The table is a reference tool for the identified common ground within the scope of the instruction report.

Disclaimer

The present table represents a technical work based on comparison between the EU and China taxonomies within the scope of the instruction report with no legal effect and is not formally endorsed by IPSF member jurisdictions. The result does not create either a 'common' or 'single' standard that is mandatory for IPSF member jurisdictions.

The Common Ground Taxonomy is…	The Common Ground Taxonomy is not…
✓ An analysis on approaches of the EU taxonomy and China taxonomy, and the methodology for comparing and identifying commonalities and differences between some features of the two taxonomies	- A legal documentation by the EU and China which entails requirement/obligation for either jurisdiction to change their taxonomy.
✓ An evolving tool that may help different actors to understand the types of activities that could be covered under the respective taxonomies within the scope of the comparison exercise	- A single taxonomy or exclusive definition of environmentally sustainable economic activities covering all environmental objectives, such as biodiversity, pollution prevention, etc.
✓ A technical document for voluntary reference by interested parties within the limits of the scope of the comparison exercise	- Covering all eligibility features or all activities in the EU and China taxonomies as explained in the instruction report.
✓ An analytical tool or reference for other jurisdictions to consider when developing their own taxonomies	- A proposal for international standards or legal document that imposes any global standard on other jurisdictions.

Preface:

(1) The technical screening criteria explicitly listed focus on factors that indicate substantial contribution to climate change mitigation.

(2) At the operational level, all items included in this taxonomy are expected tocomply with relevant environmental, climate, safety, social, and quality regulations, reflecting the Do No Significant Harm (DNSH) and minimum safeguard principles.

(3) To make Common Ground Taxonomy more self-explainable by readers with different technical backgrounds across the world, the highest-level classification used the "Section" from

the International Standard Industrial Classification of All Economic Activities (ISIC) [1] according to the primary productive activities carried out. And the activities are grouped according to its "green" features and mapped against the "Division" classification from the ISIC.

(4) The contents of this table are derived from identifying "activities that are recognized both by the EU and China taxonomies" using methodologies for analysing the following overlap scenarios:

- Scenario 1: Areas with clear overlaps
- Scenario 2: EU criteria are more stringent.
- Scenario 3: China criteria are more stringent.
- Scenario 4: Identifiable overlap.
- Scenario 5/6: Unclear overlap or obvious divergence.

(5) The IPSF Common Ground Taxonomy is a living document. This updated version has considered additional technical expert inputs from December 2021 to March 2022, and public feedbacks received from 4 November 2021 to 14 January 2022.

(6) A bilingual FAQ list is published together with this table to help the stakeholders quickly understand the background, current achievement, and possible future directions of this work.

(7) Latest update: 3 June 2022

[1] Source: https://unstats.un.org/unsd/classifications/Econ/isic

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A: Agriculture, forestry and fishing

ISIC mapping

ISIC Section	ISIC Division	Common Ground Taxonomy category
A. Agriculture, forestry and fishing	02. Forestry and logging	A1. Forestry and logging

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A1: Forestry and logging

CGT Number and Activity Name	**A1.1 Afforestation**
Description	Establishment of forest through planting, deliberate seeding or natural regeneration on land that, until then, was under a different land use or not used. Afforestation implies a transformation of land use from non-forest to forest, in accordance with the Food and Agriculture Organization of the United Nations ('FAO') definition of afforestation, where forest means a land matching the forest definition as set out in national law, or where not available, is in accordance with the FAO definition of forest. Afforestation may cover past afforestation as long as it takes place in the period between the planting of the trees and the time when the land use is recognized as a forest.
Substantial contribution criteria	The EU Taxonomy criteria is more detailed/stringent for: 1. Afforestation plan and subsequent forest management plan or equivalent instrument 2. Climate benefit analysis 3. Guarantee of permanence 4. Audit 5. Group assessment
Additional notes	The China activities that overlap with but are collectively broader than the specified scope include: • 4.2.1.5 Projects of turning farmlands back to forests or grasslands and restoring grazing lands to grasslands • 4.2.1.8 Comprehensive treatment of key ecological areas • 4.2.1.10 Comprehensive treatment of desertification, rocky desertification and soil erosion • 4.2.2.1 Forest resources cultivation industry • 4.2.2.3 Carbon sequestration forest, tree and grass planting, seedlings, and ornamental flowers
Overlap scenario	2: EU criteria are more stringent

The table is a reference tool for the identified common ground within the scope of the instruction report.

CGT Number and Activity Name	**A1.2 Rehabilitation and restoration of forests, including reforestation and natural forest regeneration after an extreme event**
Description	Rehabilitation and restoration of forests as defined by national law. Where national law does not contain such a definition, rehabilitation and restoration corresponds to a definition with broad agreement in the peer-reviewed scientific literature for specific countries or a definition in line with the FAO concept of forest restoration or a definition in line with one of the definitions of ecological restoration applied to forest, or forest rehabilitation under the Convention on Biological Diversity. The economic activities in this category also include forest activities in line with the FAO definition of "reforestation" and "naturally regenerating forest" after an extreme event, where extreme event is defined by national law, and where national law does not contain such a definition, is in line with the IPCC definition of extreme weather event; or after a wildfire, where wildfire is defined by national law, and where national law does not contain such a definition, as defined in the European Glossary for wildfires and forest fires. The economic activities in this category imply no change of land use and occurs on degraded land matching the forest definition as set out in national law, or where not available, in accordance with the FAO definition of forest.
Substantial contribution criteria	The EU Taxonomy criteria is more detailed/stringent for: 1. Forest management plan or equivalent instrument 2. Climate benefit analysis 3. Guarantee of permanence 4. Audit 5. Group assessment
Additional notes	The China activities that overlap with but are collectively broader than the specified scope include: • 4.2.1.1 Protection of natural forest resources • 4.2.1.5 Projects of turning farmlands back to forests or grasslands and restoring grazing lands to grasslands • 4.2.1.7 Protection and restoration of national ecological security barriers
Overlap scenario	2: EU criteria are more stringent

CGT Number and Activity Name	**A1.3 Forest management**
Description	Forest management as defined by national law. Where national law does not contain such a definition, forest management corresponds to any economic activity resulting from a system applicable to a forest that influences the ecological, economic or social functions of the forest. Forest management assumes no change in land use and occurs on land matching the definition of forest as set out in national law, or where not available, in accordance with the FAO definition of forest.
Substantial contribution criteria	The EU Taxonomy criteria is more detailed/stringent for: 1. Forest management plan or equivalent instrument 2. Climate benefit analysis 3. Guarantee of permanence 4. Audit 5. Group assessment
Additional notes	The China activities that overlap with but are collectively broader than the specified scope include: • 4.2.1.1 Protection of natural forest resources • 4.2.2.1 Forest resources cultivation industry • 4.2.2.2 Under-forest economy of planting and animal farming industry
Overlap scenario	2: EU criteria are more stringent

CGT Number and Activity Name	**A1.4 Conservation forestry**
Description	Forest management activities with the objective of preserving one or more habitats or species. Conservation forestry assumes no change in land category and occurs on land matching the forest definition as set out in national law, or where not available, in accordance with the FAO definition of forest.
Substantial contribution criteria	The EU Taxonomy criteria is more detailed/stringent for: 1. Forest management plan or equivalent instrument

	2. Climate benefit analysis 3. Guarantee of permanence 4. Audit 5. Group assessment
Additional notes	The China activities that overlap with but are collectively broader than the specified scope include: • 4.2.1.2 Protection of animal and plant resources • 4.2.1.3 Construction and operation of nature reserves • 4.2.2.5 Protection and operation of national parks, world's heritages, national-level scenic and historic interest areas, national forest parks, national geo-parks, and national wetland parks
Overlap scenario	2: EU criteria are more stringent

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C: Manufacturing

C. Manufacture	10 – 19, 21-23, 31	Not covered
	20. Manufacture of chemicals and chemical products 24. Manufacture of basic metals	C1. Manufacture of low-carbon footprint materials
	20. Manufacture of chemicals and chemical products 27. Manufacture of electrical equipment 28. Manufacture of machinery and equipment n.e.c.	C2. Manufacture of clean energy technologies
	29. Manufacture of motor vehicles, trailers and semi-trailers 30. Manufacture of other transport equipment	C3. Manufacture of clean energy vehicles and parts
	28. Manufacture of machinery and equipment n.e.c.	C4. Manufacture of recycling equipment
	25. Manufacture of fabricated metal products, except machinery and equipment 26. Manufacture of computer, electronic and optical products 27. Manufacture of electrical equipment 28. Manufacture of machinery and equipment n.e.c.	C5. Manufacture of energy-saving equipment

The table is a reference tool for the identified common ground within the scope of the instruction report.

C1: Manufacture of low-carbon footprint materials

CGT Number and Activity Name	**C1.1 Manufacture of organic basic chemicals**
Description	Manufacture of: (a)high value chemicals (HVC): (i) acetylene; (ii) ethylene; (iii) propylene; (iv) butadiene. (b) Aromatics: (i) mixed alkylbenzenes, mixed alkylnaphthalenes other than HS 2707 or 2902; (ii) cyclohexane; (iii) benzene; (iv) toluene; (v) o-Xylene; (vi) p-Xylene; (vii) m-Xylene and mixed xylene isomers; (viii) ethylbenzene; (ix) cumene; (x) biphenyl, terphenyls, vinyltoluenes, other cyclic hydrocarbons excluding cyclanes, cyclenes, cycloterpenes, benzene, toluene, xylenes, styrene, ethylbenzene, cumene, naphthalene, anthracene; (xi) benzol (benzene), toluol (toluene) and xylol (xylenes) (xii) naphthalene and other aromatic hydrocarbon mixtures (excluding benzole, toluole, xylole). (c) vinyl chloride; (d) styrene;

	(e) ethylene oxide; (f) monoethylene glycol; (g) adipic acid.
Substantial contribution criteria	GHG emissions from the organic basic chemicals production processes are lower than: (a) for HVC: 0,693 tCO2e/t of HVC; (b) for aromatics: 0,0072 tCO2e/t of complex weighted throughput; (c) for vinyl chloride: 0,171 tCO2e/t of vinyl chloride; (d) for styrene: 0,419 tCO2e/t of styrene; (e) for ethylene oxide/ethylene glycols: 0,314 tCO2e/t of ethylene oxide/glycol; (f) for adipic acid: 0,32 tCO2e /t of adipic acid. Where the organic chemicals in scope are produced wholly or partially from renewable feedstock, the life-cycle GHG emissions of the manufactured chemical, manufactured wholly or partially from renewable feedstock, are lower than the life-cycle GHG emissions of the equivalent chemical manufactured from fossil fuel feedstock. Life-cycle GHG emissions are calculated using Recommendation 2013/179/EU or, alternatively, using ISO 14067:2018 or ISO 14064-1:2018. Quantified life-cycle GHG emissions are verified by an independent third party. Agricultural biomass used for the manufacture of organic basic chemicals complies with the criteria laid down in Article 29, paragraphs 2 to 5 of Directive (EU) 2018/2001. Forest biomass used for the manufacture of organic basic chemicals complies with the criteria laid down in Article 29, paragraphs 6 and 7 of that Directive.
Additional notes	The China activity that overlaps with but is broader than the specified scope includes • 2.1.3.2 Transformation of major Industries into cleaner production
Overlap scenario	2: EU criteria are more stringent

CGT Number and Activity Name	**C1.2 Manufacture of iron and steel**

The table is a reference tool for the identified common ground within the scope of the instruction report.

Description	Manufacture of iron and steel
Substantial contribution criteria	The activity manufactures one of the following: (a) iron and steel where GHG emissions, reduced by the amount of emissions assigned to the production of waste gases in accordance with point 10.1.5(a) of Annex VII to Regulation (EU) 2019/331 do not exceed the following values applied to the different Manufacture process steps: (i) hot metal = 1,331 tCO2e/t product; (ii) sintered ore = 0,163 tCO2e/t product; (iii) coke (excluding lignite coke) = 0,144 tCO2e/t product; (iv) iron casting = 0,299 tCO2e/t product; (v) electric Arc Furnace (EAF) high alloy steel = 0,266 tCO2e/t product; (vi) electric Arc Furnace (EAF) carbon steel = 0,209 tCO2e/t product. (b) steel in electric arc furnaces (EAFs) producing EAF carbon steel or EAF high alloy steel, as defined in Commission Delegated Regulation (EU) 2019/331 and where the steel scrap input relative to product output is not lower than: (i) 70 % for the production of high alloy steel; (ii) 90 % for the production of carbon steel. Where the CO2 that would otherwise be emitted from the Manufacture process is captured for the purpose of underground storage, the CO2 is transported and stored underground, in accordance with the technical screening criteria set out in Sections X of this document.
Additional notes	The China activity that overlaps with but is broader than the specified scope includes • 2.1.3.2 Transformation of major Industries into cleaner production
Overlap scenario	2: EU criteria are more stringent

CGT Number and Activity Name	**C1.3 Manufacture of liquid biofuel for use in transport**
Description	Manufacture of liquid biofuel for use in transport

The table is a reference tool for the identified common ground within the scope of the instruction report.

Substantial contribution criteria	Scope: Agriculture/forest waste and food waste only Bio-liquids only Operation/Manufacture process only Criteria: 1. Agricultural biomass used for the manufacture of liquid biofuel for use in transport, such as fuel ethanol and biodiesel, complies with the criteria laid down in Article 29, paragraphs 2 to 5, of Directive (EU) 2018/2001. Forest biomass use complies with the criteria laid down in Article 29, paragraphs 6 and 7, of that Directive. Food-and feed crops are not used for the manufacture of biofuels for use in transport. 2. The greenhouse gas emission savings from the manufacture of liquid biofuel for use in transport are at least 65 % in relation to the GHG saving methodology and the relative fossil fuel comparator 3. Where the CO2 that otherwise would be emitted from the Manufacture process is captured for the purpose of underground storage, the CO2 is transported and stored underground in accordance with the technical screening criteria set out in Sections 5.11 and 5.12 of the Annex I to Commission Delegated Regulation (EU) 2021/2139.
Additional notes	The China activity that overlaps with but is broader than the specified scope includes • 3.2.2.3 Construction and operation of biomass energy utilization facilities The EU activity that overlaps with but is broader than the specified scope includes • 4.13 Manufacture of biogas and biofuels for use in transport and of bioliquids
Overlap scenario	4: Identifiable overlap

C2: Manufacture of clean energy technologies

CGT Number and Activity Name	**C2.1 Production of smart grid products and equipment (excluding batteries)**
Description	Manufacture of transmission/distribution transformers related to smart grids and new energy.
Substantial contribution criteria	Scope – Eligible equipment as per 4.9 of EU Taxonomy, sub-criterion point 2 if they comply with the Tier 2 requirements set out in Annex I to the Commission Regulation No 548/2014 and meet the maximum voltage requirements and no-load losses. The economic activity manufactures technologies demonstrate substantial life-cycle GHG emission savings compared to the best performing alternative technology/product/solution available on the market. Life-cycle GHG emission savings are calculated using ISO 14067:201897 or ISO 14064-1:201898.
Additional notes	The EU activity that overlaps with but is broader than the specified scope includes • 3.6 Manufacture of other low carbon technologies • 4.9 Transmission and distribution of electricity
Overlap scenario	4: identifiable overlap

CGT Number and Activity Name	**C2.2 Manufacture of batteries**
Description	Manufacture of rechargeable batteries, battery packs and accumulators for transport, stationary and off-grid energy storage and other industrial applications. Manufacture of respective components (battery active materials, battery cells, casings and electronic components). Recycling of end-of-life batteries.
Substantial	The economic activity manufactures rechargeable batteries, battery packs and accumulators (and their respective components),

contribution criteria	including from secondary raw materials, that result in substantial GHG emission reductions in transport, stationary and off-grid energy storage and other industrial applications. The economic activity recycles end-of-life batteries.
Additional notes	The China activities that overlap with but are collectively broader than the specified scope include • 3.1.1.1 Production of smart grid products and equipment • 1.6.1.1 Manufacture of key components of new energy automobiles and its industrialization
Overlap scenario	2: EU criteria are more stringent

CGT Number and Activity Name	**C2.3 Production of wind generators**
Description	Manufacture of onshore and offshore wind turbines, wind turbine generators, wind turbine blades, bearings, cables, gearboxes, towers and other key components of 3MW and above wind turbines for plateau, low-temperature, low wind speed environments, and wind farm-related systems and equipment.
Substantial contribution criteria	Meets description of activity above
Additional notes	The EU activity that overlaps with but is broader than the specified scope includes • 3.1 Manufacture of renewable energy technologies
Overlap scenario	3: China criteria are more stringent

CGT Number and Activity Name	**C2.4 Production of solar generators**
Description	Manufacture of photovoltaic (PV) power generators and solar thermoelectric equipment.
Substantial contribution	The China Taxonomy criteria is more detailed/stringent for:

criteria	PV power generator Manufacture enterprises and projects as specified in the *Specifications for the Photovoltaic Manufacture Industry (2021 Edition）.* The production of PV cells as specified in the Level 1 requirements in the *System of Clean Production Assessment Indexes for the Photovoltaic Cell Industry (2016 Edition)*
Additional notes	The EU activity that overlaps with but is broader than the specified scope includes • 3.1 Manufacture of renewable energy technologies
Overlap scenario	3: China criteria are more stringent

CGT Number and Activity Name	**C2.5 Production of biomass energy utilization equipment**
Description	Manufacture of collection, crushing, transportation, and storage equipment for agricultural by-products such as straw and rice husk; Manufacture of biomass-power generators and heating equipment, marsh gas and biogas production equipment, biomass solid and liquid fuel production equipment, and other equipment making use of biomass energy.
Substantial contribution criteria	Activity meets description above
Additional notes	The EU activity that overlaps with but is broader than the specified scope includes • 3.1 Manufacture of renewable energy technologies
Overlap scenario	3: China criteria are more stringent

CGT Number and Activity Name	**C2.6 Production of hydropower generators and pumped-storage equipment**
Description	Manufacture of high-performance and large-capacity hydropower generators, high-head and large-capacity pumped storage equipment,

	thousand-megawatt large hydraulic turbine generators, variable-speed pumped storage equipment, ultra-high-head large-impact hydraulic turbine generators, seawater pumped storage equipment, and other relevant hydropower generators and pumped storage equipment
Substantial contribution criteria	Activity meets description above
Additional notes	The EU activity that overlaps with but is broader than the specified scope includes • 3.1 Manufacture of renewable energy technologies
Overlap scenario	3: China criteria are more stringent

CGT Number and Activity Name	**C2.7 Production of fuel cell equipment**
Description	Manufacture of fuel cells using proton exchange membrane, direct methanol, alkaline fuel, molten carbonic acid fuel, phosphoric acid fuel, and solid oxide.
Substantial contribution criteria	The economic activity manufactures technologies demonstrate substantial life-cycle GHG emission savings compared to the best performing alternative technology/product/solution available on the market. Life-cycle GHG emission savings are calculated using ISO 14067:201897 or ISO 14064-1:201898.
Additional notes	The EU activity that overlaps with but is broader than the specified scope includes • 3.6 Manufacture of other low carbon technologies
Overlap scenario	4: identifiable overlap

CGT Number and Activity Name	**C2.8 Production of geothermal energy utilization equipment**

Description	Manufacture of ground source heat pumps, high-temperature geothermal heat pumps, key equipment of geothermal absorption refrigeration systems, medium and low-temperature geothermal power generation systems and geothermal drying and hot water supply systems, and anti-corrosion and anti-incrustation equipment for geothermal energy utilization.
Substantial contribution criteria	Activity meets description above
Additional notes	The EU activity that overlaps with but is broader than the specified scope includes • 3.1 Manufacture of renewable energy technologies
Overlap scenario	3: China criteria are more stringent

CGT Number and Activity Name	**C2.9 Production of marine energy utilization equipment**
Description	Manufacture of marine energy utilization equipment that generates electricity from resources, such as marine tidal energy, tidal current energy, wave energy, temperature difference energy, and salt difference energy.
Substantial contribution criteria	Activity meets description above
Additional notes	The EU activity that overlaps with but is broader than the specified scope includes • 3.1 Manufacture of renewable energy technologies
Overlap scenario	3: China criteria are more stringent

CGT Number and Activity Name	**C2.10 Manufacture of hydrogen**
Description	Manufacture of hydrogen and hydrogen-based synthetic fuels
Substantial	The activity complies with the life-cycle GHG emissions savings requirement of 73.4% for hydrogen [resulting in 3tCO2eq/tH2] and

contribution criteria	70% for hydrogen-based synthetic fuels relative to a fossil fuel comparator of 94g CO2e/MJ in analogy to the approach set out in Article 25(2) of and Annex V to Directive (EU) 2018/2001. Life-cycle GHG emissions savings are calculated using the methodology referred to in Article 28(5) of Directive (EU) 2018/2001 or, alternatively, using ISO 14067:2018 or ISO 14064- 1:2018. Quantified life-cycle GHG emission savings are verified in line with Article 30 of Directive (EU) 2018/2001 where applicable, or by an independent third party. Where the CO2 that would otherwise be emitted from the Manufacture process is captured for the purpose of underground storage, the CO2 is transported and stored underground, in accordance with the technical screening criteria set out Section X of this document
Additional notes	The China activity that overlaps with but is broader than the specified scope includes • 3.2.2.8 Construction and operation of hydrogen energy utilization facilities
Overlap scenario	2: EU criteria are more stringent

C3: Manufacture of clean energy vehicles and parts

CGT Number and Activity Name	**C3.1 Manufacture of key components of new energy automobiles and its industrialization**
Description	Manufacture of core components of new energy vehicles including batteries, motors and its control systems, electrical accessories, plug-in hybrid special engines, electromechanical coupling systems, and energy recovery systems, the construction and operation of its industrial facilities, and of new and clean energy vehicles.
Substantial contribution criteria	Road passenger transport devices, where the direct (tailpipe) CO2 emissions of the vehicles are zero; The relevant projects should meet the requirements of the *Administrative Provisions on the Admission of New Energy Automobile Enterprises and Products (Amendment No.54 of the Order of the Ministry of Industry and Information Technology, PRC)*. The economic activity manufactures technologies that demonstrate substantial life-cycle GHG emission savings compared to the best performing alternative technology/product/solution available on the market. Life-cycle GHG emission savings are calculated using ISO 14067:201897 or ISO 14064-1:201898.
Additional notes	The EU activity that overlaps with but is broader than the specified scope includes • 3.4 Manufacture of batteries • 3.6 Manufacture of other low carbon technologies
Overlap scenario	4: Identifiable overlap

CGT Number and Activity Name	**C3.2 Manufacture of low carbon transport fleets and vessels**
Description	Manufacture of low carbon transport fleets and vessels.

The table is a reference tool for the identified common ground within the scope of the instruction report.

Substantial contribution criteria	The economic activity manufactures (j) inland passenger water transport vessels that: (i) have zero direct (tailpipe) CO2 emissions; (ii) until 31 December 2025, are hybrid and dual fuel vessels using at least 50 % of their energy from zero direct (tailpipe) CO2 emission fuels or plug-in power for their normal operation; (k) inland freight water transport vessels, not dedicated to transporting fossil fuels, that: (i) have zero direct (tailpipe) CO2 emission; (ii) until 31 December 2025, have direct (tailpipe) emissions of CO2 per tonne kilometre (gCO2/tkm), calculated (or estimated in case of new vessels) using the Energy Efficiency Operational Indicator, 50 % lower than the average reference value for emissions of CO2 defined for heavy duty vehicles (vehicle subgroup 5-LH) in accordance with Article 11 of Regulation (EU) 2019/1242; (l) sea and coastal freight water transport vessels, vessels for port operations and auxiliary activities, that are not dedicated to transporting fossil fuels, that: (i) have zero direct (tailpipe) CO2 emissions; (ii) until 31 December 2025, are hybrid and dual fuel vessels that derive at least 25 % of their energy from zero direct (tailpipe) CO2 emission fuels or plug-in power for their normal operation at sea and in ports; (iii) until 31 December 2025, and only where it can be proved that the vessels are used exclusively for operating coastal and short sea services designed to enable modal shift of freight currently transported by land to sea, the vessels that have direct (tailpipe) CO2 emissions, calculated using the International Maritime Organization (IMO) Energy Efficiency Design Index (EEDI), 50 % lower than the average reference CO2 emissions value defined for heavy duty vehicles (vehicle subgroup 5-LH) in accordance with Article 11 of Regulation (EU) 2019/1242; (iv) until 31 December 2025, the vessels have an attained Energy Efficiency Design Index (EEDI) value 10 % below the EEDI requirements applicable on 1 April 2022 if the vessels are able to run on zero direct (tailpipe) CO2 emission fuels or on fuels from renewable sources; (m) sea and coastal passenger water transport vessels, not dedicated to transporting fossil fuels, that: (i) have zero direct (tailpipe) CO2 emissions; (ii) until 31 December 2025, hybrid and dual fuel vessels derive at least 25 % of their energy from zero direct (tailpipe) CO2 emission fuels or plug-in power for their normal operation at sea and in ports;

	(iii) until 31 December 2025, the vessels have an attained Energy Efficiency Design Index (EEDI) value 10 % below the EEDI requirements applicable on 1 April 2022 if the vessels are able to run on zero direct (tailpipe) CO2 emission fuels or on fuels from renewable sources.
Additional notes	The China activity that overlaps with but is broader than the specified scope includes • 1.6.1.3 manufacture of green ships The EU activity that overlaps with but is broader than the specified scope includes • 3.3 Manufacture of low carbon technologies for transport
Overlap scenario	4: Identifiable overlap

C.4 Manufacture of recycling equipment

CGT Number and Activity Name	**C4.1 Manufacture of equipment for the recycling and harmless treatment of food waste**
Description	Manufacture of equipment for kitchen waste reduction, harmless treatment, and recovery of resources through using food waste to produce biodiesel, organic fertilizer, biogas, and industrial ethanol, etc., including the manufacture of equipment produced for classification and recycling, transportation, sorting, pre-processing, and recycling of resources and energy.
Substantial contribution criteria	The economic activity manufactures technologies demonstrate substantial life-cycle GHG emission savings compared to the best performing alternative technology/product/solution available on the market. Life-cycle GHG emission savings are calculated using ISO 14067:201897 or ISO 14064-1:201898.
Additional notes	The EU activity that overlaps with but is broader than the specified scope includes • 3.6 Manufacture of other low carbon technologies
Overlap scenario	4: Identifiable overlap

CGT Number and Activity Name	**C4.2 Manufacture of facilities for resource recycle and reuse**
Description	Manufacture of equipment for harmless recycling of scrap metal such as used power batteries, tires, electromechanical products, etc., rubber, glass, biomass materials, etc., in line with the *Technological Guidance for Recycle and Reuse of Waste Lubricating Oil (GB/T 17145)*, the *Labels for Recyclable Products and Parts (GB/T 23384)*, the *General Requirements and Labels for Recycled and Remanufactured Products (GB/T 27611)*, the *Test Method for Oxidation Resistance of Nitrogen Oxide Materials -Variable Temperature Oxidation (GB/T 32329)* and other national standards.
Substantial contribution criteria	Activity meets description above The economic activity manufactures technologies that demonstrate substantial life-cycle GHG emission savings compared to the best

	performing alternative technology/product/solution available on the market. Life-cycle GHG emission savings are calculated using ISO 14067:201897 or ISO 14064-1:201898.
Additional notes	The EU activity that overlaps with but is broader than the specified scope includes • 3.6 Manufacture of other low carbon technologies
Overlap scenario	4: Identifiable overlap

CGT Number and Activity Name	**C4.3 Manufacture of equipment for the recycling and harmless treatment of agricultural and forestry residues**
Description	Manufacture of equipment for the recycling and harmless treatment of agricultural and forestry residues, which produce fermented feed, biogas, bio-natural gas, solid fuel, and organic fertilizers, etc. based on using agricultural and forestry wastes such as straw, livestock and poultry feces, and rural toilet feces, etc.
Substantial contribution criteria	The economic activity manufactures technologies demonstrate substantial life-cycle GHG emission savings compared to the best performing alternative technology/product/solution available on the market. Life-cycle GHG emission savings are calculated using ISO 14067:201897 or ISO 14064-1:201898.
Additional notes	The EU activity that overlaps with but is broader than the specified scope includes • 3.6 Manufacture of other low carbon technologies
Overlap scenario	4: Identifiable overlap

C5: Manufacture of energy-saving equipment

CGT Number and Activity Name	**C5.1 Manufacture of energy-saving furnace/kiln**
Description	Manufacture of metallurgical heating furnaces, non-electric metal treatment furnaces, industrial electric furnaces, industrial kiln and other energy-saving furnaces/kiln using high-temperature air combustion, oxygen-enrichment combustion, and waste heat utilization technologies, as well as the equipment like energy-saving furnace burners.
Substantial contribution criteria	The economic activity manufactures technologies that are aimed at and demonstrate substantial life-cycle GHG emission savings compared to the best performing alternative technology/product/solution available on the market. Life-cycle GHG emission savings are calculated using Commission Recommendation 2013/179/EU96 or, alternatively, ISO 14067:2018 or ISO 14064-1:2018. Quantified life-cycle GHG emission savings are verified by an independent third party.
Additional notes	The EU activity that overlaps with but is broader than the specified scope includes • 3.6 Manufacture of other low carbon technologies The China activity that overlaps with but is broader than the specified scope includes • 1.1.1.2 Manufacture of energy-saving furnace/kiln
Overlap scenario	4: Identifiable overlap

CGT Number and Activity Name	**C5.2 Manufacture of high-efficient energy-saving household appliances**
Description	Manufacture of household appliances such as energy-saving air conditioners, air-conditioning units, refrigerators, electric washing machines, flat-screen TVs, electric fans, etc.
Substantial contribution criteria	Household appliances falling into the highest two populated classes of energy efficiency in accordance with Regulation (EU) 2017/1369 of the European Parliament and of the Council and delegated acts adopted under that Regulation; Cooling and ventilation systems rated in the highest two populated classes of energy efficiency in accordance with Regulation (EU) 2017/1369 and delegated acts adopted under that Regulation; OR The energy efficiency of the energy-saving products should meet or exceed Level 1 of the national standards including the *Energy Efficiency Limits and Grades of Household Air Conditioners (GB 21455)*, the *Energy Consumption Limits and Energy Efficiency Grades of Household Refrigerators (GB12021.2)*, the *Water Efficiency Limits and Grades of Electric Washing Machines (GB12021.4)*, the *Energy Efficiency Limits and Grades of Flat-screen TVs and Set-top Boxes (GB 24850)*, and the *Energy Efficiency Limits and Grades of AC Electric Fans (GB 12021.9)*
Additional notes	The EU activity that overlaps with but is broader than the specified scope includes • 3.6 Manufacture of energy efficiency equipment for buildings
Overlap scenario	4: Identifiable overlap

CGT Number and Activity Name	**C5.3 Manufacture of energy-saving pumps and vacuum equipment**
Description	Manufacture of energy-saving pumps, energy-saving vacuum drying equipment, energy-saving vacuum kiln and other relevant equipment.
Substantial	The energy efficiency of energy-saving pumps should meet or exceed Level 1 of energy efficiency standards or relevant energy saving

contribution criteria	evaluation levels, including the • *Minimum Allowable Values of Energy Efficiency and Evaluating Values of Energy Conservation of Centrifugal Pump for Fresh Water (GB19762),* • *Minimum Allowable Values of Energy Efficiency and Energy Efficiency Grades for Petrochemical Centrifugal Pumps (GB 32284)* • *Minimum Allowable Values of Energy Efficiency and Energy Efficiency Grades for Submersible Pumps for Deep Well (GB 32030),* • *Minimum Allowable Values of Energy Efficiency and Energy Efficiency Grades for Small-size Submersible Motor-pumps (GB32029)* • *Minimum Allowable Values of Energy Efficiency and Energy Efficiency Grades for Waste Submersible Motor-pumps (GB32031)*
Additional notes	The EU activity that overlaps with but is broader than the specified scope includes • 3.6 Manufacture of other low carbon technologies
Overlap scenario	3: China criteria are more stringent

CGT Number and Activity Name	**C5.4 Manufacture of energy-saving gas compression equipment**
Description	Manufacture of energy-saving air compressors, compressors for air conditioners and other relevant equipment.
Substantial contribution criteria	The energy efficiency of the equipment should meet or exceed Level 1 of the national standards including the • *Energy Efficiency Limits and Evaluation Value of Energy Conservation for Positive Displacement Air Compressors (GB 19153)* • *Energy Efficiency Limits and Grades of Fully Enclosed Motor Compressor for Air Conditioners (GB 35971)*. .
Additional notes	The EU activity that overlaps with but is broader than the specified scope includes • 3.6 Manufacture of other low carbon technologies
Overlap scenario	3: China criteria are more stringent

The table is a reference tool for the identified common ground within the scope of the instruction report.

CGT Number and Activity Name	**C5.5 Manufacture of energy-saving hydraulic and pneumatic pressure equipment**
Description	Manufacture of energy-saving hydraulic and pneumatic power generation machinery and components.
Substantial contribution criteria	The economic activity manufactures technologies demonstrate substantial life-cycle GHG emission savings compared to the best performing alternative technology/product/solution available on the market. Life-cycle GHG emission savings are calculated using ISO 14067:201897 or ISO 14064-1:201898
Additional notes	The EU activity that overlaps with but is broader than the specified scope includes • 3.6 Manufacture of other low carbon technologies
Overlap scenario	4: Identifiable overlap

CGT Number and Activity Name	**C5.6 Manufacture of energy-saving blowers and fans**
Description	Manufacture of energy-saving ventilator, blower, industrial fan, ventilation hood, circulating air hood and other relevant equipment.
Substantial contribution criteria	The energy efficiency of the equipment should meet or exceed Level 1 of the national standards including the • *Energy Efficiency Limits and Energy Saving Evaluation for Ventilators (GB 19761)* • *Energy Efficiency Limits and Energy Saving Evaluation Value for Centrifugal Blowers (GB 28381)*.
Additional notes	The EU activity that overlaps with but is broader than the specified scope includes • 3.6 Manufacture of other low carbon technologies
Overlap scenario	3: China criteria are more stringent

CGT Number and Activity Name	**C5.7 Manufacture of high-efficient generator and generator sets**
Description	Manufacture of energy-saving generators, generator sets and their special parts.
Substantial contribution criteria	The economic activity manufactures technologies that are aimed at and demonstrate substantial life-cycle GHG emission savings compared to the best performing alternative technology/product/solution available on the market. Life-cycle GHG emission savings are calculated using Commission Recommendation 2013/179/EU96 or, alternatively, ISO 14067:201897 or ISO 14064-1:2018. Quantified life-cycle GHG emission savings are verified by an independent third party.
Additional notes	The EU activity that overlaps with but is broader than the specified scope includes • 3.6 Manufacture of other low carbon technologies
Overlap scenario	4: Identifiable overlap

CGT Number and Activity Name	**C5.8 Manufacture of energy-saving motors**
Description	Manufacture of energy-saving AC, DC, AC/DC electrical equipment.
Substantial contribution criteria	The energy efficiency of the equipment should meet or exceed Level 1 of the • *Energy Efficiency Limits and Energy Saving Evaluation for Motor (GB 18613)* • *Energy Efficiency Limits and Energy Saving Evaluation for Permanent Magnet Synchronous Motor (GB 30253)* • *Energy Efficiency Limits and Energy Saving Evaluation for High Voltage Three-phase Cage Induction Motor (GB 30254)* • *Minimum Allowable Values of Energy Efficiency and Values of Efficiency Grade for Small-power Motors (GB 25958).* Other energy-saving electrical equipment should meet the corresponding energy efficiency requirements.
Additional notes	The EU activity that overlaps with but is broader than the specified scope includes • 3.6 Manufacture of other low carbon technologies
Overlap scenario	3: China criteria are more stringent

CGT Number and Activity Name	**C5.9 Manufacture of energy-saving transformers, rectifiers, inductors and electric welding machines**
Description	Manufacture of energy-saving transformers, mutual inductor, static converters, reactors, inductors, frequency converters, welding machines and other equipment.
Substantial contribution criteria	The energy efficiency of energy-saving electrical transformers should meet or exceed Level 1 of the • *Energy Efficiency Limits and Energy Saving Evaluation for Power Transformers (GB 20052)* • *Minimum Allowable Values of Energy Efficiency and Energy Efficiency Grades for AC Contactors (GB 21518)* Other energy-saving transformers and reactors should meet the corresponding energy efficiency requirements
Additional notes	The EU activity that overlaps with but is broader than the specified scope includes • 3.6 Manufacture of other low carbon technologies
Overlap scenario	3: China criteria are more stringent

CGT Number and Activity Name	**C5.10 Manufacture of residual heat, pressure and gas utilization facilities**
Description	Manufacture of residual heat highly-recovering device for low-temperature flue gas, residual heat utilization device for the kiln, circulated water and residual gas recovering equipment based on heat pump, high-efficient heat exchanger, high-efficient accumulator, high-efficient condenser, and other relevant equipment.
Substantial contribution criteria	The energy efficiency of the heat exchanger shall meet the requirements of *the Energy Efficiency Test and Evaluation Regulation for Heat Exchanger (TSG R0010)*. The utilization of residual energy should be carried out in accordance with the requirements of the *Evaluation Method of Industrial Residual Energy Resource (GB/T 1028)* and relevant national standards.

Additional notes	The EU activity that overlaps with but is broader than the specified scope includes • 3.6 Manufacture of other low carbon technologies
Overlap scenario	4: Identifiable overlap

CGT Number and Activity Name	**C5.11 Manufacture of energy efficiency equipment for buildings**
Description	Manufacture of energy efficiency equipment for buildings.
Substantial contribution criteria	The economic activity manufactures one or more of the following products and their key components: (a) windows with U-value lower or equal to 1,0 W/m2K; (b) doors with U-value lower or equal to 1,2 W/m2K; (c) external wall systems with U-value lower or equal to 0,5 W/m2K; (d) roofing systems with U-value lower or equal to 0,3 W/m2K; (e) insulating products with a lambda value lower or equal to 0,06 W/mK; (f) household appliances falling into the highest two populated classes of energy efficiency in accordance with Regulation (EU) 2017/1369 of the European Parliament and of the Council and delegated acts adopted under that Regulation; (g) light sources rated in the highest two populated classes of energy efficiency in accordance with Regulation (EU) 2017/1369 and delegated acts adopted under that Regulation; (h) space heating and domestic hot water systems rated in the highest two populated classes of energy efficiency in accordance with Regulation (EU) 2017/1369 and delegated acts adopted under that Regulation; (i) cooling and ventilation systems rated in the highest two populated classes of energy efficiency in accordance with Regulation (EU) 2017/1369 and delegated acts adopted under that Regulation; (j) presence and daylight controls for lighting systems; (k) heat pumps compliant with the technical screening criteria set out in Section 4.16 of the Annex I to Commission Delegated Regulation (EU) 2021/2139;

	(l) façade and roofing elements with a solar shading or solar control function, including those that support the growing of vegetation; (m) energy-efficient building automation and control systems for residential and non- residential buildings; (n) zoned thermostats and devices for the smart monitoring of the main electricity loads or heat loads for buildings, and sensoring equipment; (o) products for heat metering and thermostatic controls for individual homes connected to district heating systems, for individual flats connected to central heating systems serving a whole building, and for central heating systems; (p) district heating exchangers and substations compliant with the district heating/cooling distribution activity set out in Section 4.15 of the Annex I to Commission Delegated Regulation (EU) 2021/2139; (q) products for smart monitoring and regulating of heating system, and sensoring equipment.
Additional notes	The China activity that overlaps with but is broader than the specified scope includes • 1.2.1.1 Manufacture of green building materials
Overlap scenario	2: EU criteria are more stringent

CGT Number and Activity Name	**C5.12 Manufacture of high-efficiency energy-saving heat pumps and cooling/ventilation systems for buildings**
Description	Manufacture of energy-saving commercial refrigerating appliances, chillers, heat pump units, modular air conditioners and other cooling/ventilation systems
Substantial contribution criteria	Scope as per Commission Delegated Regulation (EU) 2021/2139 Annex 1 3.5”Manufacture of energy efficiency equipment for buildings”. The energy efficiency of energy-saving equipment should meet or exceed Level 1 of the • Minimum allowable values of energy efficiency and energy efficiency grades for water chillers (GB 19577) • Minimum allowable values of energy efficiency and energy efficiency grades for unitary air conditioners (GB 19576).
Additional notes	The EU activity that overlaps with but is broader than the specified scope includes

	• 3.5 Manufacture of energy efficiency equipment for buildings
Overlap scenario	4: Identifiable overlap

CGT Number and Activity Name	**C5.13 Manufacture of high-efficiency light-emitting diode (LED) products and systems**
Description	Manufacture of light-emitting diode LED in the semiconductor lighting industry chain.
Substantial contribution criteria	The energy efficiency of the products should meet Level 1 of relevant energy efficiency standards, such as the • *Energy Efficiency Limits and Grades of LED Products for Indoor Lighting (GB 30255),* • *Energy Efficiency Limits and Grades of LED Luminaires for Road and Tunnel Lighting (GB 37478),* • *Energy Efficiency Limits and Grades of LED Flat Lamp for General Lighting (GB 38450),* • *Energy Efficiency Limits and Grades of LED Flat Lamp for Tube Fluorescent Lamp (GB 17896),* The economic activity manufactures technologies that are aimed at and demonstrate substantial life-cycle GHG emission savings compared to the best performing alternative technology/product/solution available on the market. Life-cycle GHG emission savings are calculated using Commission Recommendation 2013/179/EU96 or, alternatively, ISO 14067:201897 or ISO 14064-1:2018. Quantified life-cycle GHG emission savings are verified by an independent third party.
Additional notes	The EU activity that overlaps with but is broader than the specified scope includes • 3.6 Manufacture of other low carbon technologies
Overlap scenario	4: Identifiable overlap

The table is a reference tool for the identified common ground within the scope of the instruction report.

D: Electricity, gas, steam and air conditioning supply

ISIC Mapping

D. Electricity, gas, steam and air conditioning supply	35. Electricity, gas, steam and air conditioning supply	D1. Electric power generation, transmission and distribution
	35. Electricity, gas, steam and air conditioning supply	D2. Steam and air conditioning supply

D1: Electric power generation, transmission and distribution

CGT Number and Activity Name	**D1.1 Electricity generation using solar photovoltaic technology**
Description	Construction or operation of electricity generation facilities that produce electricity using solar photovoltaic (PV) technology.
Substantial contribution criteria	The component products selected for solar photovoltaic power generation facilities should meet the following requirements: 1) The minimum photoelectric conversion efficiency of polycrystalline silicon cells and monocrystalline silicon cells shall not be less than 19% and 21% respectively; 2) The minimum photoelectric conversion efficiency of polycrystalline silicon cell modules and single crystal silicon battery modules shall not be less than 17% and 17.8% respectively; 3) The minimum photoelectric conversion efficiency of silicon-based, CIGS, CdTe and other thin-film battery modules shall not be less than 12%, 14% , 14% , 12% ; 4) The decay rates of polycrystalline silicon battery modules and monocrystalline silicon battery modules shall not be higher than 2.5% and 3% in the first year, and not higher than 0.7% per year, and not higher than 20% within the period of 25 years; the attenuation rate of thin-film battery module shall not be more than 5% in the first year, no more than 0.4% per year in the following year, no more than 15% within the period of 25 years.
Additional notes	The EU activity that overlaps with but is broader than the specified scope includes: • 4.1. Electricity generation using solar photovoltaic technology
Overlap scenario	3: China criteria are more stringent

CGT Number and Activity Name	**D1.2 Electricity generation using concentrated solar power (CSP) technology**
Description	Electricity generation using concentrated solar power (CSP) technology. Construction and operation of facilities using solar thermal power to generate electricity.

Substantial contribution criteria	Activity meets description above
Additional notes	The China activity that overlaps with but is broader than the specified scope includes: • 3.2.2.2 Construction and operation of solar energy utilization facilities
Overlap scenario	2: EU criteria are more stringent

CGT Number and Activity Name	**D1.3 Electricity generation from wind power**
Description	Construction or operation of electricity generation facilities that produce electricity from wind power.
Substantial contribution criteria	Activity meets description above
Additional notes	China activity: 3.2.2.1 Construction and Operation of Wind Generators EU activity: 4.3 Electricity generation from wind power
Overlap scenario	1: Areas with clear overlaps

CGT Number and Activity Name	**D1.4 Electricity generation from ocean energy technologies**
Description	Construction or operation of electricity generation facilities that produce electricity from ocean energy including g marine tidal energy, wave energy, tidal current energy, temperature difference energy, salt difference energy and other resources.
Substantial contribution criteria	Activity meets description above
Additional notes	China activity: 3.2.2.7 Construction and Operation of marine energy utilization facilities EU Activity: 4.4. Electricity generation from ocean energy technologies
Overlap scenario	1: Areas with clear overlaps

CGT Number and Activity Name	**D1.5 Electricity generation from hydropower**
Description	Construction or operation of electricity generation facilities that produce electricity from hydropower**.**
Substantial contribution criteria	The activity complies with either of the following criteria: (a) the electricity generation facility is a run-of-river plant and does not have an artificial reservoir; (b) the power density of the electricity generation facility is above 5 W/m2; (c) the life-cycle GHG emissions from the generation of electricity from hydropower, are lower than 100gCO2e/kWh. The life-cycle GHG emissions are calculated using Recommendation 2013/179/EU or, alternatively, using ISO 14067:2018, ISO 14064-1:2018 or the G-res tool. Quantified life-cycle GHG emissions are verified by an independent third party.
Additional notes	The China activity that overlaps with but is broader than the specified scope includes: • 3.2.2.4 Construction and operation of large-scale hydropower facilities
Overlap scenario	2: EU criteria are more stringent

CGT Number and Activity Name	**D1.6 Electricity generation from bio-energy**
Description	Construction and operation of electricity generation installations that produce electricity exclusively from biomass, biogas or bioliquids wastes, excluding electricity generation from blending of renewable fuels with biogas or bioliquids
Substantial contribution criteria	Total rated thermal input less than 2 MW 1. Agricultural biomass used in the activity complies with the criteria laid down in Article 29, paragraphs 2 to 5, of Directive (EU) 2018/2001. Forest biomass used in the activity complies with the criteria laid down in Article 29, paragraphs 6 and 7, of that Directive. 2. The greenhouse gas emission savings from the use of biomass are at least 80 % in relation to the GHG saving methodology and the relative fossil fuel comparator set out in Annex VI to Directive (EU) 2018/2001.

	3. Where the installations rely on anaerobic digestion of organic material, the production of the digestate meets the criteria in Section E1 of this document, as applicable. 4. Points 1 and 2 do not apply to electricity generation installations with a total rated thermal input below 2 MW and using gaseous biomass fuels. 5. For electricity generation installations with a total rated thermal input from 50 to 100 MW, the activity applies high-efficiency cogeneration technology, or, for electricity-only installations, the activity meets an energy efficiency level associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for large combustion plants172. 6. For electricity generation installations with a total rated thermal input above 100 MW, the activity complies with one or more of the following criteria: (a) attains electrical efficiency of at least 36 %; (b) applies highly efficient CHP (combined heat and power) technology as referred to in Directive 2012/27/EU of the European Parliament and of the Council; (c) uses carbon capture and storage technology. Where the CO2 that would otherwise be emitted from the electricity generation process is captured for the purpose of underground storage, the CO2 is transported and stored underground in accordance with the technical screening criteria set out in Sections 5.11 and 5.12, respectively, of the Annex I to Commission Delegated Regulation (EU) 2021/2139.
Additional notes	The China activity that overlaps with but is broader than the specified scope includes • 3.2.2.3 Construction and operation of biomass energy utilization facilities The EU activity that overlaps with but is broader than the specified scope includes • 4.8. Electricity generation from bio-energy
Overlap scenario	4: Identifiable overlap

CGT Number and Activity Name	**D1.7 Electricity generation from geothermal energy**

Description	Construction or operation of electricity generation facilities that produce electricity from geothermal energy.
Substantial contribution criteria	Life-cycle GHG emissions from the generation of electricity from geothermal energy are lower than 100gCO2e/kWh. Life-cycle GHG emission savings are calculated using ISO 14067:2018 or ISO 14064-1:2018. Quantified life-cycle GHG emissions are verified by an independent third party.
Additional notes	The China activity that overlaps with but is broader than the specified scope includes • 3.2.2.6 Construction and Operation of geothermal energy utilization facilities
Overlap scenario	2: EU criteria are more stringent

CGT Number and Activity Name	**D1.8 Storage of electricity**
Description	Construction and operation of facilities that store electricity and return it at a later time in the form of electricity. The activity includes pumped hydropower storage.
Substantial contribution criteria	Criteria: The activity meets the description above (China 3.2.3.2) Exceptions: **Chemical energy storage:** medium of storage (such as ammonia) complies with the criteria for Manufacture of the corresponding product specified in Section C or, if unspecified, in the technical annex X. (EU, 4.10) **Hydrogen electricity storage**: hydrogen meets the screening criteria specified in C2.10 Annex, re-electrification of hydrogen is also considered part of the activity. (EU, 4.10)
Additional notes	The China activity that overlaps with but is broader than the specified scope includes • 3.2.3.2 The Operation and Construction of Efficient Energy Storage Facilities • 3.2.3.5 The Construction and Operation of Pumped-Storage Power The EU activity that overlaps with but is broader than the specified scope includes • 4.10. Storage of electricity

The table is a reference tool for the identified common ground within the scope of the instruction report.

Overlap scenario	4: Identifiable overlap

D2: Steam and air conditioning supply

CGT Number and Activity Name	**D2.1 District heating and cooling**
Description	Construction of urban centralized heating facilities using low-grade industrial waste heat sources or other clean heat sources; and energy-saving and environmentally friendly technological renovation activities of urban centralized heating boilers, heating pipe networks and other centralized heating facilities. Construction, refurbishment and operation of pipelines and associated infrastructure for distribution of heating and cooling, ending at the sub-station or heat exchanger.
Substantial contribution criteria	**(a) construction** and operation of pipelines and associated infrastructure for distributing heating and cooling, that are using at least 50 % renewable energy, 50 % waste heat, 75 % cogenerated heat or 50 % of a combination of such energy and heat **(b) refurbishment** of pipelines and associated infrastructure for distributing heating and cooling, where the investment that makes the system use at least 50 % renewable energy, 50 % waste heat, 75 % cogenerated heat or 50 % of a combination of such energy and heat within a three-year period;
Additional notes	The China activity that overlaps with but is broader than the specified scope includes • 5.1.1.1 Operation and upgrade of cleaning construction of urban central heating system
Overlap scenario	2: EU criteria are more stringent

CGT Number and Activity Name	**D2.2 Construction, installation and operation of heat pump facilities**
Description	Installation and operation of electric heat pumps.
Substantial contribution criteria	The installation and operation of electric heat pumps complies with both of the following criteria: (a) refrigerant threshold: Global Warming Potential does not exceed 675;

	(b) energy efficiency requirements laid down in the implementing regulations under Directive 2009/125/EC are met.
Additional notes	The China activity that overlaps with but is broader than the specified scope includes • 3.2.2.9 Construction and operation of heat pump facilities
Overlap scenario	2: EU criteria are more stringent

CGT Number and Activity Name	**D2.3 Production of heat/cool from solar thermal heating**
Description	Construction and operation of facilities producing heat/cool from solar thermal heating technology.
Substantial contribution criteria	Activity meets description above
Additional notes	The China activity that overlaps with but is broader than the specified scope includes: • 5.1.1.1 Operation and upgrade of cleaning construction of urban central heating systems • 3.2.3.4 Construction and operation of distributed energy resources (Ders) projects
Overlap scenario	2: EU criteria are more stringent

CGT Number and Activity Name	**D2.4 Cogeneration of heat/cool and power from solar energy**
Description	Construction and operation of facilities co-generating electricity and heat/cool from solar energy.
Substantial contribution criteria	Activity meets description above

Additional notes	The China activity that overlaps with but is broader than the specified scope includes: • 5.1.1.1 Operation and upgrade of cleaning construction of urban central heating systems • 3.2.3.4 Construction and operation of distributed energy resources (Ders) projects
Overlap scenario	2: EU criteria are more stringent

CGT Number and Activity Name	**D2.5 Cogeneration of heat/cool and power from geothermal energy (Production of heat/cool from geothermal energy)**
Description	Construction and operation of facilities co-generating heat/cool and power from geothermal energy.
Substantial contribution criteria	Meet all requirements:(a) Life cycle emissions from the combined generation of heat/cool and power from geothermal energy <100g (b) Life cycle emissions should be calculated using ISO 14067:2018 or ISO 14064-1:2018. (c)Mandatory third-party verification of life cycle emissions
Additional notes	The China activity that overlaps with but is broader than the specified scope includes: • 5.1.1.1 Operation and upgrade of cleaning construction of urban central heating systems • 3.2.3.4 Construction and operation of distributed energy resources (Ders) projects
Overlap scenario	2: EU criteria are more stringent

CGT Number and Activity Name	**D2.6 Cogeneration of heat/cool and power from renewable non-fossil gaseous and liquid fuels (Production of heat/cool from renewable non-fossil gaseous and liquid fuels)**
Description	Construction and operation of combined heat/cool and power generation facilities using gaseous and liquid fuels of renewable origin.
Substantial	1. Meet all of:

contribution criteria	1) **Life-cycle GHG** emissions from the co-generation of heat/cool and power are lower than 100gCO2e per 1 kWh of energy output to the co-generation. 2) Life-cycle GHG emissions are calculated based on project-specific data, where available, using, using ISO 14067:2018 or ISO 14064-1:2018. 3) Quantified life-cycle GHG emissions are verified by an independent third party. 2. In addition, if facilities incorporate any abatement (e.g, carbon capture or decarbonized fuels) 4) Where the CO2 that would otherwise be emitted from the cogeneration process is captured for the purpose of underground storage, the CO2 is transported and stored underground, in accordance with the substantial contribution criteria set out in: Section X1 and Annex 1.1. 3. The activity meets either of the following criteria: (a) at construction, measurement equipment for monitoring of physical emissions, such as methane leakage is installed or a leak detection and repair program is introduced; (b) at operation, physical measurement of methane emissions are reported and leak is eliminated. 4. Where the activity blends renewable gaseous or liquid fuels with biogas or bioliquids, the agricultural biomass used for the production of the biogas or bioliquids complies with the criteria laid down in Section D1.6.
Additional notes	The China activity that overlaps with but is broader than the specified scope includes: • 5.1.1.1 Operation and upgrade of cleaning construction of urban central heating systems • 3.2.3.4 Construction and operation of distributed energy resources (Ders) projects
Overlap scenario	2: EU criteria are more stringent

The table is a reference tool for the identified common ground within the scope of the instruction report.

CGT Number and Activity Name	**D2.7 Cogeneration of heat/cool and power from bioenergy (Production of heat/cool from bioenergy)**
Description	Construction and operation of installations used for cogeneration of heat/cool and power exclusively from biomass, biogas or bioliquids, and excluding cogeneration from blending of renewable fuels with biogas or bioliquids
Substantial contribution criteria	1. Agricultural biomass used in the activity complies with the criteria laid down Additional notes below Forest biomass used in the activity complies with the criteria laid down in Additional notes below. 2. The greenhouse gas emission savings from the use of biomass in cogeneration installations are at least 80 % in relation to the GHG emission saving methodology and fossil fuel comparator set out in Annex VI to Directive (EU) 2018/2001. 3. Where the cogeneration installations rely on anaerobic digestion of organic material, the production of the digestate meets the criteria in E1 of this document, as applicable. 4. Points 1 and 2 do not apply to cogeneration installations with a total rated thermal input below 2 MW and using gaseous biomass fuels.
Additional notes	The China activity that overlaps with but is broader than the specified scope includes: • 5.1.1.1 Operation and upgrade of cleaning construction of urban central heating systems • 3.2.3.4 Construction and operation of distributed energy resources (Ders) projects
Overlap scenario	2: EU criteria are more stringent

CGT Number and Activity Name	**D2.8 Production of heat/cool using waste heat**
Description	Construction and operation of facilities that produce heat/cool using waste heat.
Substantial contribution criteria	Activity meets the description above
Additional notes	Facility construction or technology upgrading of recycling energy resources such as low-grade waste heat and pressure in generating electricity, industrial heating, residential heating and production process reuse by saturated steam power generation technology, flue gas waste heat recovery and other related technologies.

	The China activity that overlaps with but is broader than the specified scope includes: • 5.1.1.1 Operation and upgrade of cleaning construction of urban central heating systems • 1.1.2.3 Utilization of residual heat and pressure
Overlap scenario	2: EU criteria are more stringent

The table is a reference tool for the identified common ground within the scope of the instruction report.

E: Water supply; sewerage, waste management and remediation activities

ISIC Mapping

E. Water supply; sewerage, waste management and remediation activities	37. Sewerage	E1. Sewage sludge treatment
	38. Waste collection, treatment and disposal activities; materials recovery	E2. Waste collection, treatment and recycling

E1: Sewage sludge treatment

CGT Number and Activity Name	**E1.1 Sewage sludge treatment – anaerobic digestion**
Description	Construction and operation of facilities for the treatment of sewage sludge by anaerobic digestion with the resulting production and utilisation of biogas or chemicals.
Substantial contribution criteria	**Scope: Anaerobic digestion only.** Construction and operation of facilities for the treatment of sewage sludge by anaerobic digestion with the resulting production and utilisation of biogas or chemicals. Criteria 1. A monitoring and contingency plan is in place in order to minimise methane leakage at the facility. 2. The produced biogas is used directly for the generation of electricity or heat, or upgraded to bio-methane for injection in the natural gas grid, or used as vehicle fuel or as feedstock in chemical industry.
Additional notes	The China activity that overlaps with but is broader than the specified scope includes: • 1.5.3.3 Comprehensive utilization of sludge from urban sewage treatment plants
Overlap scenario	2: EU criteria are more stringent

E2: Waste collection, treatment and recycling

CGT Number and Activity Name	**E2.1 Collection and transport of non-hazardous waste in source segregated fractions**
Description	Separate collection and transport of non-hazardous waste in single or comingled fractions aimed at preparing for reuse or recycling.
Substantial contribution criteria	All separately collected and transported non-hazardous waste that is segregated at source is intended for preparation for reuse or recycling operations.
Additional notes	The China activity that overlaps with but is broader than the specified scope includes: • 5.3.1.2 Construction and operation of garbage treatment facilities
Overlap scenario	2: EU criteria are more stringent

CGT Number and Activity Name	**E2.2 Recycling non-hazardous waste**
Description	Construction and operation of facilities for the sorting and processing of separately collected non-hazardous waste streams into secondary raw materials involving mechanical reprocessing, except for backfilling purposes.
Substantial contribution criteria	At least 50% of the weight of collected materials is converted into secondary raw materials.
Additional notes	The China activity that overlaps with but is broader than the specified scope includes: • 1.5.2.2 Recycling of waste and discarded resources
Overlap scenario	2: EU criteria are more stringent

CGT Number and Activity Name	**E2.3 Composting of domestic and agricultural bio-waste**
Description	Construction and operation of dedicated facilities for the treatment of separately collected bio- waste through composting (aerobic digestion) with the resulting production and utilisation of compost.
Substantial contribution criteria	**Scope**: composting agricultural and bio-waste Criteria: 1. The bio-waste that is composted is sourced, segregated and collected separately. 2. The compost produced is used as fertiliser or soil improver and meets national rules on fertilisers or soil improvers for agricultural use.
Additional notes	The EU activity that overlaps with but is broader than the specified scope includes: • 5.8. Composting of bio-waste The China activity that overlaps with but is broader than the specified scope includes: • 1.5.3.1 Comprehensive utilization of urban and rural household waste • 1.5.3.2 Recycling and utilization of agricultural waste resources
Overlap scenario	4: Identifiable overlap

CGT Number and Activity Name	**E2.4 Utilization/ treatment of domestic waste – anaerobic digestion**
Description	Construction and operation of dedicated facilities for the treatment of separately collected bio- waste through anaerobic digestion with the resulting production and utilisation of biogas and digestate and/or chemicals.
Substantial contribution criteria	**Scope**: Anaerobic digestion of bio-waste only Criteria: 1. A monitoring and contingency plan is in place in order to minimise methane leakage at the facility. 2. The produced biogas is used directly for the generation of electricity or heat, or upgraded to bio-methane for injection in the natural gas grid, or used as vehicle fuel or as feedstock in chemical industry.

	3. The bio-waste that is used for anaerobic digestion is source segregated and collected separately. 4. The produced digestate is used as fertiliser or soil improver, either directly or after composting or any other treatment. 5. In the dedicated bio-waste treatment plants, the share of food and feed crops used as input feedstock, measured in weight, as an annual average, is less than or equal to 10% of the input feedstock.
Additional notes	The EU activity that overlaps with but is broader than the specified scope includes: • 5.7 Anaerobic digestion of bio-waste The China activity that overlaps with but is broader than the specified scope includes: • 1.5.3.1 Comprehensive utilization of urban and rural household waste
Overlap scenario	4: Identifiable overlap

CGT Number and Activity Name	**E2.5 Recycling of agricultural waste**
Description	Construction and operation of resource utilization facilities for agricultural wastes such as crop stalks, livestock and poultry manure, tail vegetables, and primary processing residues of agricultural products. For example, of construction and operation of crop straw biomass fuel facilities, livestock and poultry manure biogas facilities and other related facilities.
Substantial contribution criteria	**Scope**: Anaerobic digestion of bio-waste only Criteria: 1. A monitoring and contingency plan is in place in order to minimise methane leakage at the facility. 2. The produced biogas is used directly for the generation of electricity or heat, or upgraded to bio-methane for injection in the natural gas grid, or used as vehicle fuel or as feedstock in chemical industry. 3. The bio-waste that is used for anaerobic digestion is source segregated and collected separately. 4. The produced digestate is used as fertiliser or soil improver, either directly or after composting or any other treatment. 5. In the dedicated bio-waste treatment plants, the share of food and feed crops used as input feedstock, measured in weight, as an

	annual average, is less than or equal to 10% of the input feedstock.
Additional notes	The EU activity that overlaps with but is broader than the specified scope includes: • 5.8. Composting of bio-waste The China activity that overlaps with but is broader than the specified scope includes: • 1.5.3.2 Recycling and utilization of agricultural waste resources
Overlap scenario	4: Identifiable overlap

The table is a reference tool for the identified common ground within the scope of the instruction report.

F: Construction

ISIC Mapping

F, Construction	41. Construction of building	F1. Construction and renovation of buildings
	42. Civil engineering	F2. Construction of transport infrastructure
	43. Specialized construction activities	F3. Electrical, plumbing and other construction installation activities

The table is a reference tool for the identified common ground within the scope of the instruction report.

F1: Construction and renovation of buildings

CGT Number and Activity Name	**F1.1 Construction of new buildings**
Description	Development of building projects for residential and non-residential buildings by bringing together financial, technical and physical means to realize the building projects for later sale as well as the construction of complete residential or non-residential buildings, on own account for sale or on a fee or contract basis.
Substantial contribution criteria	A variety of technical measures is applied to greatly reduce the energy demand for heating, air conditioning and lighting in such buildings, maximizing the energy efficiency of energy-consuming equipment and systems, making full use of renewable energy sources, and providing comfortable indoor environment with minimum energy consumption. Constructions of new buildings for which: 1. The Primary Energy Demand (PED)*, defining the energy performance of the building resulting from the construction, is at least 10 % lower than the threshold set for the nearly zero-energy building (NZEB) requirements in national measures implementing Directive 2010/31/EU of the European Parliament and of the Council**. The energy performance is certified using an as built Energy Performance Certificate (EPC). 2. For buildings larger than 5000 m^2***, upon completion, the building resulting from the construction undergoes testing for air-tightness and thermal integrity****, and any deviation in the levels of performance set at the design stage or defects in the building envelope are disclosed to investors and clients. As an alternative; where robust and traceable quality control processes are in place during the construction process this is acceptable as an alternative to thermal integrity testing. * The calculated amount of energy for a building expressed by a numeric indicator of total primary energy use in kWh/m2 per year and based on the relevant national calculation methodology and as displayed on the Energy Performance Certificate (EPC). ** Directive 2010/31/EU of the European Parliament and of the Council of 19 May 2010 on the energy performance of buildings (OJ L 153, 18.6.2010, p. 13). *** For residential buildings, the testing is made for a representative set of dwelling/apartment types.

	**** The testing is carried out in accordance with EN13187 (Thermal Performance of Buildings - Qualitative Detection of Thermal Irregularities in Building Envelopes - Infrared Method) and EN 13829 (Thermal performance of buildings - Determination of air permeability of buildings - Fan pressurization method) or equivalent standards accepted by the respective building control body where the building is located.
Additional notes	(1) Other EU taxonomy activities that partially overlap with the specified scope, but are broader, include: 7.7 Acquisition and ownership of buildings (similar rules apply for 7.7 Acquisition and ownership of buildings – for buildings constructed as of 1 January 2021; different rules apply for older buildings) (2) The China activities that overlap with but are collectively broader than the specified scope include: 5.2.1.1 Construction of ultra-low energy consumption buildings 5.2.1.2 Green buildings (3) Both EU Taxonomy and China's regulation on NZEB requires life-cycle GHG calculation and disclosure, however, the disclosed data is not used as exclusion thresholds. For residential buildings, the calculation and disclosure are made for a representative set of dwelling/apartment types.
Overlap scenario	4: Identifiable overlap

CGT Number and Activity Name	**F1.2 Renovation of existing buildings**
Description	Energy-saving renovation of existing buildings and energy-use systems of buildings
Substantial contribution criteria	The building renovation leads to a reduction of primary energy demand (PED)/energy consumption/ GHG emissions of at least 30%.
Additional notes	China activity: • 5.2.1.5 Energy conservation and environmental-friendly renovation of existing buildings

The table is a reference tool for the identified common ground within the scope of the instruction report.

Overlap scenario	2: EU criteria are more stringent

F2: Construction of transport infrastructure

CGT Number and Activity Name	**F2.1 Infrastructure enabling low-carbon road transport**
Description	Construction and operation of electric vehicle battery charging and charging service facilities, new energy vehicle hydrogenation and other clean energy vehicle-related infrastructure.
Substantial contribution criteria	Scope: EV and hydrogen vehicle infrastructure only Criteria 1. The activity complies with one or more of the following criteria: (a) the infrastructure is dedicated to the operation of vehicles with zero tailpipe CO2 emissions: electric charging points, electricity grid connection upgrades, hydrogen fueling stations or electric road systems (ERS); 2. The infrastructure is not dedicated to the transport or storage of fossil fuels.
Additional notes	The EU activity that overlaps with but is broader than the specified scope includes: • 6.15. Infrastructure enabling low-carbon road transport and public transport The China activity that overlaps with but is broader than the specified scope includes: • 3.2.2.8 Construction and operation of hydrogen energy utilization facilities • 5.5.4.1 Construction and operation of charging, battery replacement, hydrogen refueling and Gas refueling Facilities
Overlap scenario	4: Identifiable overlap

CGT Number and Activity Name	**F2.2 Infrastructure enabling low carbon water transport**
Description	Construction, modernisation, operation and maintenance of infrastructure that is required for zero tailpipe CO2 operation of vessels or the port’s own operations.

Substantial contribution criteria	1. The activity complies with one or more of the following criteria: (a) the infrastructure is dedicated to the operation of vessels with zero direct (tailpipe) CO2 emissions: electricity charging, hydrogen-based refuelling; (b) the infrastructure is dedicated to the provision of shore-side electrical power to vessels at berth; (c) the infrastructure is dedicated to the performance of the port's own operations with zero direct (tailpipe) CO2 emissions; (d) the infrastructure and installations are dedicated to transhipping freight between the modes: terminal infrastructure and superstructures for loading, unloading and transhipment of goods. 2. The infrastructure is not dedicated to the transport or storage of fossil fuels.
Additional notes	The China activity that overlaps with but is broader than the specified scope includes: • 5.5.3.1 Construction of power supply facilities at ports, docks and airport bridges • 5.5.4.1 Construction and operation of charging, battery replacement, hydrogen refueling and Gas refueling Facilities
Overlap scenario	2: EU criteria are more stringent

CGT Number and Activity Name	**F2.3 Low carbon airport infrastructure**
Description	Construction, modernisation, maintenance and operation of infrastructure that is required for zero tailpipe CO2 operation of aircraft or the airport's own operations, as well as for provision of fixed electrical ground power and preconditioned air to stationary aircraft.
Substantial contribution criteria	1. The activity complies with one or more of the following criteria: (a) the infrastructure is dedicated to the operation of aircraft with zero tailpipe CO2 emissions: electricity charging and hydrogen refuelling; (b) the infrastructure is dedicated to the provision of fixed electrical ground power and preconditioned air to stationary aircrafts; (c) the infrastructure is dedicated to the zero direct emissions performance of the airport's own operations: electric charging points, electricity grid connection upgrades, hydrogen refuelling stations. 2. The infrastructure is not dedicated to the transport or storage of fossil fuels.
Additional notes	The China activity that overlaps with but is broader than the specified scope includes:

	• 5.5.3.1 Construction of power supply facilities at ports, docks and airport bridges
Overlap scenario	2: EU criteria are more stringent.

CGT Number and Activity Name	**F2.4 Infrastructure for electric rail transport**
Description	Construction, modernisation, operation and maintenance of railways and subways as well as bridges and tunnels, stations, terminals etc.
Substantial contribution criteria	Scope: electrified rail only Criteria: 1. The infrastructure is either: (a) **electrified trackside infrastructure** and associated subsystems: infrastructure, energy, on-board control-command and signalling, and trackside control- command and signalling subsystems; (EU, 6.14) (b) **new and existing trackside infrastructure** and associated subsystems where there is a plan for electrification as regards line tracks, and, to the extent necessary for electric train operations, as regards sidings, or where the infrastructure will be fit for use by zero tailpipe CO2 emission trains within 10 years from the beginning of the activity: infrastructure, energy, on-board control-command and signalling, and trackside control-command and signalling subsystems; 2. The infrastructure is not dedicated to the transport or storage of fossil fuels. (EU, 6.14)
Additional notes	The China activity that overlaps with but is broader than the specified scope includes: • 5.5.2.1 Construction and operation of rail freight transport and the environmental-friendly transformation of railways • 5.5.1.5 Construction and operation of public transportation system in urban and rural areas The EU activity that overlaps with but is broader than the specified scope includes: • 6.14 Infrastructure for rail transport
Overlap scenario	4: Identifiable overlap.

F3: Electrical, plumbing and other construction installation activities

CGT Number and Activity Name	**F3.1 Green lighting upgrades**
Description	Energy-saving technology upgrading of high-efficient lighting product
Substantial contribution criteria	Scope: LED lighting upgrades
Additional notes	EU activity that overlaps with but is broader than the specified scope includes: • 7.3. Installation, maintenance and repair of energy efficiency equipment
Overlap scenario	3: China criteria are more stringent

CGT Number and Activity Name	**F3.2 Installation, maintenance and repair of renewable energy technologies in buildings**
Description	Installation, maintenance and repair of renewable energy technologies, on-site. The Application of Renewable Energy in Buildings
Substantial contribution criteria	Design and construction of renewable energy application systems for buildings using solar photovoltaic power generation devices installed on the roofs and walls of buildings to provide electricity to buildings, and the use of heat pumps and other facilities to provide cooling and heating to buildings, as well as renewable energy building application renovation activities. The activity consists in one of the following individual measures, if installed on-site as technical building systems: (a) installation, maintenance and repair of solar photovoltaic systems and the ancillary technical equipment; (b) installation, maintenance and repair of solar hot water panels and the ancillary technical equipment; (c) installation, maintenance, repair and upgrade of heat pumps contributing to the targets for renewable energy in heat and cool

	(d) installation, maintenance and repair of wind turbines and the ancillary technical equipment; (e) installation, maintenance and repair of solar transpired collectors and the ancillary technical equipment; (f) installation, maintenance and repair of thermal or electric energy storage units and the ancillary technical equipment; (g) installation, maintenance and repair of high efficiency micro CHP (combined heat and power) plant; (h) installation, maintenance and repair of heat exchanger/recovery systems.
Additional notes	China activity that overlaps with but is broader than the specified scope includes: • 5.2.1.3 Application of renewable energy in buildings
Overlap scenario	2: EU criteria are more stringent.

The table is a reference tool for the identified common ground within the scope of the instruction report.

H: Transportation and storage

ISIC mapping

H. Transportation and storage	49. Land transport and transport via pipelines	H1. Land transport including railways

The table is a reference tool for the identified common ground within the scope of the instruction report.

H1: Land transport including railways

CGT Number and Activity Name	**H1.1 Construction and operation of public transportation system in urban and rural areas**
Description	Construction and operation of subways, light railways, tram and other urban rail transportation facilities; construction and operation of high-capacity public transportation facilities, such as BRT bus stations, lines and other facilities construction and operation; purchase of public transportation vehicles, etc.
Substantial contribution criteria	Scope: passenger public transport The activity complies with one of the following criteria: (a) the trains and passenger coaches have zero direct (tailpipe) CO2 emissions; (EU, 6.3)
Additional notes	The EU activity that overlaps with but is broader than the specified scope includes • 6.3 Urban and suburban transport, road passenger transport The China activity that overlaps with but is broader than the specified scope includes • 5.5.1.5 Construction and operation of public transportation system in urban and rural areas
Overlap scenario	4: Identifiable overlap

CGT Number and Activity Name	**H1.2 Construction and operation of rail freight transport and upgrade of existing railways**
Description	Construction and operation of freight railway facilities such as freight railway routes, yards and stations, and special power substations; construction and operation of existing railway electrification, yards and stations and relevant energy-saving and environmental

	protection renovation projects. Among all, railway yards and stations must meet the relevant provisions of the *Green Railway Passenger Station Evaluation Standard (TB/T 10429)*.
Substantial contribution criteria	1. The activity complies with one or both of the following criteria: (a) the trains and wagons have zero direct tailpipe CO2 emission; (b) the trains and wagons have zero direct tailpipe CO2 emission when operated on a track with necessary infrastructure, and use a conventional engine where such infrastructure is not available (bimode). 2. The trains and wagons are not dedicated to the transport of fossil fuels.
Additional notes	The EU activity that overlaps with but is broader than the specified scope includes • 6.2 Freight rail transport The China activity that overlaps with but is broader than the specified scope includes • 5.5.2.1 Construction and operation of rail freight transport and upgrade of existing railways to energy-saving and environmentally friendly ones
Overlap scenario	4: Identifiable overlap.

CGT Number and Activity Name	**H1.3 Construction and operation of facilities for shared transport, including motorbikes, passenger cars and light commercial vehicles**
Description	Construction and operation of shared transportation infrastructure, such as systems for public rental bicycles, online bicycle rental, online electric bicycle rental, online car rental, car sharing, parking facilities and equipment, and bicycle parking facilities
Substantial contribution criteria	Scope: Shared private transport (China 5.5.1.6) The activity complies with the following criteria: (EU 6.5) (a) for vehicles of category M1 and N1, both falling under the scope of Regulation (EC) No 715/2007: (i) until 31 December 2025, specific emissions of CO2, as defined in Article 3(1), point (h), of Regulation (EU) 2019/631, are lower than 50gCO2/km (low- and zero-emission light-duty vehicles); (ii) from 1 January 2026, specific emissions of CO2, as defined in Article 3(1), point (h), of Regulation (EU) 2019/631, are zero.

	(b) for vehicles of category L, the tailpipe CO2 emissions equal to 0g CO2e/km calculated in accordance with the emission test laid down in Regulation (EU) 168/2013.
Additional notes	The EU activity that overlaps with but is broader than the specified scope includes • 6.5 Transport by motorbikes, passenger cars and light commercial vehicles The China activity that overlaps with but is broader than the specified scope includes • 5.5.1.6 Construction and operation of facilities for shared transport
Overlap scenario	4: Identifiable overlap

CGT Number and Activity Name	**H1.4 Passenger interurban rail transport**
Description	Purchase, financing, rental, leasing and operation of passenger transport using railway rolling stock on mainline networks, spread over an extensive geographic area, passenger transport by interurban railways and operation of sleeping cars or dining cars as an integrated operation of railway companies.
Substantial contribution criteria	The activity complies with one of the following criteria: (a) the trains and passenger coaches have zero direct (tailpipe) CO2 emissions; (b) the trains and passenger coaches have zero direct (tailpipe) CO2 emission when operated on a track with necessary infrastructure, and use a conventional engine where such infrastructure is not available (bimode).
Additional notes	The China activity that overlaps with but is broader than the specified scope includes • 5.5.1.3 Construction and operation of smart transportation
Overlap scenario	2: EU criteria are more stringent

CGT Number and Activity Name	**H1.5 Construction and operation of personal mobility devices, cycle logistics**
Description	Construction, leasing, renting and operation of personal mobility or transport devices where the propulsion comes from the physical

	activity of the user, from a zero- emissions motor, or a mix of zero-emissions motor and physical activity. This includes the provision of freight transport services by (cargo) bicycles.
Substantial contribution criteria	1. The propulsion of personal mobility devices comes from the physical activity of the user, from a zero-emissions motor, or a mix of zero-emissions motor and physical activity. (EU, 6.4) 2. The personal mobility devices are allowed to be operated on the same public infrastructure as bikes or pedestrians. (EU, 6.4)
Additional notes	The China activity that overlaps with but is broader than the specified scope includes • 5.5.1.6 Construction and operation of facilities for shared transport • 5.5.1.4 Construction and operation of slow mode transportation system
Overlap scenario	2: EU criteria are more stringent

X: Others

These areas do not fit easily within ISIC codes and are added here for completeness

CGT Number and Activity Name	**X1 Underground permanent geological storage of CO2**
Description	Permanent storage of captured CO2 in appropriate underground geological formations.
Substantial contribution criteria	Scope: storage and operation (China, 3.2.3.6) Criteria (EU, 5.12) 1. Characterisation and assessment of the potential storage complex and surrounding area, or exploration within the meaning of Article 3, point (8), of Directive 2009/31/EC of the European Parliament and of the Council is carried out in order to establish whether the geological formation is suitable for use as a CO2 storage site. 2. For operation of underground geological CO2 storage sites, including closure and post- closure obligations: (a) appropriate leakage detection systems are implemented to prevent release during operation; (b) a monitoring plan of the injection facilities, the storage complex, and, where appropriate, the surrounding environment is in place, with the regular reports checked by the competent national authority. 3. For the exploration and operation of storage sites within the Union, the activity complies with Directive 2009/31/EC. For the exploration and operation of storage sites in third countries, the activity complies with ISO 27914:2017 for geological storage of CO2.
Additional notes	• The China activity that overlaps with but is broader than the specified scope includes3.2.3.6 Construction and operation of carbon dioxide capture, utilization and storage (CCS) project The EU activity that overlaps with but is broader than the specified scope includes • 5.12. Underground permanent geological storage of CO2

	• 5.22. Transport of CO2
Overlap scenario	4: Identifiable overlap

CGT Number and Activity Name	**X2 Hydrogen storage**
Description	Construction and operation of facilities that store hydrogen and return it at a later time.
Substantial contribution criteria	The activity is one of the following: (a) construction of hydrogen storage facilities; (b) conversion of existing underground gas storage facilities into storage facilities dedicated to hydrogen-storage; (c) operation of hydrogen storage facilities where the hydrogen stored in the facility meets the criteria for manufacture of hydrogen set out in hydrogen Manufacture in Section C.
Additional notes	The China activity that overlaps with but is broader than the specified scope includes • 3.2.2.8 Construction and operation of hydrogen energy exploitation facilities The EU activity that overlaps with but is broader than the specified scope includes • 4.12 Storage of hydrogen
Overlap scenario	2: EU criteria are more stringent

The table is a reference tool for the identified common ground within the scope of the instruction report.

Annex: Technical Legislation and Standard References

Annex 1.1. Criteria for the transport of CO2

Transport of CO_2

Transport of captured CO_2 via all modes.

Construction and operation of CO_2 pipelines and retrofit of gas networks where the main purpose is the integration of captured CO_2.

The economic activities in this category could be associated with several NACE codes, in particular F42.21 and H49.50 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

An economic activity in this category is an enabling activity in accordance with Article 10(1), point (i), of Regulation (EU) 2020/852 where it complies with the technical screening criteria set out in this Section.

Technical screening criteria:

1. The CO2 transported from the installation where it is captured to the injection point does not lead to CO2 leakages above 0.5 % of the mass of CO_2 transported.

2. The CO_2 is delivered to a permanent CO_2 storage site that meets the criteria for underground geological storage of CO_2 set out in Section 5.12 of the Annex I to Commission Delegated Regulation (EU) 2021/2139; or to other transport modalities, which lead to permanent CO_2 storage site that meet those criteria.

3. Appropriate leak detection systems are applied and a monitoring plan is in place, with the report verified by an independent third party.

4. The activity may include the installation of assets that increase the flexibility and improve the management of an existing network.

Annex 1.2 Criteria for C5.3 Manufacture of energy-saving pumps and vacuum equipment

Note that energy efficiency labelling is a common international practice, and China's updated energy efficiency labelling standards aligns with IEC methodology. Some key indicators extracted from the listed standards are:

1. *Minimum Allowable Values of Energy Efficiency and Evaluating Values of Energy Conservation of Centrifugal Pump for Fresh Water (GB19762),* depending on the pump type, pump flow and ratio speed

1) Unipolar water centrifugal pump efficiency ≥60%-90% (note: flow ≤5m^3/h, efficiency ≥60%; flow ≥10000m^3/h, efficiency ≥90%）

2) Multi-stage water centrifugal pump efficiency ≥57.4%-86.5% (note: flow ≤5m³/h, efficiency≥57.4%; flow ≥3000m³/h, efficiency ≥86.5%）

2. *Minimum Allowable Values of Energy Efficiency and Energy Efficiency Grades for Petrochemical Centrifugal Pumps (GB 32284)*
depending on the pump type, pump flow rate and speed ratio, pump efficiency≥55%-86%

3. *Minimum Allowable Values of Energy Efficiency and Energy Efficiency Grades for Submersible Pumps for Deep Well (GB 32030)* according to the difference between pump type, pump flow and ratio speed, the efficiency is improved according to the compliance efficiency value of well submersible pump as stipulated in the technical standard:

1) Water-filled electric pump: ≥0.5
2) Oil-filled electric pump: ≥1.5
3) Shielded electric pump: ≥1.5
4) Dry single-phase electric pump: ≥2.0

4. *Minimum Allowable Values of Energy Efficiency and Energy Efficiency Grades for Small-size Submersible Motor-pumps (GB32029)*
depending on the pump type, pump flow rate and ratio speed, the small submersible pump is relative to the technical standard (power ≤22kw）compliance efficiency levels, efficiency gains: ≥1.0%-2.5%

5. *Minimum Allowable Values of Energy Efficiency and Energy Efficiency Grades for Waste Submersible Motor-pumps (GB32031),*
according to the difference between pump type, pump flow and ratio speed, the efficiency is improved according to the compliance efficiency value of sewage dirt submersible pump as stipulated in the technical standard：

1) Rotary pump: ≥1.5%
2) Axial flow pump: ≥1.5%
3) Mixed flow pump: ≥2.0%
4) Other types: 3.0%

Annex 1.3 Criteria for C5.4 Manufacture of energy-saving gas compression equipment

Note that energy efficiency labelling is a common international practice, and China's updated energy efficiency labelling standards aligns with IEC methodology. Some key indicators extracted from the listed standards are:

The energy efficiency of the different types of air compressor equipment should meet or exceed Level 1, values of the input specific power corresponding to

different types equipment are listed.
1. Positive Displacement Air Compressors
1.1 General use oil injected rotary air compressor should be not more than 3.5-12.5;
1.2 General use variable speed oil injected rotary air compressor should be not more than 3.7-12.8;
1.3 General use reciprocating piston air compressor should be not more than 6.1-13.2;
1.4 Non-lubricated reciprocating piston air compressor should be not more than 6.6-14.5;
1.5 Direct connected portable reciprocating piston air compressor with oil lubrication should be not more than 4.3-15.5;
1.6 Direct connected portable reciprocating piston air compressor without oil lubrication should be not more than 4.3-15.4;
2. Fully Enclosed Motor Compressor for Air Conditioners
The Coefficient of Performance (COP) should meet or exceed 4.0-4.2(W/W)

Annex 1.4 Criteria for C5.6 Manufacture of energy-saving blowers and fans

Note that energy efficiency labelling is a common international practice, and China's updated energy efficiency labelling standards aligns with IEC methodology. Some key indicators extracted from the listed standards are:

1. *Energy Efficiency Limits and Energy Saving Evaluation for Ventilators (GB 19761)*, according to the type of centrifuge ventilator, pressure coefficient, and the speed difference, the efficiency is:
1) The efficiency of centrifugal blowers should meet or exceed 61%-89%;
2) The efficiency of axial-flow ventilator should meet or exceed 69%-83%;
3) The efficiency of outer rotor motor direct drive centrifugal blower with forward multi-blade should meet or exceed 46%-63%.
2. *Energy Efficiency Limits and Energy Saving Evaluation Value for Centrifugal Blowers (GB 28381), a*ccording to the type of blower, impeller diameter, etc., the efficiency is:
1) Unipolar dual support low speed centrifugal blower ≥55%-78%;
2) Multi-stage low-speed centrifugal blower ≥54.0%-77.5%;

3) Unipolar dual support high-speed centrifugal blower ≥55.5%-78.5%;
4) Multi-stage high-speed centrifugal blower ≥54%-78%.