

**ESG-VERIFICATION FOR THE EU-TAXONOMY: RENOVATION**

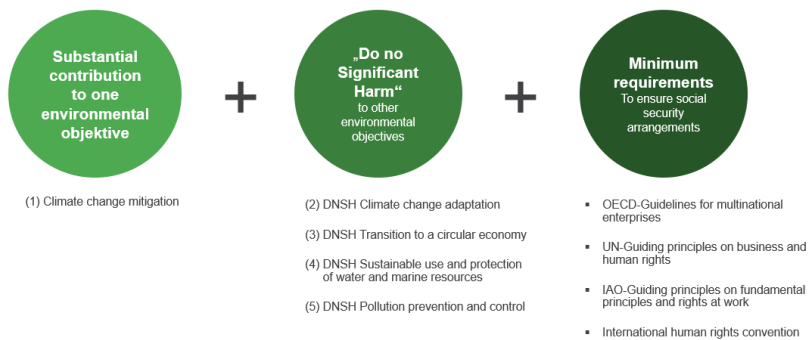
The following table shows the taxonomy requirements for the renovation industry.

For the concretizations of the requirements arising from external bodies, adjustments may be made to the present document. For the classification of the economic activity as taxonomy compliant, one can choose either the environmental objective 1: climate change mitigation OR the environmental objective 2: climate change adaptation OR the environmental objective 3: Transition to a circular economy.

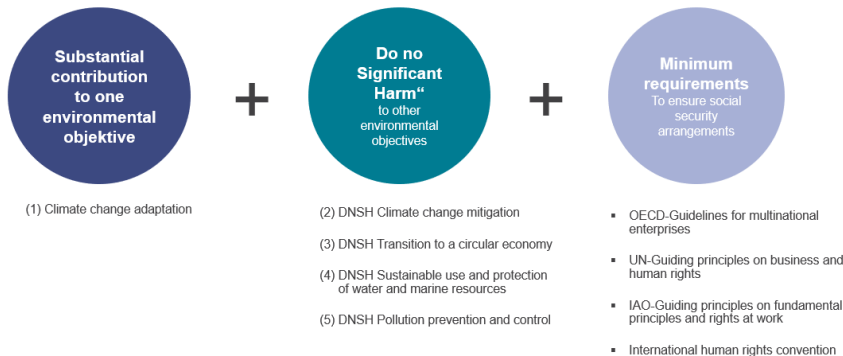
To be classified as taxonomy compliant, all relevant criteria for a significant contribution, DNSH requirements, and minimum requirements must be met. For a better understanding, the currently possible constellations are shown graphically in the following figure

Date: 29.09.23

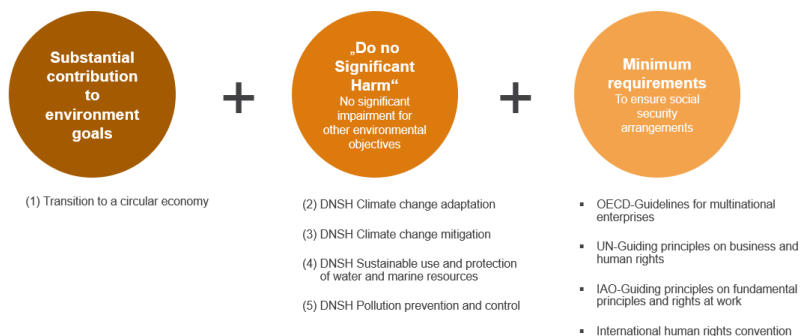
**Alternative 1: Substantial contribution – Climate change mitigation**



**Alternative 2: Substantial contribution – Climate change adaptation**



**Alternative 3: Substantial contribution – Transition to a circular economy**



**Questions**

**General Information**

Is it a residential building or non- residential building?

Date of complete application for receiving the building permit

(Expected) Date of completion

What is the gross floor area (GFA) of the building under consideration?

General information about the building

At what stage is the project and the submitted data?

Is the building certified or is the building seeking certification?

**Minimum social safeguards**

Has the company committed itself to corporate responsible governance and due diligence in accordance with the following principles and guidelines?

- OECD Guidelines for Multinational Enterprises (OECD MNE Guidelines)
- UN Guiding Principles on Business and Human Rights (UNGPs), including the fundamental principles and rights set out in the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work
- International Charter on Human Rights (OHCHR)

Have appropriate procedures (processes, mechanisms) been implemented in the company to ensure fulfillment of the above-mentioned guidelines and principles in the following areas?

- Human rights including labor rights
- Anti-bribery and anti-corruption
- Levy of taxes
- Fair competition/ fair business practices

Have there been in the past or are there currently any violations of human rights including labor rights, anti-bribery and corruption laws, tax law or fair competition that have been adjudicated by a court of law?

or

Allegations made against the company by, for example, the OECD National Contact Point or the Business and Human Rights Resource Centre and the company refuses to cooperate or make contact.

or

Has the company been non-compliant with the OECD Guidelines by the OECD National Contact Point?

**Substantial contribution: Climate change mitigation**

Are any of the following requirements met?

Major renovation:

The national requirements for "major renovations" have been met.

OR

Relative improvement in primary energy demand:

The renovation achieves a net primary energy demand savings of at least 30% compared to the building's baseline performance prior to the renovation.

**Substantial contribution: Climate change adaptation**

Has a robust climate risk and vulnerability analysis been conducted on the key hazards in Annex 1 that assesses the likelihood of occurrence and the extent of damage (Vulnerability) in relation to the performance of economic activity and meets the following additional requirements?

- Period under consideration is forward-looking and, as far as possible, in line with the expected lifetime (at least 30 years)

- Assessment of future risks using future scenarios based on the climate models from the latest IPCC report (at least RCP 8.5 as worst-case scenario; if a hazard has become material several times in the past, additionally a good-case scenario, e.g., RCP 2.6 or RC P4.5)
- Assessment of risk and vulnerability of the individual system elements

If significant risks or vulnerabilities are identified, does economic activity implement adaptation solutions that significantly reduce the key physical climate risks that are material to the economic activity?

In doing so, the adaptation solutions meet the following requirements:

- Do the implemented adaptation solutions do not lead to a degradation of adaptation efforts or levels of resilience in people, nature, cultural heritage, assets, and other economic activities?
- Were nature-based solutions or solutions relying on blue and green infrastructure considered and preferred where possible in the adaptation solutions implemented?
- Do the implemented adaptation solutions coincide with local, sectoral, regional, or national adaptation plans and strategies?
- Are implemented adaptation solutions monitored and measured against predefined indicators, and are remedial actions considered when indicators are not met?
- If the implemented adaptation solutions are physical and correspond to an activity, where the Taxonomy has defined technical screening criteria, do they meet the corresponding DNSH criteria?

**Substantial contribution: Transition to a circular economy**

Has all construction and demolition waste generated managed in accordance with EU waste legislation and the EU Demolition and Waste Management Protocol checklist?

Is at least 70% (by weight) of the non-hazardous construction and demolition waste generated at the construction site processed for reuse or recycled?

Has the life cycle global warming potential (GWP) of the building's renovation work been calculated for each stage in the life cycle from the start of the renovation and is this disclosed to investors and clients on request?

Does building design and construction technology support the circular economy by making it more resource efficient, adaptable, flexible, and dismantlable?

Has at least 50% of the original building been retained?

The following requirements are met for the use of secondary raw materials and for the three heaviest material categories [measured in mass in kg]:

concrete, natural stone, agglomerated stone: max. 85% primary raw materials

Bricks, tiles, ceramics: max. 85% primary raw materials

Bio-based materials: max. 90% primary raw materials

Glass and mineral insulating materials: max. 85% primary raw materials

Non-biobased plastics: max. 75% primary raw materials

Metals: max. 65% from primary raw materials

Gypsum: max. 83% primary raw materials

Are digital tools used to show the characteristics of the building, materials and building products - for future maintenance, deconstruction, and reuse?

Is the information provided to the investor/customer?

**DNSH-Climate change adaptation**

Has a robust climate risk and vulnerability analysis conducted on the key hazards in Annex 1 that assesses the likelihood of occurrence and the extent of damage (Vulnerability) in relation to the performance of the economic activity and meets the following additional requirements:

- Period under consideration is forward-looking and in line with the expected lifetime (at least 30 years)
- Assessment of future risks using future scenarios based on the climate models from the latest IPCC report (at least RCP 8.5 as worst-case scenario; if a hazard has become material several times in the past, additionally a good-case scenario, e.g., RCP 2.6 or RCP 4.5)
- Assessment of risk and vulnerability of the individual system elements

If risks or vulnerabilities are identified as significant in the analysis: has an adaptation plan been established that includes adaptation solutions for each identified hazard that significantly reduces the risk? The adaptation solutions in the adaptation plan must be implemented within the next 5 years.

For hazards classified as "medium", the person responsible in the implementing company can decide on a case-by-case basis whether it makes sense to implement the adaptation solution(s). In each case, the responsible person must explain and justify the decision within a statement.

The adaptation solutions must fulfil the following requirements:

- a) Do the implemented adaptation solutions do not lead to a degradation of adaptation efforts or levels of resilience in people, nature, cultural heritage, assets, and other economic activities?
- b) Were nature-based solutions or solutions relying on blue and green infrastructure considered and preferred where possible in the adaptation solutions implemented?
- c) Do the implemented adaptation solutions coincide with local, sectoral, regional, or national adaptation plans and strategies?

#### **DNSH-Climate change mitigation**

The building is not intended for the extraction, storage, transportation, or production of fossil fuels.

Note: This does not include the storage of small quantities of fossil fuels to secure on-site energy production.

#### **DNSH Sustainable use and protection of water and marine resources**

Does not apply to residential buildings developed by private individual

Do all water appliances, which have been installed, meet the specifications in Annex 2?

#### **DNSH-Transition to a circular economy**

Is at least 70% (by weight) of the non-hazardous construction and demolition waste generated at the site processed for reuse or recycled or otherwise recovered, including backfilling operations that use waste as a substitute for other materials?

Has the amount of waste generated during construction and demolition work been limited by the contractors, considering the aspects listed below?

- Using the best available techniques.
- selective demolition to enable removal and safe handling of hazardous substances
- facilitating reuse and high-quality recycling by selective removal of materials using construction and demolition waste sorting systems

Does building design and construction technology support the circular economy by making it more resource efficient, adaptable, flexible, and dismantable?

#### **DNSH-Pollution and prevention control**

If the products comply with the requirements set out in Annex 3a and Annex 3b

Were only components and materials used that emit less than 0.06 mg of formaldehyde per m<sup>3</sup> of material or component and less than 0.001 mg of other category 1A and 1B carcinogenic VOCs per m<sup>3</sup> of material or component?

[This requirement applies to the following products used in renovation: Paints, varnishes, ceiling tiles, floor coverings, including associated adhesives and sealants, interior insulation, and interior surface treatments, e.g., to treat moisture and mold].

Have measures been taken to reduce noise, dust, and pollutant emissions during construction or maintenance activities?