

EU Taxonomy business activities and thresholds

- 1) **Construction, extension and operation of water collection, treatment and supply systems** - Hera Group manages the full water supply with a net average energy consumption below 0.5 kWh/m³ or a leakage level below 12 mc/km/day (national equivalent of the taxonomy threshold referred to ILI index ex Dir. UE 2184/2020).
- 2) **Construction, extension and operation of wastewater collection and treatment** - Hera Group manages the full sewerage and wastewater treatment system. Energy consumption is below 35 kWh/p.e. for plants <10,000 p.e., 25 kWh/p.e. for 10,000–100,000 p.e., and 20 kWh/p.e. for >100,000 p.e.
- 3) **Manufacture of plastics in primary form** – Hera Group handles mechanical recycling of plastic via its own plants. Emissions are below BAT levels.
- 4) **Manufacture of plastic packaging goods** – Hera Group produces packaging and films with over 80% of recycled plastic (threshold: 35%), designed for recyclability and compliant with hazardous component limits.
- 5) **Collection and transport of non-hazardous waste in source segregated fractions** - Hera Group collects and transports urban and non-urban non-hazardous waste, ensuring source segregation and no mixing during storage.
- 6) **Collection and transport of hazardous waste** – Hera Group collects and transports hazardous and industrial waste separately, preventing leakage. Transport complies with ADR and uses at least EURO V vehicles.
- 7) **Manufacture of biogas and biofuels for use in transport and of bioliquids** – Hera Group produces biomethane for public transport from organic waste (no agricultural or forest biomass nor food or feed crops). GHG savings ≥65% (Dir. EU 2018/2001). Emissions to air and water are below BAT levels. The activity does not comprehend CO₂ capture and storage.
- 8) **Anaerobic digestion of bio-waste** - Hera Group produces biogas and compost from organic waste. Methane leakage is minimized, bio-waste is segregated, and there is no feedstock input.
- 9) **Composting of bio-waste** – Hera Group produces compost from separately collected organic waste, used as fertilizer or soil improver. Emissions to air and water are below BAT levels.
- 10) **Material recovery from non-hazardous waste** - Over 50% of the processed separately collected non-hazardous waste is converted into secondary raw materials.
- 11) **Landfill gas capture and utilisation** - Gas from landfills closed before July 2020 is recovered to produce electricity or heat. Methane leakage is monitored.
- 12) **Remediation of contaminated sites and areas** – Hera Group carries out remediation activities in sites where the pollution has not been caused by the company itself. Remediated areas pose no significant health risk. The remediation activity is conducted in line with best industry practice and is compliant with all the Taxonomy requirements. ≥70% of non-hazardous waste is reused, recycled, or recovered.
- 13) **Remediation of legally non-conforming landfills and abandoned or illegal waste dumps** – Hera Group carries out remediation activities in sites where the pollution has not been caused by the company itself. Remediated areas pose no significant health risk. The remediation activity is conducted in line with best industry practice and is compliant with all the Taxonomy requirements. ≥70% of non-hazardous waste is reused, recycled, or recovered.
- 14) **Treatment of hazardous waste** - Hera Group activity follows the BAT for the whole process. The activity is compliant with all the Taxonomy requirements. For the biological treatment of liquid waste there is a DOC elimination >70% in 7 days or in accordance with other commonly accepted, equivalent industry standards and methodologies.

- 15) Demolition and wrecking of buildings and other structures** – Hera Group conducts pre-demolition audits and complies with EU waste treatment regulations. All non-hazardous waste is reused or recycled (threshold 90%).
- 16) Electricity generation using solar photovoltaic technology** - Hera Group generates electricity via durable, recyclable photovoltaic panels installed at its facilities and customer sites.
- 17) Transmission and distribution of electricity** – Hera Group network are interconnected with the European system. Activities include installing transformers and renewable energy equipment, all with waste management plans.
- 18) Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)** - Installation, maintenance, and repair of electric vehicle charging stations in buildings and adjacent parking areas.
- 19) Transmission and distribution networks for renewable and low-carbon gases** – Hera Group retrofit gas networks to enable the integration of hydrogen and low-carbon gases in the network, detects leaks, repairs pipelines to reduce methane leakages.
- 20) Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings** -Hera Group installs and maintains smart meters for gas, heat, cooling, and electricity.
- 21) District heating/cooling distribution** - Distribution of thermal energy via pipelines from efficient systems, compliant with EU regulations.
- 22) Production of heat/cool from geothermal energy** - The Ferrara geothermal plant produces heat and cooling with GHG emissions <100gCO₂e/kWh.
- 23) Installation, maintenance and repair of energy efficiency equipment** – Hera Group installs and repairs high-efficiency HVAC system
- 24) Installation, maintenance and repair of renewable energy technologies** – Hera Group installs and maintains solar panels, hot water systems, and energy storage units.