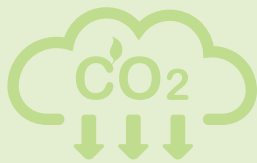


K-Taxonomy Guidelines



K-Taxonomy Guidelines



Sustainable Water
Preservation



Biodiversity
Preservation



Pollution Prevention
And Control



Climate Change
Adaptation



Greenhouse Gas
Reduction



Transition To
Circular Economy

CONTENTS



Chapter 1.

Overview of the K-Taxonomy

1. Background and Necessity	06
2. Development Process	08
3. The Concept and Main Contents	10
4. Alignment Assessment Process	14
5. Follow-up Management of Alignment Assessment	17
6. Utilization Measures	17
7. Application Status & Future Plans	19

Chapter 2.

Green Economic Activities of the K-Taxonomy 20

Chapter 3.

Determining Criteria for the K-Taxonomy

Section 1. Green Area	46
Section 2. Transitional Area	152

Attachment

Attachment 1~6. Common Exclusion Criteria	164
Attachment 7. Innovative Items Related to K-Taxonomy	182
Attachment 8. Core Greenhouse Gas Reduction Technologies Related to K-Taxonomy	188
Attachment 9. Greenhouse Gas Reduction Facilities Related to K-Taxonomy	193

K-TAXONOMY

I

Overview of the K-Taxonomy

1. Background and Necessity
2. Development Process
3. The Concept and Main Contents
4. Alignment Assessment Process
5. Follow-up Management of Alignment Assessment
6. Utilization Measures
7. Application Status and Future Plans

Overview of the K-Taxonomy

1. Background and Necessity

As the climate crisis intensifies, international pressure for emissions reduction is mounting on the international community to achieve the common goal of limiting the rise in average global temperature to no more than 1.5 degrees Celsius (1.5°C) above pre-industrial levels. In the Framework Act on Carbon Neutrality and Green Growth for Coping with Climate Crisis, the Republic of Korea set out the national vision to achieve carbon neutrality by 2050 and set the Nationally Determined Contribution (NDC) target of reducing greenhouse gas (GHG) emissions by 40% from 2018 levels by 2030.

In November 2025, Korea finalized the 2035 NDC target of reducing GHG emissions by 53-61% from 2018 net emission levels, further strengthening the interim milestones to achieve carbon neutrality by 2050. The 2035 NDC was set in full consideration of the IPCC's recommendation of a 1.5°C scenario, the Constitutional Court's decision on GHG emissions, industrial competitiveness, and the burden on future generations. Therefore, there is an urgent need for policy and institutional tools to ensure effective implementation.

The energy and industry structure is rapidly changing. Based on the 11th Basic Plan for Electricity Supply and Demand (2024-2038), the annual electricity consumption is expected to grow by 2.0% on average from 557.1TWh in 2024 to 735.1TWh in 2038. The additional demand such as electrification (e.g., electric railcars, electric boiler), data center, and cutting-edge industries will account for 40% or more of the increase in electricity consumption.

As such, the expansion of new industries with high electricity consumption including AI, data center, semiconductor, electric vehicle (EV) present new challenges regarding the timely expansion of carbon-free power sources such as renewable energy and large-scale infrastructure investment.

Meanwhile, the European Union is establishing regulatory and institutional frameworks to accelerate green transition. In 2020, the EU legislated the EU Taxonomy Regulation (Regulation (EU) 2020/852) to establish the common criteria for classifying environmentally sustainable economic activities. This regulation was linked to corporate disclosure and the design of financial products in order to promote green investment and prevent greenwashing. At the same time, by incorporating the EU-wide policy, industry, and technology trends, the EU has constantly revised the EU Taxonomy since 2021.

ASEAN, Singapore, Canada, Australia and many countries around the world have developed or are developing the taxonomy suitable for their unique national context in reference to the EU Taxonomy. The International Organization for Standardization (ISO) has also published the ISO 14030-3: Taxonomy.

The Ministry of Climate, Energy and Environment (MCEE) established the K-Taxonomy on December 30, 2021, pursuant to the Environmental Technology and Industry Support Act. As guidelines that lay out clear principles and criteria for green economic activities based on the domestic industry and economic structure, the K-Taxonomy is used in the green financial market such as green bonds, green asset-backed securities (ABS), and green credits.

Amidst ever-changing domestic and international trends, the K-Taxonomy needs to further strengthen its role as the key means to achieve the 2035 NDC target and 2050 carbon neutrality. In other words, there is a strong need for K-Taxonomy to actively serve as the “investment compass” that supports the 2035 NDC and 2050 carbon neutrality by directing limited fiscal and financial resources to the activities that have significant impact on national GHG reduction and that practically contribute to achieving climate change adaptation and other environmental objectives.

The MCEE has revised the K-Taxonomy to incorporate the changing landscape of domestic technology and industry as well as policies and institutions to the economic activities related to climate change objectives (e.g., GHG reduction, climate change adaptation) that have not been updated or revised, present clear criteria for defining green activities, and improve its usability and applicability for its primary users in the financial and industrial sectors.

In order to wisely overcome the climate crisis and achieve sustainable development and carbon neutrality, the direction of technological development and financial support must be aligned. This is expected to deliver multiple benefits by achieving sustainable development and carbon neutrality while creating new growth engines and quality jobs in Korean society.

Moving forward, economic activities and criteria in the K-Taxonomy will continue to be updated in consideration of international trends, domestic policies, stakeholder opinions, social consensus, and technological development.

2. Development Process

The K-Taxonomy has been developed and updated in a phased and gradual manner to be aligned with the 2050 carbon neutrality vision and the 2030-2035 NDC targets. Since 2020, the MCEE has developed and refined the K-Taxonomy Guidelines based on advice and inputs from experts and consultative bodies (e.g., forums) from various sectors such as industry, finance, and government ministries.

Inter-ministerial feedback was collected across government ministries at the end of April 2021, and the first stakeholder discussion (hereinafter referred to as the “feedback collection”) was held in May 2021. In early June 2021, the first revision of K-Taxonomy Guidelines was drawn up, followed by the second revision from approximately 50 industries, financial sector, government agencies, and civil society organizations. The third feedback collection was carried out in the form of an information session in late June, with about 80 participants from industrial and financial sectors, government agencies, civil society organizations, and expert groups. During the session, feedback was collected by various participants.

In early August, additional input was collected from multiple stakeholders to draft the third revision of K-Taxonomy Guidelines. The consultative body representing 10 areas by sector was created to hold the fourth feedback collection. Afterwards, the fourth revision of K-Taxonomy Guidelines was drawn up in mid-October in consideration of expert advice. Based on the fourth revision, a sector-based meeting was held for the fifth feedback collection. The final draft was released after collecting feedback from a wide range of entities and groups, including the National Assembly and the then-Presidential Commission on Carbon Neutrality (now the Presidential Commission on Climate Crisis Response).

In the case of nuclear power generation, when the K-Taxonomy was announced on December 30, 2021, it was agreed upon to decide whether or not to include nuclear power later through social consensus in light of future global trends and domestic circumstances. Meanwhile, the European Commission announced a draft of the Complementary Climate Delegated Act, which includes nuclear power plants in the Green Taxonomy, on March 9, 2022, and finalized it on July 11, 2022, after the review by the European Parliament and the Council of the European Union.

Since February 2022, the MCEE has gathered advice and inputs from expert advisors, specialized consultative bodies—comprising 11 divisions, including those focused on Accident Tolerant Fuel (ATF), the nuclear power industry, and civil society—and relevant government ministries. Based on this process, on September 20, a draft covering three nuclear power-related economic activities was released: research, development, and demonstration of core nuclear power technologies; nuclear power-based energy production (new construction); and nuclear power-based energy production (continued operation). Subsequently, a public hearing was held to gather additional feedback on the draft from stakeholders across industry, finance, academia, and civil society. The final draft was prepared after feedback collection and review by a wide range of entities and groups, including the National Assembly and the Presidential Commission on Carbon Neutrality and Green Growth.

In 2024, a draft was developed for the four major environmental objectives including sustainable water preservation, through a comparative analysis of economic activities related to the EU Taxonomy presented in 2023 and domestic economic activities. A partial revision was prepared based on various inputs collected through 17 divisional consultative bodies (each held 2-3 times), involving around 320 members - including experts from industry, academia, and research, and stakeholders from the government and civil society organizations - since June 2024.

In 2025, a draft was developed for climate change objectives which had not previously been revised (e.g., GHG reduction, climate change adaptation) reflecting changes in domestic policies, industries, and technologies. From June, the final revision was prepared by collecting and reviewing various inputs through 13 divisional consultative bodies (each held twice), with a total of around 290 members - including experts from industry, academia, and research, and stakeholders from government ministries, civil society organizations, and financial institutions - and gathering advice separately.

3. The Concept and Main Contents

A. The Concept and Principles

The concept and principles of the K-Taxonomy are as follows:

(1) Concept : Voluntary guidelines defining green economic activities

(2) Principles : Green economic activities shall comply with the following three principles.

- ① Substantial Contribution (SC): Green economic activities shall make substantial contribution to accomplishing at least one of the six environmental objectives.
 - ※ Six environmental objectives: Greenhouse Gas Reduction, Climate Change Adaptation, Sustainable Water Preservation, Transition to Circular Economy, Pollution Prevention and Control, Biodiversity Preservation
- ② Do No Significant Harm (DNSH): Green economic activities shall not cause any significant harm to the other environmental objectives in the process of achieving one or more of the environmental objectives.
- ③ Minimum Safeguards (MS): Green economic activities shall not violate laws pertaining to human rights, labor, safety, anti-corruption and destruction of cultural heritage.



B. Composition

The K-Taxonomy comprises a total of 100 detailed economic activities that contribute to environmental objectives. It is composed of economic activities in the “Green Area,” which contribute to carbon neutrality and environmental improvements, as well as economic activities in the “Transitional Area,” which are necessary during the transition period towards carbon neutrality.

The “Green Area” is classified into six objectives including greenhouse gas reduction, climate change adaptation, sustainable water preservation, transition to circular economy, pollution prevention and control, and biodiversity preservation, and consists of 93 economic activities. For example, it includes economic activities that can significantly contribute to greenhouse gas reduction in and of themselves, such as generating renewable energy, producing hydrogen and ammonia, and manufacturing zero-emission vehicles, rolling stock, construction machinery, agricultural machinery, vessels, and aircraft. Furthermore, four common economic activities were established by collecting stakeholder opinions, including manufacturing innovative products, research, development, and demonstration, and ICT related to or in support of green economic activities.

Meanwhile, as of 2022, total GHG emissions from energy and industrial processes accounted for about 94% of total national emissions (724.3 million tons CO₂eq.), and of which, emissions from the metal, chemical, and mineral industries (including fuel combustion and process emissions) account for about 30%. The decarbonization of high GHG-emitting sectors is critical to reducing GHG emissions. However, because carbon-neutral technologies applicable in the market are still under development, manufacturing activities in the high GHG-emitting sectors (e.g., steel, cement, and

basic chemicals) that meet the best available environmental criteria within the same production category have been included in the Green Area. The EU has also included the equipment that significantly contributes to GHG reduction even in high GHG-emitting sectors in the EU Taxonomy. In addition, in order to broadly recognize GHG-reducing activities of the manufacturing and service industries, the criteria for establishing and operating facilities for reducing GHG emissions have been separately developed and included in the Green Area.

In the Green Area, green economic activities that contribute to carbon neutrality and environmental improvement are presented, while economic activities using solid fossil fuels (e.g., coal) 100% or activities associated with such solid fossil fuel use are, as a general rule, excluded. The Transitional Area cannot be considered as green economic activities as it is not the final destination for carbon neutrality. Still, the Transitional Area is composed of economic activities needed during the transition period from the status quo towards carbon neutrality. The Transitional Area includes seven economic activities: GHG reduction by small and medium-sized enterprises (SMEs); production of energy from LNG and blended gas; production of energy from nuclear power (new construction); production of energy from nuclear power (continued operation); production of LNG-based hydrogen (blue hydrogen); shipbuilding and manufacture of equipment for environment-friendly vessels; and deployment of environment-friendly vessels. Such economic activities involve fossil fuels to some extent. Still, they were temporarily included in the K-Taxonomy because they are necessary during the transition period.

As a key energy source for addressing climate change and energy challenges, nuclear power generation was temporarily included because it can be used hand in hand with renewable energy and help achieve the 2035 NDC and the 2050 carbon neutrality target.

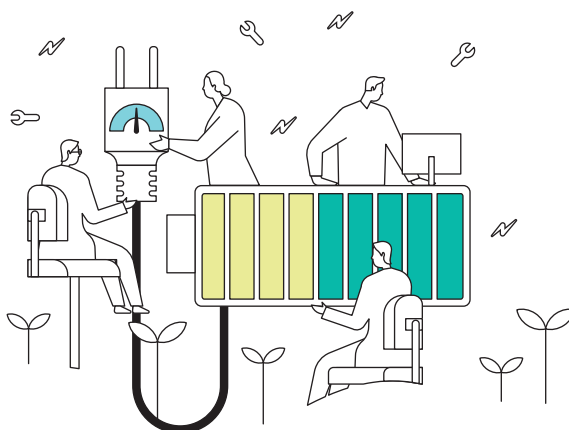
In addition, though not specified separately, the activities providing a wide range of financial services (e.g., loans, investments, purchases, leases, and installments) for economic activities included in the K-Taxonomy are recognized as green economic activities.

The original intention was to apply the criteria of Life Cycle Assessment (LCA) considered by the EU or ISO to some economic activities in the Green Area and the Transitional Area. However, the industries, in general, lack enough experience on

LCA, and the national Life Cycle Inventory (LCI) database necessary for the LCA has not been fully established. Although the LCA consultative body considered the possible introduction of the LCA in 2025 on economic activities where life cycle GHG emissions will apply, specific calculation criteria for economic activities based on LCA are not yet sufficient. Therefore, for stable application of the Green Taxonomy, the framework specifies that GHG emissions are to be calculated in accordance with the validation guidelines for operating the Emissions Trading System (ETS). The Introduction of LCA-based criteria is envisaged to be reconsidered when the GHG emissions are objectively comparable and the LCA foundation (e.g., LCI DB, guidelines) is built.

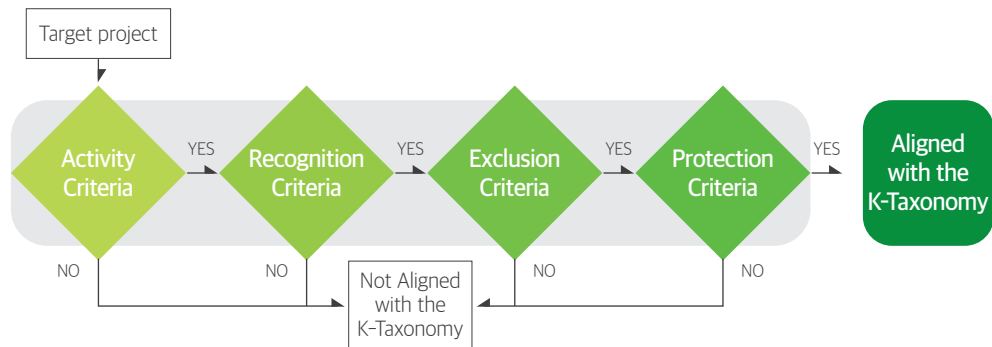
C. Application Target

The K-Taxonomy serves as a guideline for defining green economic activities. Under the Korean Green Bond Guidelines (2022) or the Green Credit Management Guidelines (2024) issued by the MCEE and the Financial Services Commission (FSC), green businesses and activities are limited to those that have satisfied the K-Taxonomy alignment assessment process. Furthermore, the K-Taxonomy is expected to be applicable to a variety of green financial activities, including green funds, and to disclosure of businesses and financial institutions across the board.



4. Alignment Assessment Process

When all four criteria, namely the activity criteria, recognition criteria, exclusion criteria and protection criteria, are satisfied, it shall be deemed in line with K-Taxonomy.



① Activity Criteria Assessment :

Determine whether the economic activity meets the presented classification.

② Recognition Criteria Assessment :

Determine whether the economic activity meets the technical criteria for contributing to at least one of the six environmental objectives.

③ Exclusion Criteria Assessment :

Determine whether the economic activity meets the criteria for assessing significant environmental harm.

④ Protection Criteria Assessment :

Determine whether the economic activity violates any laws related to human rights, labor, safety, anti-corruption, or the destruction of cultural heritage.

※ Even if not specified in the criteria above, the economic activity concerned should comply with all applicable domestic laws, public notifications, guidelines, criteria, etc.

In order to help working-level practitioners and stakeholders to facilitate understanding of the alignment assessment process for economic activities under the K-Taxonomy, the Handbook for Economic Activities in K-Taxonomy and the Reference for Alignment Assessment in K-Taxonomy were separately developed for use and are available on the Comprehensive Platform on Environmentally Responsible Investment (gmi.go.kr).

[Reference] Examples of Exclusion Criteria (Determination on Significant Harm to the Environment)

Energy

- Destruction of the ecosystem in the process of developing a large-scale site when obtaining the land for Solar photovoltaics, and pollution of rivers and groundwater due to water use related to cooling of solar panels.
- Destruction of the ecosystem and habitats in the process of carrying out a site construction project when obtaining the land for wind power.
- Illegal logging related to wood pellets and woodchips used for biomass power generation. All types of environmental pollution arising from improper/inadequate management of fine dust, wastewater, heavy metals, hazardous chemicals, waste, etc. generated in the process of generating renewable energy power, etc.

Manufacturing Industry

- Environmental pollution arising from improper mining/use/disposal of metallic raw materials in the process of manufacturing zero-emission car parts.
- All types of environmental pollution arising from improper/inadequate management of fine dust, wastewater, heavy metal, hazardous chemicals, wastes, etc. generated in the process of producing main products including steel and cement, etc.

Buildings

- Noise, unattended dust scattering and waste, and soil pollution generated during construction.
- Diffusion into the atmosphere of harmful waste including asbestos generated during green remodeling.
- Use of wood obtained through illegal logging, etc.



[Reference] Examples of Exclusion Criteria (Determination on Significant Harm to the Environment)

**Transport/
Logistics**

- Noise generated in the process of operating transport means including zero-emission vehicles/vessels, and issues of unattended wastes generated during the stage of disposal.
- Noise, dust scattering, soil pollution, etc. generated during the establishment of infrastructure for transport/logistics.

**Pollution
Prevention**

- Pollution arising from hazardous chemicals including heavy metals generated in the process of wastewater sludge treatment.
- All types of environmental pollution arising from improper treatment of fine dust, wastewater, heavy metals, hazardous chemicals, waste, etc. generated in the process of soil remediation, etc.

**Resource
Circulation**

- Exceeding the acceptable threshold for hazardous chemicals and pollutants released in the process of resource circulation of waste, etc.

**Agriculture and
Conservation
of Biodiversity**

- Pollution of rivers or groundwater due to excessive use of fertilizers.
- Harm to human health and the ecosystem due to excessive or unsafe use of pesticides.

5. Follow-up Management of Alignment Assessment

Corporations and financial institutions may classify, select, or identify green economic activities or make decisions on investment based on the alignment assessment of K-Taxonomy. In addition, even for economic activities that have already met the alignment assessment criteria, it should continue to be monitored whether they continue to satisfy the alignment assessment criteria. To this end, when carrying out economic activities, companies and financial institutions should make efforts to measure and record the actual data on the metrics on environmental improvement such as GHG emissions and reductions. In particular, financial institutions should conduct post-investment monitoring for projects or companies in which they made investment or provided credit by requesting information or data. Meanwhile, if economic activities are found to be non-compliant with any of the activity, recognition, exclusion, or protection criteria, they shall not be regarded as green economic activities.

Corporations and financial institutions seek to understand the actual impact of their investments and lending on environmental improvement. Accordingly, a methodology for calculating environmental improvement effects of economic activities under the K-Taxonomy has been developed and disclosed since 2024, so that the users (e.g., financial institutions) can identify and estimate the GHG emissions or reductions of economic activities as a reference. By benchmarking the existing methodologies used in external projects and the GHG reduction recognition budget, the calculation method was developed for ease of use and is available on the Comprehensive Platform on Environmentally Responsible Investment (gmi.go.kr). As of the end of 2025, approximately 70 methods to calculate GHG emissions or reductions of 37 economic activities are disclosed.

6. Utilization Measures

The K-Taxonomy can be used by financial institutions when assessing whether corporate activities meet green criteria for domestic and overseas activities of companies not only at the project level but at the business division or corporate level in the future. For example, when financial institutions evaluate the proportion of economic activities eligible for the K-Taxonomy at the corporate level, they can calculate the proportion by dividing the

turnover generated from the products or services arising from economic activities satisfying the alignment assessment criteria of K-Taxonomy by the total turnover of a company. When financial institutions evaluate the performance of the investment portfolio of green financial products, they may first determine the proportion of an investee's economic activities that meet the taxonomy alignment criteria and then weight that proportion by the investee's share in the investment portfolio in order to calculate the portfolio's overall exposure to green economic activities.

The K-Taxonomy is also applicable to capital investment loans and working capital loans provided by a financial institution to companies. As for the capital investment loans, the amount of loan provided by a financial institution to facilities that meet the alignment assessment criteria of the K-Taxonomy shall be recognized as the institution's green loan performance. Meanwhile, as for the working capital loans, the amount of loan provided by a financial institution to the company multiplied by the proportion of turnover generated from the projects satisfying the alignment assessment criteria of the K-Taxonomy out of total turnover of the company can be considered as the green loan performance of the institution.

Financial institutions may disclose the information on the proportion of green financial products satisfying the alignment assessment criteria of the K-Taxonomy by product type including bonds, credits, and funds, as well as the proportion of assets satisfying the alignment assessment criteria of the K-Taxonomy out of their total assets. The disclosure of alignment assessment results and proportion information, however, shall be made in a manner that enables objective comparison between companies or financial institutions.

As such, it is possible to measure the Key Performance Indicators (KPI), such as the turnover generated from economic activities related to the K-Taxonomy. By linking the corporate investment and financial institutions' activities with green economic activities, the K-Taxonomy will effectively contribute to achieving carbon neutrality and sustainable development goals (SDGs).

Meanwhile, if economic activities falling under the K-Taxonomy are carried out overseas, the alignment assessment may be conducted after reviewing the equivalence of applicable standards. When making the alignment assessment, the legal criteria and regulations of the relevant country shall prevail. If the criteria fall significantly short of domestic levels or if no relevant criteria exist, the economic activity shall comply with internationally recognized environmental criteria, recommended guidelines, and international standards.

7. Application Status & Future Plans

The MCEE will continue to update these guidelines by taking into account domestic policies, international trends, and levels of technological development, and collecting feedback from various stakeholders. As the K-Taxonomy has entered into full-scale implementation since 2023, a wide range of efforts are underway to promote the broader adoption and institutionalization of the K-Taxonomy, including providing incentives such as the interest rate subsidy program.

As a pilot project in 2022, green bonds applying the K-Taxonomy (K-Green Bonds) worth KRW 640 billion were issued. Since then, the K-Green Bonds have accounted for approximately 70-80% of the domestic KRW-denominated green bond market. The K-Green Bonds worth approximately KRW 4.7 trillion, KRW 5.2 trillion, and KRW 5.2 trillion were issued in 2023, 2024, and 2025, respectively, thereby contributing to environmental improvement by preventing greenwashing and nurturing domestic green industries.

Given the limited access of small and medium-sized enterprises (SMEs) to the public corporate bond market, the Green Asset-Backed Securitization (G-ABS), combining the K-Taxonomy and the asset-backed securities (ABS), was first developed in 2023, to expand green financing for SMEs. The G-ABS worth approximately KRW 150 billion, KRW 320 billion, and KRW 320 billion was issued in 2023, 2024, and 2025, respectively. A number of companies have enhanced their understanding of the K-Taxonomy and are pursuing green projects.

As such, starting from the project-based green bond issuance in 2023 and onwards, the K-Taxonomy has been applied to the loans issued by financial institutions since 2025, to reduce uncertainty regarding potential greenwashing by financial institutions and expand the flow of private capital into the Green Area. In the future, its scope will be expanded to green funds. In addition, the K-Taxonomy will strengthen its alignment with relevant disclosure and reporting frameworks that enable the disclosure of taxonomy-aligned assets, turnover share, and other relevant disclosures. In doing so, it is expected to help prevent greenwashing and achieve the goal of carbon neutrality and sustainable development of Korea.

The K-Taxonomy will continue to be reviewed on a regular basis, and if you wish to share any suggestions, **please contact the Ministry of Climate, Energy and Environment (MCEE) or the Korean Environmental Industry & Technology Institute (KEITI) or use the Comprehensive Platform on Environmentally Responsible Investment (<http://gmi.go.kr>).**

K-TAXONOMY

II

Green Economic Activities of the K-Taxonomy

Composite map



Area

objective

Sector

Activity

Criteria

Classification name and content

Area Classification of the target levels for carbon neutrality and environmental improvements, consisting of Section 1 Green Area and Section 2 Transitional Area

objective Classification of the six environmental objectives composed of the following: 1. Greenhouse gas reduction, 2. Climate change adaptation, 3. Sustainable water preservation, 4. Transition to circular economy, 5. Pollution prevention and control, and 6. Biodiversity preservation

Sector Putting together those with common characteristics under each objective, consisting of 22 sectors

Activity Consisting of 100 economic activities that contribute to environmental improvements

Criteria Classification of the determination criteria into:
① activity criteria, ② recognition criteria, ③ exclusion criteria, and ④ protection criteria

Green Economic activities of the K-Taxonomy

Sector	Economic Activities	Description
Section 1. Green Area : Common		
A. Industry	(1) Manufacture of innovative items	Activities to establish and operate facilities for manufacturing innovative items related to the K-Taxonomy
	(2) Manufacture of materials, components, and equipment of innovative items	Activities to establish and operate facilities for manufacturing the materials, components, and equipment necessary for innovative items related to the K-Taxonomy
B. R&D	(1) Research, development and demonstration	All* the activities related to Research, Development and Demonstration (RD&D) * Activities generating “research and development outcomes” pursuant to Article 2(5) of the National Research and Development Innovation Act or comparable outcomes
C. ICT	(1) Development of ICT Solution and establishment and operation of systems	Activities to develop ICT solutions or to establish and operate systems
Section 1. Green Area: 1. Greenhouse Gas Reduction		
A. Industry	(1) Manufacture to utilize core technologies for greenhouse gas reduction	Activities to establish and operate the production facilities necessary for manufacturing activities that utilize core technologies for GHG reduction
	(2) Manufacture of materials, components, and equipment to utilize core technologies for greenhouse gas reduction	Activities to establish and operate the production facilities of materials, components, and equipment necessary for core technologies for GHG reduction

Sector	Economic Activities	Description
Section 1. Green Area: 1. Greenhouse Gas Reduction		
A. Industry	(3)	<p>Manufacture of steel with relatively low emission intensity</p> <p>Activities to establish and operate facilities necessary for the integrated production of pig iron—using sintered ore, coke, pig iron, or iron ore—or for producing crude steel semi-finished products using a basic oxygen furnace or electric arc furnaces, all with relatively low emission intensity; or facilities that produce steel by applying the Best Available Techniques (BATs) contributing to GHG emissions reduction</p>
	(4)	<p>Manufacture of cement with relatively low emission intensity</p> <p>Activities to establish and operate facilities necessary for producing products using gray clinker kilns with relatively low emission intensity</p>
	(5)	<p>Manufacture basic chemicals with relatively low emission intensity</p> <p>Activities to establish and operate facilities necessary for producing olefin, aromatic compounds, butadiene, styrene monomer, and nitric acid using crackers with relatively low emission intensity</p>
	(6)	<p>Manufacture of semiconductors with relatively low emission intensity</p> <p>Activities to establish and operate facilities necessary for producing semiconductors with relatively low emission intensity</p>
	(7)	<p>Manufacture of displays with relatively low emission intensity</p> <p>Activities to establish and operate facilities necessary for producing displays with relatively low emission intensity</p>
	(8)	<p>Establishment and operation of facilities to reduce greenhouse gases</p> <p>Activities to establish and operate facilities for GHG reduction by fuel switching, energy saving, and improvement in resource efficiency in the manufacturing and service industries ※ This shall apply broadly to the manufacturing and service industries but shall not apply to economic activities specified in other sectors including power generation and transport</p>

Sector	Economic Activities	Description	
Section 1. Green Area: 1. Greenhouse Gas Reduction			
B. Power Generation/ Energy	(1)	Production of bioenergy	Activities to establish and operate facilities for producing (1) biomass, (2) biogas, (3) biodiesel and bio heavy oil, (4) aviation biofuel, and (5) bioethanol
	(2)	Production of clean methanol	Activities to establish and operate facilities for producing clean methanol
	(3)	Production of hydrogen	Activities to establish and operate facilities for producing hydrogen
	(4)	Production of ammonia	Activities to establish and operate facilities for producing ammonia
	(5)	Production of energy from solar photovoltaics	Activities to establish and operate facilities for power generation using solar photovoltaics energy in order to produce and supply electricity
	(6)	Production of energy from concentrated solar power	Activities to establish and operate facilities for power generation and thermal production using concentrated solar power(CSP) energy in order to produce and supply either electricity or heat, or both
	(7)	Production of energy from wind power	Activities to establish and operate facilities for power generation using wind energy in order to produce and supply electricity
	(8)	Production of energy from hydropower	Activities to establish and operate facilities for power generation using hydraulic energy in order to produce and supply electricity
	(9)	Production of energy from marine energy	Activities to establish and operate facilities for power generation, cogeneration, and thermal production using marine energy in order to produce and supply either electricity or heat, or both
	(10)	Production of energy from geothermal sources	Activities to establish and operate facilities for power generation, cogeneration, and thermal production using geothermal energy in order to produce and supply either electricity or heat, or both
	(11)	Production of energy from hydrothermal sources	Activities to establish and operate facilities for thermal production using hydrothermal energy in order to produce and supply heat

Sector	Economic Activities		Description
Section 1. Green Area: 1. Greenhouse Gas Reduction			
B. Power Generation/ Energy	(12)	Production of energy from bioenergy	Activities to establish and operate facilities for power generation, cogeneration, and thermal production using bioenergy in order to produce and supply either electricity or heat, or both (excluding co-firing)
	(13)	Production of energy from waste energy	Activities to establish and operate facilities for power generation, cogeneration, and thermal production using waste energy in order to produce and supply either electricity or heat, or both (excluding co-firing)
	(14)	Production of energy from hydrogen and ammonia	Activities to establish and operate facilities for power generation, cogeneration, and thermal production using (1) hydrogen, (2) ammonia, or (3) hydrogen-ammonia co-firing for the production of electricity, heat, or both (excluding co-firing with fuels other than hydrogen and ammonia)
	(15)	Production of energy from blended gas	Activities to establish and operate facilities for power generation, cogeneration, and thermal production by blending* multiple gases in order to produce and supply either electricity or heat, or both * Blending two or more of the following: biogas, hydrogen, ammonia, by-product gas, and liquefied natural gas (LNG), and including at least one of the following: biogas, hydrogen or ammonia
	(16)	Production of energy from waste heat, cold energy, pressure reduction (waste pressure)	Activities to establish and operate facilities for power generation, cogeneration, and thermal production by using at least one of (1) waste heat, (2) cold energy, (3) pressure reduction (waste pressure) in order to produce and supply either electricity or heat, or both
	(17)	Storage and conversion of electrical energy	Activities to establish and operate all facilities necessary for (1) storing the produced electrical energy in the Energy Storage System (ESS), (2) converting to chemical energy in the form of hydrogen, (3) converting to chemical energy in the form of ammonia, (4) converting to thermal energy, and (5) converting to and storing potential energy for pumped hydropower or connecting to the electrical power system
	(18)	Storage of thermal energy	Activities to establish and operate facilities necessary for storing thermal energy ※ Underground Thermal Energy Storage (UTES), Aquifer Thermal Energy Storage (ATES), etc.

Sector	Economic Activities	Description
Section 1. Green Area: 1. Greenhouse Gas Reduction		
B. Power Generation/ Energy	(19)	Storage of hydrogen and ammonia Activities to establish, retrofit, and operate facilities for storing hydrogen or ammonia (e.g., liquid hydrogen conversion and storage facilities) * Stationary storage tanks built on the ground or underground to charge and store hydrogen (including facilities to homogenize the quality of hydrogen)
	(20)	Establishment and operation of transmission and distribution infrastructure for renewable energy Activities to establish and operate the transmission and distribution infrastructure for renewable energy
	(21)	Establishment and operation of heat pumps Activities to establish and operate heat pumps using low-carbon heat sources including renewable heat sources (e.g., geothermal, hydrothermal) or air heat sources
	(22)	Establishment, retrofit, and operation of transport infrastructure for biogas, hydrogen, ammonia, and clean methanol Activities to establish, retrofit, and operate (1) the network infrastructure to transport biogas, hydrogen, ammonia, or clean methanol, or (2) activities to transport them using tank lorries and vessels
	(23)	Establishment, retrofit, and operation of infrastructure to supply waste heat and cold energy Activities to establish, retrofit, and operate the infrastructure for the supply of (1) waste heat and (2) cold energy to promote the utilization of unused waste heat and cold energy
C. Transport	(1)	Manufacture of zero-emission vehicles, mopeds, rolling stock, construction machinery, agricultural machinery, vessels, aircraft, and bicycles Activities to establish and operate facilities for producing or retrofitting zero-emission (e.g., electricity, PV, or hydrogen) vehicles, rolling stock, construction machinery, agricultural machinery, vessels, aircraft, and bicycles* * Bicycles prescribed in Article 2 of the Act on Encouragement of Bicycle Riding, including the ones powered by zero-emission energy (e.g., electricity, PV, or hydrogen) or propelled by human power using pedals or hand pedals

Sector	Economic Activities	Description
Section 1. Green Area: 1. Greenhouse Gas Reduction		
C. Transport	(2)	<p>Deployment of zero-emission vehicles, mopeds, rolling stock, construction machinery, agricultural machinery, vessels, aircraft, and bicycles</p> <p>Activities to deploy zero-emission (e.g., electricity, PV, or hydrogen) vehicles, rolling stock, construction machinery, agricultural machinery, vessels, aircraft, and bicycles*</p> <p>* Bicycles prescribed in Article 2 of the Act on Encouragement of Bicycle Riding, including the ones powered by zero-emission energy (e.g., electricity, PV, or hydrogen) or propelled by human power using pedals or hand pedals</p>
	(3)	<p>Establishment and operation of zero-emission transport infrastructure</p> <p>Activities to establish and operate (1) the low-carbon land infrastructure including electric charging stations, battery exchange charging facilities, improved grid access, hydrogen fuel supply facilities, electric highway, and electric train facilities, (2) low-carbon maritime infrastructure including the Alternative Maritime Power (AMP), improved grid access, zero-emission (e.g., electricity, PV, hydrogen) port loading and unloading equipment, hydrogen fuel supply facilities, and ammonia fuel supply facilities, (3) shared transport infrastructure including zero-emission (e.g., electricity, PV, hydrogen) vehicle, Mopeds, and bicycles, (4) the pedestrian and bicycle infrastructure including pedestrian-only road and bicycle lanes, (5) low-carbon aviation infrastructure to comply with the international aviation carbon offset obligations under the Act on the Management of International Aviation Carbon Emissions, (6) low-carbon airport infrastructure including zero-emission (e.g., electricity, PV, hydrogen) ground handling equipment, cargo transshipment equipment, and electric and hydrogen charging stations, (7) and the infrastructure to supply low-carbon fuel* such as marine biofuel or sustainable aviation fuel (SAF) for transportation vehicles</p> <p>* Fuels which can replace petroleum products or be mixed with petroleum products without any fundamental change in the structure of petroleum product combustion facilities (excluding coal and natural gas), or alternative fuel prescribed by the Presidential Decree such as biofuel (i.e., fuels produced by converting biological organisms) and e-Fuel (i.e., fuels produced by synthesizing hydrogen and recycled carbons), pursuant to Article 2(11) of the Petroleum and Alternative Fuel Business Act</p>
D. City/ Building	(1)	<p>Development and operation of zero-energy specialized cities</p> <p>Activities to (1) develop new zero-energy cities or (2) develop and operate cities in order to transform existing cities into zero-energy cities</p>

Sector	Economic Activities	Description	
Section 1. Green Area: 1. Greenhouse Gas Reduction			
D. City/ Building	(2)	Development and operation of renewable energy specialized zones	Activities to (1) develop new renewable energy specialized zones or (2) develop and operate areas in order to transform existing areas into renewable energy specialized zones
	(3)	New construction/remodeling and acquisition of zero-energy buildings or green buildings	Activities to (1) build new buildings, (2) conduct green remodeling of existing buildings, or (3) acquire buildings
	(4)	Establishment and operation of facilities/infrastructure to reduce building-related greenhouse gases	Activities to (1) reduce GHG emissions from residential or commercial buildings or (2) establish and operate the infrastructure including facilities and systems necessary for directly or indirectly reducing greenhouse gases by utilizing buildings
	(5)	Establishment and operation of low-carbon internet data center	Activities to establish and operate new data centers or establish and operate the infrastructure including the GHG reduction facilities and systems necessary for retrofitting the existing facilities
E. Agriculture and Livestock Industries	(1)	Low-carbon agriculture and livestock industries	Activities to apply the GHG reduction technologies or methods in the process of engaging in crop cultivation industry* and livestock industry * Industries that fall under Article 3(1) of the Framework Act on Agriculture, Rural Community and Food Industry and Articles 2(1) and 2(2) under the Enforcement Decree of the said Act
	(2)	Manufacture of low-carbon feed and alternative processed foods	Activities to establish and operate facilities for producing (1) methane-reducing agents, (2) low-methane feed, (3) nitrogen-reducing feed, or (4) alternative food (e.g., cell-cultured food, plant-based alternative food, edible insect food)
	(3)	Manufacture of biochar and application of biochar in soil	Activities to establish and operate facilities for (1) producing biochar and (2) applying biochar in soil * Biochar: a compound of biomass and charcoal; made in a low-oxygen environment through the process of pyrolysis (i.e., carbonization)

Sector	Economic Activities		Description
Section 1. Green Area: 1. Greenhouse Gas Reduction			
F. CO ₂ Capture, Storage, and Utilization	(1)	Capture of emitted CO ₂	<p>Activities to establish and operate facilities for capturing* CO₂ (e.g., capture plant)</p> <p>* Process of collecting CO₂ emitted from GHG sources or present in the atmosphere into containers or facilities for the storage or utilization of CO₂ domestically and internationally under Article 2(1) of the Act on Capture, Transport, Storage and Utilization of Carbon Dioxide</p>
	(2)	Transport of captured CO ₂	<p>Activities to establish and operate the transport* network infrastructure for the storage and utilization of the captured CO₂</p> <p>* Transporting CO₂ to a storage station or project facility under Article 2(2) of the Act on Capture, Transport, Storage and Utilization of Carbon Dioxide by using the transportation means prescribed by the Enforcement Decree of the said Act for the storage and utilization of CO₂ domestically and internationally</p>
	(3)	Storage of captured CO ₂	<p>Activities to establish and operate facilities for storing* the captured CO₂</p> <p>* Permanently isolating the captured CO₂ from the atmosphere by injecting it into underground formations on land or at sea domestically and internationally in order to prevent its leakage into the atmosphere under Article 2(3) of the Act on Capture, Transport, Storage and Utilization of Carbon Dioxide</p>
	(4)	Utilization of captured CO ₂	<p>Activities to establish and operate facilities necessary for technology development and product production utilizing* the captured CO₂</p> <p>* Converting the captured CO₂ into useful materials for human life or economic activities to utilize as resources in the industry or directly using effluent gas containing CO₂ under Article 2(4) of the Act on Capture, Transport, Storage and Utilization of Carbon Dioxide</p>
G. Forestry Industry	(1)	Establishment of forest carbon sinks	<p>Activities to create a carbon sink centered on forests under Articles 2(2) and 2(3) of the Act on the Management and Improvement of Carbon Sink by converting a piece of land into a forest through artificial seeding and planting or natural regeneration</p>
	(2)	Use of domestically produced timber products	<p>Activities to utilize raw timber harvested from domestic forests or wood products manufactured by processing such timber (Provided that excluding the use of products such as wood used for fuel, paper products, or packaging materials, which are difficult to have an impact on long-term carbon storage, and excluding the use of general processing equipment)</p>

Sector	Economic Activities	Description
Section 1. Green Area: 2. Climate Change Adaptation		
A. Climate Change Monitoring and Prediction	(1) Climate change monitoring and diagnosis	Activities to establish and operate the ground, ocean, and atmospheric observation networks or manufacture necessary observation devices
	(2) Climate change prediction	Activities to (1) develop a climate change scenario using scientific and statistical techniques and numerical modeling, and (2) develop and operate the climate and climate change prediction models or forecasting systems using climate change scenarios or real-time climate data, or produce and provide customized information service tailored to specific industries or regions
B. Impact and Vulnerability Assessment of Climate Crisis	(1) Climate change impact assessment	Activities to assess the impact of high GHG-emitting projects or large-scale development projects, such as energy development, urban development, water resource development, port construction, development of mountain areas, and the construction of roads and airports, on climate change as well as the overall climate change impact and to build an adaptation plan
	(2) Vulnerability and risk assessment	Activities to (1) develop a model or system, or (2) produce, analyze, and assess integrated climate risk maps and risk indicators in order to identify and measure the climate impact, climate vulnerability, and climate risk of a certain region, industry, or area based on key assessment factors such as climate change exposure, sensitivity, and adaptation capacity
C. Capacity Building for Response to Climate Crisis	(1) Protection of and Support for Vulnerable Populations and Regions	Activities to (1) protect those who are relatively vulnerable to climate change and less resilient due to biological, socioeconomic, geographical conditions, such as the elderly, children, low-income individuals, outdoor workers, agricultural and fishery workers, and residents in vulnerable facilities and regions, from health damage caused by climate change and strengthen* their resilience, or (2) identify the regions where adverse effects on employment conditions are anticipated due to the changes in industrial structure and support education and training * Establish and improve the infrastructure including customized climate adaptation facilities in order to prevent, prepare for, respond to, and recover from health damage caused by climate disasters such as heat wave, cold wave, and flooding and provide health management services to the vulnerable

Sector	Economic Activities	Description
Section 1. Green Area: 2. Climate Change Adaptation		
C. Capacity Building for Response to Climate Crisis	(2)	<p>Education, promotion, cultural and artistic activities on climate change adaptation</p> <p>Regular and continued (1) education (including developing training materials and programs) and (2) promotion, cultural and artistic activities (e.g., promotion and campaign, climate information sharing, performance, exhibitions, hands-on experience, workshop) on climate change in order to raise awareness of the government, public, and corporations on the impact of climate change and the needs for adaptation and thereby induce their behavioral change</p>
	(3)	<p>Climate insurance and reinsurance</p> <p>Design and underwriting of insurance products, risk assessment and management, damage compensation to provide insurance and reinsurance to compensate for the unavoidable impact of climate change and losses and damage caused by disasters (e.g., flood, drought, heat wave, cold wave, typhoon, wildfire) (excluding life insurance) ※ The relevant criteria are to be reviewed in the event of developing a domestic climate insurance framework</p>
D. Infrastructure Building for Response to Climate Crisis	(1)	<p>Climate risk prevention, preparedness, response, and recovery (water)</p> <p>Activities to manufacture, establish, and operate facilities in order to prevent, prepare for, respond to, and recover from the unavoidable impact of climate change and physical damage in the water sector including the destruction of water resource infrastructure and aquatic ecosystem, deterioration of water quality, threatened water circulation system caused by disasters (e.g., rise in water temperature, flood, drought) ※ In the case of economic activities that overlap with other environmental objectives will be considered as economic activities of the relevant environmental objectives rather than this objective.</p>
	(2)	<p>Climate risk prevention, preparedness, response, and recovery (forest and ecosystem)</p> <p>Activities to manufacture, establish, and operate facilities necessary for forest and ecosystem management in order to prevent, prepare for, respond to, and recover from the unavoidable impact of climate change and damage including forest destruction, weakened ecosystem diversity and ecological functions, and losses in forest resources caused by disasters (e.g., wildfire, landslide, blight) ※ In the case of economic activities that overlap with other environmental objectives will be considered as economic activities of the relevant environmental objectives rather than this objective.</p>

Sector	Economic Activities	Description
Section 1. Green Area: 2. Climate Change Adaptation		
D. Infrastructure Building for Response to Climate Crisis	(3) Climate risk prevention, preparedness, response, and recovery (national territory and coastal areas)	Activities to manufacture, establish, and operate facilities in order to prevent, prepare for, respond to, and recover from damage to the infrastructure across the national territory and coastal areas, weakened ground, and deteriorated functions of urban, residential, and transportation systems caused by climate change-driven disasters (e.g., sea level rise, coastal erosion, storm and flood damage, heat wave) ※ In the case of economic activities that overlap with other environmental objectives will be considered as economic activities of the relevant environmental objectives rather than this objective.
	(4) Climate risk prevention, preparedness, response, and recovery (agriculture and fisheries)	Activities to manufacture, establish, and operate agricultural and fishery facilities in order to prevent, prepare for, respond to, and recover from damage to the agricultural and fishery production base and bioresources, reduced yield, and economic harm to agricultural and fishing communities caused by climate change-driven disasters (e.g., drought, heat wave, cold-weather damage, rise in water temperature) and climate change ※ In the case of economic activities that overlap with other environmental objectives will be considered as economic activities of the relevant environmental objectives rather than this objective.
Section 1. Green Area: 3. Sustainable Water Preservation		
A. Water	(1) Water Supply	Activities to establish and operate facilities for abstracting or purifying raw water or supplying treated water through pipes for the supply of domestic or industrial water
	(2) Water Demand Management	Activities to (1) maintain the pipe network of waterworks (e.g., cleaning, leak management including leak detection and repair, inspection and maintenance of the pipe network of waterworks) or (2) supply and install water-saving facilities and devices in order to manage water demand
	(3) Treatment and purification of sewage, wastewater and livestock excreta	Activities to establish and operate facilities for collecting and transporting or treating and purifying (1) sewage and foul waste, (2) wastewater, and (3) livestock excreta (Provided that resource recovery plant for livestock excreta will fall under economic activities of “1-B-(1) Production of Energy from bioenergy” or “4-D-(2) Waste material recycling”)

Sector	Economic Activities	Description
Section 1. Green Area: 3. Sustainable Water Preservation		
A. Water	(4)	Groundwater Contamination Prevention and Purification Activities to establish and operate facilities for (1) preventing groundwater contamination or (2) purifying contaminated groundwater
	(5)	Utilization of outflowing Groundwater for Various Purposes Activities to establish and operate facilities and equipment for using outflowing groundwater from artificial activities (e.g., the construction of underground facilities or buildings) for various purposes* * Park water, cleaning water, road cleaning, utilization of groundwater heat, cooling fog, groundwater recharge, etc.
	(6)	Water Reuse Activities to establish and operate (1) rainwater facilities, (2) greywater system, (3) sewage/ wastewater and thermal discharge water reuse facilities, and (4) reclaimed water facilities* * Limited to the facilities that utilize the reclaimed water supplied externally as industrial water
	(7)	Utilization of Alternative Water Resources Activities to establish and operate facilities in order to utilize alternative water resources other than river water, groundwater, and dam water, including seawater desalination, riverbank filtration, and artificial reservoirs
	(8)	Non-Point Pollution Reduction (Low Impact Development (LID), etc.) Activities to establish and operate non-point pollution reduction facilities including natural facilities, facilities utilizing the Low Impact Development (LID) techniques, and engineered facilities
Section 1. Green Area: 4. Transition to Circular Economy		
A. Production	(1)	Production of recycled raw materials and circular resources Activities to establish and operate production facilities for (1) recycled raw materials or (2) circular resources
	(2)	Production of products using recycled raw materials and circular resources Activities to establish and operate production facilities for products or packaging materials made from (1) recycled raw materials and (2) circular resources
	(3)	Production of recyclable products Activities to establish and operate production facilities for readily recyclable (1) packaging materials and (2) products

Sector	Economic Activities	Description
Section 1. Green Area: 4. Transition to Circular Economy		
B. Consumption	(1) Use of reusable containers	Activities to provide the service of recovering, cleaning, and resupplying reusable containers
	(2) Establishment and operation of refill stations	Activities to establish and operate refill stations where only the contents are sold without packaging in order to reduce the use of unnecessary packaging materials
C. Management	(1) Waste collection, recovery, sorting, and separation	Activities to establish and operate facilities for waste (1) collection and recovery or (2) sorting and separation ※ Provided that activities conducted solely for the purpose of landfill or incineration shall be excluded.
	(2) Removal of contaminants and dismantling of end-of-use products	Activities to establish and operate facilities for removing contamination from end-of-life (1) used electrical and electronic products, (2) used vehicles, or (3) used ships or disassembling them in order to recover resources and reuse parts and components
D. Recovery	(1) Reuse of waste	Activities to establish and operate reuse facilities in order to reuse recyclable resources as they are or after repair or reuse them in production
	(2) Waste material recycling	Activities to establish and operate regeneration and utilization facilities in order to reuse recyclable resources as raw materials, in whole or in part (Provided that this shall not apply to the manufacture of steel, cement, and organic chemicals prescribed in the GHG Reduction objective.)
	(3) Waste remanufacturing	Activities to establish and operate remanufacturing facilities for disassembling, cleaning, inspecting, repairing, adjusting, and reassembling recyclable resources to restore or exceed their original performance

Sector	Economic Activities	Description
Section 1. Green Area: 4. Transition to Circular Economy		
D. Recovery	(4)	Chemical recycling of waste Activities to establish and operate facilities for producing (1) raw materials or (2) fuel from waste through waste pyrolysis, depolymerization, solvent extraction, or gasification
	(5)	Waste energy recovery Activities to establish and operate facilities for recovering energy from waste by (1) using waste as auxiliary fuel in cement kilns, (2) recovering energy from incineration heat recovery facilities, (3) producing solid refuse fuel (SRF) from combustible waste, and (4) producing refined or recycled fuel oil through physical or chemical treatment such as refining or emulsification (e.g., used oil, refined oil)
	(6)	Capture, treatment, and utilization of landfill gas Activities to establish and operate facilities in order to capture, process, and utilize landfill gas as fuel and raw materials
Section 1. Green Area: 5. Pollution Prevention and Control		
A. Air pollution prevention and treatment	(1)	Air pollution prevention and treatment Activities to establish and operate equipment and facilities for (1) preventing, reducing, and treating, or (2) measuring and monitoring air pollutants, such as particulate matter, sulfur oxides, nitrogen oxides, and volatile organic compounds, as defined in the Clean Air Conservation Act and the Marine Environment Management Act in order to prevent air pollution
	(2)	Malodor prevention and reduction Activities to establish and operate equipment and facilities for preventing and reducing malodor
	(3)	Management and purification of indoor air quality Activities to establish and operate equipment and facilities for (1) removing, reducing, and treating, or (2) measuring and monitoring indoor air pollutants in order to properly maintain and manage indoor air quality

Sector	Economic Activities	Description
Section 1. Green Area: 5. Pollution Prevention and Control		
B. Marine pollution prevention and treatment	(1) Marine pollution prevention and treatment	Activities to establish and operate equipment and facilities for (1) preventing the discharge of pollutants provided in the Marine Environment Management Act or marine garbage and marine sediment provided in the Management of Marine garbage and Contaminated Marine Sediment Act, which may enter the ocean or be discharged into the ocean and have, or are likely to have, harmful impact on the marine environment, (2) preventing the spread and removing the discharged pollutants, and (3) collecting and treating (purifying) the discharged pollutants
C. Soil contamination prevention and treatment	(1) Soil contamination prevention and remediation	Activities to establish and operate equipment and facilities for (1) preventing soil contamination, (2) purifying the contaminated soil, or (3) utilizing the purified soil (excluding activities that utilize the purified soil for the purpose of backfilling such as filling or covering)
Section 1. Green Area: 6. Biodiversity Preservation		
A. Biodiversity	(1) Protection, Conservation, and Restoration of terrestrial and marine ecosystems	Activities to protect, conserve, and restore (1) the terrestrial ecosystem and protected areas, and (2) the marine ecosystem and protected areas (excluding activities that involve the prior damage of terrestrial or marine ecosystems by the same operator, followed by their protection, conservation or restoration)
	(2) Protection, preservation, and restoration of species	Activities to (1) protect, conserve, and restore wildlife, or (2) prevent the introduction of species that disturb or may disturb the balance of the ecosystem (In the case of (1), the activities to protect, conserve, and restore species falling under (2) shall be excluded.)
	(3) Establishment of urban ecological spaces	Activities to create eco spaces in urban areas in order to promote biodiversity
	(4) Sustainable management and maintenance of forests	Activities to maintain and manage forests in a sustainable manner

Sector	Economic Activities	Description
Section 2. Transitional Area: 1. Greenhouse Gas Reduction		
A. Industry	(1) Greenhouse Gas Reduction in small and medium-sized enterprises (SMEs)	Activities to establish and operate GHG reduction facilities for fuel switching, energy saving, and improvement in resource efficiency in the sites of SMEs ※ Eligible until 2030
B. Power Generation/ Energy	(1) Production of energy based on liquefied natural gas (LNG) and blended gases	Activities to establish and operate facilities for power generation, cogeneration, and thermal production by using LNG or blended gas* in order to produce and supply either electricity or heat, or both * Blending two or more of the following: biogas, hydrogen, ammonia, by-product gas, and LNG ※ Eligible for facilities for which approval of the construction plan is granted between 2030 and 2035, taking into account the 2030 Nationally Determined Contribution (NDC), the 2050 carbon neutrality scenario, and the level of technology development (e.g., carbon-free co-firing, Carbon Capture and Storage(CCS))
	(2) Production of energy based on nuclear power(new construction)	Activities to establish and operate facilities for power generation, cogeneration, and thermal production using nuclear power in order to produce and supply either electricity or heat, or both ※ Eligible for facilities for which a construction permit is granted by 2045
	(3) Production of energy based on nuclear power(continued operation)	Activities to retrofit facilities for power generation, cogeneration, and thermal production using nuclear power upon reaching the end of their design life for the purpose of continued operation ※ Eligible for facilities authorized for continued operation by 2045
	(4) Production of LNG-based hydrogen (blue hydrogen)	Activities to establish and operate facilities for producing LNG-based hydrogen ※ Eligible until 2030
C. Transport	(1) Shipbuilding and manufacture of equipment for environment-friendly vessels	Activities to establish and operate facilities necessary for (1) the construction, retrofit, and maintenance of environment-friendly vessels or (2) the manufacturing of machinery, equipment, and materials of environment-friendly vessels ※ Eligible until 2030
	(2) Deployment of Environment-friendly vessels	Activities to deploy environment-friendly vessels ※ Eligible until 2030

K-TAXONOMY

III

Determining Criteria for the K-Taxonomy

Section 1 Green Area

Common

A. Industry

(1) Manufacture of Innovative Items	46
(2) Manufacture of Materials, Components, and Equipment for Innovative Items	47

B. R&D

(1) Research, Development, and Demonstration	48
--	----

C. ICT

(1) Development of ICT Solution and Establishment and Operation of Systems	50
--	----

1 Greenhouse Gas Reduction

A. Industry

(1) Manufacture to Utilize Core Technologies for GHG Reduction	52
(2) Manufacture of Materials, Components, and Equipment to Utilize Core Technologies for GHG Reduction	53
(3) Manufacture of Steel with Relatively Low Emission Intensity	54
(4) Manufacture of Cement with Relatively Low Emission Intensity	56
(5) Manufacture of Basic Chemicals with Relatively Low Emission Intensity	57
(6) Manufacture of Semiconductors with Relatively Low Emission Intensity	59
(7) Manufacture of Displays with Relatively Low Emission Intensity	60
(8) Establishment and Operation of GHG Reduction Facilities	61

B. Power Generation / Energy

(1) Production of Bioenergy	62
(2) Production of Clean Methanol	64
(3) Production of Hydrogen	65
(4) Production of Ammonia	66
(5) Production of Energy from Solar Photovoltaics	67

(6) Production of Energy from Concentrated Solar Power	68
(7) Production of Energy from Wind Power	69
(8) Production of Energy from Hydropower	70
(9) Production of Energy from Marine Energy	71
(10) Production of Energy from Geothermal Sources	72
(11) Production of Energy from Hydrothermal Sources	73
(12) Production of Energy from Bioenergy	74
(13) Production of Energy from Waste Energy	75
(14) Production of Energy from Hydrogen and Ammonia	76
(15) Production of Energy from Blended Gas	77
(16) Production of Energy from Waste Heat, Cold Energy, Pressure Reduction (Waste Pressure)	78
(17) Storage and Conversion of Electric Energy	79
(18) Storage of Thermal Energy	80
(19) Storage of Hydrogen and Ammonia	81
(20) Establishment and Operation of Transmission and Distribution Infrastructure for Renewable Energy	82
(21) Establishment and Operation of Heat Pumps	83
(22) Establishment, Retrofit, and Operation of Transport Infrastructure for Biogas, Hydrogen, Ammonia, and Clean Methanol	84
(23) Establishment, Retrofit, and Operation of Infrastructure to Supply Waste Heat and Cold Energy	85

C. Transport

(1) Manufacture of Zero-emission Vehicles, Mopeds, Rolling Stock, Construction Machinery, Agricultural Machinery, Vessels, Aircraft, and Bicycles	86
(2) Deployment of Zero-emission Vehicles, Mopeds, Rolling Stock, Construction Machinery, Agricultural Machinery, Vessels, Aircraft, and Bicycles	87
(3) Establishment and Operation of Zero-emission Transport Infrastructure	88

D. City / Building

(1) Development and Operation of Zero-Energy Specialized Cities	89
(2) Development and Operation of Renewable Energy Specialized Zones	90
(3) New Construction, Remodeling, and Acquisition of Zero-Energy Buildings or Green Buildings	91
(4) Establishment and Operation of GHG Reduction Facilities and Infrastructure Related to Buildings	92
(5) Establishment and Operation of Low-Carbon Data Centers	93

E. Agriculture and Livestock Industries

(1) Low-Carbon Agriculture and Livestock Industries	94
---	----

(2) Manufacture of Low-Carbon Feed and Alternative Food	95
(3) Manufacture of Biochar and Application of Biochar in Soil	96

F. CO₂ Capture, Storage, and Utilization

(1) Capture of Emitted CO ₂	97
(2) Transport of Captured CO ₂	98
(3) Storage of Captured CO ₂	99
(4) Utilization of Captured CO ₂	100

G. Forestry Industry

(1) Establishment of Forest Carbon Sinks	101
(2) Use of Domestically Produced Timber Products	102

2 Climate Change Adaptation

A. Climate Change Monitoring and Prediction

(1) Climate Change Monitoring and Diagnosis	103
(2) Climate Change Prediction	104

B. Impact and Vulnerability Assessment of Climate Crisis

(1) Climate Change Impact Assessment	105
(2) Vulnerability and Risk Assessment	106

C. Capacity Building for Response to Climate Crisis

(1) Protection of and Support for Vulnerable Population and Region	107
(2) Education, Promotion, Cultural and Artistic Activities on Climate Change Adaptation	108
(3) Climate Insurance and Reinsurance	109

D. Infrastructure Building for Response to Climate Crisis

(1) Climate Risk Prevention, Preparedness, Response, and Recovery (Water)	110
(2) Climate Risk Prevention, Preparedness, Response, and Recovery (Forest and Ecosystem)	112
(3) Climate Risk Prevention, Preparedness, Response, and Recovery (National Territory and Coastal Areas)	114
(4) Climate Risk Prevention, Preparedness, Response, and Recovery (Agriculture and Fisheries)	116

3 Sustainable Water Preservation

A. Water

(1) Water Supply	118
(2) Water Demand Management	119
(3) Treatment and Purification of sewage, wastewater and livestock excreta	120
(4) Groundwater Contamination Prevention and Purification	122
(5) Utilization of Outflowing Groundwater for Various Purposes	123
(6) Reuse of Water	124
(7) Utilization of Alternative Water Resources	125
(8) Non-Point Pollution Reduction (Low Impact Development (LID), etc.)	126

4 Transition to Circular Economy

A. Production

(1) Production of Recycled Raw Materials and Circular Resources	127
(2) Production of Products Using Recycled Raw Materials and Circular Resources	128
(3) Production of Readily Recyclable Products	129

B. Consumption

(1) Use of reusable containers	130
(2) Establishment and Operation of Refill Stations	131

C. Management

(1) Waste Collection, Recovery, Sorting, and Separation	132
(2) Removal of Contaminants and Disassembly of End-of-use Products	133

D. Regeneration

(1) Reuse of Waste	134
(2) Waste Material Recycling	135
(3) Waste Remanufacturing	136
(4) Chemical Recycling of Waste	137
(5) Waste Energy Recovery	138
(6) Capture, Treatment, and Utilization of Landfill Gas	139

5 Pollution Prevention and Control

A. Prevention and Treatment of Air Pollution

(1) Prevention and treatment of air pollution	140
(2) Prevention and Reduction of Malodor	142
(3) Management and Purification of Indoor Air Quality	143

B. Marine pollution prevention and treatment

(1) Marine pollution prevention and treatment	144
---	-----

C. Soil Contamination Prevention and Remediation

(1) Soil Contamination Prevention and Remediation	146
---	-----

6 Biodiversity Preservation

A. Biodiversity

(1) Protection, Conservation, and Restoration of Terrestrial and Marine Ecosystems	147
(2) Protection, Preservation, and Restoration of Species	148
(3) Establishment of Urban Ecological Spaces	150
(4) Sustainable Management and Maintenance of Forests	151

Section 2 **Transitional Area**

1 Greenhouse Gas Reduction

A. Industry

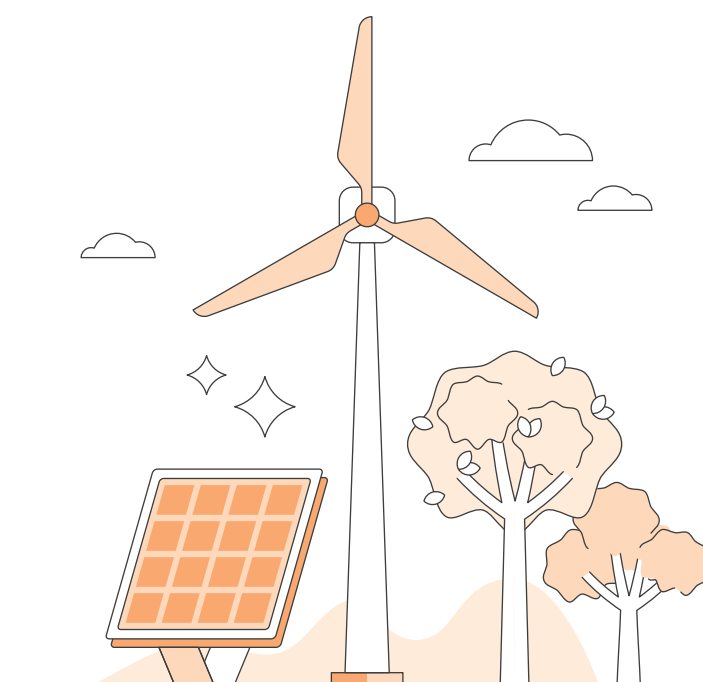
(1) GHG Reduction in SME Sites	152
--------------------------------	-----

B. Power Generation and Energy

(1) Production of Energy from Liquefied Natural Gas (LNG) and Blended Gas	153
(2) Production of Energy from Nuclear Power (New Construction)	154
(3) Production of Energy from Nuclear Power (Continued Operation)	156
(4) Production of LNG-Based Hydrogen (Blue Hydrogen)	158

C. Transport

(1) Shipbuilding and Manufacture of Equipment for Environment-friendly Vessels	159
(2) Deployment of Environment-friendly Vessels	160



Determining Criteria for the K-Taxonomy

Section 1 Green Area

Common

A. Industry

(1) Manufacture of Innovative Items

① Activity Criteria					
Activities to establish and operate facilities for manufacturing innovative items related to the K-Taxonomy			<input type="checkbox"/>		
② Recognition Criteria					
6 Environmental objectives	Does the economic activity correspond to 'Attachment 7. Innovative Items Related to the K-Taxonomy'?			Choose one.	
	[Select among 6 environmental objectives]				
	Greenhouse Gas Reduction	<input type="checkbox"/>	Transition to Circular Economy		<input type="checkbox"/>
	Climate Change Adaptation	<input type="checkbox"/>	Pollution Prevention and Control		<input type="checkbox"/>
Sustainable Water Preservation	<input type="checkbox"/>	Biodiversity Preservation	<input type="checkbox"/>		
③ Exclusion Criteria					
Other environmental objectives	Does the economic activity satisfy the Common Exclusion Criteria (among Attachments 1-6) for an environmental objective not selected in the Recognition Criteria?		<input type="checkbox"/>		
④ Protection Criteria					
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?			<input type="checkbox"/>		

(2) Manufacture of Materials, Components, and Equipment for Innovative Items

① Activity Criteria					
Activities to establish and operate facilities for producing the materials, components, and equipment necessary for innovative items related to the K-Taxonomy			<input type="checkbox"/>		
② Recognition Criteria					
6 Environmental objectives	Does the economic activity produce materials, components, and equipment for items that correspond to 'Attachment 7. Innovative Items Related to the K-Taxonomy'?			Choose one.	
	[Select among 6 environmental objectives]				
	Greenhouse Gas Reduction	<input type="checkbox"/>	Transition to Circular Economy		<input type="checkbox"/>
	Climate Change Adaptation	<input type="checkbox"/>	Pollution Prevention and Control		<input type="checkbox"/>
	Sustainable Water Preservation	<input type="checkbox"/>	Biodiversity Preservation		<input type="checkbox"/>
③ Exclusion Criteria					
Other environmental objectives	Does the economic activity satisfy the Common Exclusion Criteria (among Attachments 1-6) for an environmental objective not selected in the Recognition Criteria?		<input type="checkbox"/>		
④ Protection Criteria					
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?			<input type="checkbox"/>		

B. R&D

(1) Research, Development, and Demonstration

① Activity Criteria					
All* activities related to research, development, and demonstration (RD&D). * Activities generating "research and development outcomes" pursuant to Article 2(5) of the National Research and Development Innovation Act or comparable outcomes				<input type="checkbox"/>	
② Recognition Criteria					
Six Environmental Objectives	A. Is this a research, development, or demonstration activity related to a technology classified under the Green Area of the K-Taxonomy? OR			Select one objective	
	[Select one of the six environmental objectives]				
	Greenhouse Gas Reduction	<input type="checkbox"/>	Transition to Circular Economy		<input type="checkbox"/>
	Climate Change Adaptation	<input type="checkbox"/>	Pollution Prevention and Control		<input type="checkbox"/>
	Sustainable Water Preservation	<input type="checkbox"/>	Biodiversity Preservation	<input type="checkbox"/>	
Greenhouse Gas Reduction	B. Does the economic activity fall under the list of Attachment 8. Core Greenhouse Gas Reduction Technologies Related to K-Taxonomy although it is not included in the K-Taxonomy? OR			<input type="checkbox"/>	
	C. Is this a research, development, and demonstration activity related to nuclear power technology* aimed at reducing greenhouse gas emissions and enhancing safety and environmental sustainability? OR * (1) Small Modular Reactor (SMR), (2) next-generation nuclear power plant technologies that produce and supply electricity while minimizing radioactive waste throughout the nuclear fuel cycle, (3) Accident Tolerant Fuel (ATF), (4) radioactive waste management, (5) nuclear decommissioning, (6) research reactors, (7) small (micro) marine nuclear reactors, (8) nuclear fusion, and (9) improved safety of nuclear power plants and reliability of equipment, such as enhanced seismic performance and the establishment of smart plants			<input type="checkbox"/>	

② Recognition Criteria		
Climate change adaptation	D. Does the economic activity contribute to each environmental objective and fall under [Appendix 1] Environmental Technology Taxonomy of the Operational Rules for Environmental Technology Development Project pursuant to the Environmental Technology and Industry Support Act, although it is not included in the K-Taxonomy?	<input type="checkbox"/>
Sustainable Water Preservation		<input type="checkbox"/>
Transition to Circular Economy		<input type="checkbox"/>
Pollution Prevention and Control		<input type="checkbox"/>
Biodiversity Preservation		<input type="checkbox"/>
③ Exclusion Criteria		
Other Environmental Objectives	Does the economic activity satisfy the Common Exclusion Criteria (among Attachments 1-6) for an environmental objective not selected in the Recognition Criteria?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

C. ICT

(1) Development of ICT Solution and Establishment and Operation of Systems

① Activity Criteria					
Activities to develop ICT solutions or to establish and operate systems			<input type="checkbox"/>		
② Recognition Criteria					
Six Environmental Objectives	Does the economic activity develop ICT solutions or establish and operate systems related to the activities included in the Green Area?			Select one objective	
	[Select one of the six environmental objectives]				
	Greenhouse Gas Reduction	<input type="checkbox"/>	Transition to Circular Economy		<input type="checkbox"/>
	Climate Change Adaptation	<input type="checkbox"/>	Pollution Prevention and Control		<input type="checkbox"/>
	Sustainable Water Preservation	<input type="checkbox"/>	Biodiversity Preservation		<input type="checkbox"/>
<p>※ It only includes the ICT solutions, systems, and services that satisfy the activity, recognition, exclusion, and protection criteria of the economic activity and that are developed, installed, operated, maintained, and repaired in direct relation to or to support the economic activity. Establishing and operating ICT solutions for general business purposes is excluded.</p>					

③ Exclusion Criteria		
Greenhouse Gas Reduction	In the case of not selecting the “Greenhouse Gas Reduction” objective in the Recognition Criteria, does the economic activity concerned satisfy the relevant requirement under Attachment 1. Exclusion Criteria - Greenhouse Gas Reduction?	<input type="checkbox"/>
Climate Change Adaptation	Not Applicable	<input type="checkbox"/>
Sustainable Water Preservation	Not Applicable	<input type="checkbox"/>
Transition to Circular Economy	Not Applicable	<input type="checkbox"/>
Pollution Prevention and Control	Not Applicable	<input type="checkbox"/>
Biodiversity Preservation	Not Applicable	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

1 Greenhouse Gas Reduction

A. Industry

(1) Manufacture to Utilize Core Technologies for GHG Reduction

① Activity Criteria		
Activities to establish and operate the production facilities necessary for manufacturing activities that utilize core technologies for GHG reduction		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	Does the economic activity fall under the list of Attachment 8. Core Greenhouse Gas Reduction Technologies Related to K-Taxonomy?	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(2) Manufacture of Materials, Components, and Equipment to Utilize Core Technologies for GHG Reduction

① Activity Criteria		
Activities to establish and operate the production facilities of materials, components, and equipment necessary for core technologies for GHG reduction		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	Does the economic activity fall under the list of Attachment 8. Core Greenhouse Gas Reduction Technologies Related to K-Taxonomy?	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(3) Manufacture of Steel with Relatively Low Emission Intensity

① Activity Criteria	
	<p>Activities to establish and operate facilities necessary for the integrated production of pig iron-using sintered ore, coke, pig iron, or iron ore-for producing crude steel semi-finished products using basic oxygen furnace or electric arc furnaces, all with relatively low emission intensity; or facilities that produce steel by applying the Best Available Techniques (BATs) contributing to GHG emissions reduction</p>
<input type="checkbox"/>	
② Recognition Criteria	
Greenhouse Gas Reduction	<p>A. Does the GHG intensity of the facility for “manufacturing products in the sintered ore production process” to be newly built, expanded, or retrofitted not exceed 0.26530 tCO₂eq. per ton of product (i.e., the benchmark value at the top 20% of domestic product performance), compared to its production output? OR</p> <p>※ This criterion is in line with the calculation method of the product benchmark for the phase IV of the Korea Emissions Trading Scheme (K-ETS), which corresponds to the value of the top 20% based on the intensity.</p>
	<input type="checkbox"/>
	<p>B. Does the GHG intensity of the facility for “manufacturing products in the coke production process” to be newly built, expanded, or retrofitted fall within 0.25131 tCO₂eq. per ton of product (i.e., the benchmark value at the top 20% of domestic product performance), compared to its production output? OR</p> <p>※ This criterion is in line with the calculation method of the product benchmark for the phase IV of the Korea Emissions Trading Scheme (K-ETS), which corresponds to the value of the top 20% based on the intensity.</p>
	<input type="checkbox"/>
	<p>C. Does the GHG intensity of the facility for “manufacturing products in the pig iron production process” to be newly built, expanded, or retrofitted fall within 1.2249 tCO₂eq. per ton of product (i.e., the benchmark value at the top 20% of domestic product performance), compared to its production output? OR</p> <p>※ This criterion is in line with the calculation method of the product benchmark for the phase IV of the Korea Emissions Trading Scheme (K-ETS), which corresponds to the value of the top 20% based on the intensity.</p>
<input type="checkbox"/>	
	<p>D. Does the GHG intensity of the facility for “manufacturing products in the integrated pig iron production process using iron ore” to be newly built, expanded, or retrofitted fall within 1.6663 tCO₂eq. per ton of product (i.e., the benchmark value at the top 20% of domestic product performance), compared to its production output? OR</p> <p>※ This criterion is in line with the calculation method of the product benchmark during the phase IV of the Korea Emissions Trading Scheme (K-ETS), which corresponds to the value of the top 20% based on the intensity.</p>
<input type="checkbox"/>	

② Recognition Criteria		
Greenhouse Gas Reduction	E. Does the GHG intensity of the facility for “manufacturing crude steel semi-finished products using basic oxygen furnace” to be newly built, expanded, or retrofitted fall within 0.15709 tCO ₂ eq. per ton of product (i.e., the benchmark value at the top 20% of domestic product performance), compared to its production output? OR * This criterion is in line with the calculation method of the product benchmark during the phase IV of the Korea Emissions Trading Scheme (K-ETS), which corresponds to the value of the top 20% based on the intensity.	<input type="checkbox"/>
	F. Is the GHG intensity of the facility for “manufacturing crude steel semi-finished products using electric arc furnaces” to be newly built, expanded, or retrofitted within 0.26368 tCO ₂ eq. per ton of product (i.e., the benchmark value at the top 20% of domestic product performance), compared to its production output? OR ※ This criterion is in line with the calculation method of the product benchmark during the phase IV of the Korea Emissions Trading Scheme (K-ETS), which corresponds to the value of the top 20% based on the intensity.	<input type="checkbox"/>
	G. Does the ironmaking facility to be newly built, expanded, or retrofitted produce steel products by applying the Best Available Techniques (BATs)*? * The recognition criteria for BATs shall be reviewed once the list of Best available Techniques for the domestic steel industry is established.	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(4) Manufacture of Cement with Relatively Low Emission Intensity

① Activity Criteria		
Activities to establish and operate facilities necessary for producing products using gray clinker kilns with relatively low emission intensity		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	<p>A. Does the GHG intensity of the facility for “manufacturing products in the gray clinker kiln” to be newly built, expanded, or retrofitted fall within 0.77692 tCO₂eq./product ton (i.e., the benchmark value at the top 20% of domestic product performance), compared to its production output?</p> <p>※ This criterion is in line with the calculation method of the product benchmark during the phase IV of the Korea Emissions Trading Scheme (K-ETS), which corresponds to the value of the top 20% based on the intensity.</p>	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(5) Manufacture of Basic Chemicals with Relatively Low Emission Intensity

① Activity Criteria

Activities to establish and operate facilities necessary for producing olefin, aromatic compounds, butadiene, styrene monomer, and nitric acid using crackers with relatively low emission intensity	<input type="checkbox"/>
--	--------------------------

② Recognition Criteria

Greenhouse Gas Reduction	<p>A. Does the GHG intensity of the facility for “manufacturing products in the olefin production process using crackers” to be newly built, expanded, or retrofitted fall within 0.39311 tCO₂eq./product ton (i.e., the benchmark value at the top 20% of domestic product performance), compared to its production output? OR</p> <p>※ This criterion is in line with the calculation method of the product benchmark during the phase IV of the Korea Emissions Trading Scheme (K-ETS), which corresponds to the value of the top 20% based on the intensity.</p>	<input type="checkbox"/>
	<p>B. Does the GHG intensity of the facility for “manufacturing products in the aromatic compound production process” to be newly built, expanded, or retrofitted fall within 0.16367 tCO₂eq./raw material ton (i.e., the benchmark value at the top 20% of domestic product performance), compared to its production output? OR</p> <p>※ This criterion is in line with the calculation method of the product benchmark during the phase IV of the Korea Emissions Trading Scheme (K-ETS), which corresponds to the value of the top 20% based on the intensity.</p>	<input type="checkbox"/>
	<p>C. Does the GHG intensity of the facility for “manufacturing products in the butadiene production process” to be newly built, expanded, or retrofitted fall within 0.18624 tCO₂eq./raw material ton (i.e., the benchmark value at the top 20% of domestic product performance), compared to its production output? OR</p> <p>※ This criterion is in line with the calculation method of the product benchmark during the phase IV of the Korea Emissions Trading Scheme (K-ETS), which corresponds to the value of the top 20% based on the intensity.</p>	<input type="checkbox"/>
	<p>D. Does the GHG intensity of the facility for “manufacturing products in the styrene monomer production process” to be newly built, expanded, or retrofitted fall within 0.39277 tCO₂eq./product ton (i.e., the benchmark value at the top 20% of domestic product performance), compared to its production output? OR</p> <p>※ This criterion is in line with the calculation method of the product benchmark during the phase IV of the Korea Emissions Trading Scheme (K-ETS), which corresponds to the value of the top 20% based on the intensity.</p>	<input type="checkbox"/>
	<p>E. Does the GHG intensity of the facility for “manufacturing products in the nitric acid production process” to be newly built, expanded, or retrofitted fall within 0.059576 tCO₂eq./product ton (i.e., the benchmark value at the top 20% of domestic product performance), compared to its production output?</p> <p>※ This criterion is in line with the calculation method of the product benchmark during the phase IV of the Korea Emissions Trading Scheme (K-ETS), which corresponds to the value of the top 20% based on the intensity.</p>	<input type="checkbox"/>

③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(6) Manufacture of Semiconductors with Relatively Low Emission Intensity

① Activity Criteria		
	Activities to establish and operate facilities necessary for producing semiconductors with relatively low emission intensity	<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	A. Does the GHG intensity of the facility for “processing F gas (process gas) in the semiconductor manufacturing process” to be newly built, expanded, or retrofitted fall within 0.086133 tCO ₂ eq./tCO ₂ eq. (i.e., the benchmark value at the top 20% of domestic product performance), compared to its production output? or ※ This criterion is in line with the calculation method of the product benchmark during the phase IV of the Korea Emissions Trading Scheme (K-ETS), which corresponds to the value of the top 20% based on the intensity.	<input type="checkbox"/>
	B. Does the GHG intensity of the facility for “processing N ₂ O gas (process gas) in the semiconductor manufacturing process” to be newly built, expanded, or retrofitted fall within 0.041027 tCO ₂ eq./tCO ₂ eq. (i.e., the benchmark value at the top 20% of domestic product performance), compared to its production output? ※ This criterion is in line with the calculation method of the product benchmark during the phase IV of the Korea Emissions Trading Scheme (K-ETS), which corresponds to the value of the top 20% based on the intensity.	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
	Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?	<input type="checkbox"/>

(7) Manufacture of Displays with Relatively Low Emission Intensity

① Activity Criteria		
Activities to establish and operate facilities necessary for producing displays with relatively low emission intensity		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	<p>A. Does the GHG intensity of the facility for “processing F gas (process gas) in the display manufacturing process” to be newly built, expanded, or retrofitted fall within 0.059743 tCO₂eq./tCO₂eq. (i.e., the benchmark value at the top 20% of domestic product performance), compared to its production output? OR</p> <p>※ This criterion is in line with the calculation method of the product benchmark during the phase IV of the Korea Emissions Trading Scheme (K-ETS), which corresponds to the value of the top 20% based on the intensity.</p>	<input type="checkbox"/>
	<p>B. Does the GHG intensity of the facility for “processing N₂O gas (process gas) in the display manufacturing process” to be newly built, expanded, or retrofitted fall within 0.52057 tCO₂eq./tCO₂eq. (i.e., the benchmark value at the top 20% of domestic product performance), compared to its production output?</p> <p>※ This criterion is in line with the calculation method of the product benchmark during the phase IV of the Korea Emissions Trading Scheme (K-ETS), which corresponds to the value of the top 20% based on the intensity.</p>	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(8) Establishment and Operation of GHG Reduction Facilities

① Activity Criteria		
	Activities to establish and operate facilities for GHG reduction by fuel switching, energy saving, and improvement in resource efficiency in the manufacturing and service industries ※ This shall apply broadly to the manufacturing and service industries but shall not apply to economic activities specified in other sectors including power generation and transport	<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	Does the project involving the installation, expansion or retrofit of processes or facilities result in an immediate, one-time reduction of at least (the useful life × Δ2.9%) in GHG emissions, compared to the average GHG emissions of the existing processes and facilities over the previous three years? * Emissions to be reduced shall be determined by project in proportion to the useful life of processes and facilities to be newly built, expanded, or retrofitted (based on the service life of property, plant, and equipment (PP&E) specified by the Korea Real Estate Board). In the case of a new construction project, emissions to be reduced shall be calculated based on the same type of processes or facilities in Korea.(e.g., When introducing a GHG reduction facility with a service life of ten years, emissions must be reduced by 29% (= 10 years × Δ2.9%) or more, and for a GHG reduction facility with a service life of five years, 14.5% (= 5 years × Δ2.9%) or more at once) ※ In the case of a project for building new facilities, the calculation method for GHG reduction based on internationally recognized standards (e.g., Methodologies for external projects in accordance with the Guidelines on Feasibility Assessment of External Projects and Certification of Emissions Reduction, the Clean Development Mechanism (CDM) methodologies, or ISO 14064-2) shall apply. ※ In the case of a project for expanding or retrofitting the existing facilities, when measuring GHG emissions, the Verification Guidelines for Operation of Greenhouse Gas Emissions Trading System shall apply.	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
	Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?	<input type="checkbox"/>

B. Power Generation / Energy

(1) Production of Bioenergy

① Activity Criteria		
	Activities to establish and operate facilities for producing (1) biomass, (2) biogas, (3) biodiesel and bio heavy oil, (4) aviation biofuel, and (5) bioethanol	<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	<p>A. (1) Does the production of biomass satisfy one of the following criteria?</p> <ul style="list-style-type: none"> - Do timber products comply with the Size and Quality Standard of Timber Products pursuant to the Act on the Sustainable Use of Timbers? - Does the BIO-SRF comply with the quality standard of solid fuels pursuant to [Appendix 7] of the Enforcement Rules of the Act on the Promotion of Saving and Recycling of Resources? - Does the solid fuel from livestock excreta comply with the standard on the component of solid fuel from livestock excreta pursuant to [Appendix 4-2] of the Enforcement Rules of the Act on Management and Use of Livestock Excreta? - Does the black liquor comply with the standard under Article 2 of the Quality Standard of Black Liquor? 	<input type="checkbox"/>
	<p>B. (2) In the case of producing biogas (e.g., digestion products including methane gas and CO₂) generated from the anaerobic digestion of livestock excreta, food waste, or sewage sludge, is the facility managed pursuant to Article 10 of the Act on Promotion of Production and Use of Biogas from Organic Waste Resources?</p>	<input type="checkbox"/>
	<p>C. (3) In the case of producing biodiesel (BD100) and bio heavy oil, do they comply with all the quality standards of alternative fuel pursuant to the [Appendix] of the Notice on Quality Standard, Inspection Method, and Inspection Charges of Alternative Fuel?</p>	<input type="checkbox"/>
	<p>D. (4) In the case of producing aviation biofuel, does it comply with the quality standard specified in the ASTM D7566?</p>	<input type="checkbox"/>
	<p>E. (5) In the case of producing bioethanol, separate recognition criteria shall not apply.</p>	<input type="checkbox"/>

③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
	In the case of (2), does the economic activity comply with the common standard and the detailed recycling standard for the R-9-4 type pursuant to [Appendix 5-3] of the Enforcement Rules of the Waste Control Act?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
	In the case of (2), is a plan established and implemented to install an emergency shut-off valve - Korean Industrial Standard (KS Mark) or equivalent standard or higher - on the pressurized gas piping and to install a gas leak alarm and shut-off device in the boiler room?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
	In the case of using timber as raw materials, is there a plan to use raw materials that obtained one of the following certifications: Korea Forest Certification Council or Forest Stewardship Council (FSC) certification, Program for the Endorsement of Forest Certification (PEFC), Sustainable Forestry Initiative (SFI), and Forestry Product Chain of Custody (CoC) under ISO22095, and are they used accordingly?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(2) Production of Clean Methanol

① Activity Criteria		
Activities to establish and operate facilities for producing clean methanol		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	A. Does the economic activity establish and operate facilities for producing methanol by synthesizing CO ₂ and green hydrogen, which complies with the standard under 1-B-(3) Production of Hydrogen? OR	<input type="checkbox"/>
	B. Does the economic activity establish and operate facilities for producing methanol using synthesis gas produced from gasification of municipal solid waste or biomass, in compliance with the standard under 1-B-(1) Production of Bioenergy? OR	<input type="checkbox"/>
	C. Does the economic activity establish and operate facilities for producing methanol with blended gas generated from reforming biogas, which complies with the standard under 1-B-(1) Production of Bioenergy?	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(3) Production of Hydrogen

① Activity Criteria		
	Activities to establish and operate facilities for producing hydrogen	<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	A. Does the economic activity establish and operate facilities for producing hydrogen by electrolysis of water using renewable energy? OR	<input type="checkbox"/>
	B. Does the economic activity establish and operate facilities for producing hydrogen by reforming biogas? OR ※ Facilities for producing hydrogen by reforming biogas secured by anaerobic digestion of livestock excreta, food waste, or sewage sludge out of biogas shall satisfy the criteria under 1-B-(1) Production of Bioenergy. ※ Facilities for producing hydrogen by reforming landfill gas from landfills out of biogas shall satisfy the criteria under 4-D-(6) Capture, Treatment, and Utilization of Landfill Gas.	<input type="checkbox"/>
	C. Does the economic activity establish and operate facilities for producing hydrogen from ammonia, which complies with the criteria under 1-B-(4) Production of Ammonia? OR	<input type="checkbox"/>
	D. Did the economic activity obtain Grade 1 or Grade 2 of Clean Hydrogen Certification?	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
	Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?	<input type="checkbox"/>

(4) Production of Ammonia

① Activity Criteria		
Activities to establish and operate facilities for producing ammonia		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	A. Does the economic activity establish and operate facilities for producing ammonia by using hydrogen, which complies with the criteria under 1-B-(3) Production of Hydrogen? OR	<input type="checkbox"/>
	B. Does the economic activity establish and operate facilities for recovering and producing ammonia generated in the wastewater treatment process?	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(5) Production of Energy from Solar Photovoltaics

① Activity Criteria		
Activities to establish and operate facilities for power generation using photovoltaic energy in order to produce and supply electricity		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	In the case of falling under the activity criteria above, separate recognition criteria shall not apply.	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
	Is the floating photovoltaic established and operated in line with the standards by using materials that satisfy the hygiene and safety standards under Article 14 of the Water Supply and Waterworks Installation Act and Article 24 of the Enforcement Decree of the said Act? (Excluding the installation on the surface of seawater)	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Not Applicable	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
	In the case of installing facilities in the mountainous areas, is the management plan pursuant to the Mountainous Area Management Act incorporated into the project plan, and are the results of regular surveys submitted?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(6) Production of Energy from Concentrated Solar Power

① Activity Criteria		
Activities to establish and operate facilities for power generation and thermal production using solar energy in order to produce and supply either electricity or heat, or both		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	In the case of falling under the activity criteria above, separate recognition criteria shall not apply.	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Not Applicable	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
	In the case of installing facilities in the mountainous areas, is the management plan pursuant to the Mountainous Area Management Act incorporated into the project plan, and are the results of regular surveys submitted?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(7) Production of Energy from Wind Power

① Activity Criteria		
Activities to establish and operate facilities for power generation using wind energy in order to produce and supply electricity		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	In the case of falling under the activity criteria above, separate recognition criteria shall not apply.	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(8) Production of Energy from Hydropower

① Activity Criteria		
Activities to establish and operate facilities for power generation using hydraulic energy in order to produce and supply electricity		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	In the case of falling under the activity criteria above, separate recognition criteria shall not apply.	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Not Applicable	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(9) Production of Energy from Marine Energy

① Activity Criteria		
Activities to establish and operate facilities for power generation, cogeneration, and thermal production using marine energy in order to produce and supply either electricity or heat, or both		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	In the case of falling under the activity criteria above, separate recognition criteria shall not apply.	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(10) Production of Energy from Geothermal Sources

① Activity Criteria		
Activities to establish and operate facilities for power generation, cogeneration, and thermal production using geothermal energy in order to produce and supply either electricity or heat, or both		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	In the case of falling under the activity criteria above, separate recognition criteria shall not apply.	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(11) Production of Energy from Hydrothermal Sources

① Activity Criteria		
Activities to establish and operate facilities for thermal production using hydrothermal energy in order to produce and supply heat		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	In the case of falling under the activity criteria above, separate recognition criteria shall not apply.	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(12) Production of Energy from Bioenergy

① Activity Criteria		
Activities to establish and operate facilities for power generation, cogeneration, and thermal production using bioenergy in order to produce and supply either electricity or heat, or both (excluding co-firing)		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	A. Does the GHG emissions intensity of the activity not exceed 100gCO ₂ eq per kWh of electricity and heat generated? (Excluding electricity generation from biogas) ※ In the case of using the Carbon Capture and Storage (CCS) technology, the economic activity should satisfy the criteria under 1-F-(1) Capture of Emitted CO ₂ , 1-F-(2) Transport of Captured CO ₂ , and 1-F-(3) Storage of Captured CO ₂ and consider the GHG emissions related to CCS. ※ The GHG emissions should be calculated based on the Verification Guidelines on Operation of Greenhouse Gas Emissions Trading System.	<input type="checkbox"/>
	B. Does the bioenergy being used satisfy the criteria under 1-B-(1) Production of Bioenergy?	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(13) Production of Energy from Waste Energy

① Activity Criteria		
	Activities to establish and operate facilities for power generation, cogeneration, and thermal production using waste energy in order to produce and supply either electricity or heat, or both (excluding co-firing)	<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	A. Does the waste energy being used comply with the quality standard of solid fuels pursuant to [Appendix 7] of the Enforcement Rules of the Act on the Promotion of Saving and Recycling of Resources? Or in the case of using waste energy as a fuel of thermal power plants and combined heat and power (CHP) plants, does the economic activity comply with the common standard and the detailed recycling standard for the R-9-5 type pursuant to [Appendix 5-3] of the Enforcement Rules of the Waste Control Act?	<input type="checkbox"/>
	B. Does the GHG emissions fall within 100gCO ₂ eq./kWh, compared to the energy output of electricity and heat? ※ In the case of using the Carbon Capture and Storage (CCS) technology, the economic activity should satisfy the criteria under 1-F-(1) Capture of Emitted CO ₂ , 1-F-(2) Transport of Captured CO ₂ , and 1-F-(3) Storage of Captured CO ₂ and consider the GHG emissions related to CCS. ※ The GHG emissions should be calculated based on the Verification Guidelines on Operation of Greenhouse Gas Emissions Trading System.	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
	Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?	<input type="checkbox"/>

(14) Production of Energy from Hydrogen and Ammonia

① Activity Criteria		
Activities to establish and operate facilities for power generation, cogeneration, and thermal production using (1) hydrogen, (2) ammonia, or (3) hydrogen-ammonia co-firing in order to produce and supply either electricity or heat, or both (excluding co-firing of other fuels than provided above)		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	A. Did the economic activity obtain the permit for electricity generation business using “hydrogen” or “ammonia” as fuel, pursuant to Article 7 of the Electric Utility Act and Article 6 of the Enforcement Rules of the said Act? OR	<input type="checkbox"/>
	B. Did the economic activity obtain the permit for integrated energy business using “hydrogen” or “ammonia” as fuel, pursuant to Article 9 of the Integrated Energy Business Act and Article 10 of the Enforcement Rules of the said Act? OR	<input type="checkbox"/>
	C. Did the economic activity obtain the authorization for the construction plan on private electrical facilities using “hydrogen” or “ammonia” as fuel, pursuant to Article 8 of the Electrical Safety Management Act?	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(15) Production of Energy from Blended Gas

① Activity Criteria		
Activities to establish and operate facilities for power generation, cogeneration, and thermal production by blending* multiple gases in order to produce and supply either electricity or heat, or both * Blending two or more of the following: biogas, hydrogen, ammonia, by-product gas, and liquefied natural gas (LNG), and including at least one of the following: biogas, hydrogen or ammonia		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	Does the GHG emissions fall within 100gCO ₂ eq./kWh, compared to the energy output of electricity and heat? ※ In the case of using the Carbon Capture and Storage (CCS) technology, the economic activity should satisfy the criteria under 1-F-(1) Capture of Emitted CO ₂ , 1-F-(2) Transport of Captured CO ₂ , and 1-F-(3) Storage of Captured CO ₂ , and consider the GHG emissions related to CCS. ※ The GHG emissions should be calculated based on the Verification Guidelines on Operation of Greenhouse Gas Emissions Trading System.	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(16) Production of Energy from Waste Heat, Cold Energy, Pressure Reduction (Waste Pressure)

① Activity Criteria		
Activities to establish and operate facilities for power generation, cogeneration, and thermal production by using at least one of (1) waste heat, (2) cold energy, (3) pressure reduction (waste pressure) in order to produce and supply either electricity or heat, or both		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	A. In the case of (1), does the economic activity utilize the waste heat unused in industrial processes or facilities?	<input type="checkbox"/>
	B. In the case of (2), does the economic activity utilize the unused cold energy out of the energy released during vaporization of liquid oxygen, liquid nitrogen, and LNG, etc?	<input type="checkbox"/>
	C. In the case of (3), does the economic activity utilize the unused pressure reduction (waste pressure) out of the energy generated from pressure differences in pressure regulation stations?	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(17) Storage and Conversion of Electric Energy

① Activity Criteria		
	Activities to establish and operate all facilities necessary for (1) directly storing the produced electrical energy in the Energy Storage System (ESS), (2) converting it into hydrogen as a chemical energy carrier, (3) converting it into ammonia as a chemical energy carrier, (4) converting to thermal energy, and (5) converting to and storing potential energy for pumped hydropower or connecting to the electrical power system	<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	A. In the case of (1), did the economic activity obtain the certification on high-efficiency energy machinery, equipment, and materials under Article 22(4) of the Energy Use Rationalization Act?	<input type="checkbox"/>
	B. In the case of (2), does the economic activity satisfy the criteria under 1-B-(3) Production of Hydrogen?	<input type="checkbox"/>
	C. In the case of (3), does the economic activity satisfy the criteria under 1-B-(4) Production of Ammonia?	<input type="checkbox"/>
	D. In the case of (4), is the surplus electricity from renewable energy converted into thermal energy? ※ Heat pumps shall comply with the economic activity criteria under 1-B-(21) Establishment and Operation of Heat Pumps	<input type="checkbox"/>
	E. In the case of (5), separate recognition criteria shall not apply.	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Not Applicable	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
	Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?	<input type="checkbox"/>

(18) Storage of Thermal Energy

① Activity Criteria		
Activities to establish and operate facilities necessary for storing thermal energy ※ Underground Thermal Energy Storage (UTES), Aquifer Thermal Energy Storage (ATES), etc.		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	In the case of falling under the activity criteria above, separate recognition criteria shall not apply.	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Not Applicable	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(19) Storage of Hydrogen and Ammonia

① Activity Criteria		
Activities to establish, retrofit, and operate facilities for storing hydrogen or ammonia (e.g., liquid hydrogen conversion and storage facilities) * Stationary storage tanks built on the ground or underground to charge and store hydrogen (including facilities to homogenize the quality of hydrogen)		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	In the case of falling under the activity criteria above, separate recognition criteria shall not apply.	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(20) Establishment and Operation of Transmission and Distribution Infrastructure for Renewable Energy

① Activity Criteria		
Activities to establish and operate the transmission and distribution infrastructure for renewable energy		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	A. Does the economic activity establish and operate the transmission and distribution infrastructure for renewable energy, which satisfies the criteria under 1-B-(5) through (13)? OR	<input type="checkbox"/>
	B. Will more than two-thirds of the newly activated generation capacity over the next five years be used for establishing and operating the transmission and distribution infrastructure for renewable energy, which satisfies the criteria under 1-B-(5) through (13)?	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(21) Establishment and Operation of Heat Pumps

① Activity Criteria		
Activities to establish and operate heat pumps using low-carbon heat sources including renewable heat sources (e.g., geothermal, hydrothermal) or air heat sources		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	A. Has the economic activity obtained the Eco-label Certification (on heat pump systems) (EL262) pursuant to the Environmental Technology and Industry Support Act? OR	<input type="checkbox"/>
	B. Has the economic activity obtained the Certification on High-Efficiency Energy Machinery, Equipment, and Materials (on air-to-water heat pumps (AWH) and medium-temperature water absorption chillers) pursuant to the Regulation on the Promotion of High-Efficiency Energy Equipment and appliance? OR	<input type="checkbox"/>
	C. Has the product obtained Grade 1 of the Energy Efficiency Rating Labeling System (e.g., electric heating and cooling units, multi-electric heat pumps) pursuant to the Energy Use Rationalization Act? OR	<input type="checkbox"/>
	D. Does the economic activity satisfy the KS B 8292 (Water-to-Water Geothermal Heat Pump Unit), KS B 8293 (Water-to-Air Geothermal Heat Pump Unit), and KS B 8294 (Water-to-Air Geothermal Multi-Type Heat Pump Unit)?	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(22) Establishment, Retrofit, and Operation of Transport Infrastructure for Biogas, Hydrogen, Ammonia, and Clean Methanol

① Activity Criteria		
Activities to establish, retrofit, and operate (1) the network infrastructure to transport biogas, hydrogen, ammonia, or clean methanol, or (2) activities to transport them using tank lorries and vessels		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	A. In the case of (1), separate recognition criteria shall not apply.	<input type="checkbox"/>
	B. In the case of (2), do the tank lorries or vessels satisfy the criteria of 1-C-(1) Zero-emission Vehicles, Mopeds, Rolling Stock, Construction Machinery, Agricultural Machinery, Vessels, Aircraft, and Bicycles?	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(23) Establishment, Retrofit, and Operation of Infrastructure to Supply Waste Heat and Cold Energy

① Activity Criteria		
Activities to establish, retrofit, and operate the infrastructure for the supply of (1) waste heat and (2) cold energy to promote the utilization of unused waste heat and cold energy		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	A. In the case of (1), does the economic activity establish, retrofit, and operate the energy supply infrastructure in order to utilize the waste heat unused in industrial processes or facilities?	<input type="checkbox"/>
	B. In the case of (2), does the economic activity establish, retrofit, and operate the energy supply infrastructure in order to utilize the unused cold energy out of the energy released during vaporization of liquid oxygen, liquid nitrogen, and LNG?	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Not Applicable	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Not Applicable	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

C. Transport

(1) Manufacture of Zero-emission Vehicles, Mopeds, Rolling Stock, Construction Machinery, Agricultural Machinery, Vessels, Aircraft, and Bicycles

① Activity Criteria		
Activities to establish and operate facilities for producing or retrofitting zero-emission (e.g., electricity, PV, or hydrogen) vehicles, rolling stock, construction machinery, agricultural machinery, vessels, aircraft, and bicycles*		<input type="checkbox"/>
* Bicycles prescribed in Article 2 of the Act on Encouragement of Bicycle Riding, including the ones powered by zero-emission energy (e.g., electricity, PV, or hydrogen) or propelled by human power using pedals or hand pedals		
② Recognition Criteria		
Greenhouse Gas Reduction	In the case of falling under the activity criteria above, separate recognition criteria shall not apply.	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
	Out of vehicles, do passenger vehicles, passenger vans (with a seating capacity of 9 or fewer), and cargo vehicles (light and small) satisfy the annual recyclability rates pursuant to Article 10(2) of the Act on Resource Circulation of Electrical and Electronic Equipment and Vehicles?	<input type="checkbox"/>
	Out of Mopeds, do personal mobility devices and bicycles satisfy the recycling obligations pursuant to Article 15 of the Act on Resource Circulation of Electrical and Electronic Equipment and Vehicles? (Provided that this shall only apply to the manufacturers that fall under Article 14-2 of the Enforcement Decree of the said Act.)	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
	Out of vessels to be deployed for transport, have they been inspected pursuant to the Ship Safety Act or the Marine Environment Management Act, does the relevant certificate remain valid and do they satisfy the applicable criteria?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(2) Deployment of Zero-emission Vehicles, Mopeds, Rolling Stock, Construction Machinery, Agricultural Machinery, Vessels, Aircraft, and Bicycles

① Activity Criteria		
Activities to introduce zero-emission (e.g., electricity, PV, or hydrogen) vehicles, rolling stock, construction machinery, agricultural machinery, vessels, aircraft, and bicycles* * Bicycles prescribed in Article 2 of the Act on Encouragement of Bicycle Riding, including the ones powered by zero-emission energy (e.g., electricity, PV, or hydrogen) or propelled by human power using pedals or hand pedals		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	In the case of falling under the activity criteria above, separate recognition criteria shall not apply.	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Not Applicable	<input type="checkbox"/>
Transition to Circular Economy	Not Applicable	<input type="checkbox"/>
	Out of vehicles, do passenger vehicles, passenger vans (with a seating capacity of 9 or fewer), and cargo vehicles (light and small) satisfy the annual recyclability rates pursuant to Article 10(2) of the Act on Resource Circulation of Electrical and Electronic Equipment and Vehicles?	<input type="checkbox"/>
	Out of Mopeds, do personal mobility devices and bicycles satisfy the recycling obligations pursuant to Article 15 of the Act on Resource Circulation of Electrical and Electronic Equipment and Vehicles? (Provided that this shall only apply to the manufacturers that fall under Article 14-2 of the Enforcement Decree of the said Act.)	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
	Were vessels to be deployed for transport inspected pursuant to the Ship Safety Act or the Marine Environment Management Act, and do they have a valid certificate whose expiration date has not yet passed and satisfy the applicable criteria?	<input type="checkbox"/>
Biodiversity Preservation	Not Applicable	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(3) Establishment and Operation of Zero-emission Transport Infrastructure

① Activity Criteria		
<p>Activities to establish and operate (1) the low-carbon land infrastructure including electric charging stations, battery exchange charging facilities, improved grid access, hydrogen fuel supply facilities, electric highway, and electric train facilities, (2) low-carbon maritime infrastructure including the Alternative Maritime Power (AMP), improved grid access, zero-emission (e.g., electricity, PV, hydrogen) port loading and unloading equipment, hydrogen fuel supply facilities, and ammonia fuel supply facilities, (3) shared transport infrastructure including zero-emission (e.g., electricity, PV, hydrogen) vehicle, mopeds, and bicycles, (4) the pedestrian and bicycle infrastructure including pedestrian-only road and bicycle lanes, (5) low-carbon aviation infrastructure to comply with the international aviation carbon offset obligations under the Act on the Management of International Aviation Carbon Emissions, (6) low-carbon airport infrastructure including zero-emission (e.g., electricity, PV, hydrogen) ground handling equipment, cargo transshipment equipment, and electric and hydrogen charging stations, (7) and the infrastructure to supply low-carbon fuel* such as marine biofuel or sustainable aviation fuel (SAF) for transportation vehicles</p> <p>* Fuels which can replace petroleum products or be mixed with petroleum products without any fundamental change in the structure of petroleum product combustion facilities (excluding coal and natural gas), or alternative fuel prescribed by the Presidential Decree such as biofuel (i.e., fuels produced by converting biological organisms) and e-Fuel (i.e., fuels produced by synthesizing hydrogen and recycled carbon), pursuant to Article 2(11) of the Petroleum and Alternative Fuel Business Act</p>		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	In the case of falling under the activity criteria above, separate recognition criteria shall not apply.	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

D. City/Building

(1) Development and Operation of Zero-Energy Specialized Cities

① Activity Criteria		
Activities to (1) develop new zero-energy specialized cities or (2) develop and operate cities in order to transform existing cities into zero-energy specialized cities		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	A. Is the energy independence rate of cities or project areas 20% or higher? OR	<input type="checkbox"/>
	B. Has the economic activity obtained the Platinum rating of LEED ND or LEED for Cities & Communities?(Provided that for LEED ND, it is necessary to earn a minimum of 3 points under the GIB CREDIT: Renewable Energy Production category and for LEED for Cities & Communities, a minimum of 4 points under the EN Credit: Renewable Energy category.)	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
	Has a project plan been established and implemented, in consideration of the Manual on Installation, Management, and Operation of Non-Point Pollution Reduction Facilities and the Construction and Design Guidelines on Low Impact Development (LID) Techniques?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
	In the case of a construction project required to use recycled aggregates, has a plan been established and implemented, in consideration of the obligation to use recycled aggregates and recycled aggregate products (i.e., at least 40% of aggregates consumed for each use case) pursuant to Article 38 of the Construction Waste Recycling Promotion Act?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
	In the case of public-use facilities or multi-family housing, has a construction plan been established in order for construction materials used for the building’s interior (e.g., adhesives, paints, and sealants) to comply with Article 10 (Pollutant Emission Standard of Construction Materials) of the Enforcement Rules of the Indoor Air Quality Control Act, and are construction materials used accordingly?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(2) Development and Operation of Renewable Energy Specialized Zones

① Activity Criteria		
Activities to (1) develop new renewable energy specialized zones or (2) develop and operate areas in order to transform existing areas into renewable energy specialized zones		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	Does the economic activity establish and operate the distributed energy infrastructure* that supplies or produces energy within the area or region where energy is consumed, or in nearby regions, and ensure that the electricity supply consists exclusively of renewable energy pursuant to Article 2 of the Act on the Promotion of the Development, Use, and Distribution of New and Renewable Energy? * Renewable energy generation, Energy Storage System (ESS), heat pumps, Demand-side Management(DSM), or Virtual Power Plants (VPP)	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(3) New Construction, Remodeling, and Acquisition of Zero-Energy Buildings or Green Buildings

① Activity Criteria		
Activities to (1) build new buildings, (2) conduct green remodeling of existing buildings, or (3) acquire buildings		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	Has the building obtained at least one of the following certifications: Zero-Energy Building (ZEB) (Grade 3 or higher for public buildings* and Grade 5 or higher for other buildings), the highest grade of Green Standard for Energy and Environmental Design (G-SEED), or LEED Platinum certification * Buildings pursuant to Article 12(2) of the Enforcement Decree of the Green Buildings Construction Support Act	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
	In the case of public-use facilities or multi-family housing, has a construction plan been established in order for construction materials used for the building’s interior (e.g., adhesives, paints, and sealants) to comply with Article 10 (Pollutant Emission Standard of Construction Materials) of the Enforcement Rules of the Indoor Air Quality Control Act, and are construction materials used accordingly?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(4) Establishment and Operation of GHG Reduction Facilities and Infrastructure Related to Buildings

① Activity Criteria		
	Activities to (1) reduce GHG emissions from residential or commercial buildings or (2) establish and operate the infrastructure including facilities and systems necessary for directly or indirectly reducing greenhouse gases by utilizing buildings	<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	<p>A. In the case of (1), has the economic activity obtained the Certification on High-Efficiency Energy Machinery, Equipment, and Materials or Grade 1 of the Energy Efficiency Rating Labeling System pursuant to the Energy Use Rationalization Act? Or does the economic activity establish and operate the energy management systems (e.g., BEMS, HEMS) that enable data measurement by type of energy use and optimal(target) analysis and management in order to directly or indirectly reduce GHG emissions from buildings?</p> <p>* Limited to electric cooling unit, electric cooling and heating unit, commercial electric refrigerator, window set, LED lamps with built-in converters, LED lamps with external converters, portable air conditioners, and straight LED lamps (with external converters)</p> <p>※ In the case of establishing and operating heat pumps, the economic activity under 1-B-(21) Establishment and Operation of Heat Pumps shall apply.</p>	<input type="checkbox"/>
	<p>B. In the case of (2), does the economic activity establish and operate the infrastructure for reducing GHG emissions from the transport sector by using the bidirectional EV charging system within buildings or reducing GHG emissions from buildings by securing electricity from EVs?</p>	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Not Applicable	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Not Applicable	<input type="checkbox"/>
④ Protection Criteria		
	Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?	<input type="checkbox"/>

(5) Establishment and Operation of Low-Carbon Data Centers

① Activity Criteria		
	Activities to establish and operate new data centers or establish and operate the infrastructure including the GHG reduction facilities and systems necessary for retrofitting the existing facilities	<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	A. Has a new data center and an existing data center obtained the Platinum rating and the Gold rating or higher of Green Data Center Certification, respectively? OR	<input type="checkbox"/>
	B. Has the data center obtained one of the following certifications: Zero-Energy Building (ZEB) (Grade 3 or higher for public buildings* and Grade 5 or higher for other buildings), the highest grade of Green Standard for Energy and Environmental Design (G-SEED), or LEED Platinum certification? Is the Power Usage Effectiveness (PUE) less than 1.4 for new data centers and less than 1.5 for existing data centers? (Provided that the PUE shall be measured in accordance with the ISO/IEC 30134-2.) * Buildings pursuant to Article 12(2) of the Enforcement Decree of the Green Buildings Construction Support Act	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
	Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?	<input type="checkbox"/>

E. Agriculture and Livestock Industries

(1) Low-Carbon Agriculture and Livestock Industries

① Activity Criteria		
Activities to apply the GHG reduction technologies or methods in the process of engaging in crop cultivation industry* and livestock industry * Industries that fall under Article 3(1) of the Framework Act on Agriculture, Rural Community and Food Industry and Articles 2(1) and 2(2) under the Enforcement Decree of the said Act		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	A. Has the economic activity obtained the Low Carbon Agricultural Products Certification? OR	<input type="checkbox"/>
	B. Has the economic activity been determined to be appropriate for the Voluntary GHG Reduction Project for Agriculture and Rural Areas under the Operational Rules on Voluntary GHG Reduction Project for Agriculture and Rural Areas, and has it obtained the Registration Approval of Voluntary GHG Reduction Project for Agriculture and Rural Areas under Article 10(3)? OR	<input type="checkbox"/>
	C. Has the feasibility of an external project been recognized under Article 13 of the Guidelines on Feasibility Assessment and Emissions Reduction Certification for External Projects?	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(2) Manufacture of Low-Carbon Feed and Alternative Food

① Activity Criteria		
	Activities to establish and operate facilities for producing (1) methane-reducing agents, (2) low-methane feed, (3) nitrogen-reducing feed, or (4) alternative food (e.g., cell-cultured food, plant-based alternative food, edible insect food)	<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	A. In the case of producing (1) methane-reducing agents or (2) low-methane feed (with methane-reducing agents), does the economic activity satisfy the criteria of methane-reducing agents under [Appendix 26] Article 8(1) of the Standard and Specifications for Feed?	<input type="checkbox"/>
	B. In the case of producing (2) low-methane feed (without methane-reducing agents), does the economic activity satisfy Article 2(7) of the Standard and Specifications for Feed?	<input type="checkbox"/>
	C. In the case of producing (3) nitrogen-reducing feed, does the economic activity satisfy the registered ingredient information under [Appendix 13-4] Article 9(1) of the Standard and Specifications for Feed?	<input type="checkbox"/>
	D. In the case of producing (4) alternative food, separate recognition criteria shall not apply.	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
	Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?	<input type="checkbox"/>

(3) Manufacture of Biochar and Application of Biochar in Soil

① Activity Criteria		
Activities to establish and operate facilities for (1) producing biochar and (2) applying biochar in soil * Biochar: a compound of biomass and charcoal; made in a low-oxygen environment through the process of pyrolysis (i.e., carbonization)		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	A. In the case of (1), does the produced biochar comply with Article 4 (Creation of Process Specifications for Byproduct Fertilizers), Article 5 (Composition of Fertilizers), and Article 6 (Raw Materials of Fertilizers and Other Criteria) of the Establishment of Legal Standards for Fertilizers?	<input type="checkbox"/>
	B. In the case of (2), are the facilities used to apply biochar in accordance with A of the Recognition Criteria and satisfy 1-C-(1) Manufacture of Zero-emission Vehicles, Mopeds, Rolling Stock, Construction Machinery, Agricultural Machinery, Vessels, Aircraft, and Bicycles?	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

F. CO₂ Capture, Storage, and Utilization

(1) Capture of Emitted CO₂

① Activity Criteria		
Activities to establish and operate facilities for capturing* CO ₂ (e.g., capture plant) * Process of collecting CO ₂ emitted from GHG sources or present in the atmosphere into containers or facilities for the storage or utilization of CO ₂ domestically and internationally under Article 2(1) of the Act on Capture, Transport, Storage and Utilization of Carbon Dioxide		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	Was the plan to establish and operate facilities for capturing CO ₂ filed pursuant to Article 7 of the Act on Capture, Transport, Storage and Utilization of Carbon Dioxide and Article 8 of the Enforcement Decree of the said Act?	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(2) Transport of Captured CO₂

① Activity Criteria		
Activities to establish and operate the transport* network infrastructure for the storage and utilization of the captured CO ₂ * Transporting CO ₂ to a storage station or project facility under Article 2(2) of the Act on Capture, Transport, Storage and Utilization of Carbon Dioxide by using the transportation means prescribed by the Enforcement Decree of the said Act for the storage and utilization of CO ₂ domestically and internationally		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	Was the CO ₂ transport business approved pursuant to Article 8 of the Act on Capture, Transport, Storage and Utilization of Carbon Dioxide?	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(3) Storage of Captured CO₂

① Activity Criteria		
Activities to establish and operate facilities for storing* the captured CO ₂ * Permanently isolating the captured CO ₂ from the atmosphere by injecting it into underground formations on land or at sea domestically and internationally in order to prevent its leakage into the atmosphere under Article 2(3) of the Act on Capture, Transport, Storage and Utilization of Carbon Dioxide		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	A. Was the permit for CO ₂ storage business obtained pursuant to Article 18 of the Act on Capture, Transport, Storage and Utilization of Carbon Dioxide, and was the monitoring plan established and approved pursuant to Article 25 of the said Act? OR	<input type="checkbox"/>
	B. In the case of succeeding the status of storage operator, was the business succession filed pursuant to Article 20 of the Act on Capture, Transport, Storage and Utilization of Carbon Dioxide and Article 29 of the Enforcement Decree of the said Act, and was the monitoring plan established and approved pursuant to Article 25 of the said Act?	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(4) Utilization of Captured CO₂

① Activity Criteria		
Activities to establish and operate facilities necessary for technology development and product production utilizing* the captured CO ₂ * Converting the captured CO ₂ into useful materials for human life or economic activities to utilize as resources in the industry or directly using effluent gas containing CO ₂ under Article 2(4) of the Act on Capture, Transport, Storage and Utilization of Carbon Dioxide		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	A. Was the certification of CO ₂ utilization technologies and products obtained pursuant to Article 34 of the Act on Capture, Transport, Storage and Utilization of Carbon Dioxide? OR	<input type="checkbox"/>
	B. Was the company recognized as the specialized utilization CO ₂ enterprise pursuant to Article 35 of the Act on Capture, Transport, Storage and Utilization of Carbon Dioxide?	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

G. Forestry Industry

(1) Establishment of Forest Carbon Sinks

① Activity Criteria		
	Activities to create a carbon sink centered on forests under Articles 2(2) and 2(3) of the Act on the Management and Improvement of Carbon Sink by converting a piece of land into a forest through artificial seeding and planting or natural regeneration	<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	A. Was the feasibility of the forest carbon offset project recognized pursuant to Articles 19(2) and 19(3) of the Act on the Management and Improvement of Carbon Sink? OR	<input type="checkbox"/>
	B. Was the feasibility of the external project approved pursuant to Article 30 of the Act on the Allocation and Trading of Greenhouse Gas Emission Permit? OR	<input type="checkbox"/>
	C. Was the Reducing Emissions from Deforestation and Forest Degradation (REDD+) project filed pursuant to Article 9 of the Act on Support for Reducing Greenhouse Gas Emissions and Enhancing Carbon Accumulation through Forest in Developing Countries?	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
	Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?	<input type="checkbox"/>

(2) Use of Domestically Produced Timber Products

① Activity Criteria		
Activities to utilize raw timber harvested from domestic forests or wood products manufactured by processing such timber (Provided that excluding the use of products such as wood used for fuel, paper products, or packaging materials, which are difficult to have an impact on long-term carbon storage, and excluding the use of general processing equipment)		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	A. Were domestic timber or domestic timber products verified pursuant to Article 19(4) of the Act on the Sustainable Use of Timbers and Article 18-2(4) of the Enforcement Decree of the said Act?	<input type="checkbox"/>
	B. Was the carbon storage measured pursuant to Article 15 of the Act on the Sustainable Use of Timbers?	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

2 Climate Change Adaptation

A. Climate Change Monitoring and Prediction

(1) Climate Change Monitoring and Diagnosis

① Activity Criteria		
	Activities to establish and operate the ground, ocean, and atmospheric observation networks or manufacture necessary observation devices	<input type="checkbox"/>
② Recognition Criteria		
Climate Change Adaptation	Does the observation network established and operated under the economic activity meet the definition of a greenhouse gas observation network under Article 37(1) of the Framework Act on Carbon Neutrality and Green Growth for Coping with Climate Crisis or an observation network under Articles 5(2) and 5(3) of the Act on Monitoring and Prediction of Climate and Climate Change?	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
	Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?	<input type="checkbox"/>

(2) Climate Change Prediction

① Activity Criteria		
Activities to (1) develop a climate change scenario using scientific and statistical techniques and numerical modeling, and (2) develop and operate the climate and climate change prediction models or forecasting systems using climate change scenarios or real-time climate data, or produce and provide customized information service tailored to specific industries or regions		<input type="checkbox"/>
② Recognition Criteria		
Climate Change Adaptation	A. In the case of (1), was the economic activity approved pursuant to Article 10 of the Act on Monitoring and Prediction of Climate and Climate Change?	<input type="checkbox"/>
	B. In the case of (2), did the economic activity utilize the scenarios approved pursuant to Article 10 of the Act on Monitoring and Prediction of Climate and Climate Change or the scenarios or methodologies produced by internationally recognized institutions*? * Intergovernmental Panel on Climate Change (IPCC), International Organization for Standardization (ISO), or World Climate Research Programme (WCRP)	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Sustainable Water Preservation	Not Applicable	<input type="checkbox"/>
Transition to Circular Economy	Not Applicable	<input type="checkbox"/>
Pollution Prevention and Control	Not Applicable	<input type="checkbox"/>
Biodiversity Preservation	Not Applicable	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

B. Impact and Vulnerability Assessment of Climate Crisis

(1) Climate Change Impact Assessment

① Activity Criteria		
Activities to assess the impact of high GHG-emitting projects or large-scale development projects, such as energy development, urban development, water resource development, port construction, development of mountain areas, and the construction of roads and airports, on climate change as well as the overall climate change impact and to build an adaptation plan		<input type="checkbox"/>
② Recognition Criteria		
Climate Change Adaptation	Does the economic activity comply with the assessment procedures and items specified in the Rules on the Climate Change Impact Assessment Methods?	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Not Applicable	<input type="checkbox"/>
Sustainable Water Preservation	Not Applicable	<input type="checkbox"/>
Transition to Circular Economy	Not Applicable	<input type="checkbox"/>
Pollution Prevention and Control	Not Applicable	<input type="checkbox"/>
Biodiversity Preservation	Not Applicable	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(2) Vulnerability and Risk Assessment

① Activity Criteria		
Activities to (1) develop a model or system, or (2) produce, analyze, and assess integrated climate risk maps and risk indicators in order to identify and measure the climate impact, climate vulnerability, and climate risk of a certain region, industry, or area based on key assessment factors such as climate change exposure, sensitivity, and adaptation capacity		<input type="checkbox"/>
② Recognition Criteria		
Climate Change Adaptation	A. In the case of (1), did the models and systems developed under the economic activity utilize the scenarios approved pursuant to Article 10 of the Act on Monitoring and Prediction of Climate and Climate Change or the scenarios or methodologies produced by internationally recognized institutions*? <small>* Intergovernmental Panel on Climate Change (IPCC), International Organization for Standardization (ISO), or World Climate Research Programme (WCRP)</small>	<input type="checkbox"/>
	B. In the case of (2), was the assessment made on the list of risks included in the 4th National Climate Crisis Adaptation Plan?	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Not Applicable	<input type="checkbox"/>
Sustainable Water Preservation	Not Applicable	<input type="checkbox"/>
Transition to Circular Economy	Not Applicable	<input type="checkbox"/>
Pollution Prevention and Control	Not Applicable	<input type="checkbox"/>
Biodiversity Preservation	Not Applicable	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

C. Capacity Building for Response to Climate Crisis

(1) Protection of and Support for Vulnerable Population and Region

① Activity Criteria		
Activities to (1) protect those who are relatively vulnerable to climate change and less resilient due to biological, socioeconomic, geographical conditions, such as the elderly, children, low-income individuals, outdoor workers, agricultural and fishery workers, and residents in vulnerable facilities and regions, from health damage caused by climate change and strengthen* their resilience, or (2) identify the regions where adverse effects on employment conditions are anticipated due to the changes in industrial structure and support education and training		<input type="checkbox"/>
* Establish and improve the infrastructure including customized climate adaptation facilities in order to prevent, prepare for, respond to, and recover from health damage caused by climate disasters such as heat wave, cold wave, and flooding and provide health management services to the vulnerable		
② Recognition Criteria		
Climate Change Adaptation	A. In the case of (1), is the economic activity included in the 4th National Climate Crisis Adaptation Plan?	<input type="checkbox"/>
	B. In the case of (2), does the region fall under Article 48(1) of the Framework Act on Carbon Neutrality and Green Growth for Coping with Climate Crisis?	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(2) Education, Promotion, Cultural and Artistic Activities on Climate Change Adaptation

① Activity Criteria		
	Regular and continued (1) education (including developing training materials and programs) and (2) promotion, cultural and artistic activities (e.g., promotion and campaign, climate information sharing, performance, exhibitions, hands-on experience, workshop) on climate change in order to raise awareness of the government, public, and corporations on the impact of climate change and the needs for adaptation and thereby induce their behavioral change	<input type="checkbox"/>
② Recognition Criteria		
Climate Change Adaptation	A. In the case of (1), is there a medium-to-long-term operational plan to continue activities for three years or more, operating on a regular basis (at least once a year) rather than a one-off event? Or was the activity designated as the outstanding environmental education program pursuant to Article 21 of the Act on the Promotion of and Support for Environmental Education?	<input type="checkbox"/>
	B. In the case of (2), are there performance metrics for pre- and post-evaluation (e.g., the number of participants, satisfaction rate, awareness and behavioral changes), and can they demonstrate effectiveness both qualitatively and quantitatively?	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
	Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?	<input type="checkbox"/>

(3) Climate Insurance and Reinsurance

① Activity Criteria		
	Design and underwriting of insurance products, risk assessment and management, damage compensation to provide insurance and reinsurance to compensate for the unavoidable impact of climate change and losses and damage caused by disasters (e.g., flood, drought, heat wave, cold wave, typhoon, wildfire) (excluding life insurance) ※ The relevant criteria are to be reviewed in the event of developing a domestic climate insurance framework	<input type="checkbox"/>
② Recognition Criteria		
Climate Change Adaptation	A. Is the climate risk assessment included in the underwriting and claims settlement process of an insurance product?	<input type="checkbox"/>
	B. Does the economic activity include the incentive structure which facilitates adaptation of a policyholder to reduce climate change risks in advance?	<input type="checkbox"/>
	C. Do insurance and reinsurance undertakings regularly disclose the proportion of insurance products covering climate risks out of their portfolio and related risks for clear understanding of policyholders, investors, or government authorities?	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Sustainable Water Preservation	Not Applicable	<input type="checkbox"/>
Transition to Circular Economy	Not Applicable	<input type="checkbox"/>
Pollution Prevention and Control	Not Applicable	<input type="checkbox"/>
Biodiversity Preservation	Not Applicable	<input type="checkbox"/>
④ Protection Criteria		
	Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?	<input type="checkbox"/>

D. Infrastructure Building for Response to Climate Crisis

(1) Climate Risk Prevention, Preparedness, Response, and Recovery (Water)

① Activity Criteria	
	<p>Activities to manufacture, establish, and operate facilities in order to prevent, prepare for, respond to, and recover from the unavoidable impact of climate change and physical damage in the water sector including the destruction of water resource infrastructure and aquatic ecosystem, deterioration of water quality, threatened water circulation system caused by disasters (e.g., rise in water temperature, flood, drought)</p> <p>※ Provided that economic activities that overlap with other environmental objectives will be considered as economic activities of the relevant environmental objectives rather than this objective.</p>
<input type="checkbox"/>	
② Recognition Criteria	
	<p>A. Is the economic activity aimed at reducing one of the risks in the list of water-related risks in the 4th National Climate Crisis Adaptation Plan, and is it in line with the local climate change adaptation measures under the Framework Act on Carbon Neutrality and Green Growth for Coping with Climate Crisis or the national high-level plan (e.g., city plan, county plan) based on the disaster vulnerability analysis under the National Land Planning and Utilization Act?</p>
<input type="checkbox"/>	
Climate Change Adaptation	<p>B. In the case of the manufacturing activity necessary for establishing and operating equipment and facilities to prevent, prepare for, respond to, and recover from physical damage to water caused by climate change, was the New Technology for Disaster Safety designated or was the certification of Disaster Safety Products obtained pursuant to Articles 14 and 16 of the Act on Promotion of Disaster Safety Industry, respectively? Or was the quality certification obtained pursuant to Article 21 of the Act on Promotion of and Support for Water Circularity?</p> <p>※ The certification for disaster safety products will be obtained only for the products used for preventing, preparing for, responding to, and recovering from natural disasters caused by climate change, not for the products used for coping with social disasters or other disasters unrelated to climate change.</p>
<input type="checkbox"/>	

③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(2) Climate Risk Prevention, Preparedness, Response, and Recovery (Forest and Ecosystem)

① Activity Criteria		
	<p>Activities to manufacture, establish, and operate facilities necessary for forest and ecosystem management in order to prevent, prepare for, respond to, and recover from the unavoidable impact of climate change and damage including forest destruction, weakened ecosystem diversity and ecological functions, and losses in forest resources caused by disasters (e.g., wildfire, landslide, blight)</p> <p>※ Provided that economic activities that overlap with other environmental objectives will be considered as economic activities of the relevant environmental objectives rather than this objective.</p>	<input type="checkbox"/>
② Recognition Criteria		
Climate Change Adaptation	<p>A. Is the economic activity aimed at reducing one of the risks in the list of forest and ecosystem-related risks in the 4th National Climate Crisis Adaptation Plan, and is it aligned with the local climate change adaptation measures under the Framework Act on Carbon Neutrality and Green Growth for Coping with Climate Crisis or the national high-level plan (e.g., city plan, county plan) based on the disaster vulnerability analysis under the National Land Planning and Utilization Act? Or in the case of recovery from forest disasters, does the economic activity comply with the Forest Disaster Prevention Act?</p>	<input type="checkbox"/>
	<p>B. In the case of the manufacturing activity necessary for establishing and operating equipment and facilities to prevent, prepare for, respond to, and recover from physical damage to forest and ecosystem caused by climate change, was it designated as New Disaster Safety Technology or obtained the certification of Disaster Safety Products pursuant to Articles 14 and 16 of the Act on Promotion of Disaster Safety Industry, respectively?</p> <p>※ The certification for disaster safety products shall be apply only to the products used for preventing, preparing for, responding to, and recovering from natural disasters caused by climate change, not for the products used for coping with social disasters or other disasters unrelated to climate change.</p>	<input type="checkbox"/>

③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(3) Climate Risk Prevention, Preparedness, Response, and Recovery (National Territory and Coastal Areas)

① Activity Criteria		
	<p>Activities to manufacture, establish, and operate facilities in order to prevent, prepare for, respond to, and recover from damage to the national land infrastructure and coastal areas, weakened ground, and deteriorated functions of urban, residential, and transportation systems caused by climate change-driven disasters (e.g., sea level rise, coastal erosion, storm and flood damage, heat wave)</p> <p>※ In the case of economic activities that overlap with other environmental objectives will be considered as economic activities of the relevant environmental objectives rather than this objective.</p>	<input type="checkbox"/>
② Recognition Criteria		
Climate Change Adaptation	<p>A. Is the economic activity aimed at reducing one of the risks in the list of land and coast-related risks in the 4th National Climate Crisis Adaptation Plan, and is it in line with the local climate change adaptation measures under the Framework Act on Carbon Neutrality and Green Growth for Coping with Climate Crisis or the national high-level plan (e.g., city plan, county plan) based on the disaster vulnerability analysis under the National Land Planning and Utilization Act?</p>	<input type="checkbox"/>
	<p>B. In the case of the manufacturing activity necessary for establishing and operating equipment and facilities to prevent, prepare for, respond to, and recover from physical damage to land and coast caused by climate change, was the New Technology for Disaster Safety designated or was the certification of Disaster Safety Products obtained pursuant to Articles 14 and 16 of the Act on Promotion of Disaster Safety Industry, respectively? Or was the quality certification obtained pursuant to Article 21 of the Act on Promotion of and Support for Water Circularity?</p> <p>※ The certification for disaster safety products will be obtained only for the products used for preventing, preparing for, responding to, and recovering from natural disasters caused by climate change, not for the products used for coping with social disasters or other disasters unrelated to climate change.</p>	<input type="checkbox"/>

③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(4) Climate Risk Prevention, Preparedness, Response, and Recovery (Agriculture and Fisheries)

① Activity Criteria		
	<p>Activities to manufacture, establish, and operate agricultural and fishery facilities in order to prevent, prepare for, respond to, and recover from damage to the agricultural and fishery production base and bioresources, reduced yield, and economic harm to agricultural and fishing communities caused by climate change-driven disasters (e.g., drought, heat wave, cold-weather damage, rise in water temperature) and climate change</p> <p>※ Provided that economic activities that overlap with other environmental objectives will be considered as economic activities of the relevant environmental objectives rather than this objective.</p>	<input type="checkbox"/>
② Recognition Criteria		
Climate Change Adaptation	<p>A. Is the economic activity aimed at reducing one of the risks in the list of agriculture and fishery-related risks in the 4th National Climate Crisis Adaptation Plan, and is it in line with the local climate change adaptation measures under the Framework Act on Carbon Neutrality and Green Growth for Coping with Climate Crisis or the national high-level plan (e.g., city plan, county plan) based on the disaster vulnerability analysis under the National Land Planning and Utilization Act?</p>	<input type="checkbox"/>
	<p>B. In the case of the manufacturing activity necessary for establishing and operating equipment and facilities to prevent, prepare for, respond to, and recover from physical damage to agriculture and fisheries caused by climate change, was the New Technology for Disaster Safety designated or was the certification of Disaster Safety Products obtained pursuant to Articles 14 and 16 of the Act on Promotion of Disaster Safety Industry, respectively? Or was the quality certification obtained pursuant to Article 21 of the Act on Promotion of and Support for Water Circularity?</p> <p>※ The certification for disaster safety products will be obtained only for the products used for preventing, preparing for, responding to, and recovering from natural disasters caused by climate change, not for the products used for coping with social disasters or other disasters unrelated to climate change.</p>	<input type="checkbox"/>

③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

3 Sustainable Water Preservation

A. Water

(1) Water Supply

① Activity Criteria		
	Activities to establish and operate facilities for abstracting or purifying raw water or supplying treated water through pipes for the supply of domestic or industrial water	<input type="checkbox"/>
② Recognition Criteria		
Sustainable Water Preservation	A. Does the revenue water ratio of the water supply network during the supply process exceed the target volume set by the local government under Article 34-3 of the Enforcement Decree of the Water Supply and Waterworks Installation Act? Or (Provided that, in the case of wide-area or industrial waterworks, the revenue water ratio criteria shall not apply.)	<input type="checkbox"/>
	B. Is this an activity involving the installation and operation of water facilities in areas with vulnerable water supply, as defined in Article 21 of the Enforcement Rules of the Groundwater Act?	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
	Are greenhouse gas reduction measures in the water supply process incorporated into the business plan and being implemented? (Provided that activities involving the installation and operation of water facilities in areas with vulnerable water supply, as defined in Article 21 of the Enforcement Rules of the Groundwater Act, are excluded)	<input type="checkbox"/>
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
	Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?	<input type="checkbox"/>

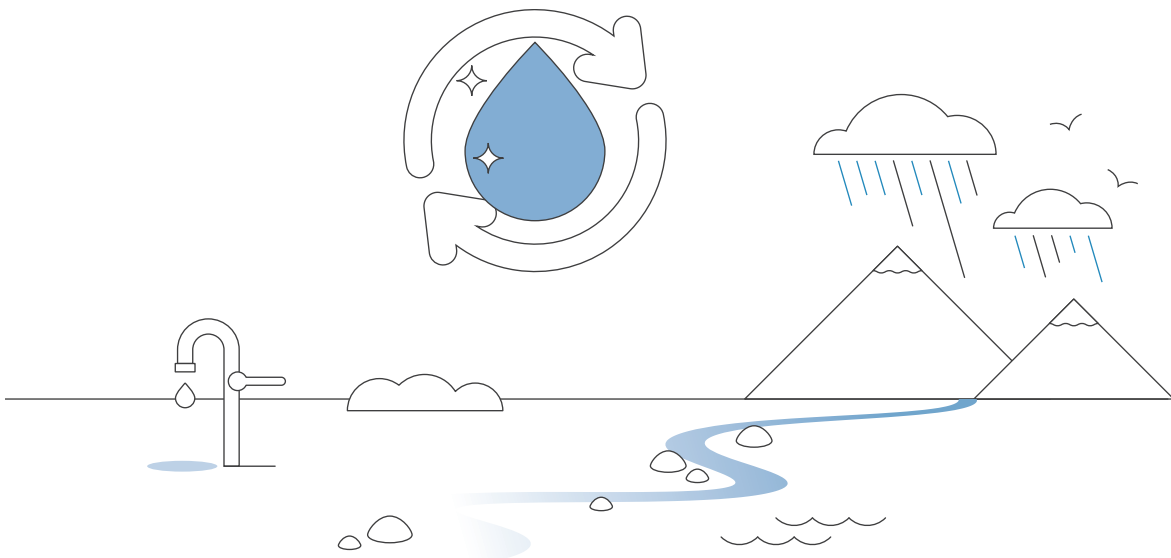
(2) Water Demand Management

① Activity Criteria		
	Activities to (1) maintain the pipe network of waterworks (e.g., cleaning, leak management including leak detection and repair, inspection and maintenance of the pipe network of waterworks) or (2) supply and install water-saving facilities and devices in order to manage water demand	<input type="checkbox"/>
② Recognition Criteria		
Sustainable Water Preservation	A. In case of (1), has the technology or product used obtained at least one of the following: (a) new technology certification under the Environmental Technology and Industry Support Act or the Construction Technology Promotion Act; (b) Eco-Label certification under the Environmental Technology and Industry Support Act; (c) green certification under the Framework Act on Carbon Neutrality and Green Growth for Coping with Climate Crisis; or (d) designation as an excellent product under the Act on the Development of Water Management Technologies and Promotion of the Water Industry?	<input type="checkbox"/>
	B. In case of (2), has the highest water-saving grade been obtained under Appendix 2-5 of the Enforcement Rules of the Water Supply and Waterworks Installation Act, or has Eco-Label certification been obtained under the Environmental Technology and Industry Support Act? (Provided that shower faucets are excluded from the scope of the economic activity.)	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
	Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?	<input type="checkbox"/>

(3) Treatment and Purification of sewage, wastewater and livestock excreta

① Activity Criteria		
	Activities to establish and operate facilities for collecting and transporting or treating and purifying (1) sewage and foul waste, (2) wastewater, and (3) livestock excreta (Provided that resource recovery plant for livestock excreta will fall under economic activities of “1-B-(1) Production of Energy from bioenergy” or “4-D-(2) Waste material recycling”)	<input type="checkbox"/>
② Recognition Criteria		
Sustainable Water Preservation	A. When handling (1), does it comply with the criteria for effluent water quality specified in Article 3 of the Enforcement Decree of the Water Supply and Waterworks Installation Act?	<input type="checkbox"/>
	B. When handling for discharge of (2), does it comply with the permissible discharge limits for wastewater discharge facilities, as stipulated in Article 34 of the Enforcement Rules of the Water Environment Conservation Act? Or, if the activity is subject to integrated permits under Article 6 of the Enforcement Decree of the Act on the Integrated Control of Pollutant-Discharging Facilities, does it comply with the permissible emission standards set forth in Article 8 of the same Act?	<input type="checkbox"/>
	C. For wastewater non-discharge facilities that treat but do not discharge (2), do they meet the installation standards outlined in Appendix 6 of the Enforcement Decree of the Water Environment Conservation Act?	<input type="checkbox"/>
	D. (3) In collecting and transporting B, does it comply with the collection and transportation standards under Article 24 of the Enforcement Rules of the Act on the Management and Use of Livestock Excreta?	<input type="checkbox"/>
	E. When manufacturing equipment for the collection, transportation, treatment, or purification of items (1), (2), or (3): Has the technology or product used obtained at least one of the following: (a) new technology certification under the Environmental Technology and Industry Support Act or the Construction Technology Promotion Act; (b) Eco-Label certification under the Environmental Technology and Industry Support Act; (c) green certification under the Framework Act on Carbon Neutrality and Green Growth for Coping with Climate Crisis; or (d) designation as an excellent product under the Act on the Development of Water Management Technologies and Promotion of the Water Industry?	<input type="checkbox"/>

③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
	When treating or purifying sewage, excreta, wastewater, or livestock waste, are greenhouse gas reduction measures incorporated into the business plan and being implemented?	<input type="checkbox"/>
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>



(4) Groundwater Contamination Prevention and Purification

① Activity Criteria		
Activities to establish and operate facilities for (1) preventing groundwater contamination or (2) purifying contaminated groundwater		<input type="checkbox"/>
② Recognition Criteria		
Sustainable Water Preservation	A. In the case of (1), do the groundwater pollution prevention measures comply with the standards specified in Article 25 or Article 26-2 of the Enforcement Decree of the Groundwater Act?	<input type="checkbox"/>
	B. In the case of (2), does the groundwater purification activity comply with the standards for the purification of contaminated groundwater, as specified in Articles 29 and 34 of the Enforcement Rules of the Groundwater Act?	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(5) Utilization of Outflowing Groundwater for Various Purposes

① Activity Criteria		
Activities to establish and operate facilities and equipment for using outflowing groundwater from artificial activities (e.g., the construction of underground facilities or buildings) for various purposes* * Park water, cleaning water, cleaning road, groundwater heat utilization, cooling fog, groundwater recharge, etc.		<input type="checkbox"/>
② Recognition Criteria		
Sustainable Water Preservation	When constructing and operating outflowing groundwater utilization facilities, are the facility and management standards set forth in Appendix 2-2 of the Enforcement Rules of the Groundwater Act being complied with?	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(6) Reuse of Water

① Activity Criteria		
	Activities to establish and operate (1) rainwater facilities, (2) greywater system, (3) sewage/wastewater and thermal discharge water reuse facilities, and (4) reclaimed water facilities* * Limited to the facilities that utilize the reclaimed water supplied externally as industrial water	<input type="checkbox"/>
② Recognition Criteria		
Sustainable Water Preservation	A. In the case of (1), does it comply with the facility and management standards specified in Article 4 of the Enforcement Rules of the Act on the Promotion and Support of Water Reuse? (Provided that, if the rainwater utilization facility is not subject to mandatory installation and operation under Article 8 of the Act on the Promotion and Support of Water Reuse, the rainwater storage capacity standard set forth in Article 4(1)(3)(a) of the Enforcement Rules of the Act on the Promotion and Support of Water Reuse shall not apply.)	<input type="checkbox"/>
	B. In the case of (2), does the activity comply with both the facility and management standards set forth in Article 7 of the Enforcement Rules of the Act on the Promotion and Support of Water Reuse and the water quality standards specified in Appendix 1?	<input type="checkbox"/>
	C. In the case of (3), does the activity comply with both the installation standards set forth in Article 16 of the Enforcement Decree of the Act on the Promotion and Support of Water Reuse and the water quality standards specified in Appendix 2 of the Enforcement Rules of the same Act?	<input type="checkbox"/>
	D. In the case of (4), has the target reuse rate been established and implemented?	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
	Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?	<input type="checkbox"/>

(7) Utilization of Alternative Water Resources

① Activity Criteria		
Activities to establish and operate facilities in order to utilize alternative water resources other than river water, groundwater, and dam water, including seawater desalination, riverbank filtration, and artificial reservoirs		<input type="checkbox"/>
② Recognition Criteria		
Sustainable Water Preservation	If the above activity criteria are met, separate recognition criteria shall not apply.	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
	In the case of seawater desalination facilities used for industrial water supply, are measures to reduce greenhouse gas emissions (installation of energy recovery devices, use of renewable energy, etc.) being implemented?	<input type="checkbox"/>
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(8) Non-Point Pollution Reduction (Low Impact Development (LID), etc.)

① Activity Criteria		
Activities to establish and operate non-point pollution reduction facilities including natural facilities, facilities utilizing the Low Impact Development (LID) techniques, and engineered facilities		<input type="checkbox"/>
② Recognition Criteria		
Sustainable Water Preservation	A. When manufacturing or installing non-point pollution reduction facilities, have they undergone performance testing in accordance with Article 53-3 of the Water Environment Conservation Act?	<input type="checkbox"/>
	B. When installing or operating non-point pollution reduction facilities, is compliance ensured with the technical standards outlined in the Installation and Operation/Management Manual for Non-Point Pollution Reduction Facilities?	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

4 Transition to Circular Economy

A. Production

(1) Production of Recycled Raw Materials and Circular Resources

① Activity Criteria		
	Activities to establish and operate production facilities for (1) recycled raw materials and (2) circular resources.	<input type="checkbox"/>
② Recognition Criteria		
Transition to Circular Economy	A. In the case of (1), are recycled raw materials produced in accordance with Article 1-2 of the Enforcement Rules of the Act on the Promotion of Saving and Recycling of Resources? (Provided that recycled raw materials are used in food containers, has a production certificate for recycled raw materials for food been issued in accordance with Article 6, Paragraph 2 of the Standards for Recycled Raw Materials Used in Food Containers?)	<input type="checkbox"/>
	B. In the case of (2), are circular resources being produced that have been recognized under Article 21 of the Act on the Promotion of Transition to a Circular Economy and Society, or designated and notified under Article 23?	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with "Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction"?	<input type="checkbox"/>
Climate Change Adaptation	Does it comply with "Attachment 2: Exclusion Criteria - Climate Change Adaptation"?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with "Attachment 3: Exclusion Criteria - Sustainable Water Preservation"?	<input type="checkbox"/>
	Where an obligation exists under Article 32 of the Water Environment Conservation Act, are the permissible discharge limits being met?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with "Attachment 5: Exclusion Criteria - Pollution Prevention and Control"?	<input type="checkbox"/>
	If the activity is subject to integrated permits under Article 6 of the Act on the Integrated Control of Pollutant-Discharging Facilities, does it comply with the permissible emission standards set forth in Article 8 of the same Act?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with "Attachment 6: Exclusion Criteria - Biodiversity Preservation"?	<input type="checkbox"/>
④ Protection Criteria		
	Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?	<input type="checkbox"/>

(2) Production of Products Using Recycled Raw Materials and Circular Resources

① Activity Criteria		
Activities to establish and operate production facilities for products and packaging materials made from (1) recycled raw materials and (2) circular resources.		<input type="checkbox"/>
② Recognition Criteria		
Transition to Circular Economy	A. In the case of (1), does product manufacturing involve the use of recycled raw materials exceeding the usage ratio specified in Appendix 12 of the Enforcement Rules of the Act on the Promotion of Saving and Recycling of Resources?	<input type="checkbox"/>
	B. In the case of (2), has a certification of compliance with the product labeling standards for circular resources been obtained in accordance with Article 26 of the Act on the Promotion of Transition to a Circular Economy and Society?	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Climate Change daptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
	Where an obligation exists under Article 32 of the Water Environment Conservation Act, are the permissible discharge limits being met?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
	If the activity is subject to integrated permits under Article 6 of the Act on the Integrated Control of Pollutant-Discharging Facilities, does it comply with the permissible emission standards set forth in Article 8 of the same Act?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(3) Production of Readily Recyclable Products

① Activity Criteria		
Activities to establish and operate production facilities for recyclable (1) packaging materials and (2) products.		<input type="checkbox"/>
② Recognition Criteria		
Transition to Circular Economy	A. In the case of (1), does the economic activity fall under the highest grade in accordance with the Ministry of Climate, Energy and Environment's Notice titled the Evaluation Criteria for Recyclability of Packaging Materials?	<input type="checkbox"/>
	B. In the case of (2), Were no improvement recommendations issued following the circularity assessment pursuant to the Act on Promotion of Transition to Circular Economy and Society, or was the product manufactured after implementing the improvement recommendations? Or has the economic activity obtained the Eco-label Certification pursuant to the Environmental Technology and Industry Support Act, on the grounds of improving circularity (i.e., recyclability)?	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with "Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction"?	<input type="checkbox"/>
Climate Change Adaptation	Does it comply with "Attachment 2: Exclusion Criteria - Climate Change Adaptation"?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with "Attachment 3: Exclusion Criteria - Sustainable Water Preservation"?	<input type="checkbox"/>
	In case the economic activity has obligations under Article 32 of the Water Environment Conservation Act, does it comply with the permissible discharge limits?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with "Attachment 5: Exclusion Criteria - Pollution Prevention and Control"?	<input type="checkbox"/>
	In case the economic activity is subject to the integrated permission under Article 6 of the Act on Integrated Control of Pollutant-Discharging Facilities, does it comply with the permissible discharge standards under Article 8 of the said Act?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with "Attachment 6: Exclusion Criteria - Biodiversity Preservation"?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

B. Consumption

(1) Use of reusable containers

① Activity Criteria		
Activities to provide the service of recovering, cleaning, and resupplying reusable containers		<input type="checkbox"/>
② Recognition Criteria		
Transition to Circular Economy	Has Eco-Label certification for the reusable container rental service (EL806) been obtained under the Environmental Technology and Industry Support Act?	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
	Where an obligation exists under Article 32 of the Water Environment Conservation Act, are the permissible discharge limits being met?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(2) Establishment and Operation of Refill Stations

① Activity Criteria		
Activities to establish and operate refill stations where only the contents are sold without packaging in order to reduce the use of unnecessary packaging materials		<input type="checkbox"/>
② Recognition Criteria		
Transition to Circular Economy	Is this a participating store in the Carbon Neutral Point System under the Regulations on the Operation of the Carbon Neutral Point System?	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

C. Management

(1) Waste Collection, Recovery, Sorting, and Separation

① Activity Criteria		
Activities to establish and operate facilities for waste (1) collection and recovery, and (2) sorting and separation. ※ Provided that activities conducted solely for the purpose of landfill or incineration shall be excluded.		<input type="checkbox"/>
② Recognition Criteria		
Transition to Circular Economy	A. In the case of (1), has permission for a waste management business been obtained, or has a report on waste disposal been submitted in accordance with Articles 25 and 46 of the Waste Control Act? Or Does the producer with recycling obligations under Article 16 of the Act on the Promotion of Saving and Recycling of Resources directly collect and transport the waste? Or Is it permitted to collect and transport waste without obtaining a waste collection and transportation permit, as specified in Appendix 5 of the Enforcement Rules of the Wastes Control Act? Or Has permission to collect and transport fishery byproducts been obtained in accordance with Article 9 of the Act on Fishery Byproducts Recycling Promotion?	<input type="checkbox"/>
	B. In the case of (2), the recognition criteria shall not apply.	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
	Where an obligation exists under Article 32 of the Water Environment Conservation Act, are the permissible discharge limits being met?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
	If the activity is subject to integrated permits under Article 6 of the Act on the Integrated Control of Pollutant-Discharging Facilities, does it comply with the permissible emission standards set forth in Article 8 of the same Act?	<input type="checkbox"/>
	When introducing a vehicle in (1), have measures to reduce air pollutant emissions—such as the installation of an emission reduction device—been implemented?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(2) Removal of Contaminants and Disassembly of End-of-use Products

① Activity Criteria		
	Activities to establish and operate facilities for removing contamination from end-of-life (1) used electrical and electronic products, (2) used vehicles, or (3) used ships or disassembling them in order to recover resources and reuse parts and components	<input type="checkbox"/>
② Recognition Criteria		
Transition to Circular Economy	A. In the case of (1), does it comply with the standards of Appendix 1 of the Enforcement Rules of the Act on Resource Circulation of Electrical and Electronic Equipment and Vehicles?	<input type="checkbox"/>
	B. In the case of (2), does the automotive dismantling recycler comply with the compliance standards specified in Appendix 7 of the Enforcement Decree of the Act on Resource Circulation of Electrical and Electronic Equipment and Vehicles?	<input type="checkbox"/>
	C. In the case of (3), does it comply with the standards of Article 73 of the Enforcement Rules of the Marine Environment Management Act?	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
	Where an obligation exists under Article 32 of the Water Environment Conservation Act, are the permissible discharge limits being met?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
	If the activity is subject to integrated permits under Article 6 of the Act on the Integrated Control of Pollutant-Discharging Facilities, does it comply with the permissible emission standards set forth in Article 8 of the same Act?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
	Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?	<input type="checkbox"/>

D. Recovery

(1) Reuse of Waste

① Activity Criteria		
Activities to establish and operate reuse facilities in order to reuse recyclable resources as they are or after repair or reuse them in production		<input type="checkbox"/>
② Recognition Criteria		
Transition to Circular Economy	Does the activity comply with the common and specific criteria for the relevant recycling type (Type R-1 or Type R-2) under Appendix 5-3 of the Enforcement Rules of the Wastes Control Act? OR Does it fall under recycling type FR-1 or FR-2 as defined in the Appendix of the Enforcement Rules of the Act on Fishery Byproducts Recycling Promotion?	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
	Where an obligation exists under Article 32 of the Water Environment Conservation Act, are the permissible discharge limits being met?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
	If the activity is subject to integrated permits under Article 6 of the Act on the Integrated Control of Pollutant-Discharging Facilities, does it comply with the permissible emission standards set forth in Article 8 of the same Act?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(2) Waste Material Recycling

① Activity Criteria		
Activities to establish and operate regeneration and utilization facilities in order to reuse recyclable resources as raw materials, in whole or in part (Provided that this shall not apply to the manufacture of steel, cement, and organic chemicals prescribed in the GHG Reduction objective.)		<input type="checkbox"/>
② Recognition Criteria		
Transition to Circular Economy	A. Does the economic activity comply with the common standard and the detailed recycling standard for the R-3, R-4, R-5, R-6, and R-10 types pursuant to [Appendix 5-3] of the Enforcement Rules of the Waste Control Act? Or does it correspond to the FR-3, FR-4, and FR-6 types out of recycling types pursuant to [Appendix] of the Enforcement Rules of the Act on Promotion of Recycling of Fishery Byproducts?	<input type="checkbox"/>
	B. In case the economic activity is subject to the recycling environmental assessment under the Waste Control Act (solely applied to the R-11-2 type), was the approval for recycling obtained? OR	<input type="checkbox"/>
	C. Has the economic activity obtained the Good Recycled Product (GR) certification under Article 17 of the Enforcement Decree of the Industrial Technology Innovation Promotion Act? OR	<input type="checkbox"/>
	D. Has the economic activity obtained the Eco-label Certification pursuant to the Environmental Technology and Industry Support Act, on the grounds of improving resource circularity (i.e., recycling of recoverable resources)?	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
	In case the economic activity has obligations under Article 32 of the Water Environment Conservation Act, does it comply with the permissible discharge limits?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
	In case the economic activity is subject to the integrated permission under Article 6 of the Act on Integrated Control of Pollutant-Discharging Facilities, does it comply with the permissible discharge standards under Article 8 of the said Act?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(3) Waste Remanufacturing

① Activity Criteria		
Activities to establish and operate remanufacturing facilities for disassembling, cleaning, inspecting, repairing, adjusting, and reassembling recyclable resources to restore or exceed their original performance		<input type="checkbox"/>
② Recognition Criteria		
Transition to Circular Economy	Has quality certification for remanufactured products been obtained in accordance with Article 22 of the Act on the Promotion of the Conversion into an Environment-Friendly Industrial Structure?	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
	Where an obligation exists under Article 32 of the Water Environment Conservation Act, are the permissible discharge limits being met?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
	If the activity is subject to integrated permits under Article 6 of the Act on the Integrated Control of Pollutant-Discharging Facilities, does it comply with the permissible emission standards set forth in Article 8 of the same Act?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(4) Chemical Recycling of Waste

① Activity Criteria		
Activities to establish and operate facilities for producing (1) raw materials or (2) fuel from waste through waste pyrolysis, depolymerization, solvent extraction, or gasification		<input type="checkbox"/>
② Recognition Criteria		
Transition to Circular Economy	A. In the case of (1), does the activity comply with the common and specific criteria for the relevant recycling type (Type R-3-3 or Type R-3-4) under Appendix 5-3 of the Enforcement Rules of the Wastes Control Act?	<input type="checkbox"/>
	B. In the case of (2), does the activity comply with the common and specific criteria for the relevant recycling type (Type R-9-3) under Appendix 5-3 of the Enforcement Rules of the Wastes Control Act?	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
	Where an obligation exists under Article 32 of the Water Environment Conservation Act, are the permissible discharge limits being met?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
	If the activity is subject to integrated permits under Article 6 of the Act on the Integrated Control of Pollutant-Discharging Facilities, does it comply with the permissible emission standards set forth in Article 8 of the same Act?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(5) Waste Energy Recovery

① Activity Criteria		
Activities to establish and operate facilities for recovering energy from waste by (1) using waste as auxiliary fuel in cement kilns, (2) recovering energy from incineration heat recovery facilities, (3) producing solid refuse fuel (SRF) from combustible waste, and (4) producing refined or recycled fuel oil through physical or chemical treatment such as refining or emulsification (e.g., used oil, refined oil)		<input type="checkbox"/>
② Recognition Criteria		
Transition to Circular Economy	A. In the case of (1), does the activity comply with the common and specific criteria for the relevant recycling type (Type R-8-1) under Appendix 5-3 of the Enforcement Rules of the Wastes Control Act?	<input type="checkbox"/>
	B. In the case of (2), does the activity comply with the common and specific criteria for the relevant recycling type (Type R-8-2) under Appendix 5-3 of the Enforcement Rules of the Wastes Control Act, and the energy recovery standards under Article 3?	<input type="checkbox"/>
	C. In the case of (3), are the quality standards for solid fuels in Appendix 7 of the Act on the Promotion of Saving and Recycling of Resources being met?	<input type="checkbox"/>
	D. In the case of (4), does the activity comply with the common and specific criteria for the relevant recycling type (Type R-9-2) under Appendix 5-3 of the Enforcement Rules of the Wastes Control Act?	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
	Where an obligation exists under Article 32 of the Water Environment Conservation Act, are the permissible discharge limits being met?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
	If the activity is subject to integrated permits under Article 6 of the Act on the Integrated Control of Pollutant-Discharging Facilities, does it comply with the permissible emission standards set forth in Article 8 of the same Act?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(6) Capture, Treatment, and Utilization of Landfill Gas

① Activity Criteria		
Activities to establish and operate facilities in order to capture, process, and utilize landfill gas as fuel and raw materials		<input type="checkbox"/>
② Recognition Criteria		
Transition to Circular Economy	Does the activity comply with the common and specific criteria for the relevant recycling type (Type R-9-4) under Appendix 5-3 of the Enforcement Rules of the Wastes Control Act?	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
	Where an obligation exists under Article 32 of the Water Environment Conservation Act, are the permissible discharge limits being met?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
	If the activity is subject to integrated permits under Article 6 of the Act on the Integrated Control of Pollutant-Discharging Facilities, does it comply with the permissible emission standards set forth in Article 8 of the same Act?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

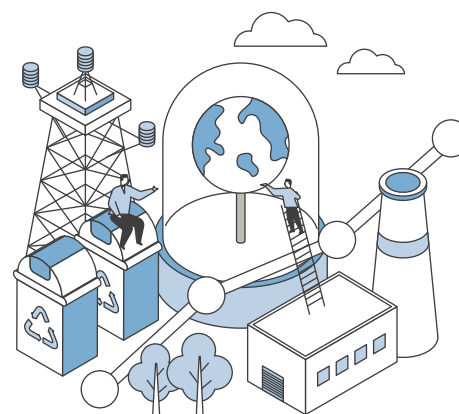
5 Pollution Prevention and Control

A. Prevention and Treatment of Air Pollution

(1) Prevention and treatment of air pollution

① Activity Criteria	
	<p>Activities to establish and operate equipment and facilities for (1) preventing, reducing, and treating, or (2) measuring and monitoring air pollutants, such as particulate matter, sulfur oxides, nitrogen oxides, and volatile organic compounds, as defined in the Clean Air Conservation Act and the Marine Environment Management Act in order to prevent air pollution</p>
	<input type="checkbox"/>
② Recognition Criteria	
Pollution Prevention and Control	<p>A. In the case of (1), does the activity comply with the emission standards applicable to businesses, automobiles, ships, etc., as stipulated in the Clean Air Conservation Act and the Marine Environment Management Act? Alternatively, if the activity is subject to integrated permits under Article 6 of the Act on the Integrated Control of Pollutant-Discharging Facilities, does it comply with the permissible emission standards set forth in Article 8 of the same Act? And</p>
	<input type="checkbox"/>
	<p>B. In the case of (1), do the places of business subject to Article 15 of the Special Act on the Improvement of Air Quality in Air Control Zones comply with the standards for allocating total emission allowances set forth in Article 17 of the same Act?</p>
	<input type="checkbox"/>
	<p>C. Among the cases under (1), in the case of fugitive emission facilities or businesses generating fugitive dust, do the facilities comply with the standards specified in Articles 51-3 and 58 of the Enforcement Rules of the Clean Air Conservation Act?</p>
<input type="checkbox"/>	
	<p>D. In the case of (2), has the device obtained type approval or Grade 1 performance certification for simple measuring instruments in accordance with the Environmental Testing and Inspection Act?</p>
<input type="checkbox"/>	

③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
	Where an obligation exists under Article 32 of the Water Environment Conservation Act, are the permissible discharge limits being met?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>



(2) Prevention and Reduction of Malodor

① Activity Criteria		
Activities to establish and operate equipment and facilities for the prevention and reduction of malodors.		<input type="checkbox"/>
② Recognition Criteria		
Pollution Prevention and Control	Are the maximum allowable emission level of malodor under Article 8 of the Enforcement Rules of the Malodor Prevention Act being complied with? Or, if the activity is subject to integrated permits under Article 6 of the Act on the Integrated Control of Pollutant-Discharging Facilities, does it comply with the permissible emission standards set forth in Article 8 of the same Act?	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
	Where an obligation exists under Article 32 of the Water Environment Conservation Act, are the permissible discharge limits being met?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(3) Management and Purification of Indoor Air Quality

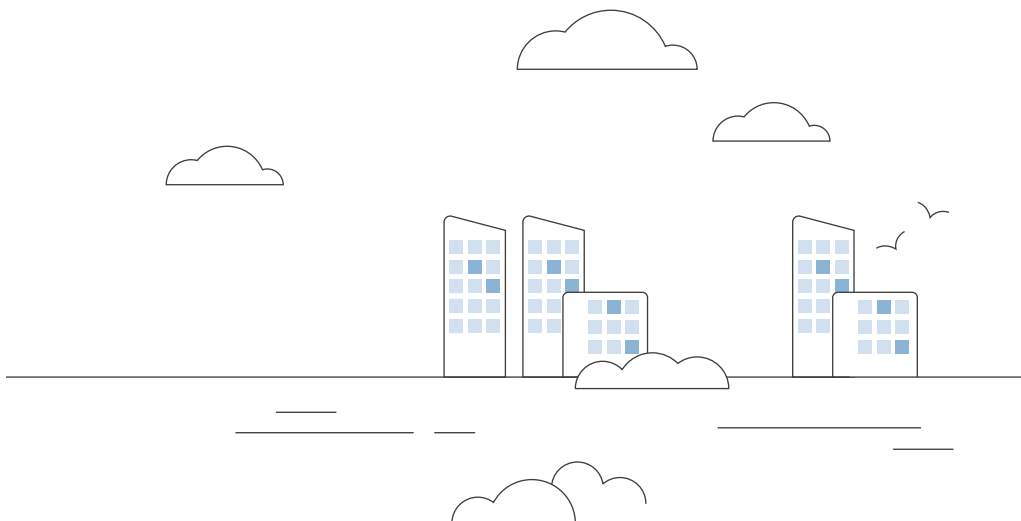
① Activity Criteria		
Activities to establish and operate equipment and facilities for (1) removing, reducing, and treating, or (2) measuring and monitoring indoor air pollutants in order to properly maintain and manage indoor air quality		<input type="checkbox"/>
② Recognition Criteria		
Pollution Prevention and Control	A. In the case of (1), is the activity in compliance with the Standards for Maintaining Indoor Air Quality (Article 5) and Guidelines for Indoor Air Quality (Article 6) of the Indoor Air Quality Control Act?	<input type="checkbox"/>
	B. In the case of (2), has the device obtained type approval or Grade 1 performance certification for simple measuring instruments in accordance with the Environmental Testing and Inspection Act?	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

B. Marine pollution prevention and treatment

(1) Marine pollution prevention and treatment

① Activity Criteria		
	<p>Activities to establish and operate equipment and facilities for (1) preventing the discharge of pollutants provided in the Marine Environment Management Act or marine garbage and marine sediment provided in the Management of Marine Garbage and Contaminated Marine Sediment Act, which may enter the ocean or be discharged into the ocean and have, or are likely to have, harmful impact on the marine environment, (2) preventing the spread and removing the discharged pollutants, and (3) collecting and treating (purifying) the discharged pollutants</p>	<input type="checkbox"/>
② Recognition Criteria		
Pollution Prevention and Control	<p>A. In the case of (1), is pollution prevention equipment for garbage, oil, and noxious liquid substances installed in accordance with Articles 25, 26, and 27 of the Marine Environment Management Act?</p>	<input type="checkbox"/>
	<p>B. In the case of (2), are obligations under Articles 64, 66, 67, and related provisions of the Marine Environment Management Act being fulfilled in preparation for the discharge of marine pollutants, including the deployment of pollution response measures, the keeping of materials and chemicals, and the placement of pollution response vessels?</p>	<input type="checkbox"/>
	<p>C. In the case of (3), has compliance been ensured with the registration standards for: (a) marine environment management businesses under Article 70 of the Marine Environment Management Act; (b) marine garbage management businesses under Article 19 of the Management of Marine Garbage and Contaminated Marine Sediment Act; or (c) businesses for the purification or improvement of fishing grounds under Article 17 of the Fishing Ground Management Act? Or are the Standards for Installation and Operation of Pollutant Storage Facilities, as prescribed in Article 23 of the Enforcement Rules of the Marine Environment Management Act, being complied with?</p>	<input type="checkbox"/>

③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>



C. Soil Contamination Prevention and Remediation

(1) Soil Contamination Prevention and Remediation

① Activity Criteria		
	Activities to establish and operate equipment and facilities for (1) preventing soil contamination, (2) purifying the contaminated soil, or (3) utilizing the purified soil (excluding activities that utilize the purified soil for the purpose of backfilling such as filling or covering)	<input type="checkbox"/>
② Recognition Criteria		
Pollution Prevention and Control	A. In the case of (1), do the facilities for preventing soil contamination comply with the installation, maintenance, and management standards set forth in Appendix 3-2 of the Enforcement Rules of the Soil Environment Conservation Act? (In cases not covered by the Act, compliance shall be ensured with the soil contamination prevention facility standards specified in Appendix 1 of the Notice on Soil Contamination Prevention Facilities and Remediation Methods for Contaminated Soil at a specified facility subject to the control of soil contamination.)	<input type="checkbox"/>
	B. In the case of (2), does the soil remediation activity comply with the remediation levels and methods for contaminated soil, as prescribed in Article 10 of the Enforcement Decree of the Soil Environment Conservation Act?	<input type="checkbox"/>
	C. In the case of (3), is the soil being utilized verified as remediated in accordance with Article 15-6 of the Soil Environment Conservation Act and the Notification on Soil Remediation Verification Methods, based on the soil concern standards applicable to the designated land where the soil will be used?	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
	Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?	<input type="checkbox"/>

6 Biodiversity Preservation

A. Biodiversity

(1) Protection, Conservation, and Restoration of Terrestrial and Marine Ecosystems

① Activity Criteria		
Activities to protect, conserve, and restore (1) the terrestrial ecosystems and protection areas, and (2) marine ecosystems and protection areas. (excluding activities that involve the prior damage of terrestrial or marine ecosystems by the same operator, followed by their protection, conservation or restoration)		<input type="checkbox"/>
② Recognition Criteria		
Biodiversity Preservation	A. In the case of (1), is a project plan for protection, conservation, or restoration being established and implemented in accordance with the goals and project types outlined in the Natural Environment Restoration Project Promotion Guidelines? Or, for forest restoration projects subject to a validity assessment under Article 42-6 of the Creation and Management of Forest Resources Act, has validity been recognized and a business plan been established and implemented in accordance with Article 42-7 of the same Act?	<input type="checkbox"/>
	B. In the case of (2), has a business plan—or an equivalent plan—been established and implemented as an activity aligned with the protection, preservation, and restoration of marine ecosystems, pursuant to Article 46 of the Conservation and Management of Marine Ecosystems Act? Or is a business plan being established and implemented as a tidal flat restoration project in accordance with Article 5 of the Tidal Flat Restoration Project Guidelines?	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

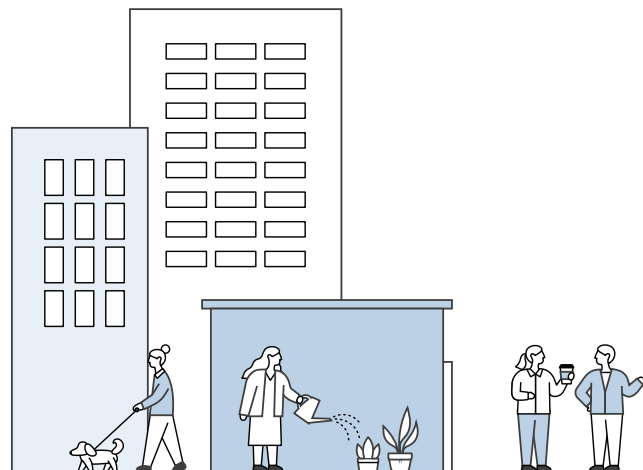
(2) Protection, Preservation, and Restoration of Species

① Activity Criteria		
	<p>Activities to (1) protect, conserve, and restore wildlife, or (2) prevent the introduction of species that disturb or may disturb the balance of the ecosystem (In the case of (1), the activities to protect, conserve, and restore species falling under (2) shall be excluded.)</p>	<input type="checkbox"/>
② Recognition Criteria		
Biodiversity Preservation	<p>A. In the case of (1), is a business plan being established and implemented in accordance with the protection, conservation, and restoration procedures outlined in the Species Protection Act or the Guidelines for the Protection, Conservation, and Restoration of Species? OR *Wildlife Protection and Management Act, Act on Preservation and Utilization of Natural Heritage, Forest Protection Act, Act on the Creation and Furtherance of Arboretums and Gardens, Conservation and Management of Marine Ecosystems Act, etc. **Endangered Wildlife Standard Restoration Guidelines, Restoration Guidelines for Endangered Species by Taxonomic Group, Guidelines for the Conservation and Restoration of Endangered Wildlife, Ecological Conservation Practice Guidelines, etc.</p>	<input type="checkbox"/>
	<p>B. Among the cases in (1), if ex-situ conservation activities for wildlife are being conducted, has the organization been designated as an ex-situ conservation institution pursuant to Article 7 of the Wildlife Protection and Management Act or Article 17 of the Conservation and Management of Marine Ecosystems Act? Or when conducting activities related to the rescue and treatment of stranded or injured wild animals, Has it been designated as a wildlife treatment facility pursuant to Article 34-4 of the Wildlife Protection and Management Act, or as a marine animal rescue and treatment facility under Article 18 of the Conservation and Management of Marine Ecosystems Act?</p>	<input type="checkbox"/>
	<p>C. In the case of (2), has a business plan been established and implemented for the management of organisms that pose a threat to disrupt the ecosystem?</p>	<input type="checkbox"/>

③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(3) Establishment of Urban Ecological Spaces

① Activity Criteria		
Activities to create ecological spaces in urban areas in order to promote biological diversity		<input type="checkbox"/>
② Recognition Criteria		
Biodiversity Preservation	In the case of falling under the activity criteria above, separate recognition criteria shall not apply.	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>



(4) Sustainable Management and Maintenance of Forests

① Activity Criteria		
Activities to maintain and manage forests in a sustainable manner		<input type="checkbox"/>
② Recognition Criteria		
Biodiversity Preservation	Has forest management (FM) certification been obtained through the Korea Forest Certification System, the Forest Stewardship Council (FSC), or the Program for the Endorsement of Forest Certification (PEFC)? ※ Certifications related to the use of forest products, such as Chain of Custody (CoC), are not included.	<input type="checkbox"/>
③ Exclusion Criteria		
Greenhouse Gas Reduction	Does it comply with “Attachment 1: Exclusion Criteria - Greenhouse Gas Reduction”?	<input type="checkbox"/>
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

Section 2 Transitional Area

1 Greenhouse Gas Reduction

A. Industry

(1) Greenhouse Gas Reduction in small and medium-sized enterprises (SMEs)

① Activity Criteria		
Activities to establish and operate GHG reduction facilities for fuel switching, energy saving, and improvement in resource efficiency in the sites of SMEs ※ Eligible until 2030		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	Does the economic activity correspond to Attachment 9. Greenhouse Gas Reduction Facilities Related to K-Taxonomy?	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

B. Power Generation and Energy

(1) Production of Energy from Liquefied Natural Gas (LNG) and Blended Gas

① Activity Criteria		
Activities to establish and operate facilities for power generation, cogeneration, and thermal production by using LNG or blended gas* in order to produce and supply either electricity or heat, or both * A gas produced by blending two or more of the following: biogas, hydrogen, ammonia, by-product gas, and LNG ※ Eligible for facilities for which approval of the construction plan is granted between 2030 and 2035, taking into account the 2030 Nationally Determined Contribution (NDC), the 2050 carbon neutrality scenario, and the level of technology development (e.g., carbon-free co-firing, Carbon Capture and Storage(CCS))		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	A. Does the GHG emissions intensity fall within 340g CO ₂ eq./kWh (e.g., based on power generation and design specifications), compared to the energy output of electricity and heat?	<input type="checkbox"/>
	B. Does the economic activity present the mid-to-long-term reduction plan to achieve 250g CO ₂ eq./kWh on average during the design lifetime? ※ In the case of using the Carbon Capture and Storage (CCS) technology, the economic activity shall satisfy the criteria under 1-F-(1) Capture of Emitted CO ₂ , 1-F-(2) Transport of Captured CO ₂ , and 1-F-(3) Storage of Captured CO ₂ and consider the GHG emissions related to CCS. ※ The GHG emissions should be calculated based on the Verification Guidelines on Operation of Greenhouse Gas Emissions Trading System.	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

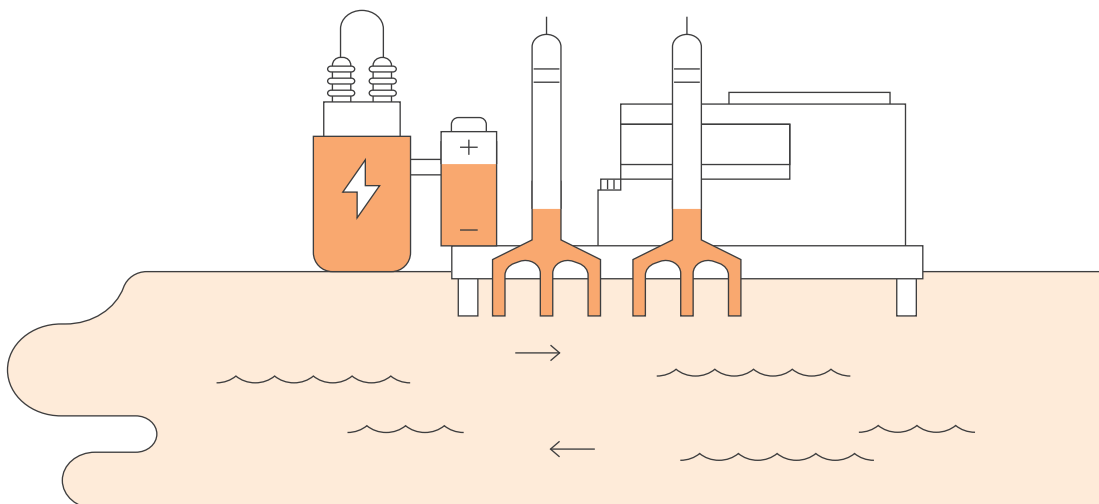
(2) Production of Energy from Nuclear Power (New Construction)

① Activity Criteria		
Activities to establish and operate facilities for power generation, cogeneration, and thermal production using nuclear power in order to produce and supply either electricity or heat, or both ※ Eligible for facilities for which a construction permit is granted by 2045	<input type="checkbox"/>	
② Recognition Criteria		
Greenhouse Gas Reduction	A. Is there a detailed written plan on the safe storage and disposal of high-level radioactive waste, and was the law enacted to ensure prompt establishment and implementation of disposal facilities for high-level radioactive waste?	<input type="checkbox"/>
	B. Are there disposal facilities for intermediate and low-level radioactive waste?	<input type="checkbox"/>
	C. Are the latest technological standards* and Accident Tolerant Fuel (ATF) applied? * Comply with all the latest technological standards under the Nuclear Safety Act and the Rules and Notice of the Nuclear Safety and Security Commission	<input type="checkbox"/>
	D. Does the GHG emissions fall within 100gCO ₂ eq./kWh, compared to the energy output of electricity and heat? ※ The GHG emissions should be calculated based on the Verification Guidelines on Operation of Greenhouse Gas Emissions Trading System.	<input type="checkbox"/>
	E. Are the radioactive waste management fund and the funds required for nuclear power plant decommissioning secured? * Secure the budget required until the permanent shutdown of the power plant pursuant to the applicable laws	<input type="checkbox"/>

③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
	Does the economic activity manage the impact of thermal effluent on the oceans or freshwater?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
	Does the economic activity comply with all the laws and regulations on nuclear safety? ※ Nuclear Safety Act, Act on Physical Protection and Radiological Emergency, or Radioactive Waste Management Act	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(3) Production of Energy from Nuclear Power (Continued Operation)

① Activity Criteria		
Activities to retrofit facilities for power generation, cogeneration, and thermal production using nuclear power upon reaching the end of their design life for the purpose of continued operation ※ Eligible for facilities authorized for continued operation by 2045	<input type="checkbox"/>	
② Recognition Criteria		
Greenhouse Gas Reduction	A. Is there a detailed written plan on the safe storage and disposal of high-level radioactive waste, and was the law enacted to ensure prompt establishment and implementation of disposal facilities for high-level radioactive waste?	<input type="checkbox"/>
	B. Are there disposal facilities for intermediate and low-level radioactive waste?	<input type="checkbox"/>
	C. Will the Accident Tolerant Fuel (ATF) be applied from January 1, 2031?	<input type="checkbox"/>
	D. Does the GHG emissions fall within 100gCO ₂ eq./kWh, compared to the energy output of electricity and heat? ※ The GHG emissions should be calculated based on the Verification Guidelines on Operation of Greenhouse Gas Emissions Trading System.	<input type="checkbox"/>
	E. Were the radioactive waste management fund and the decommissioning expenses for nuclear power plants allocated*? * Secure the budget required until the permanent shutdown of the power plant pursuant to the applicable laws	<input type="checkbox"/>



③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
	Does the economic activity manage the impact of thermal effluent on the oceans or freshwater?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
	Does the economic activity comply with all the laws and regulations on nuclear safety? ※ Nuclear Safety Act, Act on Physical Protection and Radiological Emergency, or Radioactive Waste Management Act	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(4) Production of LNG-Based Hydrogen (Blue Hydrogen)

① Activity Criteria		
Activities to establish and operate facilities for producing LNG-based hydrogen ※ Eligible until 2030		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	<p>Does the economic activity involve establishing and operating hydrogen production facilities that emit at least 60% less GHG compared to LNG-based reformed hydrogen?</p> <p>※ In the case of using the Carbon Capture and Storage (CCS) technology, the economic activity shall satisfy the criteria under 1-F-(1) Capture of Emitted CO₂, 1-F-(2) Transport of Captured CO₂, and 1-F-(3) Storage of Captured CO₂ and shall also consider the GHG emissions related to CCS.</p> <p>※ The GHG emissions should be calculated based on the Verification Guidelines on Operation of Greenhouse Gas Emissions Trading System.</p>	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

C. Transport

(1) Shipbuilding and Manufacture of Equipment for Environment-friendly Vessels

① Activity Criteria		
Activities to establish and operate facilities necessary for (1) the construction, retrofit, and maintenance of environment-friendly vessels or (2) the manufacturing of machinery, equipment, and materials of environment-friendly vessels ※ Eligible until 2030		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	A. In the case of (1), has the economic activity obtained Grade 3 or higher under the Environment-friendly Vessel Certification scheme pursuant to the Act on Promotion of Development and Distribution of Environment-Friendly Vessels?	<input type="checkbox"/>
	B. In the case of (2), has the economic activity obtained the certification for environment-friendly vessel equipment pursuant to the Act on Promotion of Development and Distribution of Environment-Friendly Vessels? ※ Provided that, this shall only apply to equipment that falls under GHG reduction technologies and the technologies for improving energy efficiency of vessels in accordance with [Appendix 1] of the Operational Guidelines on Certification of Environment-friendly Vessel and Equipment	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Does it comply with “Attachment 3: Exclusion Criteria - Sustainable Water Preservation”?	<input type="checkbox"/>
Transition to Circular Economy	Does it comply with “Attachment 4: Exclusion Criteria - Transition to Circular Economy”?	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
	Were vessels to be deployed for transport tested, and do they have a valid certificate whose expiration date has not yet passed and satisfy the criteria of the Ship Safety Act or the Marine Environment Management Act?	<input type="checkbox"/>
Biodiversity Preservation	Does it comply with “Attachment 6: Exclusion Criteria - Biodiversity Preservation”?	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>

(2) Deployment of Environment-friendly Vessels

① Activity Criteria		
Activities to deploy environment-friendly vessels ※ Eligible until 2030		<input type="checkbox"/>
② Recognition Criteria		
Greenhouse Gas Reduction	Has the economic activity obtained Grade 3 or higher under the Environment-friendly Vessel Certification scheme pursuant to the Act on Promotion of Development and Distribution of Environment-Friendly Vessels?	<input type="checkbox"/>
③ Exclusion Criteria		
Climate Change Adaptation	Does it comply with “Attachment 2: Exclusion Criteria - Climate Change Adaptation”?	<input type="checkbox"/>
Sustainable Water Preservation	Not Applicable	<input type="checkbox"/>
Transition to Circular Economy	Not Applicable	<input type="checkbox"/>
Pollution Prevention and Control	Does it comply with “Attachment 5: Exclusion Criteria - Pollution Prevention and Control”?	<input type="checkbox"/>
	Were vessels to be deployed for transport tested, and do they have a valid certificate whose expiration date has not yet passed and satisfy the criteria of the Ship Safety Act or the Marine Environment Management Act?	<input type="checkbox"/>
Biodiversity Preservation	Not Applicable	<input type="checkbox"/>
④ Protection Criteria		
Does the economic activity concerned not involve any violation of the law, including human rights (child labor, etc.), labor (forced labor, etc.), safety (fatal accidents, etc.), anti-corruption (bribery, etc.) and destruction of cultural heritage sites, in the process of planning, construction and operation?		<input type="checkbox"/>



K-TAXONOMY

Attachment

Attachment 1

Exclusion Criteria-
Greenhouse Gas Reduction

Annex 1. Common Exclusion Criteria for Greenhouse Gas Reduction

- The project entity should consider whether the negative impact due to the increase in greenhouse gas emissions from an economic activity does not exceed the positive impact from achieving the objective of environmental improvements in the process of implementing the economic activity.
 - In this regard, greenhouse gas emissions that are likely to be generated while performing the economic activity concerned should be estimated, and if possible, actual data of greenhouse gas emissions or reductions in the process of performing the economic activity should be measured and recorded.
 - If direct measurement is possible, the data on actual emissions and reductions can be recorded. If it is difficult to do so, the emissions and reductions can be estimated by using reliable calculation methods such as certified emission factors.
 - In the case of companies including SMEs that find it difficult to identify and review the relevant data, the project entity should build and implement a plan to minimize GHG emissions.

- Although the main goal of the economic activity concerned is improving the environment, efforts should be made to use renewable energy sources to promote Carbon Neutrality while performing the economic activity.
 - In this regard, the economic activity concerned should not involve any manufacturing, mining, storage, or transport of fossil fuels.
 - In the case of blending oil-based fuels or raw materials with environment-friendly fuels or linking with CCUS, the economic activity may be exempted from the exclusion criteria. However, the extent of the negative impact resulting from the increased GHG emissions must be verified

- If the economic activity is implemented overseas, the economic activity shall comply with the applicable laws and regulations of the host country. However, if they fall significantly short of domestic standards or are absent, the project entity should observe internationally recognized environmental standards, recommendation guidelines, or international standards.

Attachment 2

Exclusion Criteria-
Climate Change Adaptation

Annex 2. Common Exclusion Criteria for Climate Change Adaptation

- Basically, project operators should take appropriate prevention, mitigation and response measures through prediction and assessment of climate impacts to prevent serious damages from the physical risks associated with climate change and extreme climate events (heavy rains, droughts, rising temperatures, rise in the sea level, cold snaps, etc.).
- Reviews should be conducted throughout the entire process of performing the economic activity concerned to see whether such economic activity entails physical climate risks by sector listed in the table below, and internal evaluations should be carried out to see whether such risks are significant enough to have an impact on the economic activity.
- A table listing the climate risks that have been internally assessed and relevant plans for responses and measures to be taken shall be prepared and submitted.

✧ Among the 17 sectors,

1. For economic activities in the industry and power generation/energy sectors, the responsible entity shall examine climate change adaptation response plans for the applicable items among the 12 risks listed in ⑥ the industry and energy area;
2. For economic activities in the transport sector, the responsible entity shall examine climate change adaptation response plans for the applicable items among the risks listed in ③ land/offshore area (14);
3. For economic activities in the city/building sector, the responsible entity shall examine climate change adaptation response plans for the applicable items among the risks listed in ① water management (10), ② ecosystem (18), and ③ land/offshore (14) areas;
4. For economic activities in the agriculture sector, the responsible entity shall examine climate change adaptation response plans for the applicable items of the risks listed in ① water management (10), ② ecosystem (18), and ③ agriculture/fishery (17) areas;
5. For economic activities in the resource circulation and methane utilization sectors, the responsible entity shall examine climate change adaptation response plans for the applicable items of the 12 risks listed in ⑥ industry and energy area;
6. For economic activities in the carbon capture sector, the responsible entity shall examine climate change adaptation response plans for the applicable items of the 12 risks listed in ⑥ industry and energy area;
7. For economic activities in the water sector, the responsible entity shall examine climate change adaptation response plans for the applicable items of the 10 risks listed in ① water management area;
8. For economic activities in the biodiversity sector, the responsible entity shall examine climate change adaptation response plans for the applicable items of the risks listed in ① water management (10), ② ecosystem (18), and ③ agriculture/fishery (17) areas; and
9. Economic activities in the research and development, climate change adaptation, air pollution prevention and treatment, and marine pollution prevention and treatment sectors do not require examining.

<Partial List of National Climate Risks (65 Risks in 5 Areas) (Excluding Health)>¹⁾

① Water Management (9)		Applicability
Flood	Increase in flooding damage in river basins due to heavy rain	(Example) ×
	Decline in the safety of dams and river infrastructure due to increased variability in precipitation	(Example) ×
Drought	Decrease in water supply (e.g., residential, industrial, and agricultural water) due to climate change	(Example) ×
	Decrease in groundwater due to drought	(Example) ×
	Increased occurrence of river desiccation due to drought	(Example) ×
	Decline in the operational capacity of water supply and sewage systems due to climate change	(Example) ×
Water Quality / Ecosystem	Deterioration in the water quality of rivers and lakes due to rising temperature and drought	(Example) O
	Increase in flow of pollutants into rivers and lakes due to heavy rain	(Example) O
	Damage to the health of aquatic organisms due to rising temperature, drought, heavy rain, and typhoon	(Example) O
② Forest and Ecosystem (18)		Applicability
Species	Changes in the habitat of flora (e.g., species, population, plant communities, plant phenology, distribution) due to climate change	(Example) ×
	Changes in species, population, and habitat of wildlife due to climate change	(Example) ×
	Increase in invasive species due to climate change	(Example) ×
	Decreased population of endangered species and rare/protected species due to climate change	(Example) ×
	Changes in the type and population of species due to extreme weather conditions	(Example) ×
Habitats	Changes in the sub-alpine habitats (e.g., species, growth, distribution) due to climate change	(Example) ×
	Changes in the population and habitat of freshwater organisms due to climate change	(Example) O
	Changes in the structure and function of the ecosystem due to extreme weather conditions	(Example) O
	Changes in the soil ecosystem due to climate change	(Example) O
	Changes in the island ecosystem due to climate change and rising sea levels	(Example) O
	Changes in the wetland ecosystem due to climate change	(Example) ×

1) The 4th National Climate Crisis Adaptation Plan(2026~2030)

Habitats	Changes in the coastal, estuary, and marine ecosystem due to extreme weather conditions	(Example) ×
	Changes in the tidal flat and estuary ecosystem due to rising sea levels	(Example) ×
Forest	Increase in forest disasters (e.g., wildfire, landslide) and damage due to extreme weather conditions	(Example) ×
	Changes in the growth and carbon absorption of forests due to climate change	(Example) ×
	Damage to forest products due to climate change	(Example) ×
	Changes in forest headwater streams due to heavy rain and drought	(Example) O
	Increased damage from forest pests and diseases due to extreme weather conditions	(Example) O
③ Land and Coast (13)		Applicability
Settlement Areas	Increase in flooding damage to urban housing or low-lying areas due to heavy rain	(Example) ×
	Increase in the risk of slope collapse due to heavy rain and typhoon	(Example) ×
	Increase in damage to vulnerable populations due to extreme weather conditions	(Example) ×
	Increase in damage to old buildings due to extreme weather conditions	(Example) ×
	Increase in damage to vulnerable areas such as declining cities and cities with aging infrastructure due to extreme weather conditions	(Example) ×
Infrastructure	Decline in the operational capacity of water supply and sewage systems due to climate change	(Example) ×
	Deterioration in the water quality of rivers and lakes due to rising temperature and drought	(Example) O
	Increase in flow of pollutants into rivers and lakes due to heavy rain	(Example) O
Coast	Increase in the risk of flooding and inundation of coastal areas due to heavy rain, storm surge, high waves, and rising sea levels	(Example) O
	Increased risk of erosion of beach, dune, and tidal flat and damage to vegetation due to high waves and rising sea levels	(Example) O
	Increased risk of damage to port and airport facilities, operational suspension, and incidents due to extreme weather conditions	(Example) ×
	Increased risk of damage to coastal facilities, decline in performance, and incidents due to typhoon, storm surge, strong wind, high waves, and rising sea levels	(Example) ×
	Increase in damage to the coastal area caused by saltwater intrusion and shoreline retreat due to rising sea levels	(Example) ×

④ Agriculture and Fisheries (14)		Applicability
Food Resources	Fluctuation in crop yields and decline in quality due to extreme weather conditions	(Example) ×
	Changes in crop cultivation areas and cropping system due to climate change (e.g., temperature rise, changes in precipitation)	(Example) ×
	Decline in livestock productivity due to heat wave and temperature rise	(Example) ×
	Damage to aquaculture and changes in aquaculture environment due to climate change	(Example) ×
	Decline in fishery productivity due to rising sea temperature and ocean acidification	(Example) ×
Production Environment	Increased damage to the agriculture, livestock, and fishery production facilities due to extreme weather conditions	(Example) ×
	Increased crop damage by pests and weeds due to climate change	(Example) ×
	Increase in the livestock and fishery disease and decline in safety due to rising sea temperature, cold wave, or heat wave	(Example) ×
	Farmland inundation, soil loss, and agricultural water pollution due to heavy rain	(Example) O
	Decline in the stability of water supply of agricultural irrigation facilities due to drought and rise in temperature	(Example) O
	Decline in flood response capacity of agricultural irrigation facilities due to the changes in intensity and frequency of heavy rain	(Example) ×
	Changes in fishing conditions and reduction in operating days due to the changes in marine weather conditions	(Example) O
	Decline in the stability of supply and demand for imported agricultural, livestock, and fishery products due to climate change	(Example) ×
Increased uncertainty in the price of agriculture, livestock, and fishery products due to climate change	(Example) ×	

Attachment 3

Exclusion Criteria- Sustainable Water Preservation

- The project entity shall consider the following items to comply with the basic principles defined in the Framework Act on Water Management, including the public nature of water, healthy water circulation, and conservation of aquatic ecosystem, so that the economic activity does not cause any significant harm to water and marine resources.
- In order to maintain the adequate quality and quantity of surface water, groundwater, and spring water as well as the healthy aquatic ecosystem, the project entity should review potential risks in the quality and quantity of water as well as water ecosystem in the process of implementing the project.
- If **water pollutants** are emitted in the process of implementing the project, the project entity should comply with the permissible discharge limits prescribed by the Water Environment Conservation Act, depending on the characteristics of local water system, basin divisions, or discharge area.

Water Pollutants

The permissible discharge limits of water pollutants are classified into the common criteria on regional application and the permissible discharge limits by item pursuant to Article 32 of the Water Environment Conservation Act and [Appendix 13] of the Enforcement Rules of the said Act.

- In principle, it is prohibited to engage in **acts prohibited under water source management areas** as defined under the Sewerage Act, the Act on Improvement of Water Quality and Resident Support in the Han River Basin, and the Act on Water Management and Resident Support in the Geum River Basin, Nakdong River Basin, Yeongsan River, and Seomjin River Basin, the **acts prohibited in groundwater conservation areas** under the Groundwater Act, and the **acts prohibited in spring water conservation areas** under the Drinking Water Management Act. Provided, when seeking permit or filing for the prohibited acts or seeking approval for factory installation, the project entity shall comply with all the applicable laws.

Water-Source Management Area

There are water-source management areas designated and publicly published under Article 7 of the Water Supply and Waterworks Installation Act, riparian buffer zones designated and publicly announced under Article 4 of the Act on Improvement of Water Source Quality and Resident Support in the Han River Basin, and the areas subject to special measures for preserving the water quality of water sources designated and publicly announced under Article 38 of the Framework Act on Environmental Policy.

Acts Prohibited in Water Source Management Areas

The acts of using or disposing of water pollutants and specific substances harmful to water quality under subparagraphs 7 and 8, Article 2 of the Water Environment Conservation Act, substances requiring permission under subparagraph 3, Article 2, restricted substances under subparagraph 4, Article 2, prohibited substances under subparagraph 5, Article 2, and hazardous chemicals under subparagraph 7, Article 2 of the Chemical Substance Control Act, pesticide under subparagraph 1, Article 2 of the Pesticide Control Act, waste under subparagraph 1, Article 2 of the Waste Control Act, wastewater and excreta under subparagraphs 1 and 2, Article 2 of the Sewerage Act and livestock excreta under subparagraph 2, Article 2 of the Act on Management and Use of Livestock Excreta, or other acts that pose a clear risk of polluting water sources

Restrictions on Acts within Groundwater Preservation Zone

Restrictions on acts that pose a clear risk of lowered groundwater levels, water pollution, or land subsidence (e.g., underground excavation works, such as tunnel construction, which may alter groundwater flow paths or velocities; installation of structures, such as underground oil storage tanks, which may contaminate groundwater; establishment of waste landfills, specific waste storage facilities, and collective burial grounds; and the acts that may significantly impact the quantity and quality of groundwater, including mining, quarrying, and livestock breeding, in excess of the scale specified by the regulation of the Ministry of Climate, Energy and Environment); the acts of developing and utilizing groundwater above a certain scale; or the acts of producing, emitting, or storing specific substances harmful to water quality, hazardous chemicals, and soil pollutants

Acts Prohibited in Spring Water Conservation Areas

Burial of carcasses under Article 22(2) of the Act on Prevention of Contagious Livestock Diseases; installation of waste treatment facilities under subparagraph 8, Article 2 of the Waste Control Act; installation of facilities subject to the control of specific soil pollution under subparagraph 4, Article 2 of the Soil Environment Conservation Act; installation of wastewater discharge facilities under subparagraph 10, Article 2 of the Water Environment Conservation Act; installation of public sewage treatment facilities and excreta treatment facilities under subparagraphs 9 and 10, Article 2 of the Sewerage Act, respectively; installation of discharge facilities and treatment facilities under subparagraph 3 and 8, Article 2 of the Act on Management and Use of Livestock Excreta, respectively; and installation of other pollution-causing facilities prescribed by the Presidential Decree

-
- Provided that if the economic activity conducted the **strategic environmental impact assessment**, **environmental impact assessment**, and **small-scale environmental impact assessment** under the Environmental Impact Assessment Act, the **groundwater impact study** and the **marine utilization impact assessment** under the Groundwater Act, and the **environmental assessment** under the Special Act on Promotion of Offshore Wind Power Distribution and Industry Development, and if the consultation has been completed based on the impact assessment results on water and marine resources, the project entity will be deemed to have managed risks and complied with the basic principles. Moreover, the projects that have obtained approval under the previous regulations prior to the enforcement of the Environmental Impact Assessment Act will be deemed to have complied with the basic principles.
 - If the economic activity is implemented overseas, the laws and regulations of the relevant country shall prevail. However, if they fall significantly short of domestic standards or are absent, the project entity should observe internationally recognized environmental standards, recommendation guidelines, or international standards.

Strategic Environmental Impact Assessment

It refers to checking the conformity with the environmental conservation plan and establishing and analyzing alternatives when establishing the plan which has an environmental impact and to reviewing the appropriateness of the plan and environmental feasibility of the land for sustainable land development. It includes urban development plans, energy development plans, water resource development plans, or installation plans on livestock excreta facilities. See Article 9 (Plans Subject to Strategic Environmental Impact Assessment) of the Environmental Impact Assessment Act for the plans subject to strategic environmental impact assessment.

Environmental Impact Assessment

It refers to building measures to avoid, remove, or reduce detrimental environmental impact by proactively studying, predicting, and assessing the environmental impact of the project, when approving, licensing, or determining (hereinafter referred to as the “approval, etc.”) the execution or implementation plan which has an environmental impact, including urban development projects, energy development projects, mountainous area development projects, or installation projects for waste treatment facilities, resource recovery or purification facilities for livestock excreta, and public treatment facilities. See Article 22 (Projects Subject to Environmental Impact Assessment) of the Environmental Impact Assessment Act for the projects subject to environmental impact assessment.

Small-Scale Environmental Impact Assessment

It refers to building measures to conserve the environment by proactively studying, predicting, and assessing the environmental feasibility of the land and the environmental impact of the project, when implementing a development project in the area which requires environmental conservation or the area which requires planned development due to concerns over haphazard development, including the areas to which the Natural Environment Conservation Act and the Wildlife Protection and Management Act apply, the areas to which the Mountainous Area Management Act applies, or the areas to which the Natural Park Act applies. See Article 43 of the Environmental Impact Assessment Act for the projects subject to small-scale environmental impact assessment.

Groundwater Impact Study

It refers to the study to analyze and predict the impact of the development and use of groundwater on the surrounding areas as defined in subparagraph 2, Article 2 of the River Act. It should comply with Articles 7(2) and 7(8) of the Groundwater Act and Articles 12(1) and 12(2), and [Appendix 2] of the Enforcement Decree of the said Act.

Marine Utilization Impact Assessment

It refers to the process of building measures to reduce the negative impact on marine environment by proactively studying, predicting, and assessing the impact of projects developing and utilizing the marine environment which may have a huge impact on the marine environment or cause social conflict and of engaging stakeholders on such projects. See Article 5 of the Enforcement Decree of the Marine Utilization Impact Assessment Act for the projects subject to marine utilization impact assessment.

Environmental Assessment

When applying for the approval of the execution plan, offshore wind power generation operators should conduct the environmental assessment, create the environmental assessment report, and submit to the Minister of Climate, Energy and Environment as prescribed by the Presidential Decree, notwithstanding Article 22 of the Environmental Impact Assessment Act and Article 13 of the Marine Utilization Impact Assessment Act.

The Minister of Climate, Energy and Environment should seek alignment with the Minister of Climate, Energy and Environment and the Minister of Oceans and Fisheries on the environmental assessment report. Upon request, the Minister of Climate, Energy and Environment and the Minister of Oceans and Fisheries should submit their opinions as prescribed by the Presidential Decree.

After the opinions are submitted, the alignment is deemed to have been made on the environmental impact assessment under Article 22 of the Environmental Impact Assessment Act and Article 13 of the Marine Utilization Impact Assessment Act.

Attachment 4

**Exclusion Criteria-
Transition to circular economy**

- The project entity should make efforts to efficiently use resources, curb waste generation, and promote the circular use of generated waste in the process of producing, distributing, utilizing, and consuming products, materials, components, and equipment related to the economic activity.
 - In addition, to the extent that technological and economic feasibility can be reasonably recognized, the project entity should make efforts to prioritize materials, components, and equipment that enhance durability and recyclability in design.
 - To the extent that is technically and industrially feasible, the project entity should make efforts to prioritize recycling over disposal at each stage of the process.

- As for key considerations for the transition to circular economy, the project entity should review the descriptions of each economic activity and comply with the laws on circular economy that apply to relevant projects.
 - ※ Act on Promotion of Transition to Circular Economy and Society, Waste Control Act, Act on Promotion of Saving and Recycling of Resources, Construction Waste Recycling Promotion Act, or Act on Resource Circulation of Electrical and Electronic Products and Vehicles, etc.

- If the economic activity is implemented overseas, the laws and regulations of the relevant country shall prevail. However, if they fall significantly short of domestic standards or are absent, the project entity should observe internationally recognized environmental standards, recommendation guidelines, or international standards.

Attachment 5

Exclusion Criteria-
Pollution Prevention and Control

- The project entity should consider the following items to avoid causing significant harm, including by preventing risks to public health or the environment arising from chemicals, air pollution, and soil pollution, ensuring appropriate and sustainable management and conservation of the atmospheric environment, managing sources of marine pollutants, and regulating discharges of marine pollutants to prevent marine pollution.
- Whether it is possible to comply with environmental criteria and permissible discharge limits of **persistent pollutants**, if the economic activity falls under the installation and operation of **discharge facilities** under the Persistent Pollutant Control Act

Discharge Facility

It includes ironmaking and steelmaking facilities, facilities for manufacturing rolled, extruded, and ductile aluminum products, facilities for aluminum smelting, refining, and alloy manufacturing, cement manufacturing facilities, petrochemical basic chemical manufacturing facilities, and incineration facilities. See Appendix 1 of the Enforcement Rules of the Persistent Pollutant Control Act.

Persistent Pollutant

It refers to a substance that poses a threat to humans and ecosystems because it is toxic, persistent, bioaccumulative and can be capable of long-range transport as defined in the Stockholm Convention on Persistent Organic Pollutants and the Minamata Convention on Mercury. See Appendix 3 of the Enforcement Decree of the Persistent Pollutant Control Act for the environmental criteria and Appendix 3 of the Enforcement Rules of the said Act for the permissible discharge limits.

- Whether it is possible to comply with the permissible discharge limits of chlorofluorocarbon (CFC), hydrochlorofluorocarbon (HCFC) out of **climate/ecosystem-changing substances** that may trigger changes in the climate and ecosystem in accordance with the Enforcement Rules of the Clean Air Conservation Act, and **specific hazardous air pollutant** under the said Act

Climate/Ecosystem-changing Substances

It refers to airborne substances that may trigger changes in the ecosystem due to global warming, including greenhouse gases, chlorofluorocarbons (CFC), and hydrochlorofluorocarbons (HCFC).

Specific Hazardous Air Pollutants

See Appendix 2 of the Enforcement Rules of the Clean Air Conservation Act for the list of specific hazardous air pollutants.

- Whether the economic activity involves the manufacture, transport or use of **restricted substances** or **prohibited substances** (whose use is restricted or prohibited for specific purposes), or of **incident preparedness substances** pursuant to the Act on Registration and Evaluation of Chemical Substances, the Chemical Substance Control Act and the Notice of the Ministry of Climate, Energy and Environment

Restricted Substance

It refers to a substance announced by the Minister of Climate, Energy and Environment, following the consultation with the heads of central administrative bodies under Article 27 and the deliberation by the Chemical Substance Evaluation Committee under Article 7, in order to prohibit the manufacturing, import, sale, storage, transport, or utilization for the given purpose.

Prohibited Substance

It refers to a highly hazardous substance announced by the Minister of Climate, Energy and Environment, following the consultation with the heads of central administrative bodies under Article 27 and the deliberation by the Chemical Substance Evaluation Committee under Article 7, in order to prohibit the manufacturing, import, sale, storage, transport, or utilization for all purposes.

Incident Preparedness Substance

It refers to a highly toxic or explosive chemical substance designated and announced by the Minister of Climate, Energy and Environment under Article 39 for requiring preparedness for chemical incidents as it poses a high risk of chemical incidents or its potential damage is expected to be significant if an incident occurs.

- Whether the economic activity falls under the **emission of specific substances** (type 1: ozone-depleting substances and type 2: hydrofluorocarbons (HFC)) under the Act on the Management of Specific Substances for Protection of the Ozone Layer and the Enforcement Decree of the said Act

Emission of Specific Substances

It is not allowed to emit "specific substances" as defined in subparagraph 1, Article 2 of the Act on the Management of Specific Substances for Protection of the Ozone Layer (hereinafter referred to as the "Ozone Layer Protection Act") or ozone-depleting substances under Article 2(1) of the Enforcement Decree of the said Act (hereinafter referred to as the "Enforcement Decree of the Ozone Layer Protection Act") and the Montreal Protocol on Substances that Deplete the Ozone Layer, including type 1 specific materials - subparagraph 1(a), Article 2 of the Ozone Layer Protection Act, Article 2(1) and [Appendix 1] of the Enforcement Decree of the said Act - and hydrofluorocarbon (HFC) - subparagraph 1(b), Article 2 of the Ozone Layer Protection Act, Article 2(2) and [Appendix 2] of the Enforcement Decree of the said Act. If it is unavoidable to emit specific substances and HFCs, the project entity shall obtain permission from the Minister of Trade, Industry and Resources under Articles 4, 9, and 11 of the Ozone Layer Protection Act, and even so, it may not exceed II. the standard quantity and III. the standard limit under the Announcement on Standard Limit of Production and Consumption of Specific Substances (e.g., HFC).

-
- Whether the economic activity complies with the project entity's statutory responsibility to reduce and control the use of hazardous substances pursuant to the Act on Resource Circulation of Electrical and Electronic Products and Vehicles and with the **substances subject to restriction** and the **maximum concentration values** prescribed under Article 9 thereof

Products Subject to Restriction on Use and Maximum Levels

As for vehicles, it is necessary to comply with the standard on lead, mercury, hexavalent chromium, and cadmium. As for electrical and electronic products, it is necessary to comply with the standard on lead, mercury, hexavalent chromium, polybrominated biphenyls, polybrominated diphenyl ethers, diethylhexyl phthalate, butyl benzyl phthalate, dibutyl phthalate, diisobutyl phthalate, and cadmium.

- Whether **soil contamination** generated from facilities subject to soil contamination control does not exceed the **worrisome levels of soil contamination** under the Soil Environment Conservation Act

Soil Contamination

It refers to a substance that causes soil contamination, as provided in [Appendix 1] of the Enforcement Rules of the Soil Environment Conservation Act.

Worrisome Levels of Soil Contamination

It refers to the standard of soil contamination that may pose a risk to human health or property or to the growth of animals or plants. The standard of soil contamination by soil pollutants is provided in [Appendix 3] of the Enforcement Rules of the Soil Environment Conservation Act.

- Whether it is possible to comply with the prohibition of releasing **pollutants** into the ocean from vessels or marine facilities under the Marine Environment Management Act

Pollutant

It refers to waste, oil, hazardous liquid substances, and hazardous packaging materials which may enter the ocean or be discharged into the ocean and have, or are likely to have, harmful impact on the marine environment.

- If the economic activity is implemented overseas, the laws and regulations of the relevant country shall prevail. However, if they fall significantly short of domestic standards or are absent, the project entity should observe internationally recognized environmental standards, recommendation guidelines, or international standards.

Attachment 6

Exclusion Criteria- Biodiversity Preservation

- The project entity should consider whether an area selected for the economic activity falls under the areas specified in subparagraphs of Article 16 of the Act on Conservation and Use of Biodiversity as follows and should endeavor not violate the laws and regulations on the areas in order not to cause significant harm to biodiversity and ecosystem in carrying out the economic activity.

1. Ecological and scenery conservation areas defined in subparagraph 12 of Article 2 of the Natural Environment Conservation Act;
2. Wetlands protection areas defined in Article 8 of the Wetlands Conservation Act;
3. National parks defined in subparagraph 1 of Article 2 of the Natural Parks Act;
4. A special protection district for wildlife defined in Article 27 of the Wildlife Protection and Management Act;
5. A wildlife protection zone defined in Article 33 of the Wildlife Protection and Management Act;
6. The following areas where the protection of endangered wildlife and the promotion of biodiversity are required:
 - A. An area necessary for the protection of endangered wildlife;
 - B. An area where the promotion of biodiversity or the recovery of ecosystem services is required;
 - C. An area where biodiversity is distinctive or excellent;
7. Biosphere conservation reserves selected by UNESCO;
8. Wetlands included in the List of Wetlands of International Importance under Article 9(1) of the Wetlands Conservation Act;
9. Water-source protection areas under Article 7(1) of the Water Supply and Waterworks Installation Act ;
10. Areas designated and publicly notified for preserving the quality of water sources among the special measures areas under Article 38(1) of the Framework Act on Environmental Policy;
11. A riparian zone under Article 4 of the Act on the Improvement of Water Quality and Support for Residents of the Han River Basin, Article 4 of the Act on Water Management Resident Support in the Nakdong River Basin, Article 4 of the Act on Water Management and Resident Support in the Geum River Basin, and Article 4 of Act on Water Management and Resident Support in the Yeongsan and Seomjin River Basins;

- The project entity should consider whether an area selected for the economic activity falls under the areas specified in Article 25(1) of the Act on Conservation and Management of Marine Ecosystem and should not violate the laws and regulations on the areas in order not to cause significant harm to marine biodiversity and ecosystem in carrying out the economic activity.

1. Sea areas where marine ecosystems maintain primitiveness or sea areas worthy of conservation and academic research for their diverse marine organisms;
2. Areas which need academic research or conservation, due to unusual topography, geological features or ecology of the sea;
3. Sea areas which are worthy of being conserved for their high primary production capacity or for their function as the habitats or spawning areas of marine organisms under protection;
4. Sea areas which may represent diverse marine ecosystems or are equivalent to examples thereof;
5. Sea areas which are worthy of special conservation, for their beautiful submarine landscape, including coral reefs and seaweeds, or marine landscape;
6. Areas that need to be conserved, in order to maintain or improve their function as carbon sinks of marine ecosystems;
7. Sea areas prescribed by Presidential Decree, which are especially necessary for the effective conservation and management of marine ecosystems.
 - △ Environmental preservation sea areas under Article 15(1) of the Marine Environment Management Act;
 - △ Wetland protection areas (limited to areas falling within coastal wetlands) under Article 8 of the Wetlands Conservation Act;
 - △ Fishery resource protection zones under Article 40 of the National Land Planning and Utilization Act;
 - △ Natural parks defined in subparagraph 1 of Article 2 of the Natural Parks Act (limited to places falling within marine areas);
 - △ Zones designated as natural monuments and protection zones thereof under Articles 11 and 13 of the Act on Conservation and Utilization of Natural Heritage and their protection zones (limited to zones falling within marine areas);
 - △ Special protection districts for wildlife under Article 27 of the Wildlife Protection and Management Act (limited to districts falling within of marine areas).

-
- The project entity should consider whether an area selected for the economic activity falls under the areas specified in Article 10(1) of the Act on the Sustainable Management and Restoration of Tidal Flats(Gaetbeol) and Adjacent Areas Thereof and should not violate the laws and regulations on the areas in order not to cause significant harm to biodiversity and ecosystem of tidal flats and the surrounding area in carrying out the economic activity.

1. Where the area has scenic views or ecosystems representative of Korean tidal flats;
2. Where the tidal flats need to be kept clean healthy;
3. Where it is a major habitat of marine organisms under protection prescribed in subparagraph 11 of Article 2 of the Conservation and Management of Marine Ecosystems Act;
4. Where a safety accident is very likely to occur;
5. Where it is necessary to protect and restore tidal flat ecosystems
6. Where it is necessary to take measures to increase the production of bioresources

- The project entity should consider whether an area selected for the economic activity falls under the **fishery resource protection zones** specified in Article 40 of the National Land Planning and Utilization Act and should not violate the laws and regulations on the zones in order not to cause significant harm to biodiversity and ecosystem of fishery resource protection zones in carrying out the economic activity.

Fishery Resource Protection Zones

The Minister of Oceans and Fisheries, on their own initiative or upon request of the heads of administrative bodies, may allocate or modify public waters or adjacent land as the fishery resource protection zone in the city and township management plan in order to protect and nurture fishery resources.

- Provided, however, that this shall not apply where the relevant economic activity is subject to the **strategic environmental impact assessment, environmental impact assessment, small-scale environmental impact assessment, or marine utilization impact assessment** under the Environmental Impact Assessment Act, or to **environmental assessment** under the Special Act on Promotion of Offshore Wind Power Distribution and Industry Development, and if the approval has been obtained in consultation with local governments and environmental offices. In addition, projects approved under the former regulations prior to the enforcement of the Environmental Impact Assessment Act shall be deemed to comply with the Basic Principles.

Strategic Environmental Impact Assessment

It refers to checking the conformity with the environmental conservation plan and establishing and analyzing alternatives when establishing the plan which has an environmental impact and to reviewing the appropriateness of the plan and environmental feasibility of the land for sustainable land development. It includes urban development plans, energy development plans, water resource development plans, or installation plans on livestock excreta facilities. See Article 9 (Plans Subject to Strategic Environmental Impact Assessment) of the Environmental Impact Assessment Act for the plans subject to strategic environmental impact assessment.

Environmental Impact Assessment

It refers to building measures to avoid, remove, or reduce detrimental environmental impact by proactively studying, predicting, and assessing the environmental impact of the project, when approving, licensing, or determining (hereinafter referred to as the “approval, etc.”) the execution or implementation plan which has an environmental impact, including urban development projects, energy development projects, mountainous area development projects, or installation projects for waste treatment facilities, resource recovery or purification facilities for livestock excreta, and public treatment facilities. See Article 22 (Projects Subject to Environmental Impact Assessment) of the Environmental Impact Assessment Act for the projects subject to environmental impact assessment.

Small-Scale Environmental Impact Assessment

It refers to building measures to conserve the environment by proactively studying, predicting, and assessing the environmental feasibility of the land and the environmental impact of the project, when implementing a development project in the area which requires environmental conservation or the area which requires planned development due to concerns over haphazard development, including the areas to which the Natural Environment Conservation Act and the Wildlife Protection and Management Act apply, the areas to which the Mountainous Area Management Act applies, or the areas to which the Natural Park Act applies. See Article 43 of the Environmental Impact Assessment Act for the projects subject to small-scale environmental impact assessment.

Marine Utilization Impact Assessment

It refers to the process of building measures to reduce the negative impact on marine environment by proactively studying, predicting, and assessing the impact of projects developing and utilizing the marine environment which may have a huge impact on the marine environment or cause social conflict and of engaging stakeholders on such projects. See Article 5 of the Enforcement Decree of the Marine Utilization Impact Assessment Act for the projects subject to marine utilization impact assessment.

Environmental Assessment

When applying for the approval of the execution plan, offshore wind power generation operators should conduct the environmental assessment, create the environmental assessment report, and submit to the Minister of Climate, Energy and Environment as prescribed by the Presidential Decree, regardless of Article 22 of the Environmental Impact Assessment Act and Article 13 of the Marine Utilization Impact Assessment Act.

The Minister of Climate, Energy and Environment shall request consultation with the Minister of Climate, Energy and Environment and the Minister of Oceans and Fisheries regarding the submitted environmental impact assessment report. And the Minister of Climate, Energy and Environment and the Minister of Oceans and Fisheries shall upon receipt of such consultation as prescribed by the Presidential Decree.

After the opinions are submitted, the alignment is deemed to have been made on the environmental impact assessment under Article 22 of the Environmental Impact Assessment Act and Article 13 of the Marine Utilization Impact Assessment Act.

- The project entity shall reflect the details of consultation or the results of conditional consultation arising from an Environmental Impact Assessment, etc. in the project plan and shall faithfully implement the action plan.
 - ※ If the economic activity is subject to the follow-up environmental impact study under Article 36 of the Environmental Impact Assessment Act (Appendix 1 of the Enforcement Rules), the project entity should take actions on the results of follow-up environmental impact study after initiating the project.
- If the economic activity is implemented overseas, the laws and regulations of the relevant country shall prevail. However, if they fall significantly short of domestic standards or are absent, the project entity should observe internationally recognized environmental standards, recommendation guidelines, or international standards.

Attachment 7 Innovative Items Related to K-Taxonomy

Common Criteria items for Innovative Growth (as of 2025)			Note
Six Environmental Objectives	Item Name	Item Code	
1. Greenhouse gas reduction (55)	Autonomous manufacturing/ smart factory solutions	A01003	Applicable only when the intended use falls under the activity criteria of green economic activities, and the item contributes to GHG reduction
	Intelligent machine	A01006	Applicable only when the intended use falls under the activity criteria of green economic activities, and the item contributes to GHG reduction
	Drone (unmanned aerial vehicle)	A03001	Applicable only when the intended use falls under the activity criteria of green economic activities, and zero-emission (e.g., electricity, hydrogen, and PV) power source is used
	Aircraft	A03002	Only including the ones that satisfy the criteria of 1-C-(1) Manufacture of zero-emission Aircraft
	Air Mobility (AAM/UAM)	A03006	Only including the ones that satisfy the criteria of 1-C-(1) Manufacture of zero-emission Aircraft
	Advanced railway system	A04001	Only including the ones that satisfy the criteria of 1-C-(1) Manufacture of zero-emission Rolling Stock and 1-C-(3) Establishment and Operation of zero-emission Transport Infrastructure
	Electric/hybrid vehicles	A04002	Includes only those that comply with the criteria for “1-C-(1) Zero-emission Vehicle Manufacturing.”
	Autonomous vehicle	A04003	Includes only those that comply with the criteria for “1-C-(1) Zero-emission Vehicle Manufacturing.”
	Electric/hydrogen vehicle charging infrastructure/services	A04004	Includes only those that comply with the criteria for “1-C-(1) Establishing and Operation of Zero-emission Transportation Infrastructure.”
	Personal mobility infrastructure/services	A04005	Includes only those that comply with the criteria for “1-C-(1) Establishing and Operation of Zero-emission Transportation Infrastructure.”

Common Criteria items for Innovative Growth (as of 2025)			Note
Six Environmental Objectives	Item Name	Item Code	
1. Greenhouse gas reduction (55)	Hydrogen/ electric vehicles	A04006	Includes only those that comply with the criteria for "1-C-(1) Zero-emission Vehicle Manufacturing."
	High-efficiency, eco-friendly vessels	A05002	Includes only those that comply with the criteria for "1-C-(1) Zero-emission Vessel Manufacturing."
	Autonomous vessel	A05003	Includes only those that comply with the criteria for "1-C-(1) Zero-emission Vessel Manufacturing."
	Piezoelectric and thermoelectric devices	B06003	Applicable only when the intended use falls under the activity criteria of green economic activities, and the item contributes to GHG reduction
	Superconductor	B06004	Applicable only when the intended use falls under the activity criteria of green economic activities, and the item contributes to GHG reduction
	Next-generation electronic devices	B07002	Applicable only when the intended use falls under the activity criteria of green economic activities, and the item contributes to GHG reduction
	Smart lighting	B07003	
	Solar photovoltaic power generation	C08001	Only including the ones that satisfy the criteria of 1-B-(5) Photovoltaic Energy Production
	Biomass energy	C08002	Only including the ones that satisfy the criteria of 1-B-(1) Production of Bioenergy and 1-B-(12) Energy Generation Based on Bioenergy
	Renewable heat energy	C08003	Only including the ones that satisfy the criteria of Energy Production Based on 1-B-(6) Solar Energy, 1-B-(9) Marine Energy, 1-B-(10) Geothermal Energy, 1-B-(11) Hydrothermal Energy, and 1-B-(12) Bioenergy
	Marine energy	C08004	
	Wind power	C08005	
	Renewable energy hybrid system	C08006	Includes only renewable energy convergence.
	Next-generation nuclear reactors/SMR	C09002	

Common Criteria items for Innovative Growth (as of 2025)			Note
Six Environmental Objectives	Item Name	Item Code	
1. Greenhouse gas reduction (55)	Nuclear power plant dismantling	C09003	
	Radioactive waste disposal	C09004	
	Nuclear fusion energy	C09006	
	Energy storage system (ESS)	C10001	For manufacturing activities, include only those that meet the criteria set forth in “1-B-(17) Storage and Conversion of Electric Energy.”
	Supercapacitor	C10002	Applicable only when the intended use falls under the activity criteria of green economic activities, and the item contributes to GHG reduction
	Supercritical CO ₂ power generation system	C11001	Applicable only when the intended use falls under the activity criteria of green economic activities, and the item contributes to GHG reduction
	Gas turbine power generation	C11002	Only including the ones that satisfy the criteria of economic activities that fall under the objective of Greenhouse Gas Reduction
	Energy gas conversion	C11003	Only including the ones that satisfy the criteria of 1-B-(17) Storage and Conversion of Electric Energy
	Carbon-free gas power generation	C11004	Only including the ones that satisfy the criteria of economic activities that fall under the objective of Greenhouse Gas Reduction
	Waste heat recovery	C11006	Only including the ones that satisfy the criteria of 1-B-(16) Energy Production Based on Waste Heat
	Energy harvesting	C11007	Applicable only when the intended use falls under the activity criteria of green economic activities, and the item contributes to GHG reduction
	Smart grid	C11009	Applicable only when the intended use falls under the activity criteria of green economic activities, and the item contributes to GHG reduction
	Distributed energy system	C11010	Only including the ones that satisfy the criteria of economic activities that fall under the objective of Greenhouse Gas Reduction

Common Criteria items for Innovative Growth (as of 2025)			Note
Six Environmental Objectives	Item Name	Item Code	
1. Greenhouse gas reduction (55)	Dynamic transmission capacity measurement technology	C11012	Applicable only when the intended use falls under the activity criteria of green economic activities, and the item contributes to GHG reduction
	Smart DC distribution	C11013	
	Ultra-high voltage DC transmission and distribution	C11014	
	Home energy management	C11015	
	Zero energy building	C11016	Only including the ones that satisfy the criteria of 1-D-(3) New Construction, Remodeling, and Acquisition of Zero-Energy Buildings and 1-D-(4) Establishment and Operation of GHG Reduction Facilities and Infrastructure Related to Buildings
	Heat pump	C11017	Only including the ones that satisfy the criteria of 1-B-(21) Establishment and Operation of Heat Pumps
	Lithium-ion battery	C12001	Only including the ones that satisfy the criteria of 1-B-(17) Storage and Conversion of Electric Energy
	Next-generation secondary battery	C12002	Applicable only when the intended use falls under the activity criteria of green economic activities, and the item contributes to GHG reduction
	Battery energy management system	C12003	Applicable only when the intended use falls under the activity criteria of green economic activities, and the item contributes to GHG reduction
	Hydrogen energy	C13001	Only including the ones that satisfy the criteria of 1-B-(3) Production of Hydrogen, 1-B-(14) Energy Production Based on Hydrogen, and 1-B-(19) Storage of Hydrogen and Ammonia Energy
	Fuel cell power generation	C13002	Only including the ones that satisfy the criteria of 1-B-(14) Production of Energy from Hydrogen and Ammonia
Eco-friendly refrigerants	D14005		

Common Criteria items for Innovative Growth (as of 2025)			Note
Six Environmental Objectives	Item Name	Item Code	
1. Greenhouse gas reduction (55)	Carbon Capture, Utilization, Storage (CCUS)	D14006	Only including the ones that satisfy the criteria of economic activities that fall under the objective of Greenhouse Gas Reduction
	Eco-friendly fuels	D14010	Only including E-Fuel
	Vertical farming	D16001	Only including the ones that satisfy the criteria of 1-E-(1) Low-Carbon Agriculture
	Smart agriculture	D16002	Only including the ones that satisfy the criteria of 1-E-(1) Low-Carbon Agriculture
	Insect breeding	D17001	
	Alternative foods	D18003	Only including the ones that satisfy the criteria of “1-E-(2) Manufacturing of Low-carbon Feed and Alternative Processed Foods.”
3. Sustainable water preservation (4)	Functional separator	B06017	Only including the ones that satisfy the criteria of economic activities that fall under the objective of Sustainable Water Preservation
	Water pollution management	D14003	Only including the ones that satisfy the criteria of economic activities that fall under the objective of Sustainable Water Preservation
	Smart water and wastewater works	D14009	
	Desalination	D15002	Only including the ones that satisfy the criteria of 3-C-(7) Utilization of Alternative Water Resources
4. Transition to circular economy (10)	Environment-friendly fiber	B06020	Only including environment-friendly materials (excluding biodegradable fibers)
	High temperature reduction treatment system	C11008	Only including the ones that satisfy the criteria of 4-D-(4) Chemical Recycling of Waste
	Secondary battery reuse and recycling	C12005	Only including the ones that satisfy the criteria of 4-D-(1) Waste Reuse and 4-D-(2) Material Recycling
	Metal resource recycling	D15001	Only including the ones that satisfy the criteria of 4-D-(2) 4-D-(2) Material Recycling

Common Criteria items for Innovative Growth (as of 2025)			Note
Six Environmental Objectives	Item Name	Item Code	
4. Transition to circular economy (10)	Modular construction	D15003	Includes only environment-friendly building forms that enable Material reuse.
	Recycling of renewable energy power generation systems	D15004	Include only those that meet the criteria outlined in “4-D-(1) Reuse of Waste” and “4-D-(2) Material Recycling.”
	Remanufacturing	D15006	Include only those that meet the criteria outlined in “4-D-(3) Waste Remanufacturing.”
	E-waste upcycling	D15007	Include only those that meet the criteria outlined in “4-D-(1) Reuse of Waste” and “4-D-(2) Waste Materail Recycling.”
	Waste energy	D15008	Only including the ones that satisfy the criteria of 1-B-(13) Energy Production Based on Waste Energy, 4-D-(4) Chemical Recycling of Waste, 4-D-(5) Energy Recovery from Waste, and 4-D-(6) Capture, Treatment, and Utilization of Landfill Gas
	Plastic upcycling	D15009	Include only those that meet the criteria outlined in “4-D-(1) Reuse of Waste,” “4-D-(2) Material Recycling,” and “4-D-(4) Chemical Recycling of Waste.”
5. Pollution prevention and control (4)	Intelligent air conditioning system	C11011	Applicable only when the intended use falls under the activity criteria of green economic activities, and the item contributes to GHG reduction
	Air pollution management	D14001	For equipment and facilities, include only those that meet the criteria outlined in “5-A-(1) Air Pollution Prevention and Treatment” and “5-A-(2) Odor Prevention and Reduction.”
	Indoor air quality management	D14004	For equipment and facilities, include only those that meet the criteria outlined in “5-A-(3) Indoor Air Quality Management.”
	Soil remediation	D14007	For equipment and facilities, include only those that meet the criteria outlined in “5-A-(5) Soil Contamination Prevention and Remediation.”

Provided for reference purposes only, this classification is based on the six major environmental objectives and may be adjusted if the user deems it more aligned with other goals.

Attachment 8 **Core Greenhouse Gas Reduction Technologies Related to K-Taxonomy**

17 Sectors and Classification	100 Core Technologies for Carbon Neutrality	Remarks
PV	Ultra-high efficiency solar cell	
	Multi-purpose photovoltaic system	Only including the manufacturing activities for core materials, components, and equipment that satisfy the criteria of 1-B-(5) Production of Energy from Solar Photovoltaics
Wind power	Ultra-large wind turbine	
	Offshore wind floating system	
	Vertical-axis floating wind power generation	Only including the manufacturing activities for core materials, components, and equipment that satisfy the criteria of 1-B-(7) Production of Energy from Wind Power
	Operation and management of offshore wind power generation	Only including the manufacturing activities for core materials, components, and equipment that satisfy the criteria of 1-B-(7) Production of Energy from Wind Power
	Installation and construction of offshore wind power	Only including the manufacturing activities for core materials, components, and equipment that satisfy the criteria of 1-B-(7) Production of Energy from Wind Power

17 Sectors and Classification		100 Core Technologies for Carbon Neutrality	Remarks
Hydrogen	Electrolytic hydrogen	Alkaline water electrolysis	Only including the ones that satisfy the criteria of 1-B-(3) Production of Hydrogen
		PEM water electrolysis	
		Next-generation water electrolysis	
	Storage and transport of hydrogen	Storage and transport of gaseous hydrogen	Only including the ones that satisfy the criteria of 1-B-(22) Establishment, Retrofit, and Operation of Transport Infrastructure of Biogas, Hydrogen, Ammonia, and Clean Methanol
		Liquid hydrogen carrier	
		Storage and transport of liquid hydrogen	
		Hydrogen-only pipeline network	
	International storage and transport of hydrogen	Large-scale international storage and transport of ammonia and hydrogen	
		Next-generation international storage and transport of hydrogen	
Liquid hydrogen receiving terminal			
Carbon-free electricity	Hydrogen full firing	Hydrogen-fired gas turbine	Only including the ones that satisfy the criteria of 1-B-(14) Production of Energy from Hydrogen and Ammonia
	Hydrogen fuel cell for power generation	High-efficiency fuel cell cogeneration	
		Ultra-high-efficiency fuel cell combined power generation	
Energy integration	Industrial high-temperature and ultra-low-temperature heat pump	Only including the ones that satisfy the criteria of 1-B-(21) Establishment and Operation of Heat Pumps	
	Combined energy system	Only including the ones that satisfy the criteria of 1-B-(17) Storage and Conversion of Electric Energy	
	Thermal energy storage system	Only including the ones that satisfy the criteria of 1-B-(18) Storage of Thermal Energy	
Electricity storage	Short-cycle energy storage system	Only including the ones that satisfy the criteria of 1-B-(17) Storage and Conversion of Electric Energy	
	Long-cycle energy storage system		

17 Sectors and Classification		100 Core Technologies for Carbon Neutrality	Remarks
Grid		Intelligent transmission and distribution system	
		Real-time electricity transaction platform	
		Integrated operation of distributed and flexible resources	
Steel	Hydrogen reduction steelmaking	Hydrogen reduction steelmaking	
	Downstream operation	Carbon-free fuel full firing in the downstream operation of the steel industry	
Petro chemical	Fuel replacement	Electric furnace NCC system	
		Carbon-free fuel NCC operation	Applicable only when the proportion of carbon-free fuel co-firing accounts for 10% or more
	Raw material replacement	Bio PEF	
		Biopolyol	
	New eco-friendly operation	Transition to smart plant	
Cement	Raw material replacement	Increase in the content of mixed materials	Applicable only when the mix ratio of the mixed materials complies with the KS standard.
		Raw material replacement to non-carbonate	Applicable only when the mix ratio of non-carbonate accounts for 5% or more
		Manufacture of new mixed materials	
Industry in general		Eco-friendly refrigerant	
		Replacement of process gas	
		Use of hydrogen and ammonia for industrial processes	Applicable only in the case of hydrogen and ammonia full firing
		Monitoring of carbon emission reduction effect	
		Green data center	Only including the ones that satisfy the criteria of 1-D-(5) Establishment and Operation of Low-Carbon Data Centers

17 Sectors and Classification		100 Core Technologies for Carbon Neutrality	Remarks	
CCUS	Carbon capture	Membrane capture	Only including the ones that satisfy the criteria of 1-F-(1) Capture of Emitted CO ₂	
		Wet capture		
		Dry capture		
		Next-generation capture		
	Carbon storage	Exploration, evaluation, and selection of a storage site	Only including the ones that satisfy the criteria of 1-F-(3) Storage of Captured CO ₂	
		Design and establishment of storage facilities and equipment		
		CO ₂ injection and operation of a storage site		
		Monitoring of CO ₂ storage		
	Carbon Utilization	Chemical conversion	Only including the ones that satisfy the criteria of 1-F-(4) Utilization of Captured CO ₂	
		Mineral carbonation		
		Biological conversion		
	Eco-friendly vehicle	Secondary battery for EV	Advanced secondary battery cell	Excluding hybrid vehicles
Advanced secondary battery system				
Electricity-powered system		Improved performance of the electricity-powered system		
		Advanced power conversion device		
Electricity charging for EV		High-speed wired charging		
		Higher wireless charging capacity		
Fuel cell for hydrogen vehicles		Advanced fuel cell system	Excluding hybrid vehicles	
Storage and charging for hydrogen vehicles		Hydrogen storage system for hydrogen vehicles		
		Hydrogen charging station		
Vessel		Carbon-neutral internal combustion engine	Excluding hybrid vessels	
	Fuel cell and battery system for vessels			
	Electric propulsion system for vessels			

17 Sectors and Classification	100 Core Technologies for Carbon Neutrality	Remarks
Zero-energy building	High-performance, multi-functional shell	Only including the ones that satisfy the criteria of 1-D-(3) New Construction, Remodeling, and Acquisition of Zero-Energy Buildings or Green Buildings or 1-D-(4) Establishment and Operation of GHG Reduction Facilities and Infrastructure Related to Buildings
	Electrified, high-efficiency building and facility	
	Renewable energy and energy convergence system for buildings	
	Management and control of building energy and utilization of data	
Environment	Improvement and management of carbon absorption by land use type	

Attachment 9

Greenhouse Gas Reduction Facilities
Related to K-Taxonomy

- The facilities should fall under the following category and scope based on 1. Projects Supporting Carbon-Neutral Facilities (Ongoing Projects as of 2025) out of [Appendix 1] List of Facilities of the Projects Supporting Carbon-Neutral Facilities of Companies Subject to Emissions Trading System (ETS), and [Appendix 1] Financial Support Details (as of February 3, 2025) of the Guidelines on Financial Support for Energy Use Rationalization Projects.
- As for the facilities that fall under 9 - 11, it is recommended to submit and check a test report issued by the accredited testing agency (within recent three years) in recognition of the energy saving effect.

Facility Category	Scope	
1. Carbon-free facility	Limited to the facilities that fall under the following categories out of renewable energy facilities defined in Article 2 of the Act on Promotion of Development, Use, and Distribution of New and Renewable Energy (excluding solid fossil fuels such as coal)	
	Hydrogen energy facility	A facility that produces or utilizes hydrogen by converting water or other fuels into hydrogen
	Fuel cell facility	A facility that produces electricity or heat through the electrochemical reaction of hydrogen and oxygen
	Concentrated solar power facility	A facility that converts the thermal energy of the sun into electricity or utilize it as an energy source
	Solar photovoltaic facility	A facility that converts the light energy of the sun into electricity or utilize it for daylighting
	Wind facility	A facility that converts wind energy into electricity
	Hydraulic facility	A facility that converts the flow energy of water into electricity
	Marine energy facility	A facility that converts the tide, wave, sea current, and temperature gaps into electricity or heat
Geothermal energy facility	A facility that converts temperature differential of water, groundwater, and underground heat into energy	

Facility Category		Scope	
1. Carbon-free facility		Hydrothermal energy facility	A facility that converts the heat of water into energy
		Electricity storage equipment	A facility connected to the power generation facility using new and renewable energy
Process equipment	2. Facility for recovery and utilization of waste energy	A facility that recovers and utilizes waste heat (or waste pressure) generated from the process to convert to a source of heat or energy - Waste heat recovery boilers, waste pressure turbine generators, heat exchangers, devices using process by-product gas, steam recompression devices, or condensate recovery systems	
		Waste heat boiler	A boiler that generates steam and hot water by using waste heat
		Waste heat recovery melting furnace	A melting device that recovers waste heat from exhaust gas
		Facility for recovery and utilization of waste heat	A facility that recovers waste heat or cold energy and utilizes it as an energy source (i.e., Limited to a device that produces hot air, hot water, steam, or power)
		Waste heat recovery burner	A regenerative burner with an integrated regenerative heat exchanger or an indirectly heated radiation tube burner equipped with a recuperator
		Device using process by-product gas	A device that utilizes combustible by-product gas generated in the process (Installation of both a combustion device of combustible by-product gas and a device using the heat generated by combustion)
		Waste heat transport facility	A facility that recovers waste heat (e.g., heat from process waste heat, heat from waste gas) to supply to other sites or receive it from other sites
		Regenerative Thermal Oxidizer (RTO)	A device that recovers waste heat through a heat storage medium and oxidizes volatile organic compounds (VOCs)
		Catalytic combustion device with waste heat recovery	A device that oxidizes volatile organic compounds (VOCs) using a catalyst (e.g., platinum, palladium) and recovers and utilizes the heat generated from the combustion
		Waste heat recovery heat pump	A waste heat recovery heat pump that recovers and utilizes the process waste heat or wastewater heat or an "integrated urban heating and cooling system" used in combination of fuel cells

Facility Category		Scope	
Process equipment	2. Facility for recovery and utilization of waste energy	Waste heat recovery defrosting device	A device that recovers waste heat generated from refrigerators and freezers for use during defrosting
		Condensate recovery facility	A facility that recovers condensate and utilizes it as boiler feedwater
		Printing dryer	A device for drying paint applied to raw materials during coating or printing using hot air (i.e., recovering waste heat generated from the drying process for reuse as its own heat source)
	3. Waste pyrolysis facility	A facility that converts waste (e.g., plastic waste) into fuel (e.g., gas, oil) through pyrolysis	
	4. Carbon capture facility	A facility that captures GHGs to prevent their release into the atmosphere ※ Limited to the capture and transport facilities (excluding the utilization facilities) within the organizational boundary. The transport facilities should always be included together with the capture facilities.	
	5. Fuel switching	A facility that replaces existing GHG-emitting fuels with low-carbon fuels or electricity - Boilers, drying facilities, burners, or furnaces ※ Including fuel switching of an integrated energy supply business entities in an industrial complex. Excluding fuel switching to individual heating in multi-family housing (Provided that permanent rental housing shall be excluded.)	
		Replacement of outdated boiler	A project to replace boilers installed over seven years ago (The equipment after replacement should be limited to the devices subject to inspection under Article 31-6 of the Enforcement Rules of the Energy Utilization and Rationalization Act. Separate installation of two or more units is also permitted to the extent that the total capacity does not exceed twice that of the existing boiler.)
		Electric induction melting furnace	A device for melting metal objects using electromagnetic induction
		High-frequency induction heating device	A device for heating metal objects using electromagnetic induction
		Electric immersion-type holding furnace	A holding furnace where the heating device directly heats the molten metal inside
High-temperature electric crucible furnace	A device for electrically heating a crucible surrounded by refractory materials		

Facility Category		Scope	
Process equipment	6. Substance conversion	A facility (device) that uses low-GWP substances as an alternative to high-GWP substances ※ In the case of switching to a substance that satisfies the Global Warming Potential (GWP) criteria on usage limits by product category	
	7. Fluorine gas reduction facility	A facility that reduces Fluorinated gases emissions in the electronics industry by utilizing heat or plasma	
	8. Other process improvements	A facility not falling under items 2 through 7, that results in a direct reduction of GHG emissions through improvements to the GHG emission process ※ A case where electricity usage is reduced by improving the process facilities falls under items 9 through 11.	
Power and fuel saving equipment	9. Inverter	A facility that saves energy by controlling the rotational speed of motors in fans or pumps (For equipment with an installed capacity (kW) fall within the scope of the Technical Standards for Certification of High-Efficiency Energy Equipment, only product certified under the High-Efficiency Energy Equipment Certification shall be permitted.)	
	10. Inverter controlled compressor	A facility that increases pressure by compressing gas and reduces power consumption through control of rotational speed by an inverter (For equipment with an installed capacity (kW) fall within the scope of equipment subject to the Energy Efficiency Management Program, only products reported under the Program shall be eligible.)	
	11. High-efficiency facility	A facility that enhances efficiency by upgrading the existing facilities or that reduces GHG emissions by replacing the existing facilities with high-efficiency facilities (excluding new installation) - Stirrers, motors, burners, boilers, turbo compressors, or pumps ※ Excluding common high-efficiency energy equipment (e.g., LED lighting), simple replacement of outdated products, or simple improvement in conditions	
		Energy-saving glass melting furnace	A melting furnace that improves melting efficiency by separating the melting chamber from the working chamber (using the Submarine or Deep Throat method and equipped with a heat storage structure)
	Roller Hearth kiln	A kiln that conveys fired goods using rollers without a carriage	

Facility Category		Scope	
Power and fuel saving equipment	11. High-efficiency facility	Motor power load control device	A device equipped with a power analyzer that analyzes load current to control the inverter, thereby controlling the rotational speed of the motor (i.e., The inverter should be the certified high-efficiency energy equipment.)
		High-temperature condensate pump	A pump that transports high-temperature condensate of 100°C or higher
		Three-phase induction motor	Limited to a three-phase induction motor filed to the Korea Energy Agency in accordance with the Operational Rules of Equipment Subject to Efficiency Management (i.e., Notice of the Ministry of Trade, Industry and Resources)
		High-efficiency transformer	Limited to a transformer exceeding the standard consumption efficiency filed to the Korea Energy Agency in accordance with the Operational Rules of Equipment Subject to Efficiency Management (i.e., Notice of the Ministry of Trade, Industry and Resources)
		Regenerative braking system	A facility that recovers wasted power during the operation of power facilities and converts it back into usable electricity (i.e., Limited to products approved as high-efficiency devices by the Korea Electric Power Corporation (KEPCO))
		Inverter-controlled vacuum pump	A vacuum pump that adjusts the motor speed based on the load controlled by the inverter
		Microbubble generator for water treatment process	A facility that reduces power consumption (i.e., energy expenses) by improving efficiency compared to conventional dissolved air flotation systems through a process that generates micro-sized bubbles
		Steam compression evaporative concentrator	A device that compresses the vapor evaporated in an evaporative concentrator and that reuses it as an evaporative heat source
		Steam reuse multi-effect evaporator	A device that uses the vapor generated in one effect as the heat source for the next lower-pressure effect (with three or more heat exchanger tubes)
		Infrared dryer	A dryer using infrared rays
Infrared heating and drying painting booth	A painting booth using infrared rays for heating and drying		

Facility Category		Scope	
Power and fuel saving equipment	11. High-efficiency facility	Phase-change air dryer	A device that removes moisture from compressed gas using phase change materials with automatic on/off control based on load fluctuations (or a moisture removal system combining an adsorption dryer with a phase change air dryer)
		Energy-saving HVAC system	A system that conditions air by purifying, cooling, heating, and humidifying it to maintain a comfortable indoor environment (equipped with an exhaust heat recovery unit, a constant airflow damper, and an automatic indoor temperature and humidity control system)
		Dehumidifying HVAC device	An HVAC device with a built-in dehumidification function (i.e., dehumidifying air with the dehumidifier and regenerating the dehumidifier using waste heat)
		Far-infrared heater	A heater using far-infrared rays(Excluding electric heating systems and floor heating installations)
		Multi electric heat pump system	A project to replace the existing multi electric heat pumps system with an Energy Efficiency Grade 1 multi electric heat pump system that has been filed with the Korea Energy Agency in accordance with the Operational Rules for Equipment Subject to Efficiency Management (i.e., Notice of the Ministry of Trade, Industry and Resources)
		Absorption-type air conditioner	Absorption-type freezers and chillers utilizing combustion gases, steam, and high-temperature water (If an installed capacity (kW) of direct-fired absorption chillers or medium-temperature absorption freezers fall within the scope of the Technical Standards for Certification of High-Efficiency Energy Equipment, only products certified under the High-Efficiency Energy Equipment Certification shall be permitted.)

K-Taxonomy Guidelines

