectives	Does the economic activity concerned satisfy the common exclusion criteria for an environmental objectives (among Attachment 1-6) not selected in the Recognition Criteria?				
Protection Criteria					
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?				nts,	

B. R&D

(1) Research, development and demonstration

① Activity Criteria					
All the activities	related to research, developm	nent	and demonstration (RD&D)		
② Recognition (Criteria				
	A. Is it RD&D of a technology related to an activity included in the green area of the K-Taxonomy? OR				
6	[Select among 6 e	nvir	onmental objectives]		
Environmental	Greenhouse Gas Reduction		Transition to Circular Economy		Choose one.
objectives	Climate Change Adaptation		Pollution Prevention and Control		
	Sustainable Water Preservation		Biodiversity Preservation		
	B. Is it RD&D of a core technology* essential for greenhouse gas reduction though it is not included in the K-Taxonomy? OR * Direct Air Capture (DAC), E-fuel, Carbon Capture and Utilization (CCU), bio jet aircraft fuel, bio ship fuel				
Greenhouse Gas Reduction	C. Is it RD&D of a technology related to nuclear power for greenhouse gas reduction and improvement of safety and environment? * (1) Small Modular Reactor (SMR), (2) next-generation nuclear power plant technology producing and supplying electrical power minimizing generation of radioactive waste during nuclear fuel cycle, (3) Accident Tolerant Fuel (ATF), (4) management of radioactive waste, (5) nuclear decommissioning, (6) research reactor, (7) small (micro) marine nuclear reactor, (8) nuclear fusion, (9) improving safety of nuclear plant and reliability of equipment by improving seismic performance, establishing smart plants, etc.				
③ Exclusion Criteria					
Other environmental objectives	Does the economic activity concerned satisfy the common exclusion criteria for an environmental objectives (among Attachment 1-6) not selected in the Recognition Criteria?				
Protection Criteria					
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?					

1 Greenhouse Gas Reduction

A. Industry

(1) Manufacture to utilize core technologies for greenhouse gas reduction

① Activity Crite	eria			
Activities of establishing and operating facilities that are necessary for production related to (1) electrification and electric power utilization technology (electric furnace, etc.) (2) hydrogen reduction ironmaking (3) non-carbonate (4) blended cement (5) replacement and/or removal of fluorinated gases (F-gas), which are core technologies for greenhouse gas reduction.				
② Recognition	Criteria			
Greenhouse Gas Reduction	In cases where the activity criteria specified above are applicable, the criteria for recognition shall not apply separately.			
③ Exclusion Cr	iteria			
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?			
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?			
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?			
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?			
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?			
Protection Criteria				
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?				

(2) Manufacture of materials, parts and equipment to utilize core technologies for Greenhouse Gas Reduction

① Activity Crite	eria			
Activities of establishing and operating facilities that are necessary for production of materials, parts, and equipment related to (1) renewable energy (2) hydrogen (3) ammonia (4) vehicles, rolling stocks, construction machinery, agricultural machinery, vessels, aircraft, and bicycles (5) zero energy buildings (6) carbon capture and storage (CCS) (7) biochar (8) electrification and electric power utilization technology (electric furnace, etc.) (9) hydrogen reduction ironmaking (10) non-carbonate (11) blended cement, (12) replacement and removal of fluorinated gases (F-gas), which are core technologies for green house gas reduction				
② Recognition	Criteria			
A. In the case of (1)~(7) above, are they the materials, particles equipment for the economic activities existing in Security Green Area of K-Taxonomy?				
Gas Reduction	B. The criteria for recognition shall not apply separately to (8)~(12) above.			
③ Exclusion Cri	teria			
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?			
Sustainable Water Preservation	requirements under 'Attachment 3. Exclusion Criteria -			
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?			
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?			
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?			
Protection Criteria				
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?				

(3) Manufacture of steel with relatively low emission units

① Activity Criteria				
ore, cokes, pig ir that have relativ	ablishing and operating facilities that are necessary to produce sintered on, and semi-finished blister steel products using electric furnace ely low emission units or facilities to produce steel by means of the echniques (BAT) that contribute to the reduction of greenhouse gas			
② Recognition	Criteria			
Greenhouse Gas Reduction	A. Is the greenhouse gas intensity of the facility related to the "making of products by manufacturing processes of sintered ore," which is to be newly built, enlarged or renovated within 0.273192 ton CO ₂ eq./product ton (top 20% of the domestic product benchmark), compared to its production amount? OR ** This criterion follows the method for calculating the product benchmark during the 3 rd planned period for the Emissions Trading Scheme (ETS) of South Korea, which corresponds to the value of the top 20% based on the intensity.			
	B. Is the greenhouse gas intensity of the facility related to the "making of products by manufacturing processes of corks," which is to be newly built, enlarged or renovated within 0.814805 ton CO ₂ eq./ product ton (top 20% of the domestic product benchmark), compared to its production amount? OR ** This criterion follows the method for calculating the product benchmark during the 3 rd planned period for the Emissions Trading Scheme (ETS) of South Korea, which corresponds to the value of the top 20% based on the intensity.			
	C. Is the greenhouse gas intensity of the facility related to the "making of products by manufacturing processes of pig iron," which is to be newly built, enlarged or renovated within 0.388012 ton CO ₂ eq./ product ton (top 20% of the domestic product benchmark), compared to its production amount? OR ** This criterion follows the method for calculating the product benchmark during the 3 rd planned period for the Emissions Trading Scheme (ETS) of South Korea, which corresponds to the value of the top 20% based on the intensity.			
	D. Is the greenhouse gas intensity of the facility related to the "making of semi-finished crude steel using electric furnace," which is to be newly built, enlarged or renovated within 0.307898 ton CO₂eq./ product ton (top 20% of the domestic product benchmark), compared to its production amount? ※ This criterion follows the method for calculating the product benchmark during the 3 rd planned period for the Emissions Trading Scheme (ETS) of South Korea, which corresponds to the value of the top 20% based on the intensity.			
	 E. Does the ironmaking facility that is to be newly built, enlarged or renovated produce steel by applying the Best Available Techniques (BAT)*? * The recognition criteria for the BAT above are to be applied in consultation with relevant departments and agencies once the list of techniques is enacted under ISO 14030-3. 			

③ Exclusion Criteria		
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria -Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(4) Manufacture of cement with relatively low emission units

① Activity Criteria		
	blishing and operating facilities that are necessary to produce products r kilns that have relatively low emission units	
② Recognition	Criteria	
Greenhouse Gas Reduction	Is the greenhouse gas intensity of the facility related to the "making of products in gray clinker kilns," which is to be newly built, enlarged or renovated within 0.780697 ton CO ₂ eq./product ton (top 20% of the domestic product benchmark), compared to its production amount? **This criterion follows the method for calculating the product benchmark during the 3 rd planned period for the Emissions Trading Scheme (ETS) of South Korea, which corresponds to the value of the top 20% based on the intensity.	
③ Exclusion Cri	teria	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(5) Manufacture of organic compounds with relatively low emission units

① Activity Crite	eria	
using cracking h	ablishing and operating facilities that are necessary to produce olefin eaters, aromatic compounds, butadiene and styrene monomer that bw emission units	
② Recognition	Criteria	'
Greenhouse Gas Reduction	 A. Is the greenhouse gas intensity of the facility related to the "making of products by manufacturing processes of olefin using cracking heaters," which is to be newly built, enlarged or renovated within 0.285256 ton CO₂eq./product ton (top 20% of domestic product benchmark), compared to its production amount? OR ※ This criterion follows the method for calculating the product benchmark during the 3rd planned period for the Emissions Trading Scheme (ETS) of South Korea, which corresponds to the value of the top 20% based on the intensity. 	
② Recognition	Criteria	
Greenhouse Gas Reduction	B. Is the energy intensity of the facility related to the "making of products by manufacturing process of aromatic compounds," which is to be newly built, enlarged or renovated within 0.137361 ton CO ₂ eq./product ton (top 20% of the domestic product benchmark), compared to its production amount? OR ** This criterion follows the method for calculating the product benchmark during the 3 rd planned period for the Emissions Trading Scheme (ETS) of South Korea, which corresponds to the value of the top 20% based on the intensity.	
	C. Is the greenhouse gas intensity of the facility related to the "making of products by manufacturing processes of butadiene," which is to be newly built, enlarged or renovated within 0.175599 ton CO ₂ eq./product ton (top 20% of the domestic product benchmark), compared to its production amount? OR ** This criterion follows the method for calculating the product benchmark during the 3 rd planned period for the Emissions Trading Scheme (ETS) of South Korea, which corresponds to the value of the top 20% based on the intensity.	
	 D. Is the greenhouse gas intensity of the facility related to the "making of products by manufacturing processes of styrene monomer," which is to be newly built, enlarged or renovated within 0.371197 ton CO₂eq./product ton (top 20% of the domestic product benchmark), compared to its production amount? ** This criterion follows the method for calculating the product benchmark during the 3rd planned period for the Emissions Trading Scheme (ETS) of South Korea, which corresponds to the value of the top 20% based on the intensity. 	

③ Exclusion Criteria		
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(6) Establishment and operation of facilities to reduce greenhouse gases

① Activity Crite	eria	
through fuel sw the manufacturi X This shall apply cannot be appl	ablishing and operating facilities to reduce greenhouse gases itching, energy saving, improvements in resource efficiency, etc. in ing and service industries broadly to the manufacturing and service industries, but this criterion ied to economic activity sectors specified in different paragraphs (sectors) or generation, transport, etc.	
② Recognition	Criteria	
Greenhouse Gas Reduction	Does the concerned project to newly construct, enlarge or renovate a process/facility reduce greenhouse gas emissions by at least its service life × Δ2.4%* at once compared with the average greenhouse gas emissions from the existing process/facility over the previous three years? * Emissions to be reduced shall be set by project unit in proportion to the service life of the process/facility to be newly built, enlarged or renovated (based on the service life of plants and equipment specified by the Korea Real Estate Board), and in the case of a project to build a new facility, emissions to be reduced shall be calculated based on the same type of process/facility in South Korea (e.g. when introducing a greenhouse gas reduction facility with a service life of 10 years, emissions shall be cut by 24% (= 10 years × Δ2.4%) or more, and for a facility with a service life of 5 years, 12% (= 5 years × Δ2.4%) or more at once. ** For a project to build a new facility, a method to calculate greenhouse gas emissions based on global standards [Methodologies for external projects in accordance with the Guidelines on Feasibility Assessment of External Projects and Certification of Emissions, the Clean Development Mechanism (CDM) Methodologies or ISO 14604-2] shall be applied. ** For a project to enlarge or renovate existing facilities, the Guidelines on Verification for Operation of the Emissions Trading Scheme shall be applied when measuring greenhouse gas emissions.	
③ Exclusion Cr		T
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning construction and operation?		

B. Power Generation/Energy

(1) Production of renewable energy: Solar photovoltaics, concentrated solar power (CSP), wind power, hydropower, ocean energy, geothermal energy, and hydrothermal energy

① Activity Criteria		
Activities of establishing and operating facilities for power generation, cogeneration or thermal production using at least one renewable energy source among (1) solar photovoltaics (2) concentrated solar power (CSP) (3) wind power (4) hydropower (5) ocean energy (6) geothermal energy (7) hydrothermal energy, in order to produce and/or supply either electricity or heat, or both		
② Recognition	Criteria	
Greenhouse Gas Reduction	In cases where the activity criteria specified above are applicable, the criteria for recognition shall not apply separately.	
③ Exclusion Cri	teria	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Sustainable Water Preservation	In the case of a floating photovoltaic system, is it built and operated in conformity to the criteria using equipment that meets the hygiene and safety standards stipulated by the ^r Water Supply And Waterworks Installation Act _J ? (However, this shall not apply to a system built on the upper part of the ocean)	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Biodiversity	When a facility is built in a mountainous area, is the inspection plan specified in the ^r Mountainous Districts Management Act₁ reflected in the business plan, and are the annual inspection results submitted?	
Preservation	For (3) offshore wind power under the category of wind power and (5) marine energy, if they are subject to consultation on utilization of sea areas or sea area utilization impact assessment under the Marine Environment Management Act, are the results of consultation or conditional consultation reflected in the business plan, and are they being implemented following feedback received during the consultation?	
	riteria	
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning construction and operation?		

(2) Production of renewable energy: Biomass

① Activity Criteria		
or thermal produ	ablishing and operating facilities for power generation, cogeneration uction using biomass in order to produce and/or supply either at, or both (excluding mixing)	
② Recognition	Criteria	•
	A. Does the biomass being used meet the criteria specified in '1-B-(8) Manufacture of Biomass'?	
Greenhouse Gas Reduction	 B. Are greenhouse gas emissions within 100g CO²eq./kWh compared with energy production in terms of electricity and heat? * In cases where Carbon Capture and Storage (CCS) technology is utilized, all the criteria specified in '1-F-(1) Capture of Carbon Dioxide Being Emitted', '1-F-(2) Establishment and Operation of Network Infrastructure for Transporting Carbon Dioxide', and '1-F-(3) Sequestration and Permanent Isolation of The Captured Carbon Dioxide' should be met, and life-cycle greenhouse gas emissions in relation to the CCS should be taken into consideration. * Greenhouse gas emissions shall be measured under the Verification Guidelines on the Operation of the Emissions Trading Scheme until 2024, and life-cycle greenhouse gas emissions under the Preparation Guidelines of Environmental Product Declaration (EPD) starting from 2025. 	
③ Exclusion Criteria		
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(3) Production of renewable energy: Biogas

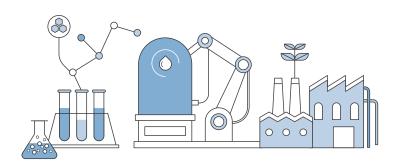
① Activity Crite	ria	
Activities of establishing and operating facilities for power generation, cogeneration or thermal production using biogas in order to produce and supply either electricity or heat, or both (excluding mixing)		
② Recognition	Criteria	
Greenhouse Gas Reduction	Does the biogas being used meet the criteria specified in '1-B-(9) Manufacture of Biogas'?	
③ Exclusion Cri	teria	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(4) Production of renewable energy: Bio heavy oil

① Activity Criteria		
or thermal produ	ablishing and operating facilities for power generation, cogeneration uction using bio heavy oil in order to produce and/or supply either at, or both (excluding mixing)	
② Recognition	Criteria	
	A. Does the bio heavy oil being used meet the criteria specified in '1-B-(10). Manufacture of bio ethanol/bio diesel/bio heavy oil'?	
Greenhouse Gas Reduction	 B. Are greenhouse gas emissions within 100g CO₂eq./kWh compared with energy production in terms of electricity and heat? * In cases where Carbon Capture and Storage (CCS) technology is utilized, all the criteria specified in '1-F-(1) Capture of Carbon Dioxide Being Emitted', '1-F-(2) Establishment and Operation of Network Infrastructure for Transporting Carbon Dioxide', and '1-F-(3) Sequestration and Permanent Isolation of The Captured Carbon Dioxide' should be met, and life-cycle greenhouse gas emissions in relation to the CCS should be taken into consideration. * Greenhouse gas emissions shall be measured under the Verification Guidelines on the Operation of the Emissions Trading Scheme until 2024, and life-cycle greenhouse gas emissions under the Preparation Guidelines of Environmental Product Declaration (EPD) starting from 2025. 	
③ Exclusion Cri	iteria	,
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(5) Production of energy based on hydrogen/ammonia

① Activity Criteria		
Activities of establishing and operating facilities for power generation, cogeneration or thermal production using (1) hydrogen or (2) ammonia in order to produce and/ or supply either electricity or heat, or both (excluding mixing)		
② Recognition	Criteria	
Greenhouse Gas Reduction	Is the fuel supplied into the "organization boundary" from the outside of the "organization boundary" defined in the Guidelines on Preparation of Plan for Calculation of Emissions" under the ETS hydrogen or ammonia?	
③ Exclusion Cri	teria	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		



(6) Production of energy based on blended gases

① Activity Crite	eria	
Activities of establishing and operating facilities for power generation, cogeneration or thermal production using multiple gases blended* in order to produce and supply either electricity or heat, or both * Gas produced by blending two or more among biogas, hydrogen, ammonia, byproduct gas and liquefied natural gas (LNG) and at least one of biogas, hydrogen and ammonia		
② Recognition	Criteria	
Greenhouse Gas Reduction	Are greenhouse gas emissions within 100g CO ₂ eq./kWh compared with energy production in terms of electricity and heat? ** In cases where Carbon Capture and Storage (CCS) technology is utilized, all the criteria specified in '1-F-(1) Capture of Carbon Dioxide Being Emitted', '1-F-(2) Establishment and Operation of Network Infrastructure for Transporting Carbon Dioxide', and '1-F-(3) Sequestration and Permanent Isolation of The Captured Carbon Dioxide' should be met, and life-cycle greenhouse gas emissions in relation to the CCS should be taken into consideration. ** Greenhouse gas emissions shall be measured under the Verification Guidelines on the Operation of the Emissions Trading Scheme until 2024, and life-cycle greenhouse gas emissions under the Preparation Guidelines of Environmental Product Declaration (EPD) starting from 2025.	
③ Exclusion Cri	teria	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(7) Production of energy based on waste heat/cold energy/ decompression(waste pressure)

① Activity Crite	eria	
Activities of establishing and operating facilities for power generation, cogeneration or thermal production using at least one source among (1) waste heat, (2) cold energy and (3) decompression(waste pressure) in order to produce and/or supply either electricity or heat, or both		
② Recognition	Criteria	
	A. In the case of (1), does the activity utilize unused waste heat generated in industrial processes/facilities?	
Greenhouse Gas Reduction	B. In the case of (2), does the activity utilize unused cold energy among energy released during vaporization of liquid oxygen, liquid nitrogen or liquefied natural gas?	
	C. In the case of (3), does the activity utilize unused decompression(waste pressure) among energy generated from pressure difference in governor station(GS), etc.?	
③ Exclusion Cri	teria	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(8) Manufacture of biomass

① Activity Criteria		
	ablishing and operating facilities to produce biomass other than bio-organisms should not be used.	
② Recognition	Criteria	
Greenhouse Gas Reduction	Is solid fuel including firewood, woodchips, pellets and charcoal converted from bio-organisms manufactured? ** In cases where biomass fuels including wood pellets, woodchips, wood briquette, molded charcoal or charcoal are manufactured, does the activity comply with the Criteria For Specifications And Quality Of Tumber Products under the Act On The Sustainable Use Of Timbers?	
③ Exclusion Cri	iteria	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Biodiversity Preservation	Has a plan been put in place to utilize raw materials with one or more certification by the Korea Forest Certification Council or the Forest Stewardship Council (FSC), the Program for the Endorsement of Forest Certification (PEFC), the Sustainable Forestry Initiative (SFI) or the Chain of Custody for forest products under ISO 22095, and are the raw materials being used based on such plan?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(9) Manufacture of biogas

① Activity Criteria		
	blishing and operating facilities to produce biogas other than bio-organisms should not be used.	
② Recognition	Criteria	
Greenhouse Gas Reduction	Is the manufactured biogas converted from bio-organisms? ** In cases where biogas is manufactured utilizing methane obtained in the process of anaerobic digestion of livestock excreta, food waste and sewage/wastewater sludge, does the process comply with all the criteria specified in '4-B-(1) Capture and Treatment/Utilization of Methane from Anaerobic Digestion'? ** In cases where landfill gas converted from organic wastes in a landfill site is utilized, does the process comply with all the criteria specified in '4-B-(2) Capture and Treatment/Utilization of Landfill Gas'?	
③ Exclusion Cri	teria	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
	Has a plan been established and implemented to install an Emergency Shutoff Valve (ESV) to the hydraulic hose pipe (labeled with the KS mark or according to equivalent or stricter criteria) and a gas leakage detection and alarm system to the boiler room?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(10) Manufacture of bio ethanol, bio diesel and bio heavy oil

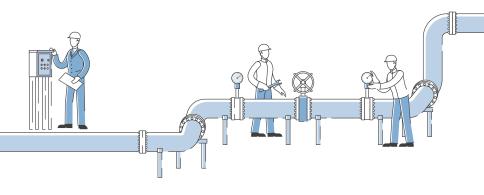
① Activity Crite	eria	
Activities of establishing and operating facilities to produce bio ethanol, bio diesel and bio heavy oil		
	other than bio-organisms should not be used.	
② Recognition	Criteria	
Greenhouse Gas Reduction	Are the manufactured bio ethanol, bio diesel and bio heavy oil converted from bio-organisms? ** In cases where bio diesel(BD100) or bio heavy oil is produced, does the process comply with all the criteria prescribed in [Attached Table] Criteria for Quality of Alternative Fuels to Petrol under the 「Public Notification on the Quality Criteria, Test Methods and Test Fees for Alternative Fuels to Petrol」?	
③ Exclusion Cri	iteria	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
	Has a plan been established and carried out to prevent the use of raw materials for which the environment has been destroyed on account of activities such as logging in natural forest, peat land or marsh, or large-scale clearfell logging in a massive area of at least 30 ha?	
Protection Criteria		
human rights (detc.), anti-corru	mic activity concerned not involve any violation of the law, including child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, otion (bribery, etc.) and destruction of cultural heritage sites, in the ning, construction and operation?	

(11) Production of hydrogen

① Activity Criteria		
Activities of esta	blishing and operating facilities to produce hydrogen	
② Recognition	Criteria	
Greenhouse Gas Reduction	A. Is it an activity of establishing and operating facilities that produce hydrogen through electrolysis of water with renewable energy? OR	
	 B. Is it an activity of establishing and operating facilities that produce hydrogen by reforming biogas? OR ※ In the case of a facility to produce hydrogen by reforming methane, among biogases, obtained through anaerobic digestion of livestock excreta, food waste and sewage/wastewater sludge, does the process comply with all the criteria specified in '4-B-(1) Capture and Treatment/ Utilization of Methane from Anaerobic Digestion'? OR ※ In the case of a facility to produce hydrogen by reforming landfill gas, among biogases, from a landfill site, does the process comply with all the criteria specified in '4-B-(2) Capture and Treatment/Utilization of Landfill Gas'? 	
	C. Is it an activity of establishing and operating facilities that produce hydrogen from ammonia in compliance with the criteria specified in '1-B-(12) Production of Ammonia'?	
③ Exclusion Cri	teria	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(12) Production of ammonia

① Activity Criteria		
Activities of establishing and operating facilities to produce ammonia		
② Recognition	Criteria	,
Greenhouse Gas Reduction	A. Is it an activity of establishing and operating facilities to produce ammonia by utilizing hydrogen in compliance with the criteria specified in '1-B-(11) Production of hydrogen?' OR	
	B. Is it an activity of establishing and operating facilities to recover and produce ammonia generated from the process of wastewater treatment?	
③ Exclusion Cri	iteria	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		



(13) Electric energy storage/conversion

① Activity Criteria		
Activities of establishing and operating all the facilities necessary to (1) store produced electric energy directly in the Energy Storage System (ESS) (2) convert electric energy into chemical energy, hydrogen (3) convert electric energy into chemical energy, ammonia (4) convert electric energy into Power to Heat (P2H) (5) convert electric energy into potential energy for pumped hydropower		
② Recognition	Criteria	
	A. In the case of (1), does it use a secondary cell which obtained certification of Korea Battery Industry Association for 'SPS-C KBIA-10100-03-7312 Performance and Safety of Lithium Secondary Cell for Energy Storage System', and was it manufactured by the Power Conditioning System (PCS) that has completed safety performance tests in accordance with 'SPS-SGSF-025-4-1972 Performance Test Requirements for Power Conditioning System for ESS', the standard set by the Korea Smart Grid Association?	
Greenhouse Gas Reduction	B. In the case of (2), does the activity comply with all the criteria specified in '1-B-(11) Production of Hydrogen'?	
	C. In the case of (3), does the activity comply with all the criteria specified in '1-B-(12) Production of Ammonia'?	
	D. In the case of (4), is the surplus electric power of renewable energy converted into thermal energy for district heating?	
	E. In the case of (5), the criteria for recognition shall not apply separately.	
③ Exclusion Criteria		
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

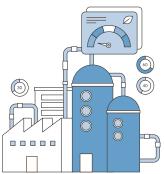
(14) Storage of thermal energy

① Activity Crite	eria	
Activities of establishing and operating facilities to store thermal energy (e.g. Underground Thermal Energy Storage (UTES), Aquifer Thermal Energy Storage (ATES), etc.)		
② Recognition	Criteria	
Greenhouse Gas Reduction	In cases where the activity criteria specified above are applicable, the criteria for recognition shall not apply separately.	
③ Exclusion Cri	iteria	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(15) Storage of hydrogen/ammonia energy

① Activity Criteria		
Activities of establishing, renovating and operating facilities that store hydrogen or ammonia (e. g. facilities that convert hydrogen into liquid form and store it*, etc.) * Stationary storage tanks built on the ground or underground to charge and store hydrogen (including facilities that homogenize the quality of hydrogen)		
② Recognition	Criteria	
Greenhouse Gas Reduction	In cases where the activity criteria specified above are applicable, the criteria for recognition shall not apply separately.	
③ Exclusion Cri	teria	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		





(16) Establishment and operation of power transmission and distribution infrastructure related to renewable energy

① Activity Criteria		
	Activities of establishing and operating power transmission and distribution infrastructure related to renewable energy	
② Recognition	Criteria	
Greenhouse Gas Reduction	A. Is it an activity of establishing and operating power transmission and distribution infrastructure related to renewable energy that satisfies the criteria specified in '1-B-(1) through (4)', OR	
	B. Is it an activity of establishing and operating power transmission and distribution infrastructure related to renewable energy where at least two-thirds of power capacity to be newly activated over the next five years meets the criteria specified in '1-B-(1) through (4)'?	
③ Exclusion Cri	iteria	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(17) Establishment, renovation and operation of infrastructure for transporting biogas/hydrogen/ammonia

① Activity Criteria		
Activities of (1) establishing, renovating and operating network infrastructure to transport biogas, hydrogen or ammonia, or (2) of transporting these gases with tank lorries or vessels, etc.		
② Recognition	Criteria	
	A. In the case of (1), the criteria for recognition shall not apply separately.	
Greenhouse Gas Reduction	B. In the case of (2), is it a tank lorry or vessel meeting the criteria for '1-C-(1) Manufacture of pollution-free vehicles/rolling stocks/construction machinery/ agricultural machinery/ vessels/ aircraft/bicycles'?	
③ Exclusion Cri	teria	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(18) Establishment, renovation and operation of infrastructure to supply waste heat and cold energy

① Activity Criteria		
Activities of establishing, renovating and operating infrastructure to supply relevant energies in order to facilitate the utilization of unused (1) waste heat and (2) cold energy		
② Recognition	Criteria	
Greenhouse Gas Reduction	A. In the case of (1), is it an activity of establishing, renovating or operating infrastructure to supply relevant energy to facilitate utilization of unused/waste heat generated in industrial processes/facilities?	
	B. In the case of (2), is it an activity of establishing, renovating or operating infrastructure to supply relevant energy to facilitate utilization of cold energy unused among energy released during vaporization of liquid oxygen, liquid nitrogen or Liquefied Natural Gas?	
③ Exclusion Cri	iteria	<u>'</u>
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(19) Development of ICT-based energy management solutions and establishment and operation of systems

① Activity Criteria	a	
the reduction of greenergy and pollution	oping relevant ICT solutions or establishing and operating systems for reenhouse gas emissions, including facilitating the use of renewable on-free vehicles/rolling stocks/construction machinery/agricultural/aircraft/bicycles, and improving energy efficiency, etc.	
② Recognition Cr	iteria	
	A. Is it an activity of developing ICT solutions to facilitate the use of renewable energy including dispersed energy system, or establishing and operating relevant systems? OR	
	B. Is it an activity of developing ICT solutions used in decision-making related to renewable energy facilities including power generation prediction, and maintenance and repair of power plants, or establishing and operating relevant systems? OR	
Greenhouse Gas Reduction	C. Is it an activity of developing ICT solutions related to the control/monitoring of electric systems including smart metering systems and smart grid systems, or establishing and operating relevant systems? OR	
das Reduction	D. Is it an activity of developing ICT solutions to provide services including charging pollution-free vehicles/rolling stocks/construction machinery/agricultural machinery/vessels/aircraft/bicycles or utilizing charged energy, or establishing and operating relevant systems? OR	
	E. Is it an activity of developing ICT solutions to reduce greenhouse gas emissions or improve energy efficiency, or establishing and operating relevant systems including demand resource trading technology? OR	
	F. Is it an activity of developing ICT solutions to supply flexibility resources to the demand side of power system or establishing and operating relevant systems?	
③ Exclusion Crite	ria	
Climate Change Adaptation	Not applicable	
Sustainable Water Preservation	Not applicable	
Transition to Circular Economy	Not applicable	
Pollution Prevention and Control	Not applicable	
Biodiversity Preservation	Not applicable	
Protection Crit	eria	
human rights (chil anti-corruption (b	ic activity concerned not involve any violation of the law, including Id labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), ribery, etc.) and destruction of cultural heritage sites, in the process ruction and operation?	

C. Transport

(1) Manufacture of pollution-free vehicles/rolling stock/construction machinery/agricultural machinery/vessels/aircraft/bicycles

① Activity Criteria		
Activities of producing pollution-free (powered by electricity, solar photovoltaics, hydrogen) vehicles/rolling stocks/construction machinery/agricultural machinery/vessels/aircraft/bicycles, and/or establishing and operating facilities necessary therefor * Including the bicycles prescribed in Article 2 of 「Promotion of the Use of Bicycles Act」 that are operated with the pedal or hand pedal by the power of pollution-free energy(powered by electricity, solar photovoltaics, hydrogen) or human beings		
② Recognition Criteria		
Greenhouse Gas Reduction	In cases where the activity criteria specified above are applicable, the criteria for recognition shall not apply separately.	
③ Exclusion Criteria		
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
	In the case of a vehicle, do passenger motor vehicles, motor vehicles for passengers and freight (with seating capacity for up to 9 persons) and freight motor vehicles (small and compact), among pollution-free vehicles, comply with the recycling rate specified in the Eco-Assurance System (EcoAS)?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
	In the case of a vessel, has the vessel to be used for transport undergone surveys under the 'Ship Safety Act」 or the 'Marine Environment Management Act」, and is the survey certificate prior to the expiry of the period of validity, and does it comply with the relevant criteria?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(2) Introduction of pollution-free vehicles/rolling stock/construction machinery/agricultural machinery/vessels/aircraft/bicycles

① Activity Crite	ria	
Activities of introducing pollution-free (powered by electricity, solar photovoltaics, hydrogen) vehicles/rolling stocks/construction machinery/agricultural machinery/vessels/aircraft/bicycles, or renovating them by a pollution-free (powered by electricity, solar photovoltaics, hydrogen) means * Including the bicycles prescribed in Article 2 of 「Promotion of the Use of Bicycles Act」 that are operated with the pedal or hand pedal by the power of pollution-free energy(powered by electricity, solar photovoltaics, hydrogen) or human beings		
② Recognition	Criteria	
Greenhouse Gas Reduction	In cases where the activity criteria specified above are applicable, the criteria for recognition shall not apply separately.	
③ Exclusion Cri	teria	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
	In the case of a vehicle, do passenger motor vehicles, motor vehicles for passengers and freight (with seating capacity for up to 9 persons) and freight motor vehicles (small and compact), among pollution-free vehicles, comply with the recycling rate specified in the Eco-Assurance System (EcoAS)?	
Delli di e e	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Pollution Prevention and Control	In the case of a vessel, has the vessel to be used for transport undergone surveys under the 'Ship Safety Act」 or the 'Marine Environment Management Act」, and is the survey certificate prior to the expiry of the period of validity, and does it comply with the relevant criteria?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(3) Establishment and operation of pollution-free transport infrastructure

① Activity Criteria		
Activities of establishing and operating (1) low-carbon land infrastructure including Electric Vehicle (EV) charging stations, facilities for improved electrical grid access, facilities that supply hydrogen fuel, electric highway, and facilities for electric trains (2) low-carbon maritime infrastructure including Alternative Maritime Power (AMP), facilities for improved electrical grid access, pollution-free (powered by electricity, solar photovoltaics, hydrogen) port loading/unloading equipment, facilities that supply hydrogen fuel, and facilities that supply bio ethanol/bio diesel/bio heavy oil (3) shared transport infrastructure for pollution-free (powered by electricity, solar photovoltaics, hydrogen) vehicles, personal mobility devices and bicycles (4) the infrastructure for walking or bicycles such as an exclusive pedestrian road or bicycle track		
② Recognition	Criteria	
Greenhouse Gas Reduction	In cases where the activity criteria specified above are applicable, the criteria for recognition shall not apply separately.	
③ Exclusion Cri	teria	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

D. City/Building

(1) Development and operation of specialized zero-energy cities

① Activity Criteria			
Activities of developing and operating cities to (1) develop new specialized cities with zero-energy (2) transform existing cities into specialized zero-energy cities			
	② Recognition (Criteria	
	Greenhouse Gas Reduction	Is the energy independence rate of the concerned city or business district 20% or higher?	
	③ Exclusion Cri	teria	
	Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
	Sustainable Water	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
	Preservation	Has a business plan been established and implemented, taking into consideration the guidelines on low impact development techniques, construction and design?	
Transition to Circular Economy		Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
	In the case of a construction works required to use recycled aggregates, etc., has a plan been established and implemented, taking into consideration the obligation to use recycled aggregates and recycled aggregates products (at least 40% of aggregates consumed by the intended use) in compliance with Article 38 of the Construction Waste Recycling Promotion Act ₁ ?		
Pollution Prevention and Control		Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
	In the case of public-use facilities or multi-family housing, has a construction plan been established for construction materials used for the interior of buildings including adhesives, paint and sealants in compliance with the criteria prescribed in Article 10. Criteria for Emitting Pollutants of Construction Materials, Etc. under the Enforcement Rules of the 「Indoor Air Quality Control Act」, and are those construction materials being used accordingly?		
	Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
	Protection Cr	riteria	
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?			

(2) New construction/remodeling and acquisition of zero-energy buildings or green buildings

① Activity Criteria		
Activities of (1) building new buildings (2) conducting green remodeling of existing buildings (3) acquisition of buildings		
② Recognition	Criteria	
Greenhouse Gas Reduction	Has it obtained certification of zero-energy buildings, or acquired certification of green construction(G-SEED) with the highest level of ratings (in the case of public buildings* subject to mandatory certification as zero-energy buildings, Level 4 or higher, and for other buildings, Level 5 or higher)? * Buildings in compliance with Article 12-2 of the Enforcement Decree of the Green Buildings Construction Support Act	
③ Exclusion Cri	iteria	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Pollution Prevention and Control	In the case of public-use facilities or multi-family housing, has a construction plan been established for construction materials used for the interior of buildings including adhesives, paint and sealants in compliance with the criteria prescribed in Article 10. Criteria for Emitting Pollutants of Construction Materials, Etc. under the Enforcement Rules of the Findoor Air Quality Control Act_, and are those construction materials being used accordingly?	
	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Biodiversity Preservation	Has the plan been put in place to utilize materials that are certified under the Korea Forest Certification or the Forest Stewardship Council (FSC), the Program for the Endorsement of Forest Certification (PEFC), the Sustainable Forestry Initiative (SFI) or Chain of Custody for forest products under ISO 22095, and are the materials being used based on such plan?	
Protection Cr	iteria	
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(3) Establishment and operation of facilities/ infrastructure to reduce building-related greenhouse gases

① Activity Criteria		
Activities of establishing and operating facilities and infrastructure including systems for residence or commercial purposes, etc. that are necessary (1) to reduce greenhouse gases from buildings or (2) to reduce greenhouse gases directly or indirectly by utilizing buildings		
② Recognition	Criteria	
Greenhouse Gas Reduction	A. In the case of (1), is it an activity of installing facilities to reduce energy consumption, boost energy independence, improve energy efficiency (e.g. introducting insulation, heat recovery ventilators, high-efficiency equipment, etc.)? Or is it an activity of establishing and/or installing energy control systems for a building (e.g. BEMS, HEMS, etc.), which enable data measurement by the intended use of energy, optimal (targeted) analysis and management, etc. in order to reduce greenhouse gases from the building directly or indirectly?	
	B. In the case of (2), is it an activity of establishing and operating infrastructure that reduces greenhouse gases generated by a building by cutting greenhouse gases in the sector of transport through a bi-directional EV charging system inside the building, or by cutting greenhouse gases of the building through securing power from electric vehicles?	
③ Exclusion Cri	teria	,
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(4) Establishment and operation of low-carbon internet data center

① Activity Criteria		
Activities of establishing and operating new internet data center or facilities and infrastructure including systems necessary for renovation of existing facilities, in ways that reduce greenhouse gases		
② Recognition	Criteria	
Greenhouse Gas Reduction	Has the structure obtained the green data center certification?	
③ Exclusion Cri	iteria	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection C	riteria	
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

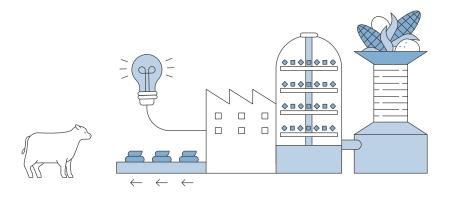
E. Agriculture

(1) Low-carbon agriculture

① Activity Criteria		
Activities of applying techniques or methods that contribute to reducing greenhouse gases in the process of cultivating agricultural products including food grains, vegetables, fruits and flowers, etc.		
② Recognition	Criteria	
Greenhouse Gas Reduction	Has the activity obtained the low-carbon agriculture certification?	
③ Exclusion Cr	iteria	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
	Are the guidelines for safe use of pesticides and Maximum Residue Limits (MRLs) in compliance with the Positive List System (PLS)?	
	Are chemical fertilizers within the "standards for chemical components of soil in arable land" in compliance with the limit on use of chemical fertilizers?	
Pollution Prevention and Control	Has a plan been put in place to store fertilizers in an indoor space or proper place in order to prevent their release to nearby soil or rivers, etc. in accordance with the Fertilizer Control Act, and have they been stored accordingly?	
	In cases where manure or liquid manure made of livestock excreta is sprayed on arable land, has a plan been put in place to use manure or liquid manure manufactured in compliance with the ^r Act on the Management and Use of Livestock Excreta _J , and is it being sprayed accordingly?	
	Has a plan been put in place to manage pesticides, livestock excreta or liquid manure in order to prevent it from being dumped, released or left unattended in public waters including rivers, and has it been stored accordingly?	
Biodiversity Preservation	Does it satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(2) Manufacture of low-carbon feed and alternative processed foods

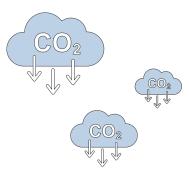
① Activity Criteria		
Activities of manufacturing (1) low-methane and/or low-protein feed, or (2) alternative processed foods (cultured meat, plant-based meat, insect ingredients, etc.)		
② Recognition	Criteria	
Greenhouse Gas Reduction	In cases where the activity criteria specified above are applicable, the criteria for recognition shall not apply separately.	
③ Exclusion Cri	iteria	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection C	riteria	
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		



F. Carbon Dioxide Capture

(1) Capture of carbon dioxide being emitted

① Activity Criteria		
Activities of establishing and operating facilities that capture carbon dioxide		
② Recognition	Criteria	
Greenhouse Gas Reduction	In cases where the activity criteria specified above are applicable, the criteria for recognition shall not apply separately.	
③ Exclusion Cr	iteria	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
	In cases where carbon dioxide being emitted is captured, has the leakage detectors of air pollutants been installed and operated?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		



(2) Establishment and operation of network infrastructure for transporting carbon dioxide

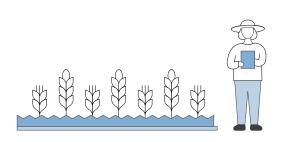
① Activity Criteria		
Activities of establishing and operating transport network infrastructure to capture, sequester, isolate permanently and utilize carbon dioxide		
② Recognition	Criteria	
Greenhouse Gas Reduction	In cases where the activity criteria specified above are applicable, the criteria for recognition shall not apply separately.	
③ Exclusion Cr	iteria	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(3) Sequestration and permanent isolation of the captured carbon dioxide

① Activity Criteria		
Activities of establishing and operating facilities that sequester the captured carbon dioxide or isolate it permanently		
② Recognition	Criteria	
Greenhouse Gas Reduction	In cases where the activity criteria specified above are applicable, the criteria for recognition shall not apply separately.	
③ Exclusion Cri	teria	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
	When carbon dioxide is sequestered in the ocean, has permission for use been obtained under the applicable laws, and is the process carried out in compliance with the criteria for permission? ** "Marine Environment Management Act_, "Management of Marine Garbage and Contaminated Marine Sediment Act_, "Public Waters Management and Reclamation Act_	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Prevention and Control	Has a plan been put in place to sequester carbon dioxide under proper pressure or to isolate it permanently, and is it in compliance with relevant standard? ** The Integrated Public Notification on Standard for High Pressure Gas Safety Control shall apply.	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Co	riteria	
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(4) Manufacture biochar and soil spraying

① Activity Criteria		
Activities of establishing and operating facilities that produce biochar* and spray it on soil * Biochar: Organic matters converted into the form of charcoal, produced by pyrolysis of biomass at 300-350°C or higher in the absence or little presence of oxygen; when sprayed on the soil, it has the effect of storing carbon in the soil.		
② Recognition	Criteria	
Greenhouse Gas Reduction	In cases where the activity criteria specified above are applicable, the criteria for recognition shall not apply separately.	
③ Exclusion Cri	teria	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		





2 Climate Change Adaptation

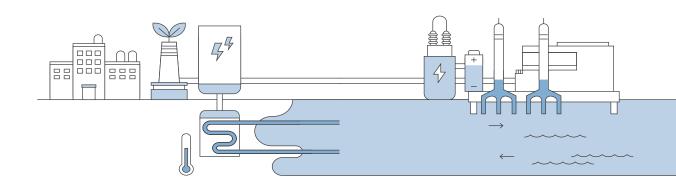
A. Climate Change Adaptation

(1) Manufacture of materials, parts and equipment to utilize core technologies for climate change adaptation

① Activity Criteria		
Activities of establishing and operating facilities to produce materials, parts and equipment that are necessary for (1) disaster prevention facility and system, (2) climate forecast facility and system, (3) water supply, (4) seawater desalination, and (5) sewage/ wastewater reuse, which are core techniques for climate change adaptation		
② Recognition	Criteria	
Climate Change Adaptation	In cases where the activity criteria specified above are applicable, the criteria for recognition shall not apply separately.	
③ Exclusion Cri	teria	
Greenhouse Gas Reduction	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 1. Exclusion Criteria - Greenhouse Gas Reduction'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(2) Establishment and operation of facility and system for disaster prevention and climate forecast

① Activity Criteria		
Activities of establishing and operating the disaster prevention and/or climate forecasting facilities/system in response to climate change, such as typhoon, flood, etc.		
② Recognition	Criteria	,
Climate Change Adaptation	In cases where the activity criteria specified above are applicable, the criteria for recognition shall not apply separately.	
③ Exclusion Cr	iteria	
Greenhouse Gas Reduction	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 1. Exclusion Criteria - Greenhouse Gas Reduction'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		



(3) Surveys and research related to climate change adaptation

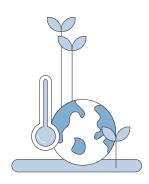
① Activity Criteria		
Activities of surv	eys and research related to climate change adaptation	
② Recognition	Criteria	
Climate Change Adaptation	Is the activity concerned included in the tasks undertaken as part of the 3rd National Climate Change Adaptation Plan (2021–2025)? * (1) Response to floods taking into consideration the risks of rains in the future, (2) preemptive response to droughts for realization of water welfare, (3) enhancing response capability to massive outbreak of living creatures due to abnormally high temperatures, (4) reinforcing response to forest-related disasters including landslides and forest fires, (5) ensuring food security against climate risks, (6) protecting public health against infectious diseases and illnesses, (7) protecting populations that are vulnerable to the impacts of climate change in terms of health, the economy and work, etc., and (8) adaptation actions to be taken jointly with the people	
③ Exclusion Cri	iteria	
Greenhouse Gas Reduction	Not applicable	
Sustainable Water Preservation	Not applicable	
Transition to Circular Economy	Not applicable	
Pollution Prevention and Control	Not applicable	
Biodiversity Preservation	Not applicable	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(4) Educational, cultural and artistic activities related to climate change adaptation

① Activity Criteria		
(1) Educational and (2) cultural and artistic activities related to climate change adaptation, greenhouse gas reduction and environmental improvements		
② Recognition	Criteria	
Climate	A. In the case of (1), has the activity been certified as exemplary environmental education?	
Change Adaptation	B. In the case of (2), the criteria for recognition shall not apply separately.	
③ Exclusion Cri	iteria	
Greenhouse Gas Reduction	Not applicable	
Sustainable Water Preservation	Not applicable	
Transition to Circular Economy	Not applicable	
Pollution Prevention and Control	Not applicable	
Biodiversity Preservation	Not applicable	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(5) Support for just transition of the workforce

① Activity Criteria		
Activities of assisting workers in industries affected by Climate Change Adaptation, scale-down of carbon-intensive industries and switch from the type of businesses emitting large amount of greenhouse gases in ways supporting their vocational education and employment* * Providing specialized training courses or support for training fees or job transfer for workers in industries that are expected to go through a short-term reduction of employment (internal combustion engine vehicles and coal fired power plants) and industries that are subject to medium- and long-term transformation (steelmaking, oil refining, petroleum chemistry, etc.), providing education on change of crops following decreased yields due to climate change, etc.		
② Recognition	Criteria	
Climate Change Adaptation	In cases where the activity criteria specified above are applicable, the criteria for recognition shall not apply separately.	
③ Exclusion Cri	teria	
Greenhouse Gas Reduction	Not applicable	
Sustainable Water Preservation	Not applicable	
Transition to Circular Economy	Not applicable	
Pollution Prevention and Control	Not applicable	
Biodiversity Preservation	Not applicable	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		



3 Sustainable Water Preservation

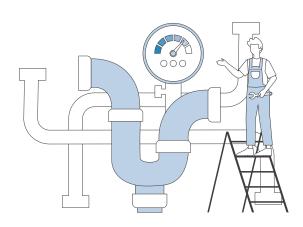
A. Water

(1) Sewage/wastewater management

① Activity Criteria		
	alling and operating facilities to collect, transport or treat (1) sewage, or (3) livestock excreta	
② Recognition	Criteria	
	A. In the case of (1), has the activity been designed to satisfy the standards for effluent water quality specified in the 「Sewerage Act」, and are they complied with?	
Sustainable Water Preservation	B. In the case of (2), has the activity been designed to satisfy the acceptable discharge limits specified in the 「Water Environment Conservation Act」, and are they complied with?	
rreservation	C. In the case of (3), has the activity been designed to satisfy the quality standards for discharged water specified in the ^r Act on the Management and Use of Livestock Excreta ₁ , and are they complied with?	
③ Exclusion Cri	iteria	
Greenhouse Gas Reduction	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 1. Exclusion Criteria - Greenhouse Gas Reduction'?	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(2) Low Impact Development (LID)

① Activity Criteria		
Activities of establishing and operating facilities and/or infrastructure applying LID techniques		
② Recognition	Criteria	
Sustainable Water Preservation	In cases where the activity criteria specified above are applicable, the criteria for recognition shall not apply separately.	
③ Exclusion Cri	teria	
Greenhouse Gas Reduction	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 1. Exclusion Criteria - Greenhouse Gas Reduction'?	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		



(3) Water supply

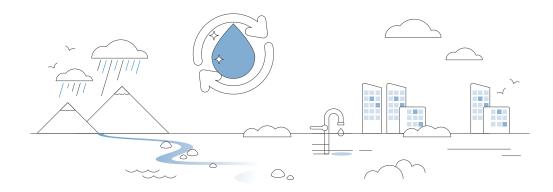
① Activity Criteria		
industrial use, in	Activities of installing and operating water supply facilities for residential or industrial use, including: (1) facilities that supply water through pipes after drawing and purifying raw water, or (2) small-scale waterworks in vulnerable areas	
② Recognition	Criteria	
Sustainable Water Preservation	In cases where the activity criteria specified above are applicable, the criteria for recognition shall not apply separately.	
③ Exclusion Cri	teria	
Greenhouse Gas Reduction	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 1. Exclusion Criteria - Greenhouse Gas Reduction'?	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection C	riteria	
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(4) Utilization of alternative water resources

① Activity Criteria		
Activities of installing and operating facilities to make use of alternative water resources, including facilities for rainwater harvesting, seawater desalination, sewage reuse, riverside filtration, and retention basin of artificial recharge, etc., excluding conventional sources such as river water, groundwater and dam water		
② Recognition	Criteria	
Sustainable Water Preservation	In cases where the activity criteria specified above are applicable, the criteria for recognition shall not apply separately.	
③ Exclusion Cri	iteria	
Greenhouse Gas Reduction	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 1. Exclusion Criteria - Greenhouse Gas Reduction'?	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(5) Water demand management

① Activity Criteria		
Activities of managing water demand by: (1) maintaining water pipe networks, or (2) distributing and installing water-saving facilities and devices		
② Recognition	Criteria	
Sustainable	A. In the case of (1), the criteria for recognition shall not apply separately.	
Water Preservation	B. In the case of (2), has the facility/device been certified under the Korean Industrial Standards (KS mark) or Eco-Label certification?	
③ Exclusion Cri	teria	
Greenhouse Gas Reduction	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 1. Exclusion Criteria - Greenhouse Gas Reduction'?	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

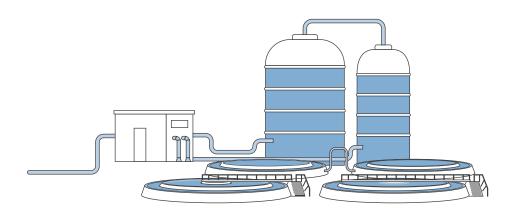


(6) Water reuse

① Activity Criteria		
Activities of inst rainwater, gray v	alling and operating facilities for reuse of water (treated sewage, vater, etc.)	
② Recognition	Criteria	
Sustainable Water Preservation	In cases where the activity criteria specified above are applicable, the criteria for recognition shall not apply separately.	
③ Exclusion Cr	iteria	
Greenhouse Gas Reduction	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 1. Exclusion Criteria - Greenhouse Gas Reduction'?	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(7) Groundwater purification

① Activity Criteria		
Activities of installing and operating facilities for purification of contaminated groundwater		
② Recognition	Criteria	
Sustainable Water Preservation	In cases where the activity criteria specified above are applicable, the criteria for recognition shall not apply separately.	
③ Exclusion Cri	teria	
Greenhouse Gas Reduction	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 1. Exclusion Criteria - Greenhouse Gas Reduction'?	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		



4 Transition to Circular Economy

A. Resource Circulation

(1) Reducing waste generation

① Activity Criteria		
	ablishing and operating production facilities to reduce the generation of ently using resources	
② Recognition	Criteria	
Transition to Circular Economy	In cases where the activity criteria specified above are applicable, the criteria for recognition shall not apply separately.	
③ Exclusion Cr	iteria	
Greenhouse Gas Reduction	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 1. Exclusion Criteria - Greenhouse Gas Reduction'?	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
	In cases where there is an obligation under the 「Water Environment Conservation Act」, has a plan been established to install facilities in compliance with the acceptable discharge limits, and are the limits complied with accordingly?	
Pollution	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Prevention and Control	In cases where the activity is subject to an integrated permit under the 「Act on the Integrated Control of Pollutant-discharging Facilities」, has the integrated permit been obtained, and are the conditions of permission being met?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(2) Collecting/retrieving/sorting/separating waste

① Activity Criteria		
Activities of establishing and operating facilities to collect/retrieve and sort/separate wastes		
② Recognition	Criteria	
Transition to Circular Economy	In cases where the activity criteria specified above are applicable, the criteria for recognition shall not apply separately.	
③ Exclusion Cri	teria	
Greenhouse Gas Reduction	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 1. Exclusion Criteria - Greenhouse Gas Reduction'?	
Climate Change daptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
	In cases where there is an obligation under the 「Water Environment Conservation Act」, has a plan been established to install facilities in compliance with the acceptable discharge limits, and are the limits complied with accordingly?	
Pollution	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Prevention and Control	In cases where the activity is subject to an integrated permit under the 「Act on the Integrated Control of Pollutant-discharging Facilities」, has the integrated permit been obtained, and are the conditions of permission being met?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(3) Recycling (reuse/remanufacture/recovery) and upcycling of waste

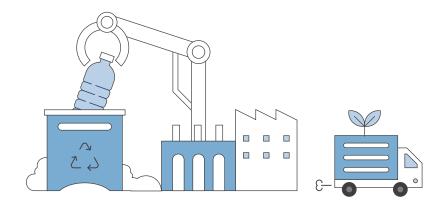
① Activity Crite	ria	
Activities of establishing and operating facilities for at least one among (1) reuse where recyclable resources can be used again as they are or after being repaired, or reused for production, (2) re-manufacture where some of the original performance is restored through disassembling/washing/inspection/repair/adjustment/reassembling, etc., (3) recovery where all or parts of recyclable resources are reused as raw materials (refined oil from waste oil/conversion of waste metal into resources/SRF/plastic materials utilizing biomass/reusing Fluorinated-gas, etc.), (4) upcycling where new values are created by adding design to wasted resources or making changes to the method of utilization, and (5) activities of recycling waste by-products generated in an industrial complex or place of business as raw materials or energy		
② Recognition	Criteria	
Transition to Circular Economy	In cases where the activity criteria specified above are applicable, the criteria for recognition shall not apply separately.	
③ Exclusion Cri	teria	
Greenhouse Gas Reduction	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 1. Exclusion Criteria - Greenhouse Gas Reduction'?	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
	In cases where there is an obligation under the ^r Water Environment Conservation Act, has a plan been established to install facilities in compliance with the acceptable discharge limits, and are the limits complied with accordingly?	
	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Pollution Prevention and Control	In cases where the activity is subject to an integrated permit under the ^r Act on the Integrated Control of Pollutant-discharging Facilities, has the integrated permit been obtained, and are the conditions of permission being met?	
	In the case of household wastes, has it been collected and retrieved in accordance with Article 14 of the 「Waste Control Act」?	
	In the case of solid refuse fuel (SRF), has it been manufactured by blending wastes in accordance with Attached Table 1 (10) of the Enforcement Rules of the FAct on the Promotion of Saving and Recycling of Resources_I, or by meeting the quality standards for SRF in accordance with Attached Table 7?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
human rights (canti-corruption (mic activity concerned not involve any violation of the law, including hild labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), (bribery, etc.) and destruction of cultural heritage sites, in the process struction and operation?	

(4) Pyrolysis of waste

① Activity Crite	eria	
fuels through th	ablishing and operating facilities to (1) produce raw materials or e thermal decomposition of wastes, or (2) produce petrochemical cessing the raw materials or fuels from the thermal decomposition	
② Recognition	Criteria	,
Transition to Circular Economy	In cases where the activity criteria specified above are applicable, the criteria for recognition shall not apply separately.	
③ Exclusion Cri	iteria	
	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 1. Exclusion Criteria - Greenhouse Gas Reduction'?	
Greenhouse Gas Reduction	In the case of (2), has the raw materials or fuels obtained through the thermal decomposition of wastes been useful in reducing greenhouse gases in the process of replacement of existing raw materials or fuels based on fossil fuels, and is the reduction being calculated quantitatively?	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Water Preservation	In cases where there is an obligation under the "Water Environment Conservation Act, has a plan been established to install facilities in compliance with the acceptable discharge limits, and are the limits complied with accordingly?	
Pollution	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Prevention and Control	In cases where the activity is subject to an integrated permit under the 「Act on the Integrated Control of Pollutant-discharging Facilities」, has the integrated permit been obtained, and are the conditions of permission being met?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(5) Recovery of waste energy

① Activity Criteria		
Activities of esta	ablishing and operating facilities to recover energy from wastes	
② Recognition	Criteria	
Transition to Circular Economy	Does the activity satisfy the criteria specified in Article 3 (Criteria for Energy Recovery, Etc.) of the ^r Enforcement Rules of the Waste Control Act _J as an activity of (1) recovering energy from combustible solid wastes, or (2) using it as fuels in a cement kiln or any facility determined and publicly notified by the Ministry of Environment?	
③ Exclusion Cr	iteria	
Greenhouse Gas Reduction	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 1. Exclusion Criteria - Greenhouse Gas Reduction'?	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		



B. Utilization of Methane

(1) Capture and treatment/utilization of methane from anaerobic digestion

① Activity Criteria		
	ablishing and operating facilities to utilize methane generated from ion of livestock excreta, food waste and sewage/wastewater sludge	
② Recognition	Criteria	
Transition to Circular Economy	In cases where the activity criteria specified above are applicable, the criteria for recognition shall not apply separately.	
③ Exclusion Cri	iteria	
Greenhouse Gas Reduction	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 1. Exclusion Criteria - Greenhouse Gas Reduction'?	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Water Preservation	In cases where there is an obligation under the "Water Environment Conservation Act_, has a plan been established to install facilities in compliance with the acceptable discharge limits, and are the limits complied with accordingly?	
	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
and control	In cases where the activity is subject to an integrated permit under the Act on the Integrated Control of Pollutant-discharging Facilities, has the integrated permit been obtained, and are the conditions of permission being met?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(2) Capture and treatment/utilization of landfill gas

① Activity Crite	eria	
	ablishing and operating facilities to utilize landfill gas of the landfill site e, fuels or raw materials, etc.	
② Recognition	Criteria	
Transition to Circular Economy	In cases where the activity criteria specified above are applicable, the criteria for recognition shall not apply separately.	
③ Exclusion Cri	teria	
Greenhouse Gas Reduction	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 1. Exclusion Criteria - Greenhouse Gas Reduction'?	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
	In cases where there is an obligation under the 「Water Environment Conservation Act」, has a plan been established to install facilities in compliance with the acceptable discharge limits, and are the limits complied with accordingly?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
	In cases where the activity is subject to an integrated permit under the 「Act on the Integrated Control of Pollutant-discharging Facilities」, has the integrated permit been obtained, and are the conditions of permission being met?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

5 Pollution Prevention and Control

A. Prevention and Treatment of Air Pollution

(1) Prevention and treatment of air pollution

① Activity Crite	eria	
Activities of installing, renovating/repairing and operating equipment and facilities to prevent/reduce, treat, and measure/monitor air pollutants including particulate matters, sulfur oxides, nitrogen oxides and volatile organic compounds, etc. specified in the ^r Clean Air Conservation Act _J to prevent air pollution		
② Recognition	Criteria	
Pollution Prevention	A. Does the equipment or facility meet such criteria as the acceptable emission limits for places of business or the limits for vehicles and vessels, etc. under the 「Clean Air Conservation Act」, and the maximum acceptable limits under the 「Special Act on the Improvement of Air Control in Air Control Zones」?	
and Control	B. In cases where the activity is subject to an integrated permit under the ^r Act on the Integrated Control of Pollutant-discharging Facilities _J has the integrated permit been obtained, and are the conditions of permission being met?	
③ Exclusion Cri	iteria	
Greenhouse Gas Reduction	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 1. Exclusion Criteria - Greenhouse Gas Reduction'?	
Climate Change Adaptation	'Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Water Preservation	In cases where there is an obligation under the 「Water Environment Conservation Act」, has a plan been established to install facilities in compliance with the acceptable emission limits, and are the limits complied with accordingly?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection C	riteria	
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(2) Prevention and reduction of malodor

① Activity Crite	eria	
Activities of installing and operating facilities for malodor prevention or purification to prevent and reduce malodor		
② Recognition	Criteria	
Pollution Prevention and Control	A. Are the acceptable release limits for malodor under the 「Malodor Prevention Act」 complied with?	
	B. In cases where the activity is subject to an integrated permit under the 「Act on the Integrated Control of Pollutant-discharging Facilities」, has the integrated permit been obtained, and are the conditions of permission being met?	
③ Exclusion Cri	teria	
Greenhouse Gas Reduction	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 1. Exclusion Criteria - Greenhouse Gas Reduction'?	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
	In cases where there is an obligation under the 「Water Environment Conservation Act」, has a plan been established to install facilities in compliance with the acceptable emission limits, and are the limits complied with accordingly?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

B. Prevention and Treatment of Marine Pollution

(1) Prevention and treatment of marine pollution

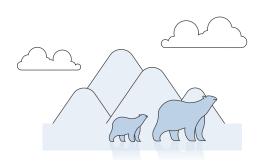
① Activity Crite	eria	
Activities of installing, renovating/repairing and operating the equipment and facilities which prevent the release and spread of, removing, and collecting/treating pollutants listed in the 「Marine Environment Management Act」, including wastes, oil, noxious liquid substances and harmful packaging materials, which flow into or are released to the ocean, which have harmful effects or raise concerns thereabout		
② Recognition	Criteria	
	A. In cases where there is any legal obligation that needs to be fulfilled by people, including those who perform an act that causes release of pollutants, is the legal obligation of reporting under the 「Marine Environment Management Act」 been fulfilled?	
Pollution Prevention and Control	B. Have the obligations under the 「Marine Environment Management Act」 been fulfilled in case of oil spills at sea, including utilizing materials and chemicals for preventing ocean pollution and deploying a water surface cleaner?	
	C. In cases where tasks are undertaken to prevent the spread of pollutants or collect them, have the registration criteria for technicians, vessels/equipment and facilities, etc. under the 「Marine Environment Management Act」 been complied with?	
③ Exclusion Cri	iteria	
Greenhouse Gas Reduction	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 1. Exclusion Criteria - Greenhouse Gas Reduction'?	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

6 Biodiversity Preservation

A. Biodiversity

(1) Protection and restoration of terrestrial and marine ecosystems

① Activity Criteria			
Activities to protect and restore land and marine preserves including marsh areas and sea forests, etc, and fluvial and offshore ecosystems			
② Recognition	Criteria		
Biodiversity Preservation	In cases where the activity criteria specified above are applicable, the criteria for recognition shall not apply separately.		
③ Exclusion Cri	iteria		
Greenhouse Gas Reduction	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 1. Exclusion Criteria - Greenhouse Gas Reduction'?		
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?		
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?		
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?		
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?		
Protection Criteria			
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?			

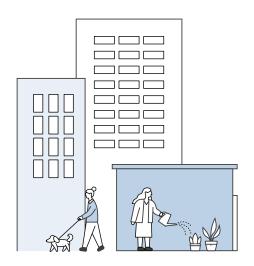


(2) Restoration of forest ecosystems

① Activity Criteria		
Activities for restoration of ecosystems including the forests damaged by natural disasters such as forest fire, flood, etc.		
② Recognition	Criteria	
Biodiversity Preservation	In cases where the activity criteria specified above are applicable, the criteria for recognition shall not apply separately.	
③ Exclusion Cr	iteria	
Greenhouse Gas Reduction	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 1. Exclusion Criteria - Greenhouse Gas Reduction'?	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(3) Creation of an urban carbon sink

① Activity Criteria		
Activities to crea	ate an urban carbon sink to reduce carbon	
② Recognition	Criteria	
Biodiversity Preservation	In cases where the activity criteria specified above are applicable, the criteria for recognition shall not apply separately.	
③ Exclusion Cri	iteria	
Greenhouse Gas Reduction	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 1. Exclusion Criteria - Greenhouse Gas Reduction'?	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		





(4) Protection and conservation of species

① Activity Criteria		
	tect and conserve endangered wild animals, marine organism being nternational endangered species or eradicate exotic animals	
② Recognition	Criteria	
Biodiversity Preservation	In cases where the activity criteria specified above are applicable, the criteria for recognition shall not apply separately.	
③ Exclusion Cr	iteria	
Greenhouse Gas Reduction	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 1. Exclusion Criteria - Greenhouse Gas Reduction'?	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

Section 2 Transitional Area

1 Greenhouse Gas Reduction

A. Industry

(1) Greenhouse Gas Reduction in small and medium-sized enterprises (SMEs)

① Activity Criteria		
reduce greenhor in resource effic	l out by SMEs for establishing and operating relevant facilities to use gases through fuel switching, energy saving and improvements iency, etc. mporarily recognized until 2030.	
② Recognition	Criteria	
Greenhouse Gas Reduction	Does the activity conform to items specified in 'Attachment 8. List of Projects Eligible for supporting the Greenhouse Gas Reduction Facilities'?	
③ Exclusion Cri	teria	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

B. Power Generation/Energy

(1) Production of energy based on liquefied natural gas (LNG) and blended gases

① Activity Criteria		
Activities of establishing and operating facilities for power generation, cogeneration and thermal production using LNG or blended gases* in order to produce and supply either electricity or heat, or both. * Gas produced by blending at least two among biogas, hydrogen, ammonia, byproduct gas and LNG * This will be recognized for the facilities whose construction plan is approved until 2030-2035 considering the 2030 Nationally Determined Contribution (NDC), the 2050 Carbon Neutrality Scenario, and levels of technology development (carbon-free blending, CCS, etc.), etc.		
② Recognition	Criteria	
	A. Are greenhouse gas emissions appropriate for the power generation and design specifications within 340g CO ₂ eq./kWh compared with the energy production in terms of the electricity and heat?	
Greenhouse Gas Reduction	 B. Has a medium- and long-term reduction plan been presented to be accomplished with an average of 250g CO₂eq./kWh under the design lifetime? ※ In cases where Carbon Capture and Storage (CCS) technology is utilized, all the criteria specified in '1-F-(1) Capture of Carbon Dioxide Being Emitted', '1-F-(2) Establishment and Operation of Network Infrastructure for Transporting Carbon Dioxide', and '1-F-(3) Sequestration and Permanent Isolation of The Captured Carbon Dioxide' should be met, and life-cycle greenhouse gas emissions in relation to the CCS should be taken into consideration. ※ Greenhouse gas emissions shall be measured under the Verification Guidelines on the Operation of the Emissions Trading Scheme until 2024, and life-cycle greenhouse gas emissions under the Preparation Guidelines of Environmental Product Declaration (EPD) starting from 2025. 	
③ Exclusion Cri	iteria	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
4 Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(2) Production of energy based on nuclear power (new construction)

① Activity Criteria		
and thermal pro electricity or hea	ablishing and operating facilities for power generation, cogeneration duction using nuclear power in order to produce and supply either at, or both. gnized for the facilities whose construction plan is approved until 2045.	
② Recognition	Criteria	
Greenhouse Gas Reduction	A. Is there a documented detailed plan for safe storage and disposal of high-level radioactive waste, and has a law been enacted to guarantee securing high-level radioactive waste disposal facilities and execution of plans.	
	B. Is there a low and intermediate level radioactive waste disposal facilities available?	
	C. Are the latest technical criteria* and accident tolerant fuel (ATF) applied? * To observe all of the latest technical criteria in 「Nuclear Safety Act」 and the 「Rules and Announcement of Nuclear Safety and Security Commission」	
	 D. Are greenhouse gas emissions within 100g CO₂eq./kWh compared with energy production in terms of electricity and heat? ※ Greenhouse gas emissions shall be measured under the Verification Guidelines on the Operation of the Emissions Trading Scheme until 2024, and life-cycle greenhouse gas emissions under the Preparation Guidelines of Environmental Product Declaration (EPD) starting from 2025. 	
	E. Are there radioactive waste management fund and the cost for complete nuclear decommissioning available*? * To secure the funds needed until the time of permanent suspension of power plants abiding by relevant laws	

③ Exclusion Criteria		
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Preservation	Is the impact of heated effluent on the ocean or fresh water being taken care of?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
	Have all the laws and regulations related to nuclear safety been observed? ** "Nuclear Safety Act., "Act on Physical Protection and Radiological Emergency., "Radioactive Waste Management Act., etc.	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(3) Production of energy based on nuclear power (continued operation)

① Activity Criteria		
Activities of renovating facilities of power generation, cogeneration and thermal production using nuclear power for the purpose of continuous operation after expiration of design life time * This will be recognized for the facilities whose continuous operation is approved until 2045.		
② Recognition	Criteria	
	A. Is there a documented detailed plan for safe storage and disposal of high-level radioactive waste, and has a law been enacted to guarantee securing high-level radioactive waste disposal facilities and execution of plans.	
	B. Is there an low and intermediate level radioactive waste disposal facility available?	
Greenhouse	C. Will accident tolerant fuel (ATF) be used from January 1, 2031?	
Gas Reduction	D. Are greenhouse gas emissions within 100g CO ₂ eq./kWh compared with energy production in terms of electricity and heat? ** Greenhouse gas emissions shall be measured under the Verification Guidelines on the Operation of the Emissions Trading Scheme until 2024, and life-cycle greenhouse gas emissions under the Preparation Guidelines of Environmental Product Declaration (EPD) starting from 2025.	
	E. Are there radioactive waste management fund and the cost for complete nuclear decommissioning available? * To secure the funds needed until the time of permanent suspension of power plants abiding by relevant laws	

③ Exclusion Criteria		
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Preservation	Is the impact of heated effluent on the ocean or fresh water being taken care of?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
	Have all the laws and regulations related to nuclear safety been observed? ** ** ** ** ** ** ** ** **	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

(4) Production of LNG-based hydrogen (blue hydrogen)

① Activity Criteria		
Activities of establishing and operating facilities to produce hydrogen based on LNG. * This will be recognized temporarily until 2030.		
② Recognition	Criteria	
Greenhouse Gas Reduction	Is it an activity of establishing and operating facilities to produce hydrogen by reducing greenhouse gas emissions by 60% or more compared with the reforming of hydrogen using LNG? ** In cases where Carbon Capture and Storage (CCS) technology is utilized, all the criteria specified in '1-F-(1) Capture of Carbon Dioxide Being Emitted', '1-F-(2) Establishment and Operation of Network Infrastructure for Transporting Carbon Dioxide', and '1-F-(3) Sequestration and Permanent Isolation of The Captured Carbon Dioxide' should be met, and life-cycle greenhouse gas emissions in relation to the CCS should be taken into consideration. **Greenhouse gas emissions shall be measured under the Verification Guidelines on the Operation of the Emissions Trading Scheme until 2024, and life-cycle greenhouse gas emissions under the Preparation Guidelines of Environmental Product Declaration (EPD) starting from 2025. **In cases where the Fhydrogen Economy Promotion and Hydrogen Safety Management Act, and the Clean Hydrogen Certification Scheme have effect, the relevant criteria are to be reviewed.	
③ Exclusion Cr	iteria	,
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

C. Transport

(1) Construction of eco-friendly ship

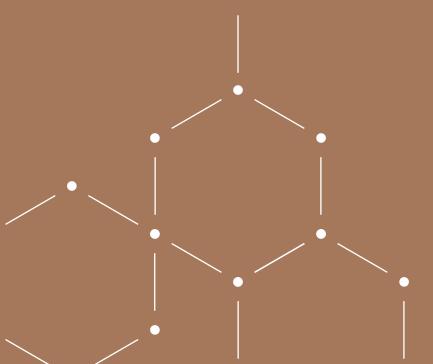
① Activity Criteria		
facilities	structing eco-friendly vessels and establishing and operating related mporarily recognized until 2030.	
② Recognition	Criteria	
Greenhouse Gas Reduction	Is it an activity of constructing vessels certified as Eco-friendly Vessel of Level 3 or higher under the ^r Act on Promotion of Development and Distribution of Environment-Friendly Ship, and/or establishing and operating facilities necessary therefor?	
③ Exclusion Cr	iteria	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
Prevention and Control	Has the vessel to be used for transport undergone surveys under the 「Ship Safety Act」 or the 「Marine Environment Management Act」, and is the survey certificate prior to the expiry of the period of validity, and does it comply with the relevant criteria?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

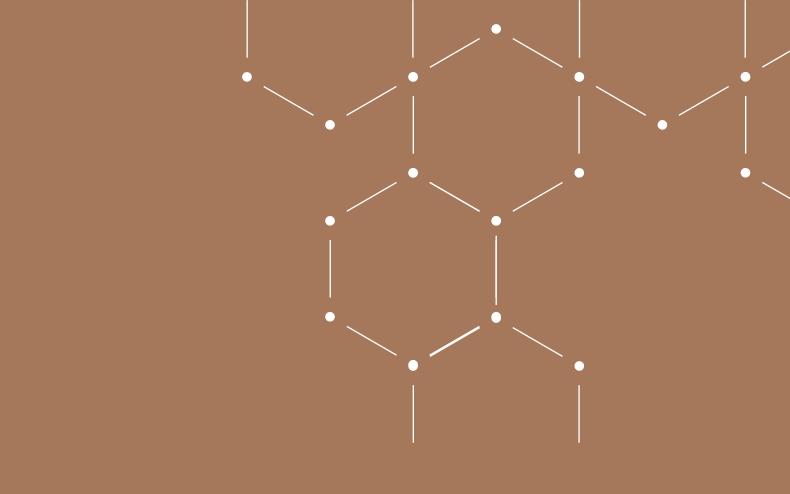
(2) Introduction of eco-friendly ship

① Activity Criteria		
more eco-frience relevant vessels	oducing eco-friendly vessels, or modifying vessels to make them dly, or establishing and operating facilities to maintain and repair ognized temporarily until 2030.	
② Recognition	Criteria	
Greenhouse Gas Reduction	Is it an activity of constructing vessels certified as Eco-friendly Vessel of Level 3 or higher under the 「Act on Promotion of Development and Distribution of Environment-Friendly Ship」, and/or establishing and operating facilities necessary therefor?	
③ Exclusion Cr	iteria	
Climate Change Adaptation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 2. Exclusion Criteria - Climate Change Adaptation'?	
Sustainable Water Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 3. Exclusion Criteria - Sustainable Water Preservation'?	
Transition to Circular Economy	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 4. Exclusion Criteria - Transition to Circular Economy'?	
Pollution Prevention and Control	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 5. Exclusion Criteria - Pollution Prevention and Control'?	
	Has the vessel to be used for transport undergone surveys under the ^r Ship Safety Act _J or the ^r Marine Environment Management Act _J , and is the survey certificate prior to the expiry of the period of validity, and does it comply with the relevant criteria?	
Biodiversity Preservation	Does the economic activity concerned satisfy the relevant requirements under 'Attachment 6. Exclusion Criteria - Biodiversity Preservation'?	
Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		

K-Taxonomy Guidelines

Attachment





Exclusion Criteria-Greenhouse Gas Reduction

Annex 1. Common Exclusion Criteria for Greenhouse Gas Reduction

- Project operators should consider whether the negative impact due to the increase in greenhouse gas emissions from the economic activity concerned is greater than the positive outcomes from the environmental improvements in the process of implementing the economic activity.
- In this regard, greenhouse gas emissions that are likely to be generated while performing the economic activity concerned should be estimated, and if possible, actual data of greenhouse gas emissions or reductions in the process of performing the economic activity should be measured and recorded.
- Although the main goal of the economic activity concerned is improving the environment, efforts should be made to use renewable energy sources to promote Carbon Neutrality while performing the economic activity.
- In this regard, the economic activity concerned should not involve any manufacturing, mining, storage, or transport of fossil fuels.

Exclusion Criteria-Climate Change Adaptation

Annex 2. Common Exclusion Criteria for Climate Change Adaptation

- Basically, project operators should take appropriate prevention, mitigation and response
 measures through prediction and assessment of climate impacts to prevent serious
 damages from the physical risks associated with climate change and extreme climate
 events (heavy rains, droughts, rising temperatures, rise in the sea level, cold snaps, etc.).
- Reviews should be conducted throughout the entire process of performing the
 economic activity concerned to see whether such economic activity entails physical
 climate risks by sector listed in the table below, and internal evaluations should be
 carried out to see whether such risks are significant enough to have an impact on the
 economic activity.
- A table listing the climate risks that have been internally assessed and relevant plans for responses and measures to be taken shall be prepared and submitted.

* Among the 14 sectors,

- 1. For economic activities in the industry and power generation/energy sectors, the responsible entity shall examine climate change adaptation response plans for the applicable items among the 12 risks listed in **(6)** the industry and energy area;
- 2. For economic activities in the transport sector, the responsible entity shall examine climate change adaptation response plans for the applicable items among the risks listed in ③ land/offshore area (14);
- 3. For economic activities in the city/building sector, the responsible entity shall examine climate change adaptation response plans for the applicable items among the risks listed in ① water management (10), ② ecosystem (18), and ③ land/offshore (14) areas;
- 4. For economic activities in the agriculture sector, the responsible entity shall examine climate change adaptation response plans for the applicable items of the risks listed in ① water management (10), ② ecosystem (18), and ③ agriculture/fishery (17) areas;
- 5. For economic activities in the resource circulation and methane utilization sectors, the responsible entity shall examine climate change adaptation response plans for the applicable items of the 12 risks listed in (a) industry and energy area;
- 6. For economic activities in the carbon capture sector, the responsible entity shall examine climate change adaptation response plans for the applicable items of the 12 risks listed in (a) industry and energy area;
- 7. For economic activities in the water sector, the responsible entity shall examine climate change adaptation response plans for the applicable items of the 10 risks listed in ① water management area;
- 8. For economic activities in the biodiversity sector, the responsible entity shall examine climate change adaptation response plans for the applicable items of the risks listed in ① water management (10), ② ecosystem (18), and ③ agriculture/fishery (17) areas; and
- 9. Economic activities in the research and development, climate change adaptation, air pollution prevention and treatment, and marine pollution prevention and treatment sectors do not require examining.

<Part of the List of Climate Risks of South Korea (84 Risks in 6 Areas)>1)

① Water Management (10)	Relevance
Increase in flood damage in rivers and river valleys due to heavy rains	(Example) ×
Increase in flow of pollutants into rivers/lakes due to heavy rains	(Example) ×
Heavy rain-induced deterioration in the stability of dam and river infrastructure	(Example) ×
Worsening dryness of river basins due to droughts	(Example) ×
Deterioration in the water quality of rivers/lakes due to rising temperatures and droughts	(Example) ×
Drought-induced diminishing of water supply capacity (residential/industrial/agricultural water, river-stream maintenance flow)	(Example) ×
Decrease in the recharge of groundwater due to rising temperatures and droughts	(Example) O
Increase in vulnerability of water management in estuary and offshore areas due to rise of sea level	(Example) O
Increase in vulnerability of dam/water reservoir management due to increased variability in precipitation	(Example) O
Increase in heat stress suffered by aquatic animals due to heat waves	(Example) O
② Ecosystem (18)	Relevance
Flora (species, colony, plant phenology, distribution) changes due to rising temperatures and increase in precipitation	(Example) ×
Changes in the sub-alpine zone (species, growth, distribution) due to rising temperatures and variable precipitation	(Example) ×
Increase in invasive species (terrestrial animals and plants, marine invasive species, exploitable marine species, etc.) and illnesses due to climate change	(Example) ×
Decrease in the population of endangered species and rare/protected species due to climate change	(Example) ×
Increase in species and populations due to extreme climate event	(Example) ×
Decrease in carbon absorption by forests due to droughts and rising temperatures	(Example) ×
Decrease in vertebrate and invertebrate populations and shrinking habitats due to droughts and increased precipitation	(Example) O
Decrease in populations of fresh water organisms (animals, plants) and shrinking habitats due to rising temperatures and variable precipitation	(Example) O
Increase in vulnerability of dam/water reservoir management due to increased variability in precipitation	(Example) O
Increase in heat stress suffered by aquatic animals due to heat waves	(Example) O
Changes in the habitat of alpine biomes (sub-alpines, conifers, northern lineage plants, protected flora, etc.) due to rising temperature	(Example) ×

¹⁾ The 3^{rd} National Climate Change Adaptation Measures (2021–2025) p211

Changes in ecosystems due to extreme weather	(Example) ×
Changes in soil organisms due to rising temperatures, variable precipitation and drought	(Example) ×
Changes in forest streams due to heavy rains and droughts	(Example) ×
Changes in island ecosystems due to rising temperatures and rise in sea level	(Example) ×
Decrease in the area of wetlands, desiccation of wetlands and changes in flora and fauna due to climate change	(Example) ×
Changes in tidal flats and estuary ecosystems due to rise in sea level	(Example) O
Increase in the frequency and intensity of forest-related disasters (landslides, forest fires, etc.) due to heavy rains and droughts	(Example) O
③ Land/Offshore (14)	Relevance
Increase in the risk of inundation in low-lying areas due to heavy rains	(Example) ×
Increase in the risk of slope failures in residential areas due to heavy rains	(Example) ×
Increase in the risk of inundation in offshore areas due to heavy rains, tsunami, high waves, and rise in sea levels	(Example) ×
Erosion of beach sand, sand dunes, offshore land, mud flats and forest due to high waves and rise in sea level	(Example) ×
Increase in flood damage in urban areas due to heavy rains	(Example) ×
Suspension of land transport services and increase in accidents due to heavy rains and heavy snow	(Example) ×
Increase in premature damage to asphalt pavements due to increased variability in temperature	(Example) O
Increase in the risk of rail deformation and derailment due to heat waves	(Example) O
Damage to facilities in ports and airports and suspension of their operation due to extreme climate events (strong winds, heavy rains, heavy snow)	(Example) O
Increase in damage caused to electric power/communications facilities due to extreme climate events (heavy rains, strong winds, heavy snow, heat waves)	(Example) O
Deterioration in the performance of rainwater drainage systems due to changes in the precipitation pattern	(Example) ×
Increase in damage to old and poorly constructed buildings due to heavy snow and strong winds	(Example) ×
Increase in heat stress in residential areas due to heat waves	(Example) ×
Increase in damage to offshore buildings due to tsunami, strong winds, high waves and rise in sea level	(Example) ×
④ Agriculture/Fishery (17)	Relevance
Variability in crop-yield due to extreme climate events	(Example) ×
Decrease in crop yields due to rising temperatures	(Example) ×
Reduction in crop quality due to rising temperatures	(Example) ×
Changes in the cropping system due to rising temperatures and changes in the number of rainy days	(Example) ×

Changes in the land's suitability for agriculture due to rising temperatures and			
increase in total precipitation	(Example) ×		
Reduction in livestock productivity due to heat waves, rising temperatures and increasing humidity	(Example) ×		
Damage to fish farming facilities due to heat waves, hypoxia, cold snaps and typhoons	(Example) ×		
Changes in marine resources due to rising sea temperatures and hypoxia	(Example) ×		
Increase in energy consumption in livestock farms due to heat waves and cold snaps	(Example) O		
Increase in damage caused to facilities (livestock farms, greenhouses) due to heavy snow and strong winds	(Example) O		
Increase in damage caused to crops by pests due to rising temperatures and increase in total precipitation	(Example) ×		
Occurrence of livestock diseases due to cold waves and rising temperatures	(Example) O		
Farmland inundation, soil loss and contamination of agricultural water due to heavy rains	(Example) ×		
Decrease in the stability of supply from irrigation facilities and deterioration in water quality due to droughts and changes in temperatures	(Example) ×		
Diminished flood response capability for irrigation facilities due to increase in precipitation			
Poor utilization of agricultural machinery due to increase in the number of rainy days	(Example) ×		
Changes in working conditions in the fishing sector due to marine climate change	(Example) ×		
⑥ Industry/Energy (12)	Relevance		
(6) Industry/Energy (12) Decrease in manufacturing productivity due to heat waves, cold snaps and heavy rains	Relevance (Example) ×		
2 - 2			
Decrease in manufacturing productivity due to heat waves, cold snaps and heavy rains	(Example) ×		
Decrease in manufacturing productivity due to heat waves, cold snaps and heavy rains Damage caused to production facilities due to strong winds	(Example) × (Example) ×		
Decrease in manufacturing productivity due to heat waves, cold snaps and heavy rains Damage caused to production facilities due to strong winds Damage to the construction sector due to extreme climate events	(Example) × (Example) × (Example) ×		
Decrease in manufacturing productivity due to heat waves, cold snaps and heavy rains Damage caused to production facilities due to strong winds Damage to the construction sector due to extreme climate events Risk of damage to tourism resources due to rising temperatures and strong winds Decrease in the number of tourists and tourism-related revenues due to rising	(Example) × (Example) × (Example) × (Example) ×		
Decrease in manufacturing productivity due to heat waves, cold snaps and heavy rains Damage caused to production facilities due to strong winds Damage to the construction sector due to extreme climate events Risk of damage to tourism resources due to rising temperatures and strong winds Decrease in the number of tourists and tourism-related revenues due to rising temperatures, heat waves, heavy rains and drought	(Example) × (Example) × (Example) × (Example) × (Example) ×		
Decrease in manufacturing productivity due to heat waves, cold snaps and heavy rains Damage caused to production facilities due to strong winds Damage to the construction sector due to extreme climate events Risk of damage to tourism resources due to rising temperatures and strong winds Decrease in the number of tourists and tourism-related revenues due to rising temperatures, heat waves, heavy rains and drought Changes in consumption trends due to climate change	(Example) × (Example) × (Example) × (Example) × (Example) ×		
Decrease in manufacturing productivity due to heat waves, cold snaps and heavy rains Damage caused to production facilities due to strong winds Damage to the construction sector due to extreme climate events Risk of damage to tourism resources due to rising temperatures and strong winds Decrease in the number of tourists and tourism-related revenues due to rising temperatures, heat waves, heavy rains and drought Changes in consumption trends due to climate change Damage to photovoltaic power stations due to strong winds and typhoons Greater variability of wind power generation and changes in the location of effective areas for wind power resources due to rising temperatures, increase in rainfall and	(Example) ×		
Decrease in manufacturing productivity due to heat waves, cold snaps and heavy rains Damage caused to production facilities due to strong winds Damage to the construction sector due to extreme climate events Risk of damage to tourism resources due to rising temperatures and strong winds Decrease in the number of tourists and tourism-related revenues due to rising temperatures, heat waves, heavy rains and drought Changes in consumption trends due to climate change Damage to photovoltaic power stations due to strong winds and typhoons Greater variability of wind power generation and changes in the location of effective areas for wind power resources due to rising temperatures, increase in rainfall and changes in wind patterns	(Example) × (Example) × (Example) × (Example) × (Example) × (Example) × (Example) O		
Decrease in manufacturing productivity due to heat waves, cold snaps and heavy rains Damage caused to production facilities due to strong winds Damage to the construction sector due to extreme climate events Risk of damage to tourism resources due to rising temperatures and strong winds Decrease in the number of tourists and tourism-related revenues due to rising temperatures, heat waves, heavy rains and drought Changes in consumption trends due to climate change Damage to photovoltaic power stations due to strong winds and typhoons Greater variability of wind power generation and changes in the location of effective areas for wind power resources due to rising temperatures, increase in rainfall and changes in wind patterns Decreased stability of power plants due to tsunami and rise in sea level Reduced efficiency of power transmission/transformation and damage to relevant facilities/infrastructure due to rising temperatures, heat waves, heavy rains and strong	(Example) × (Example) × (Example) × (Example) × (Example) × (Example) O (Example) O		

Exclusion Criteria-Sustainable Water Preservation

Annex 3. Common Exclusion Criteria for Sustainable Water Preservation

- O Project operators should take into consideration the following in the interests of publicness of water, healthy water circulation and conservation of aquatic ecosystems, all of which are basic principles defined in the Framework Act on Water Management, so that the economic activity concerned should not cause any significant harm to water resources or marine resources.
- In order to maintain the proper quality and volume of surface water, groundwater and spring water, and the healthiness of water ecosystems, reviews should be performed to see whether any risk may be posed to water quality, water volume or water ecosystems while the project concerned is being implemented;
- In association with the above, the water-source management area¹⁾ defined in the 「Sewerage Act」, the 「Act on the Improvement of Water Quality and Support for Residents of the Han River Basin」, and the 「Act on Water Management and Resident Support in the Geum River Basin, Nakdong River Basin, Youngsan River Basin and Seomjin River Basin」 shall prohibit certain acts²⁾. Also, acts³⁾ prohibited in the groundwater conservation area specified in the 「Groundwater Act」 and acts prohibited in the 「Drinking Water Management Act」 are not be permitted in principle; provided, however, that in cases where prohibited acts in the areas concerned are to be allowed or notified, or approval is to be obtained for building a factory, all the applicable laws shall be complied with.

¹⁾ There are water-source management areas designated/publicly announced, and water-pollutant buffering zones designated/publicly notified under Article 7 of the 「Water Supply and Waterworks Installation Act」, and areas that are subject to special measures for water-source quality conservation designated/publicly notified under Article 38 of the 「Framework Act on Environmental Policy」

²⁾ Acts that use or dump water pollutants/specifically designated hazardous water pollutants under subparagraphs 7 and 8 of Article 2 of the 「Water Environment Conservation Act., hazardous chemicals defined under subparagraph 7 of Article 2 of the 「Chemical Substances Control Act., pesticides defined under subparagraph 1 of Article 2 of the 「Pesticide Control Act., wastes defined under subparagraph 1 of Article 2 of the 「Waste Control Act., wastewater/manure defined under subparagraphs 1 and 2 of Article 2 of the 「Sewerage Act., or livestock excreta defined under subparagraph 2 of Article 2 of the 「Act on the Management and Use of Livestock Excreta., or other acts that pose a clear risk of polluting water-source, etc.

³⁾ Restricted are acts that carry clear risks including lowering of groundwater level, water pollution or land subsidence, acts that exploit and use groundwater beyond the permitted level, and acts of releasing or manufacturing specifically designated water pollutants, hazardous chemicals and soil pollutants or constructing facilities that store such substances.

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O Provided, however, that in cases where consultation has been completed for such economic activity based on impact assessment related to water resources and marine resources after performing the strategic environment impact assessment¹⁾, environmental impact assessment²⁾ and small-scale environmental impact assessment Act_J, the groundwater impact survey⁴⁾ under the 「Groundwater Act_J, and the impact assessment regarding utilization of sea areas⁵⁾ under the 「Marine Environment Management Act_J, the basic principles shall be considered to have been complied with, since relevant risks have been under control. In addition, any project that has obtained approval under the previous regulations prior to enforcement of the 「Environmental Impact Assessment Act_J shall be deemed to have complied with the basic principles.

- 1) It refers to pursuing sustainable land development when creating a plan that affects the environment by looking into the appropriateness of the plan concerned and environmental feasibility of the planned land through checking whether it conforms to the environmental conservation plan, and further developing and analyzing alternatives, which include an urban development plan, energy development plan, water resources development plan, and plan for building facilities for livestock manure. As for the subjects of a strategic environmental impact assessment, see Article 9 Subjects of Strategic Environmental Impact Assessment under the "Environmental Impact Assessment Act.).
- 2) It refers to coming up with measures to avoid, remove or reduce detrimental environmental impacts by surveying/predicting/ assessing in advance the environmental impact of the project concerned when approving/ permitting/authorizing/licensing or determining an execution/implementation plan that can potentially affect the environment (hereinafter referred to as "Authorization, Etc."), including urban development projects, energy development projects, mountainous area development projects, projects to build waste treatment facilities, facilities that turn livestock manure into resources or purify it, and public treatment facilities. As for the subjects of an environmental impact assessment, see Article 22 Subjects of Environmental Impact Assessment under the "Environmental Impact Assessment Act."
- 3) It refers to coming up with measures to conserve the environment by surveying/predicting/assessing in advance the feasibility of the planned area and the effect of such project on the environment when implementing a development project in an area where environ\(\text{W}\)-mental conservation is necessary or planned development is required to eliminate concerns over haphazard development, including areas to which the \(\Gamma\)Natural Environment Conservation Act_1 and the \(\Gamma\)Wildlife Protection and Management Act_1 apply, areas to which the \(\Gamma\)Mountainous Areas Management Act_1 applies, and areas to which the \(\Gamma\)Natural Parks Act_1 applies. As for subjects of a small-scale environmental impact assessment, see Attached Table 4 of the Enforcement Decree under the \(\Gamma\)Environmental Impact Assessment Act_1.
- 4) It refers to a survey to analyze and predict the impact of development and use of groundwater on the surrounding areas; in the case of development and use of groundwater from the boundary areas of a river following authorization under subparagraph 2 of Article 2 of the ^rRiver Act_ı, consultation with the Mistry of Environment is required with the groundwater impact assessment report attached; provided, however, that such groundwater development and use should not affect the amount of water in the river.
- 5) It refers to assessing the impact of marine development and use on the marine environment so that any development or use that can potentially affect the marine environment can be carried out in an environmentally sustainable way, including acts that affect the depth of public waters such as dredging or digging the bottom of public waters, mining earth, sand or stone, and dumping earth or stone into public waters, and acts of building offshore wind farms; as for subjects of a water area impact assessment, see Attached Table 16 of the Enforcement Decree under the "Marine Environment Management Act."

Exclusion Criteria-Transition to Circular Economy

Annex 4. Common Exclusion Criteria for Transition to Circular Economy

- Project operators should make every effort to make efficient use of resources, curb waste generation and perform resource circulation of wastes in order to reduce the use of natural resources and energy consumption.
- In the case of an energy production facility, it should be taken into consideration whether it is possible to use durable and recyclable equipment or parts for renovation or dismantling.
- In the case of economic activities for manufacturing, it is advisable to employ techniques and designs by which products and parts can be recycled, if possible, and wastes should be controlled by giving priority to recycling over disposal in the process of manufacturing.
- As for key considerations regarding the transition to resource circulation, the descriptions of each economic activity should be checked, and it is necessary to comply with laws pertaining to resource circulation whose application to relevant projects is mandatory.

Exclusion Criteria-Pollution Prevention and Control

Annex 5. Common Exclusion Criteria for Pollution Prevention and Control

- Project operators should take into consideration the following in order not to cause serious damage in terms of harm to public health and the environment caused by chemicals or air pollution, and adopt measures to ensure appropriate and sustainable management and conservation of the atmospheric environment, management of sources of marine pollutants, and prevention of marine pollution by regulating the release of marine pollutants. Accordingly, operators may consider:
- In case of the economic activity falls into the category of installation/operation of discharge facilities¹⁾ under the ΓPersistent Organic Pollutants Control Act₋, whether it is possible to comply with the environmental criteria and acceptable discharge limits for persistent organic pollutants²⁾;
- Whether it is possible to comply with the environmental criteria regarding chlorofluorocarbon (CFC) and hydrochlorofluorocarbon (HCFC)³⁾ among substances that cause changes in the climate/ecosystem under the Enforcement Rules of the ^rClean Air Conservation Act_J, and mercury and its compounds that are specifically hazardous air pollutants under the ^rClean Air Conservation Act_J;
- Whether it falls into the category of manufacturing, transport and use of restricted substances and prohibited substances whose use are banned for specific purposes in accordance with the 「Act on Registration and Evaluation of Chemicals」 and the public notifications issued by the Ministry of Environment;

¹⁾ It includes ironmaking and steelmaking facilities, facilities for manufacturing aluminum rolling and ductile products, facilities for aluminum smelting, facilities for manufacturing refining and alloy products, cement and petrochemical-based chemicals, and incineration facilities; see Attached Table 1 of the Fenforcement Rules of the Persistent Organic Pollutants Control Act

²⁾ It refers to substances that pose a threat to humans and ecosystems because they are toxic, persistent, bio-accumulated and can be transported over long distances as defined in the 「Stockholm Convention on Persistent Organic Pollutants」 and the 「Minamata Convention on Mercury」; see Attached Table 3 of the Enforcement Decree of the 「Persistent Organic Pollutants Control Act」 for information on the environmental criteria and acceptable discharge limits, and see Attached Table 3 of the Enforcement Rules of the same Act.

³⁾ It refers to airborne substances that may cause changes in ecosystems due to global warming, etc. including greenhouse gases, chlor₩-ofluorocarbon (CFC) and hydrochlorofluorocarbon (HCFC).

- Whether it falls into the category of ozone depleting substances;
- Whether responsibilities of project operators are fulfilled in terms of curbing the use of all hazardous substances under the ^rAct on Resource Circulation of Electrical and Electronic Equipment and Vehicles_J, and whether Article 9 Products Subject to Restriction on Use of Hazardous Substances, Maximum Levels of Contents Thereof⁴⁾ is complied with;
- Whether laws and regulations prohibiting the discharge of pollutants from ships or marine facilities into the sea under the 「Marine Environment Management Act」 are complied with.

⁴⁾ For vehicles, it is necessary to comply with the criteria for lead, mercury, hexavalent chromium and cadmium, and for electrical and electronic equipment, the criteria for lead, mercury, hexavalent chromium, polybrominated biphenyl, polybrominated biphenyl ethers, di(2-ethylhexyl) phthalate, butyl benzyl phthalate, dibutyl phthalate, diisobutyl phthalate and cadmium shall be complied with.

Exclusion Criteria- Biodiversity Preservation

Annex 6. Common Exclusion Criteria for Biodiversity Preservation

- O When carrying out the economic activity concerned, project operators should consider whether an area where they intend to perform the economic activity corresponds to areas specified in each subparagraph of Article 16 of the ^rAct on the Conservation and Use of Biological Diversity because the economic activity they perform should not cause any significant harm to biodiversity and ecosystems.
 - 1. Ecological and scenery conservation areas under subparagraph 12 of Article 12 of the 「Natural Environment Conservation Act」;
 - 2. Protected wetland areas under Article 8 of the 「Wetlands Conservation Act」;
 - 3. Natural parks under subparagraph 1 of Article 2 of the ^rNatural Parks Act_J;
 - 4. Special protection districts for wildlife specified in Article 27 of the ΓWildlife Protection and Management Act_J;
 - 5. Wildlife protection districts specified in Article 33 of the ^rWildlife Protection and Management Act_J;
 - 6. Area in each of the following categories for protection of endangered wildlife and promotion of biodiversity
 - A. Areas necessary for protection of endangered wildlife
 - B. Areas necessary for promotion of biodiversity or recovery of ecosystem service
 - C. Areas where the biodiversity is unique and well-preserved
 - 7. Conservation areas to protect biodiversity designated by UNESCO
 - 8. Wetlands included in the List of Wetlands of International Importance under Article 9(1) of the Γ Wetlands Conservation Act₃;
 - 9. Water-source protection areas defined in Article 7(1) of the 「Water Supply and Waterworks Installation Act」;
 - 10. Among areas that are subject to special measures under Article 38(1) of the Framework Act on Environmental Policy_, areas designated/publicly notified for conservation of water-source quality;
 - 11. Water-pollutant buffering zones defined in Article 4 of the 「Act on the Improvement of Water Quality and Support for Residents of the Han River Basin」, Article 4 of the 「Act on the Improvement of Water Quality and Support for Residents of the Nakdong River Basin」, Article 4 of the 「Act on the Improvement of Water Quality and Support for Residents of the Geum River Basin」, and Article 4 of the 「Act on Water Management and Resident Support in the Youngsan River Basin」 and Seomjin River Basin」;

- O When carrying out the economic activity concerned, it should be examined whether an area where the economic activity is to be performed corresponds to areas specified in Article 25(1) of the ΓConservation and Management of Marine Ecosystems Act_J because basically economic activities should not cause any significant harm to marine biodiversity and ecosystems.
 - 1. Water areas where the natural marine ecology has been kept pristine or marine biodiversity is rich enough for them to be of high value in terms of conservation and academic research;
 - 2. Areas where the topography, geology and ecology are unique enough to necessitate academic research or conservation;
 - 3. Water areas where the primary marine production is high or areas that are acknowledged to have values for conservation as habitat or spawning ground;
 - 4. Water areas that can represent diverse marine ecosystems or serve as examples;
 - 5. Water/underwater areas for which special protection is necessary due to outstanding aesthetic values, including coral reefs and seaweed;
 - 6. Water areas that need to be conserved to maintain or improve their function as carbon sink of marine ecosystems;
 - 7. Offshore or ocean areas among the following water areas that are particularly needed for effective conservation and management of marine ecosystems;
 - △ Environmental conservation sea areas specified in Article 15(1)1 of the 「Marine Environment Management Act」;
 - △ Wetland protected areas under Article 8 of the 「Wetlands Conservation Act」 (applicable only to areas corresponding to offshore wetlands);
 - \triangle Fishery resources protection districts under Article 40 of the $^{\Gamma}$ National Land Planning and Utilization Act_J;
 - △ National parks defined under Article 2(1) of the 「Natural Parks Act」 (applicable only to areas in the ocean);
 - △ Areas designated as natural monuments and protected areas thereof under Articles 25 and 27 of the 「Cultural Heritage Protection Act」 (applicable only to areas in the ocean);)
 - △ Special protection districts for wildlife under Article 27 of the 「Wildlife Protection and Management Act」 (applicable only to areas in the ocean);

- O When carrying out the economic activity concerned, it should be examined whether an area where the economic activity is to be performed corresponds to areas specified in Article 10(1) of the 「Act on the Sustainable Management and Restoration of Tidal Flats and Adjacent Areas Thereof」 because basically economic activities should not cause any significant harm to marine biodiversity and ecosystems of tidal flats and adjacent areas thereof.
 - 1. Where there is landscapes or ecosystems that can represent the tidal flats of South Korea;
 - 2. Where it is necessary to keep tidal flats clean and healthy;
 - 3. Where the area is a main habitat of protected marine life under subparagraph 11 of Article 2 of the Conservation and Management of Marine Ecosystems Act_J;
 - 4. Where an accident is highly likely to occur;
 - 5. Where it is necessary to protect and restore the ecosystem of tidal flats;
 - 6. Where measures need to be taken to increase the production of life resources.
- O When carrying out the economic activity concerned, it should be considered whether an area where the economic activity is to be performed constitutes a protected area for fishery resources specified in Article 40¹⁾ of the ΓNational Land Planning and Utilization Act_J because basically economic activities should not cause any significant harm to the biodiversity and ecosystems of protected areas for fishery resources.

¹⁾ The Minister of Oceans and Fisheries can, either for himself/herself or upon request of the head of a relevant administrative agency, determine the designation of public waters and adjacent areas as protected areas for fishery resources, or apply modification thereof, to protect and nurture fishery resources, with si/gun (city/township) management plans.

- O Provided, however, that in cases where the economic activity concerned is subject to strategic environmental impact assessment¹⁾, environmental impact assessment²⁾, or small-scale environment impact assessment³⁾ in accordance with the ΓEnvironmental Impact Assessment Act_J, and is approved in consultation with municipalities, the Ministry of Environment, etc., it shall not apply. In addition, any project that has obtained approval under the previous regulations prior to the enforcement of the ΓEnvironmental Impact Assessment Act_J shall be deemed to have complied with the basic principles.
- Details of consultation or conditional consultation with regard to the results of the environmental impact assessment, etc. should be reflected in the business plan, and the plan for taking measures should be carried out faithfully.
- ※ In cases where the applicable economic activity concerned is subject to a follow-up environmental impact assessment under Article 36 of the ^rEnvironmental Impact Assessment Act_J (Attached Table 1 of the Enforcement Rules), measures to be taken based on the results of the follow-up environmental impact assessment after the initiation of the project shall be implemented faithfully.

¹⁾ It refers to pursuing sustainable land development when creating a plan that can potentially affect the environment by looking into the appropriateness of the plan concerned and environmental feasibility of the planned land through checking whether it conforms to the environmental conservation plan; and developing and analyzing alternatives, which include an urban development plan, energy development plan, water resources development plan, and plan for building facilities for livestock manure. As for the subjects of a strategic environmental impact assessment, see Article 9 Subjects of Strategic Environmental Impact Assessment of the Environmental Impact Assessment Act.

²⁾ It refers to coming up with measures to avoid, remove or reduce detrimental environmental impacts by surveying/ predicting/assessing in advance the environmental impact of the project concerned when approving/permitting/ authorizing/licensing or determining an execution/implementation plan that can potentially affect the environment (hereinafter referred to as "Authorization, Etc."), including urban development projects, energy development projects, mountainous area development projects, projects to build waste treatment facilities, facilities that turn livestock manure into resources or purify it, and public treatment facilities. As for the subjects of an environmental impact assessment, see Article 22 Subjects of Environmental Impact Assessment of the "Environmental Impact Assessment Act."

³⁾ It refers to coming up with measures to conserve the environment by surveying/predicting/assessing in advance the feasibility of the planned area and the effect of such project on the environment when implementing a development project in an area where environ\text{\

Innovative Items Related to the K-Taxonomy

Common Criteria Items for Innovative Growth, etc. (2022)			
6 Main Environmental objectives	Item Name	Item Code	Note
	Smart factory solution	A01004	
	Intelligent machine	A01009	
	Solar cells	C10001	
	Photovoltaics (including building- integrated photovoltaics)	C10002	
	Biomass energy (including marine, agriculture and forest)	C10003	
	Geothermal power generation	C10004	
	Marine energy (power generation technology and marine resources development)	C10005	
	Wind power generation	C10006	
	New & renewable energy hybrid system	C10008	
	Large-scale wind power generation system	C10009	
	Hydrothermal air conditioning and heating	C10011	
1. Greenhouse Gas Reduction	Hydrogen energy (including facilities for production, transport and storage of hydrogen)	C10012	In the case of production, only the ones which abide by the criteria of '1-B-(11) Production of Hydrogen' are included.
das reduction	Fuel cells	C11002	Only the ones which abide by the criteria of '1-B-(5) Production of energy based on hydrogen/ammonia' are included.
	Supercritical CO ₂ generation systems	C11003	
	Energy harvesting	C11004	
	Gas turbine power plants	C11005	Only biogas turbine is included.
	Carbon-free gas power generation (hydrogen, ammonia)	C11006	Only hydrogen, ammonia, and hydrogen-ammonia mixing turbine are included.
	Constant-pressure compressed air energy storage systems	C12001	
	Energy Storage Systems (ESS)	C12002	Only the ones which abide by the criteria of '1-B-(13) Electric energy storage/conversion' are included.
	Energy storage cloud	C12003	
	Energy gas conversion	C12004	Only hydrogen and ammonia converted into gas are included.

Common Criteria Items for Innovative Growth, etc. (2022)			
6 Main Environmental objectives	ltem Name	Item Code	Note
	Lithium-ion batteries	C12005	
	Proton cells	C12006	
	Super capacitor	C12007	
	Cold and hot thermal energy storage	C12008	
	Bio battery	C12009	
	Battery energy management system	C12010	
	Redox flow batteries	C12011	
	Lithium metal batteries	C12012	
	Carnot battery heat storage power generation	C12013	
	Home energy management	C13001	
	Recovery of waste heat	C13007	
	Telemetering infrastructure	C13008	
	Extra-high voltage direct current power transmission and distribution	C13014	
	Dispersion energy system	C13015	
	Smart grid	C13016	
	Smart direct current power distribution	C13018	
1.	Virtual power plant	C13019	
Greenhouse Gas Reduction	Sector coupling	C13023	Only the electricity based on renewable energy, hydrogen and ammonia is included.
	Cutting-edge railway	A04001	
	Electric vehicle/hybrid	A04002	Only electric vehicles are
	Electric vehicle/hybrid infrastructure/services	A04005	included.
	Highly efficient/eco-friendly vessels	A04006	Only pollution-free vessels are included.
	Smart mobility	A04008	
	Fuel cell electric vehicles	A04009	
	Fuel cell electric vehicles infrastructure/services	A04010	
	Zero energy building/ Eco-friendly energy town	C13003	Excluding eco-friendly energy town
	Smart home	F28005	
	Power semiconductor device	G32003	
	OLED(LED) lighting	G35001	
	Smart lighting	G35002	
	Developing/breeding smart seeds	D14009	
	Carbon dioxide capture/storage/ source control	D15010	

Independent desalination C13009	Common			
Climate Change Adaptation Change Adaptation Disaster and safety management systems F30005 Functional membrane Agricultural microorganism Di4004 Bio fertilizers Di4006 Sustainable Water Preservation Wembrane filtration for wastewater (reuse of sewage/wastewater treat W-ed water, restoration of aquatic ecosystem) Bio-based materials Bio chemical materials Bio chemical materials Bio chemical materials Bio chemical materials C13022 Resource efficient management services DI5001 High temperature reduction treatment system Resource efficient management services DI5014 Later Transition to Circular Economy Circular Economy Uni-materialization products D15016 E-waste upcycling D15015 D15016 E-waste upcycling D16001 Plastic-waste upcycling D16002 Waste-to-energy D16004 Ubran mining D16008 Re-manufacturing New & renewable energy system recycling D16010 Eco-friendly HVAC D15008 Indoor air quality management D16007 Oil spill control D15007 Soil remediation D15011 Noise control D16006	Environmental			Note
Climate Change Adaptation Insect breeding D14008 Disaster and safety management systems F30005 Functional membrane B09020 Agricultural microorganism D14004 3, Sustainable Water Preservation Wembrane filtration for wastewater (reuse of sewage/wastewater treatf—restoration of aquatic ecosystem) Bio-based materials B07001 C13022 Resource efficient management services D15014 Firansition to Circular Economy Uni-materialization products D15016 E-waste upcycling D16001 Plastic—waste upcycling D16002 Waste-to-energy D16004 Ubran mining D16008 Re-manufacturing D16009 New & renewable energy system recycling D16010 Fig. Control D15008 Indoor air quality management D15007 Air pollution protention and Control D15007 Soil remediation D15011 Noise control D15010	2	Independent desalination	C13009	
Disaster and safety management systems F30005	Climate	Intelligent HVAC	C13010	
Functional membrane B09020 Agricultural microorganism D14004 Bio fertilizers D15001 Sustainable Water Preservation Membrane filtration for wastewater (reuse of sewage/wastewater treatW-ed water, restoration of aquatic ecosystem) Bio-based materials B07001 Bio chemical materials B07001 Bio chemical materials B07001 Bio chemical materials B07003 Bio chemical materials B07003 Bio chemical materials B07003 Bio chemical materials B07001 Claudet Excluding disposal products High temperature reduction treatment system Claudet Excluding biodegradation packing materials Uni-materialization products D15016 E-waste upcycling D16001 Plastic-waste upcycling D16001 Plastic-waste upcycling D16004 Ubran mining D16008 Re-manufacturing D16009 New & renewable energy system recycling D16010 Eco-friendly HVAC D15005 Ai pollution control D15007 Soil remediation D15011 Noise control D16006		Insect breeding	D14008	
Agricultural microorganism D14004 Bio fertilizers D14006 Forward osmosis D15001 Membrane filtration for wastewater (reuse of sewage/wastewater treat\(\frac{1}{2} \) exempts (restoration of aquatic ecosystem) Bio-based materials B07001 Bio chemical materials B07003 C13022 Resource efficient management services D15014 Excluding disposal products Resource efficient management services D15014 Eco-friendly packaging D15015 C13022 Resource efficient management services D15016 E-waste upcycling D16001 Plastic-waste upcycling D16001 Plastic-waste upcycling D16002 Waste-to-energy D16004 Ubran mining D16008 Re-manufacturing D16009 New & renewable energy system recycling D16010 Eco-friendly HVAC D15005 Ai pollution control D15008 Indoor air quality management D16007 Prevention Oil spill control D15007 Soil remediation D15011 Noise control D16006	Adaptation	Disaster and safety management systems	F30005	
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Items are arbitrarily classified according to the six main environmental objectives for reference, thus, they may be modified by a user who considers that items contribute to other environmental objectives preferentially.

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List of Projects Eligible for Supporting the Greenhouse Gas Reduction Facilities

Project to Support Wastes and Greenhouse Gas Reduction Facilities in Public/ Other Sectors

• This shall apply to the target facilities drawn up based on [Appendix 2] List of Facilities of the 'Project Supporting the Carbon Neutrality Facilities of the Companies Allocated for ETS.

Facilities	Scope of Support		
1. Carbon- free facilities	The facilities such as a renewable energy equipment which can contribute to carbon neutrality by zero emission of carbon - The facilities which produce renewable energy pursuant to Article 2 of the 'Act on the Promotion of the Development, Use and Diffusion of New and Renewable Energy'		
2. Facilities to recovery and use waste energy	The facilities which produce heat of electric energy by collecting and using the waste heat (or waste pressure) generated in the production process - Waste heat recovery boiler, waste pressure turbine power generation, etc.		
Waste pyrolysis facility	The facility used for making fuel (gas, oil) through pyrolysis of waste materials such as waste plastic		
4. Carbon capture equipment	The equipment which collect greenhouse gases		
5. Fuel conversion	The equipment which uses alternative fuel to reduce greenhouse gases - Boiler, drying equipment, burner, furnace, etc.		
6. Pre-treatment equipment	The equipment which can reduce greenhouse gases by saving energy consumption in the post-process through pre-treatment of raw materials, etc Crusher, sorter, etc.		
7. Inverter and inverter control motor	The equipment which saves electricity with a device reducing power by controlling the number of revolution of the motor or an inverter control type motor - Inverter control type air compressor, etc.		
8. Highly efficient equipment	The equipment which reduces greenhouse gas by improving the efficiency of the existing facility or replacing the existing facility with a highly efficient facility - LED lighting, motor, pump, fan, agitator, transformer, highly efficient burner, etc.		
9. Fluorine gas reduction equipment	The equipment which reduces emission of FC gas in electronic industry, etc. by using heat, plasma, etc.		
10. Process improvements	The equipment which reduces greenhouse gases by improving the process discharging greenhouse gases and which is not included in numbers 1 through 9 above.		
11. Energy management system	System construction devices used for measurement and control of the emission quantity of greenhouse gases such as a measuring instrument, control equipment, monitoring equipment, etc.		

K-Taxonomy Guidelines

