EU Taxonomy screening

Our sustainability screening is based on EU taxonomy (read more [here](#)) and consist of two parts;

1. **Impact assessment** - How does your business model contribute positively to one or more elements of the EU taxonomy areas?
2. **"Do no significant harm" (DNSH) assessment** - How does your business model avoid causing significant harm to any of the EU taxonomy areas?

1. Impact assessment

At Planetary we deeply care about the impact of our investments on the climate and environment. It is therefore essential to us that our investments contribute to a more sustainable world and helps support the transition to a planet in balance. We measure this across the six environmental objectives below;

1. Climate change mitigation
2. Protection and restoration of biodiversity and ecosystems
3. Transition to a circular economy
4. Sustainable use and protection of water and marine resources
5. Climate change adaption
6. Pollution prevention and control

The goal of this questionnaire is to assess the planetary impact of your business. This will concern the possible positive impacts of your business on the planet along the different 6 objectives set out above. We list a lot of different impact factors that can be potentially relevant – but we don't expect all of them to be relevant for your business, so you should only consider the relevant ones.

Climate change mitigation			
What?	**Is this relevant? (cross)**	**How?**	**Relevant metric(s)**
Generate, transmit, store, distribute or use renewable energy			
improve energy efficiency			

increase clean or climate-neutral mobility			
Switch to the use of sustainably sourced renewable materials			
Increase the use of environmentally safe carbon capture and utilisation and carbon capture and storage technologies that deliver a net reduction in greenhouse gas emissions			
Strengthen land carbon sinks, including through avoiding deforestation and forest degradation, restoration of forests, sustainable management and restoration of croplands, grasslands and wetlands, afforestation, and regenerative agriculture			
Establish energy infrastructure required for enabling the decarbonisation of energy systems			
Produce clean and efficient fuels from renewable or carbon-neutral sources			

Protection and restoration of biodiversity and ecosystems

Nature and biodiversity conservation			
Sustainable land use and management, including adequate protection of soil biodiversity, land degradation neutrality and the remediation of contaminated sites			
Sustainable agricultural practices, including those that contribute to enhancing biodiversity or to halting			

or preventing the degradation of soils and other ecosystems, deforestation and habitat loss			
Sustainable forest management, including practices and uses of forests and forest land that contribute to enhancing biodiversity or to halting or preventing degradation of ecosystems, deforestation and habitat loss			

Transition to a circular economy

Use natural resources in production more efficiently			
Increase the durability, reparability, upgradability or reusability of products, in particular in designing and manufacturing activities			
Increase the recyclability of products			
Substantially reduce the content of hazardous substances and substitutes substances of very high concern in materials and products throughout their life cycle			
Prolong the use of products, including through reuse, design for longevity, repurposing, disassembly, remanufacturing, upgrades and repair, and sharing products			
Increase the use of secondary raw materials and their quality, including by high-quality recycling of waste			
Prevent or reduce waste generation			
Increase the development of the waste management infrastructure			

needed for prevention, for preparing for re-use and for recycling			
Minimise the incineration of waste and avoids the disposal of waste			

Sustainable use and protection of water and marine resources

Protect the environment from the adverse effects of urban and industrial wastewater discharges			
Protect human health from the adverse impact of any contamination of water intended for human consumption by ensuring that it is free from any substances that constitute a potential danger to human health			
Improve water management and efficiency, including by promoting the sustainable use of water through the long-term protection of available water resources			
Ensure the sustainable use of marine ecosystem services or contributing to the good environmental status of marine waters			

Climate change adaption

Contribute substantially to preventing or reducing the risk of the adverse impact of the current climate and the expected future climate on people, nature or assets			

Pollution prevention and control

Prevent or, where that is not practicable, reduce pollutant emissions into air, water or land			
Improve levels of air, water or soil quality in the areas in which the economic activity takes place			
Prevent or minimise any adverse impact on human health and the environment of the production, use or disposal of chemicals			
Clean up litter and other pollution			

2. Do no significant harm assessment

As a part of Planetary's work with the EU Taxonomy on sustainable activities, you are required to assess the potential harm that your business might cause across the six environmental objectives;

1. Climate change mitigation
2. Protection and restoration of biodiversity and ecosystems
3. Transition to a circular economy
4. Sustainable use and protection of water and marine resources
5. Climate change adaption
6. Pollution prevention and control

We understand that conducting business in our current economic system cannot be done without causing some harm – for instance, by leading to CO_2e-emissions. So, you must assess i) whether your business is in risk of causing *significant* harm to any of the environmental objectives (both now and when scaling your business), ii) why it is a risk and iii) how you plan to mitigate this risk.

What constitutes significant harm is described below. If you have had an LCA done for your solution, you can use this a baseline for your answers.

Climate change mitigation

Is or will part of your business include:	If relevant, check the box	Why is this a risk?	How do you want to mitigate this risk?
Activities that lead to **significant greenhouse gas emissions**	☐		

Protection and restoration of biodiversity and ecosystems

Is or will part of your business include:	If relevant, check the box	Why is this a risk?	How do you want to mitigate this risk?
	☐		

Activities that are significantly harmful to **the good condition of ecosystems**			
Activities that are significantly harmful to **the conservation status of habitats and species**	☐		

Transition to a circular economy

Is or will part of your business include:	If relevant, check the box	Why is this a risk?	How do you want to mitigate this risk?
Activities that lead to **significant inefficiencies in the use of materials or in the direct or indirect use of natural resources**	☐		
Activities that lead to **increase in the generation, incineration or disposal of waste**	☐		
Activities that lead to **long-term disposal of waste that cause significant harm to the environment**	☐		

Sustainable use and protection of water and marine resources

Is or will part of your business include:	If relevant, check the box	Why is this a risk?	How do you want to mitigate this risk?
Activities that **cause harm** to the **good status or the good ecological potential of bodies of water**	☐		
Activities that **cause harm** to the **good status or the good**	☐		

environmental status of marine waters			

Climate change adaption

Is or will part of your business include:	If relevant, check the box	Why is this a risk?	How do you want to mitigate this risk?
Activities that lead to **increased adverse impact of the current climate and the expected future climate**	☐		

Pollution prevention and control

Is or will part of your business include:	If relevant, check the box	Why is this a risk?	How do you want to mitigate this risk?
Activities that lead to a **significant increase in the emissions of pollutants** into air, water or land, as compared with the situation before the activity started	☐		