

PRINCIPAL ADVERSE SUSTAINABILITY IMPACTS STATEMENT OF LUMINOR ASSET MANAGEMENT IPAS

For the purposes of this Annex, the following definitions shall apply:

1. **Scope 1, 2 and 3 GHG emissions** means the scope of greenhouse gas emissions referred to in points (1)(e)(i) to (iii) of Annex III to Regulation (EU) 2016/1011 of the European Parliament and of the Council ¹;
2. **Greenhouse gas (GHG) emissions** means greenhouse gas emissions as defined in Article 3, point (1), of Regulation (EU) 2018/842 of the European Parliament and of the Council ²;
3. **Weighted average** means a ratio of the weight of the investment by the financial market participant in an investee company in relation to the enterprise value of the investee company;
4. **Enterprise value** means the sum, at fiscal year-end, of the market capitalisation of ordinary shares, the market capitalisation of preferred shares, and the book value of total debt and non-controlling interests, without the deduction of cash or cash equivalents;
5. **Companies active in the fossil fuel sector** means companies that derive any revenues from exploration, mining, extraction, production, processing, storage, refining or distribution, including transportation, storage and trade, of fossil fuels as defined in Article 2, point (62), of Regulation (EU) 2018/1999 of the European Parliament and of the Council ³;
6. **Renewable energy sources** means renewable non-fossil sources, namely wind, solar (solar thermal and solar photovoltaic) and geothermal energy, ambient energy, tide, wave and other ocean energy, hydropower, biomass, landfill gas, sewage treatment plant gas, and biogas;
7. **Non-renewable energy sources** means energy sources other than those referred to in point (6);
8. **Energy consumption intensity** means the ratio of energy consumption per unit of activity, output or any other metric of the investee company to the total energy consumption of that investee company;
9. **High impact climate sectors** means the sectors listed in Sections A to H and Section L of Annex I to Regulation (EC) No 1893/2006 of the European Parliament and of the Council ⁴;
10. **Protected area** means designated areas in the European Environment Agency's Common Database on Designated Areas (CDDA);
11. **Area of high biodiversity value outside protected areas** means land with high biodiversity value as referred to in Article 7b(3) of Directive 98/70/EC of the European Parliament and of the Council ⁵;
12. **Emissions to water** means direct emissions of priority substances as defined in Article 2(30) of Directive 2000/60/EC of the European Parliament and of the Council ⁶ and direct emissions of nitrates, phosphates and pesticides;
13. **Areas of high water stress** means regions where the percentage of total water withdrawn is high (40-80%) or extremely high (greater than 80%) in the World Resources Institute's (WRI) Water Risk Atlas tool "Aqueduct";
14. **Hazardous waste and radioactive waste** means hazardous waste and radioactive waste;
15. **Hazardous waste** means hazardous waste as defined in Article 3(2) of Directive 2008/98/EC of the European Parliament and of the Council ⁷;

16. **Radioactive waste** means radioactive waste as defined in Article 3(7) of Council Directive 2011/70/Euratom ⁸;
17. **Non-recycled waste** means any waste not recycled within the meaning of ‘recycling’ in Article 3(17) of Directive 2008/98/EC;
18. **Activities negatively affecting biodiversity-sensitive areas** means activities that are characterised by all of the following:
- a. those activities lead to the deterioration of natural habitats and the habitats of species and disturb the species for which a protected area has been designated;
 - b. for those activities, none of the conclusions, mitigation measures or impact assessments adopted pursuant to any of the following Directives or national provisions or international standards that are equivalent to those Directives have been implemented:
 - i. Directive 2009/147/EC of the European Parliament and of the Council ⁹;
 - ii. Council Directive 92/43/EEC ¹⁰;
 - iii. an Environmental Impact Assessment (EIA) as defined in Article 1(2), point (g), of Directive 2011/92/EU of the European Parliament and of the Council ¹¹;
 - iv. for activities located in third countries, conclusions, mitigation measures or impact assessments adopted in accordance with national provisions or international standards that are equivalent to the Directives and impact assessments listed in points (i), (ii) and (iii);
19. **Biodiversity-sensitive areas** means Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas (‘KBAs’), as well as other protected areas, as referred to in Appendix D of Annex II to Commission Delegated Regulation (EU) 2021/2139 ¹²;
20. **Threatened species** means endangered species, including flora and fauna, listed in the European Red List or the IUCN Red List, as referred to in Section 7 of Annex II to Delegated Regulation (EU) 2021/2139;
21. **Deforestation** means the temporary or permanent human-induced conversion of forested land to non-forested land;
22. **UN Global Compact principles** means the ten Principles of the United Nations Global Compact;
23. **Unadjusted gender pay gap** means the difference between average gross hourly earnings of male paid employees and of female paid employees as a percentage of average gross hourly earnings of male paid employees;
24. **Board** means the administrative, management or supervisory body of a company;
25. **Human rights policy** means a policy commitment approved at board level on human rights that the economic activities of the investee company shall be in line with the UN Guiding Principles on Business and Human Rights;
26. **Whistleblower** means ‘reporting person’ as defined in Article 5(7) of Directive (EU) 2019/1937 of the European Parliament and of the Council ¹³;
27. **Inorganic pollutants** means emissions within or lower than the emission levels associated with the best available techniques (BAT-AEL) as defined in Article 3, point (13) of Directive 2010/75/EU of the European Parliament and of the Council ¹⁴, for the Large Volume Inorganic Chemicals- Solids and Others industry;
28. **Air pollutants** means direct emissions of sulphur dioxides (SO₂), nitrogen oxides (NO_x), non-methane volatile organic compounds (NMVOC), and fine particulate matter (PM_{2,5}) as defined in Article 3, points (5) to (8), of Directive (EU) 2016/2284 of the European Parliament and of the Council ¹⁵, ammonia (NH₃) as referred to in that Directive and heavy metals (HM) as referred to in Annex I to that Directive;
29. **Ozone depletion substances** mean substances listed in the Montreal Protocol on Substances that Deplete the Ozone Layer.

For the purposes of this Annex, the following formulas shall apply:

1. **GHG emissions** shall be calculated in accordance with the following formula:

$$\sum_n^i \left(\frac{\text{current value of investment}_i}{\text{investee company's enterprise value}_i} \times \text{investee company's Scope(x) GHG emissions}_i \right)$$

2. **Carbon footprint** shall be calculated in accordance with the following formula:

$$\frac{\sum_n^i \left(\frac{\text{current value of investment}_i}{\text{investee company's enterprise value}_i} \times \text{investee company's Scope 1,2 and 3 GHG emissions}_i \right)}{\text{current value of all investments (€M)}}$$

3. **GHG intensity of investee companies** shall be calculated in accordance with the following formula:

$$\sum_n^i \left(\frac{\text{current value of investment}_i}{\text{current value of all investments (€M)}} \times \frac{\text{investee company's Scope 1, 2 and 3 GHG emissions}_i}{\text{investee company's €M revenue}_i} \right)$$

4. **GHG intensity of sovereigns** shall be calculated in accordance with the following formula:

$$\sum_n^i \left(\frac{\text{current value of investment}_i}{\text{current value of all investments (€M)}} \times \frac{\text{The country's Scope 1, 2 and 3 GHG emissions}_i}{\text{Gross Domestic Product}_i (\text{€M})} \right)$$

5. **Inefficient real estate assets** shall be calculated in accordance with the following formula:

$$\frac{((\text{Value of real estate assets built before 31/12/2020 with EPC of C or below}) + (\text{Value of real estate assets built after 31/12/2020 with PED below NZEB in Directive 2010/31/EU}))}{\text{Value of real estate assets required to abide by EPC and NZEB rules}}$$

For the purposes of the formulas, the following definitions shall apply:

1. **Current value of investment** means the value in EUR of the investment by the financial market participant in the investee company;
2. **Enterprise value** means the sum, at fiscal year-end, of the market capitalisation of ordinary shares, the market capitalisation of preferred shares, and the book value of total debt and non-controlling interests, without the deduction of cash or cash equivalents;
3. **Current value of all investments** means the value in EUR of all investments by the financial market participant;
4. **Nearly zero-energy building (NZEB), Primary energy demand (PED) and Energy performance certificate (EPC)** shall have the meanings given to them in paragraphs 2, 5 and 12 of Article 2 of Directive 2010/31/EU of the European Parliament and of the Council ¹⁶.

Statement on principal adverse impacts of investment decisions on sustainability factors

Financial market participant

Luminor Asset Management IPAS, LEI 2549001Q0VO9QXXJHZ63

Summary

Luminor Asset Management IPAS, LEI 2549001Q0VO9QXXJHZ63 (further in this document – AMC) considers principal adverse impacts of its investment decisions on sustainability factors. The present statement is the consolidated statement on principal adverse impacts on sustainability factors of Luminor Asset Management IPAS.

This statement on principal adverse impacts on sustainability factors covers the reference period from 1 January to 31 December 2022.

AMC considers principal adverse impact on entity level by measuring and monitoring the aggregated negative impact on sustainability factors of AMC pension funds' investments. AMC considers the mandatory principal adverse impact indicators and three voluntary indicators defined by the Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (hereinafter – the SFDR) and the Commission Delegated Regulation (EU) 2022/1288 of 6 April 2022 supplementing Regulation (EU) 2019/2088 (hereinafter – the SFDR RTS), subject to data availability and quality.

Description of the principal adverse impacts on sustainability factors

TABLE 1

Indicators applicable to investments in investee companies

Adverse sustainability indicator	Metric	Impact [year n]	Impact [year n-1] ¹⁷	Explanation	Actions taken, and actions planned and targets set for the next reference period	
CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS						
Greenhouse gas emissions	1. GHG emissions	Scope 1 GHG emissions	22366.592 tons CO2e	N/A	Coverage 78.18%	AMC followed exclusions on direct investments established by Luminor Sustainability Policy, included in pension funds' portfolios investment funds promoting environmental or social characteristics and investment funds having sustainable investment as its objective and required the managers of all investment funds in pension funds' portfolios be UN PRI signatories.
		Scope 2 GHG emissions	7308.562 tons CO2e	N/A	Coverage 78.41%	
		Scope 3 GHG emissions	105959.14 tons CO2e	N/A	Coverage 71.29%	
		Total GHG emissions	127294.45 tons CO2e	N/A	Coverage 71.08%	
	2. Carbon footprint	Carbon footprint	510.76172 tons CO2e / EUR M invested	N/A	Coverage 71.08%	

	3. GHG intensity of investee companies	GHG intensity of investee companies	1059.9846 tons CO2e / EUR M revenue	N/A	Coverage 71.68%	In the next reference period AMC will be monitoring and analysing PAI data and its scope, and implications for pension funds' investment portfolios.
	4. Exposure to companies active in the fossil fuel sector	Share of investments in companies active in the fossil fuel sector	15.1%	N/A	Coverage 71.01%	
	5. Share of non-renewable energy consumption and production	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources	Consumption: 67.27% Production: 22.83%	N/A	Coverage Consumption: 66.83% Production: 62.91%	
	6. Energy consumption intensity per high impact climate sector	Energy consumption in GWh per million EUR of revenue of investee companies, per high impact climate sector	Total: 1.0677743 GWh / EUR M revenue	N/A	Coverage 77.43%	
Biodiversity	7. Activities negatively affecting biodiversity-sensitive areas	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas	1.77%	N/A	Coverage 71.91%	
Water	8. Emissions to water	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average	0.0028166114 tons / EUR M invested	N/A	Coverage 13.40%	
Waste	9. Hazardous waste and radioactive waste ratio	Tonnes of hazardous waste and radioactive waste generated by investee companies per million EUR invested, expressed as a weighted average	39.389572 tons / EUR M invested	N/A	Coverage 44.52%	

INDICATORS FOR SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTI-CORRUPTION AND ANTI-BRIBERY MATTERS

Social and employee matters	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises	7.62%	N/A	Coverage 71.88%	AMC followed exclusions on direct investments established by Luminor Sustainability Policy, included in pension funds' portfolios investment funds promoting environmental or social characteristics and investment funds having sustainable investment as its objective and required the managers of all investment funds in pension funds' portfolios be UN PRI signatories.
	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance / complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises	0.46%	N/A	Coverage 69.71%	AMC offered its clients pension funds with reduced negative environmental or social impact and excluding or significantly reducing investment in fossil fuel sector. In the next reference period AMC will be monitoring and analysing PAI data and its scope, and implications for pension funds' investment portfolios.
	12. Unadjusted gender pay gap	Average unadjusted gender pay gap of investee companies	10.3%	N/A	Coverage 37.21%	
	13. Board gender diversity	Average ratio of female to male board members in investee companies, expressed as a percentage of all board members	32.85%	N/A	Coverage 79.72%	
	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	Share of investments in investee companies involved in the manufacture or selling of controversial weapons	0.01%	N/A	Coverage 82.78%	

Indicators applicable to investments in sovereigns and supnationals

Adverse sustainability indicator		Metric	Impact [year n]	Impact [year n-1]	Explanation	Actions taken, and actions planned and targets set for the next reference period
Environmental	15. GHG intensity	GHG intensity of investee countries	352.5523 tons CO2e / EUR M GDP	N/A	Coverage 99.25%	<p>AMC followed exclusions on direct investments established by Luminor Sustainability Policy, included in pension funds portfolios investment funds promoting environmental or social characteristics and investment funds having sustainable investment as its objective and required the managers of all investment funds in pension funds' portfolios be UN PRI signatories.</p> <p>AMC offered its clients pension funds with reduced negative environmental or social impact and excluding or significantly reducing investment in fossil fuel sector.</p> <p>In the next reference period AMC will be monitoring and analysing PAI data and its scope, and implications for pension funds' investment portfolios.</p>
Social	16. Investee countries subject to social violations	Number of investee countries subject to social violations (absolute number and relative number divided by all investee countries), as referred to in international treaties and conventions, United Nations principles and, where applicable, national law	Relative: 4.55%	N/A	Coverage 99.27%	AMC adheres to investment restrictions applicable further to sanctions imposed by the EU, UN and US.

Indicators applicable to investments in real estate assets

Adverse sustainability indicator		Metric	Impact [year n]	Impact [year n-1]	Explanation	Actions taken, and actions planned and targets set for the next reference period
Fossil fuels	17. Exposure to fossil fuels	Share of investments in real estate assets involved in the extraction, storage, transport or manufacture of fossil fuels	0%	N/A	Coverage 100%	AMC prioritise funds promoting environmental or social characteristics and investment funds having sustainable investment as its objective and require the managers of all investment funds in pension funds' portfolios be UN PRI signatories.
Energy efficiency	18. Exposure to energy-inefficient real estate assets	Share of investments in energy-inefficient real estate assets	56.1%	N/A	Coverage 100%	

Other indicators for principal adverse impacts on sustainability factors

In addition to the set of mandatory indicators above, we consider three additional indicators subject to data availability and quality.

AMC considers an indicator relating to emissions – investments in companies without carbon emission reduction initiatives. In regard to this indicator, AMC monitors the share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement. This indicator is part of the set of additional indicators that relate to climate and the environment, as defined in the by the SFDR and SFDR RTS (**Table 2, indicator 4**).

AMC considers an indicator that relates to human rights – lack of a human rights policy. In regard to this indicator AMC monitors the share of investments in entities without a human rights policy defined by the SFDR and SFDR RTS (**Table 3, indicator 9**).

AMC also considers an indicator that relates to anti-corruption and anti-bribery. In regard to this indicator AMC monitors the number of convictions and amount of fines for violation of anti-corruption and anti-bribery laws defined by SFDR and SFDR RTS (**Table 3, indicator 17**).

AMC does not use other indicators to identify and assess additional principal adverse impacts on a sustainability factor than those mandatory indicators that are set out in Table 1 above, and the additional indicators that we have opted to consider as per the above.

Description of policies to identify and prioritise principal adverse impacts on sustainability factors

Luminor Group has approved following policies and guidelines with the purpose to help identify and prioritize principal adverse sustainability impacts in the business activities of its different divisions and subsidiaries, including AMC:

Sustainability Policy – outlines the main sustainability principles and values we follow in our business activities, decision making (including investment decision making). Approved by the Luminor Bank Supervisory Council on December 16th, 2022.

Sustainable Investment Guidelines – outline sustainable investment principles, including the Sustainability (ESG) risk integration in the investment decision making process in Luminor Bank and its asset management subsidiaries, including AMC. Approved by the Luminor Bank Head of Sustainability Department on November 25th, 2022.

AMC has approved Sustainable Investment Due Diligence Procedure (Procedure), which describes the process for Sustainability (ESG) due diligence assessment by AMC prior to making investment decision and continuous monitoring thereof. Approved by the AMC Management Board on December 21st, 2022.

In the investment process AMC aims to identify adverse sustainability impact from the investment decisions. AMC avoids direct investments in companies that do not meet our minimum safeguards. AMC aim to invest in investment funds managed by external asset managers who are UN PRI signatories and thus exhibit positive trend in integrating ESG factors in their businesses. This provides AMC opportunity to identify and prioritize investments with lower adverse sustainability impact.

The methodology to identify principal adverse impacts is always subject to data availability and quality, and hence to margin of error. We are reliant on the quality of data received from third-party data providers (CLARITY AI, Inc.).

Engagement policies

AMC operates according to Engagement Policy which determines the general principles on how the exercise of shareholder rights is included in the AMC investment strategies and what engagement activities AMC conducts within its pension funds for the benefit of these pension funds when investing funds directly in shares of the companies, which are listed in the regulated market and with a legal address in a member state.

References to international standards

AMC operates according to Luminor Group's Sustainability Policy supported by Luminor Investment Guidelines and AMC Sustainable Investment Due Diligence Procedure. In addition, in our activities we follow the guidance provided by UN Principles of Responsible Investments (UN PRI) – regarding collective investment undertakings AMC invests only in investment funds managed by external asset managers who are signatories to UN PRI.

For AMC Article 8 (as defined by the SFDR) pension funds, to assess principal adverse sustainability impacts and measure adverse sustainability indicators, we employ various scores provided by index administrators. Evaluation framework for such scores (e.g. ESG Controversies score) is designed to be consistent with international norms, e.g. represented by the UN Declaration of Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the UN Global Compact.

Historical comparison

A historical comparison of the period reported on with the previous reported period will be made as of 2024.

TABLE 2

Additional climate and other environment-related indicators

Adverse sustainability impact	Adverse impact on sustainability factors (qualitative or quantitative)	Metric	Impact [year n]	Impact [year n-1]	Explanation	Actions taken, and actions planned and targets set for the next reference period
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Indicators applicable to investments in investee companies

CLIMATE AND OTHER ENVIRONMENT-RELATED INDICATORS

Emissions	4. Investments in companies without carbon emission reduction initiatives	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement	71.07%	N/A	Coverage 100.00%	<p>AMC followed exclusions on direct investments established by Luminor Sustainability Policy, included in pension funds' portfolios investment funds promoting environmental or social characteristics and investment funds having sustainable investment as its objective and required the managers of all investment funds in pension funds' portfolios be UN PRI signatories.</p> <p>AMC offered its clients pension funds with reduced negative environmental or social impact, and excluding or significantly reducing investment in fossil fuel sector.</p> <p>In the next reference period AMC will be monitoring and analysing PAI data and its scope, and implications for pension funds' investment portfolios.</p>
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TABLE 3

Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters

INDICATORS FOR SOCIAL AND EMPLOYEE, RESPECT FOR HUMAN RIGHTS, ANTI-CORRUPTION AND ANTI-BRIBERY MATTERS

Adverse sustainability impact	Adverse impact on sustainability factors (qualitative or quantitative)	Metric	Impact [year n]	Impact [year n-1]	Explanation	Actions taken, and actions planned and targets set for the next reference period
Indicators applicable to investments in investee companies						
Human Rights	9. Lack of a human rights policy	Share of investments in entities without a human rights policy	6.62%	N/A	Coverage 81.37%	AMC followed exclusions on direct investments established by Luminor Sustainability Policy, included in pension funds' portfolios investment funds promoting environmental or social characteristics and investment funds having sustainable investment as its objective and required the managers of all investment funds in pension funds' portfolios be UN PRI signatories. AMC offered its clients pension funds with reduced negative environmental or social impact. In the next reference period AMC will be monitoring and analysing PAI data and its scope, and implications for pension funds' investment portfolios.
Anti-corruption and anti-bribery	17. Number of convictions and amount of fines for violation of anti-corruption and anti-bribery laws	Numbers of convictions and amount of fines for violations of anti-corruption and anti-bribery laws by investee companies	1: 2 2: 565.9662	N/A	Coverage 71.91%	

1. Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29.6.2016, p. 1).
2. Regulation (EU) 2018/842 of the European Parliament and of the Council of 30 May 2018 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement and amending Regulation (EU) No 525/2013 (OJ L 156, 19.6.2018, p. 26).
3. Regulation (EU) 2018/1999 of the European Parliament and of the Council of 11 December 2018 on the Governance of the Energy Union and Climate Action, amending Regulations (EC) No 663/2009 and (EC) No 715/2009 of the European Parliament and of the Council, Directives 94/22/EC, 98/70/EC, 2009/31/EC, 2009/73/EC, 2010/31/EU, 2012/27/EU and 2013/30/EU of the European Parliament and of the Council, Council Directives 2009/119/EC and (EU) 2015/652 and repealing Regulation (EU) No 525/2013 of the European Parliament and of the Council (OJ L 328, 21.12.2018, p. 1).
4. Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains Text with EEA relevance (OJ L 393, 30.12.2006, p. 1–39).
5. Directive 98/70/EC of the European Parliament and of the Council of 13 October 1998 relating to the quality of petrol and diesel fuels and amending Council Directive 93/12/EEC (OJ L 350, 28.12.1998, p. 58).
6. Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy (OJ L 327, 22.12.2000, p. 1).
7. Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3).
8. Council Directive 2011/70/Euratom of 19 July 2011 establishing a Community framework for the responsible and safe management of spent fuel and radioactive waste (OJ L 199, 2.8.2011, p. 48).
9. Directive 2009/147/EC of the European Parliament and of the Council of 30 November 2009 on the conservation of wild birds (OJ L 20, 26.1.2010, p. 7).
10. Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (OJ L 206, 22.7.1992, p. 7).
11. Directive 2011/92/EU of the European Parliament and of the Council of 13 December 2011 on the assessment of the effects of certain public and private projects on the environment (OJ L 026, 28.1.2012, p. 1).
12. Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to climate change mitigation or climate change adaptation and for determining whether that economic activity causes no significant harm to any of the other environmental objectives (OJ L 442, 9.12.2021, p. 1).
13. Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law (OJ L 305, 26.11.2019, p. 17).
14. Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control) (OJ L 334, 17.12.2010, p. 17).
15. Directive (EU) 2016/2284 of the European Parliament and of the Council of 14 December 2016 on the reduction of national emissions of certain atmospheric pollutants, amending Directive 2003/35/EC and repealing Directive 2001/81/EC (Text with EEA relevance), OJ L 344, 17.12.2016, p. 1–31.
16. Directive 2010/31/EU of the European Parliament and of the Council of 19 May 2010 on the energy performance of buildings (recast) (OJ L 153, 18.6.2010, p. 13).
17. Information on impact compared to previous year will be reported by 30 June 2024, and continuously on an annual basis.