

DNSH Criteria for Climate Change Mitigation Objective

Guiding principles

An activity is considered to be doing significant harm to this environmental objective if it leads to significant GHG emissions or causes other people and/or assets to significantly increase their GHG emissions.

For an activity to demonstrate that it will do no significant harm with respect to factors related to Climate Change Mitigation, the following must be considered:

1. An identification of the Scope 1 and Scope 2 emissions related to the activity and, if relevant to the sector under assessment, an identification of the Scope 3 emissions related to the activity.
2. An identification of the potential risk to other people or assets to directly increase their GHG emissions; and
3. Plans for the management and minimization of emissions related to the activity.

DNSH criteria

The main criteria for this environmental objective are provided below:

1. Perform an assessment of the potential significant harm caused by emissions from the activity. If determined that it is significant, then calculate the lifecycle emissions for the activity.
1.1. Lifecycle emissions calculations, if necessary, shall be calculated using the methodology described in ISO 14067:2018 or ISO 14064-1:2018.
2. For activities whose emissions are determined to cause significant harm, comprehensive plans for the management and minimization of such emissions shall be prepared, adopted, and effectively implemented.
2.1. For such activities, the following are necessary: • Plans for the management and minimization of Scope 1 and Scope 2 emissions related to the activity, as well as Scope 3 if relevant to the sector under assessment¹; • Evidence that the remediation plans have been implemented and are ongoing.

¹ Greenhouse Gas Protocol 2001 (GHG Protocol, 2001)