

Appendix 9: Make Significant Contribution and Do No Significant Harm criteria

Information and communication sector

9.1. Data processing, hosting and related activities

Sector classification and activity	
Macro-Sector	Information and communication
KeSIC Code	6311
Description	<p>Storage, manipulation, management, movement, control, display, switching, interchange, transmission or reception of diversity of data through data centres, including edge computing.</p> <p>Data centres include the following equipment:</p> <ul style="list-style-type: none"> • ICT equipment and services; • cooling; • data centre power equipment; • data centre power distribution equipment; • data centre building; • monitoring systems.-
Make Significant Contribution criteria	
Climate change mitigation	
<p>Objective</p> <ul style="list-style-type: none"> • Data centres implementing a comprehensive set of energy efficiency practices are considered to make a substantial contribution to climate change mitigation. <p>Metrics and thresholds</p> <ul style="list-style-type: none"> • The data centre implements the practices - including relevant optional ones where reasonable - described in international Best Practice Guidelines for Data Centre Energy Efficiency. The implementation of those practices is verified by an independent third-party and audited at least every three years. • Where an expected practice is not considered relevant due to physical, logistical, planning or other constraints, an explanation of why the expected practice is not applicable or practical is provided. Alternative best practices from international Best Practice Guidelines for Data Centre Energy Efficiency may be identified as direct replacements if they result in similar energy savings. 	

- The global warming potential (GWP) of refrigerants used in the data centre cooling system does not exceed 675.

Climate Change Adaptation

N/A

Do No Significant Harm assessment

The main DNSH risks are related to life-cycle considerations, from manufacturing of equipment to disposal.

A) Climate Change Mitigation

- N/A

B) Climate Change Adaptation

- Generic DNSH criteria section 8.3.1.

C) Sustainable use of water and marine resources

- Generic DNSH criteria section 8.3.2.

D) Ecosystem protection and restoration

- Generic DNSH criteria section 8.3.3.

E) Pollution prevention

- N/A

F) Sustainable resource use and circularity

- When electrical and electronic equipment reaches its end of service, the waste electrical and electronic equipment is collected and managed by an authorised operator and treated according to the waste hierarchy. Ensure alignment with Sustainable Waste Management Act 2022, in particular, extended producer responsibility obligations.

9.2. Data-driven solutions for GHG emission reductions

Sector classification and activity	
Macro-Sector	Information and communication
KeSIC Code	6311
Description	Development and/or use of ICT solutions that are aimed at collecting, transmitting, storing data and at its modelling and use when these activities are exclusively aimed at the provision of data and analytics for decision making (by the public and private sector) enabling GHG emission reductions.
Make Significant Contribution criteria	
Climate change mitigation	
<p>Objective</p> <ul style="list-style-type: none"> Data-driven solutions for GHG emission reductions are considered to make a substantial contribution to climate change mitigation because of the emissions reductions they enable. <p>Metrics and thresholds</p> <ul style="list-style-type: none"> The ICT solutions are predominantly used for the provision of data and analytics enabling GHG emission reductions. Where an alternative solution/technology is already available on the market, the ICT solution demonstrates substantial life-cycle GHG emission savings compared to the best performing alternative solution/technology. Life-cycle GHG emissions and net emissions are calculated using ETSI ES 203 199, ISO 14067:2018 or ISO 14064-2:2019. Quantified life-cycle GHG emission reductions are verified by an independent third party which transparently assesses how the standard criteria, including those for critical review, have been followed when the value was derived. 	
Climate Change Adaptation	
N/A	
Do No Significant Harm assessment	

Activities falling in this category are mostly based on small-scale data processing and storage, with negligible physical impacts.

A) Climate Change Mitigation

- N/A

B) Climate Change Adaptation

- Generic DNSH criteria section 8.3.1.

C) Sustainable use of water and marine resources

- N/A

D) Ecosystem protection and restoration

- N/A

E) Pollution prevention

- N/A

F) Sustainable resource use and circularity

- N/A

9.3. Computer programming, consultancy and related activities

Sector classification and activity	
Macro-Sector	Information and communication
KeSIC Code	6201
Description	Providing expertise in the field of information technologies: writing, modifying, testing and supporting software; planning and designing computer systems that integrate computer hardware, software and communication technologies; on-site management and operation of clients' computer systems or data processing facilities; and other professional and technical computer-related activities.
Make Significant Contribution criteria	
Climate change mitigation	
N/A	
Climate Change Adaptation	
Generic screening criteria for activities Making a Substantial Contribution to climate change adaptation Section 8.2.	
Do No Significant Harm assessment	
<p>A) Climate Change Mitigation</p> <ul style="list-style-type: none"> N/A <p>B) Climate Change Adaptation</p> <ul style="list-style-type: none"> N/A <p>C) Sustainable use of water and marine resources</p> <ul style="list-style-type: none"> N/A <p>D) Ecosystem protection and restoration</p> <ul style="list-style-type: none"> N/A <p>E) Pollution prevention</p> <ul style="list-style-type: none"> N/A <p>F) Sustainable resource use and circularity</p>	

- N/A

9.4. Programming and broadcasting activities

Sector classification and activity	
Macro-Sector	Information and communication
KeSIC Code	60
Description	<p>Programming and broadcasting activities include creating content or acquiring the right to distribute content and subsequently broadcasting that content, such as radio, television and data programs of entertainment, news, talk, and the like, including data broadcasting, typically integrated with radio or TV broadcasting.</p> <p>The broadcasting can be performed using different technologies, over-the-air, via satellite, via a cable network or via Internet. This also includes the production of programs that are typically narrowcast in nature (limited format, such as news, sports, education, and youth-oriented programming) on a subscription or fee basis, to a third party, for subsequent broadcasting to the public.</p>
Make Significant Contribution criteria	
Climate change mitigation	
N/A	
Climate Change Adaptation	
Generic screening criteria for activities Making a Substantial Contribution to climate change adaptation Section 8.2.	
Do No Significant Harm assessment	
<p>A) Climate Change Mitigation</p> <ul style="list-style-type: none"> N/A <p>B) Climate Change Adaptation</p> <ul style="list-style-type: none"> N/A <p>C) Sustainable use of water and marine resources</p> <ul style="list-style-type: none"> N/A <p>D) Ecosystem protection and restoration</p> <ul style="list-style-type: none"> N/A 	

E) Pollution prevention

- N/A

F) Sustainable resource use and circularity

- N/A