



Green, Social and Sustainable Bond Framework *for the Region Île-de-France*

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1. THE ÎLE-DE-FRANCE REGIONAL STRATEGY FOR SUSTAINABLE DEVELOPMENT

1.1 Sustainable development at the heart of regional competences established by law



French regions became local authorities in 1982 and have seen their powers expand through a series of decentralisation laws. Today, their responsibilities mainly cover economic development, vocational training, secondary school management, transport, regional planning and the environment, and digital development.

Today, the powers vested in the Île-de-France Region place it at the heart of the region's social and environmental development.

The French Law of 27 January 2014 on the modernisation of local public action and the affirmation of metropolitan areas, known as the "MAPTAM Law", gives the Region a leading role in regional planning and sustainable development; biodiversity protection; climate, air quality and energy.

The French Law of 7 August 2015 on the new territorial organisation of the Republic (NOTRe) aims to strengthen the powers of the regions. The law specifies that "the regional council has jurisdiction to promote the economic, social, health, cultural and scientific development of the region, to support access to housing and improve living conditions, to support urban policy and urban renewal, and to support education policies and the development and equality of its regions, as well as to ensure the preservation of its identity and the promotion of regional languages, while respecting the integrity, autonomy and powers of the departments and municipalities."

Table 1 - The competences of the Île-de-France Region

Exclusive competences	
Environmental development	
Regional planning	
	Development, in collaboration with the State, of the Île-de-France Region Environmental Master Plan (SDRIF-E). The purpose of this strategic planning document is to manage urban and demographic growth and land use while ensuring the region's international influence. Definition of the Regional Waste Prevention and Management Plan.
Transport	
	The Region finances the transport infrastructure provided for in the SDRIF-E, voted in September 2024. It is the leading contributor to Île-de-France Mobilités (IDFM – Île-de-France transport organising authority).

Social development

Secondary and higher education

Construction, maintenance and operation of secondary schools. Leader in local authority involvement in higher education. Establishment of the regional strategy for higher education, research and innovation (SRESRI).



Vocational training

Vocational training for young people, job seekers and specific groups. Health and social care training. Establishment of the Regional Public Career Guidance Service, the Regional Public Vocational Training Service, and the Public Employment Service.



Economic development, innovation

Establishment of the Regional Economic Development, Innovation and Internationalisation Plan (SRDE-II), which sets out guidelines for business support, internationalisation support, property investment and business innovation support, regional attractiveness and the development of the solidarity economy. The Region has sole responsibility for defining aid schemes and deciding on the granting of aid to businesses in the region.



Competences shared with other levels of local authorities

Environmental development

Environment



Leader in biodiversity protection. Joint development by the State and the region of the regional ecological coherence plan. Support in creating regional nature parks. Assertive role in implementing the energy transition. Development and operation of renewable energy production facilities.

Social development

Sport and Culture

The Regions are responsible for the General Inventory of Heritage and Artistic Education. Construction and maintenance of sports facilities in secondary schools.



Housing and accommodation

Participation in housing financing.

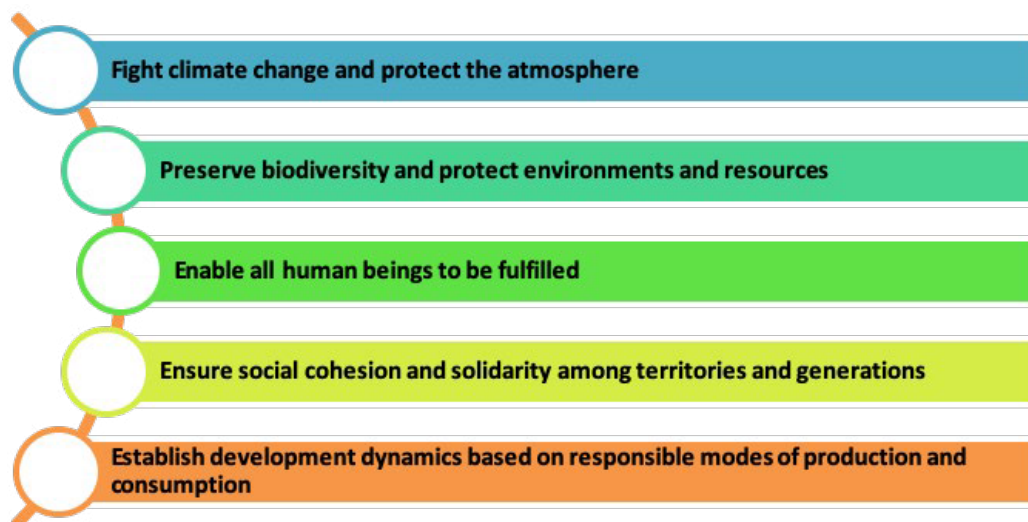


1.2 Sustainable development, a strategic choice for the Île-de-France Region

Through the powers bestowed upon it by law, the Region's intervention is based on the region's economic, social and environmental development.

Because environmental issues embody a genuine model for economic development, the regional executive has decided to consider ecology a cross-cutting concept. Both global and multi-sectoral, environmental priorities thus permeate all policies implemented in all areas of the Region's intervention (education, social inclusion, economic development, mobility, regional planning, etc.).

The Region has therefore implemented an **intervention strategy** for the region, guided by environmental and social requirements, based on **five objectives**¹:



3. ¹ Resulting from the so-called "Grenelle II" law (Law No. 2010-788 of July 12th, 2010 on national commitment to the environment).

The Île-de-France Region is therefore pursuing a clear strategy for the implementation of the Paris Agreement and Agenda 2030 with the achievement of the 17 Sustainable Development Goals (SDGs) established by the United Nations.

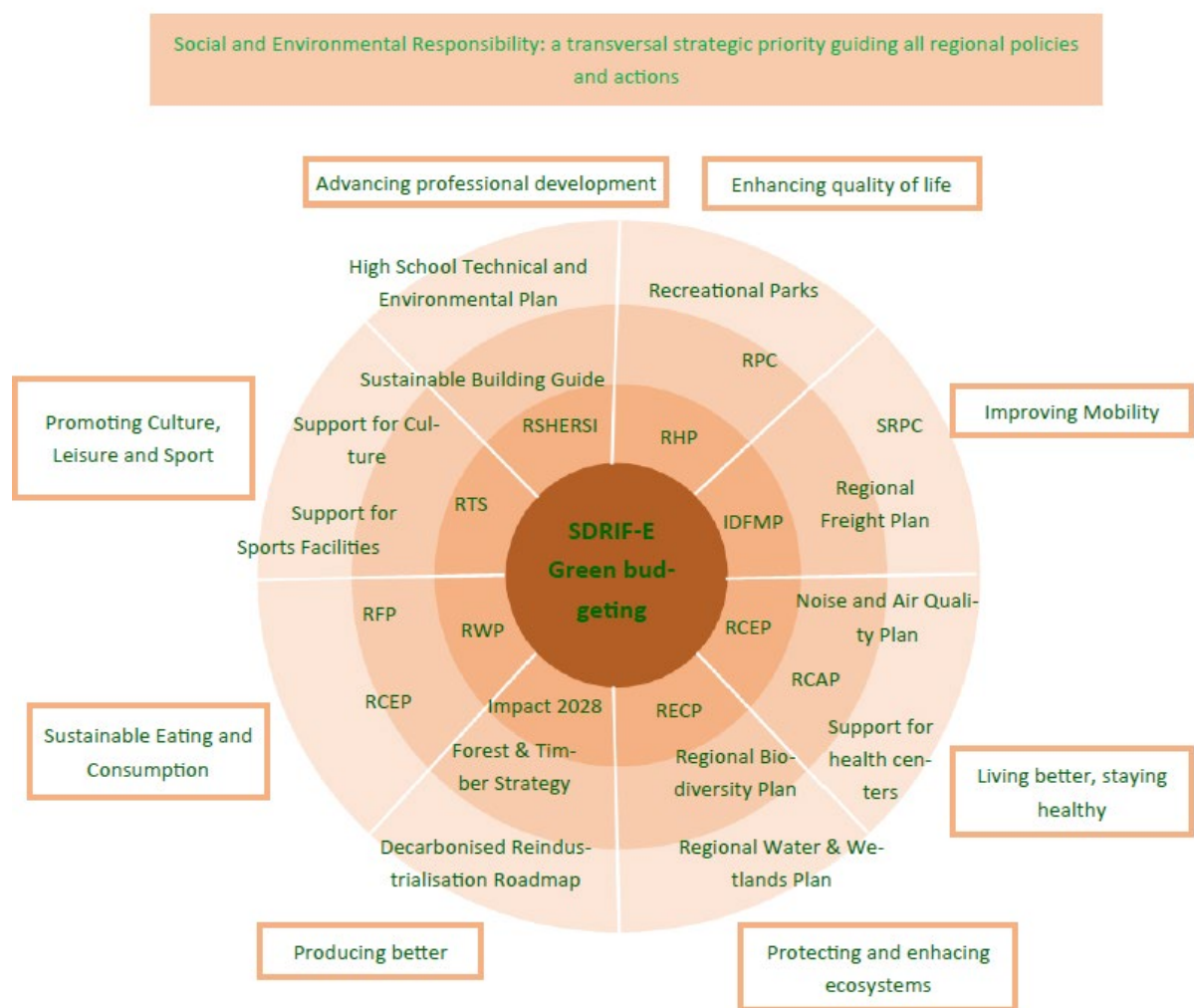
Each year, before the regional budget is voted on, a communication entitled "**Report on the situation regarding sustainable development**" is presented to elected representatives, providing a cross-cutting analysis of the impact of regional policies in relation to the five objectives set out above.

Downstream from the regional budget, as part of the Single Financial Account (SFA), the Region includes an environmental annex, known as the "Green Budget", which sets out the environmental objectives as defined by the European Green Taxonomy. The Green Budget involves assessing the environmental impact of regional expenditure. Each expenditure is thus rated as "favourable", "unfavourable" or "neutral".

1.3 A strategy that is broken down into action plans

The Regional Strategy for Sustainable Development is broken down into a set of "Plans", "Schemes" and "Measures" aimed at meeting the objectives of the Île-de-France Region²:

² Île-de-France Region Master Plan (SDRIF-E), Regional Strategy for Higher Education, Research and Innovation(R), Regional Housing and Accommodation Plan (SRHH), Regional Planning Contract (CAR), State-Region Plan Contract (CPER), Île-de-France Mobility Plan (PDMIF), Île-de-France Region Freight and Logistics Strategy (SR freight and logistics), Regional Climate, Air and Energy Plan (SRCAE), Regional Climate Change Adaptation Plan (PRACC), Regional Ecological Coherence Plan (SRCE), Île-de-France Region Biodiversity Strategy (SR Biodiversity), Business Continuity Plan (PRA), Regional Waste Prevention and Management Plan (PRPGD), Regional Tourism and Leisure Development Plan (SRDTL)



With regard to the Region's environmental development, on 21 September 2022, the executive presented the **Regional Climate Change Adaptation Plan (PRACC)**. By 2030, €1 billion will be allocated to this plan, focusing on three areas: addressing the harmful effects of climate change on ecosystems, human health and the Île-de-France economy.

The regional environmental policy has two main objectives: to eliminate or reduce sources of ecological damage, and to prepare for the future by investing in new ecological solutions.

³ Regional Planning Contract (RPC); Regional Housing Plan (RHP); State-Region Planning Contract (SRPC); Île-de-France Mobility Plan (IDFMP); Regional Strategy for Higher Education, Research and Innovation (RSHERI); Regional Tourism Strategy (RTS); Regional Climate & Energy Plan (RCEP); Regional Climate Adaptation Plan (RCAP); Regional Food Plan (RFP); Regional Circular Economy Plan (RCEP); Regional Waste Plan (RWP); Regional Ecological Coherence Plan (RECP);



In the interests of transparency, the effectiveness of this commitment by the regional executive in environmental matters can be assessed annually. Therefore, each year, the regional administration produces a document for elected representatives and residents of the Île-de-France region that supplements the annual budget⁴, the deliberative report is entitled "**Regional Environmental Strategy**" and provides a comprehensive overview and follow-up of regional environmental policies (and the corresponding annual budgetary commitments) which are integrated across all areas of regional intervention, whether social or economic.

1.4 Green, social and sustainable bonds supporting the regional sustainable development strategy

1.4.1 The Region, a pioneering issuer of green, social and sustainable bonds

By their very nature, the investments made by the Region to serve the people of the Île-de-France region have both an environmental and a social purpose. Based on this observation, in 2012 the Region decided to highlight this defining identity in its financing activities.

The Île-de-France Region has been a pioneer in the field of sustainable finance. On a global scale, it was the first to issue a sustainable bond in a public format in 2012, open to all investors, thus paving the way for the market to take off in the following years.

It was also the first local authority in Europe to lay the foundations for a process of allocating and reporting on funds for green and socially responsible projects, a process that anticipated the practices subsequently established by the International Capital Market Association (ICMA). Since 2016, almost 100% of the Region's financing needs have been covered by green, social and sustainable loans, thereby promoting the Region's sustainable investment policies with the international financial community. Between 2012 and 2025, the Region has issued a total of more than €8 billion in green, social and sustainable financing.

At the conference held on 1 July 2019 by the Île-de-France Region on the theme of "Sustainable finance for responsible regional action", the **executive committed to using only green, social and**

⁴ The Regional Initial Budget itself includes an appendix entitled "Environment and Energy" outlining policies whose sole purpose is to protect the environment.

sustainable financing from now on. Outstanding regional debt could thus be 100% green, social and sustainable by 2028.

The Île-de-France Region's pioneering and unwavering commitment to green finance has been recognised internationally. In 2023, Capital Finance International awarded the Region the prize for **"Best green bond think tank"**. This recognition continued in 2024 and 2025, with the award not only of the same prize, but also that of "Best issuer in its category".

Since 2024, the Region has been the lead partner of an Interreg regional cooperation project, GreenGOV (*Green Finance and Do No Significant Harm principle* (DNSH) implementation for a better regional GOVernance), with the aim of sharing and improving its sustainable finance practices. The project brings together 10 other European regions and facilitates the exchange of best practices and experiences on topics such as DNSH, European taxonomy, adapting infrastructure to climate change, economic support for small and medium-sized enterprises (SMEs), green bonds and green budgeting.

In 2025, the Region also joined the 2030Catalysts project, led by the European Commission's Joint Research Centre (JRC) and supported by the European Committee of the Regions and the European Parliament. It aims to support the 20 participating regions in the local implementation of the UN's Sustainable Development Goals (SDGs).

1.4.2 The Region, supporting the development of sustainable finance

The Region is taking action to promote and develop sustainable finance within its region, focusing on three areas: Information, training & promotion, research, and financial support for the growth of sustainable finance Fintechs and innovation.

- **Information, training and promotion**

The conference on "Sustainable finance for responsible regional action".

On 1 July 2019, the Île-de-France Region brought together more than a hundred stakeholders, elected representatives, local authorities, bankers, investors, issuers, researchers and academics at an unprecedented conference held at the Region's headquarters in Saint-Ouen. This was the first conference of its kind organised by a public entity in France. It provided an opportunity to highlight and share the experiences of the Region and key players in relation to current sustainable development issues at regional level and the virtuous dynamic that green and sustainable financing can initiate.

The partnership agreement between Finance for Tomorrow (Paris Europlace) and the Île-de-France Region

Finance for Tomorrow (F4T) is an association launched in June 2017 to make green and sustainable finance a driving force behind the development of the Paris Financial Centre and position it as a leading financial centre in this field. The partnership with the Region, ratified by the deliberation "Make Île-de-France a world leader in green and sustainable finance", No. CP 2021-094 of 21 January 2021, aims, on the one hand, to involve the Region in the F4T ecosystem (participation in working groups,

establishment of an annual work programme, co-organisation of joint events) and, on the other hand, to strengthen the Region's acculturation, know-how and expertise on sustainable finance issues.

The Île-de-France Region aims to remain a key player in sustainable finance issues while continuing to spearhead efforts to mobilise the ecosystem around major themes.

- **Research**

The partnership agreement between École Polytechnique and the Île-de-France Region

This partnership, ratified by the deliberation "Make Île-de-France a world leader in green and sustainable finance" No. CP 2021-094 of 21 January 2021, aims to carry out joint work, in particular economic and social impact studies concerning the Île-de-France region, as part of the green and sustainable finance strategy carried out by the Region. École Polytechnique was also represented on the Region's Sustainable Finance Committee.

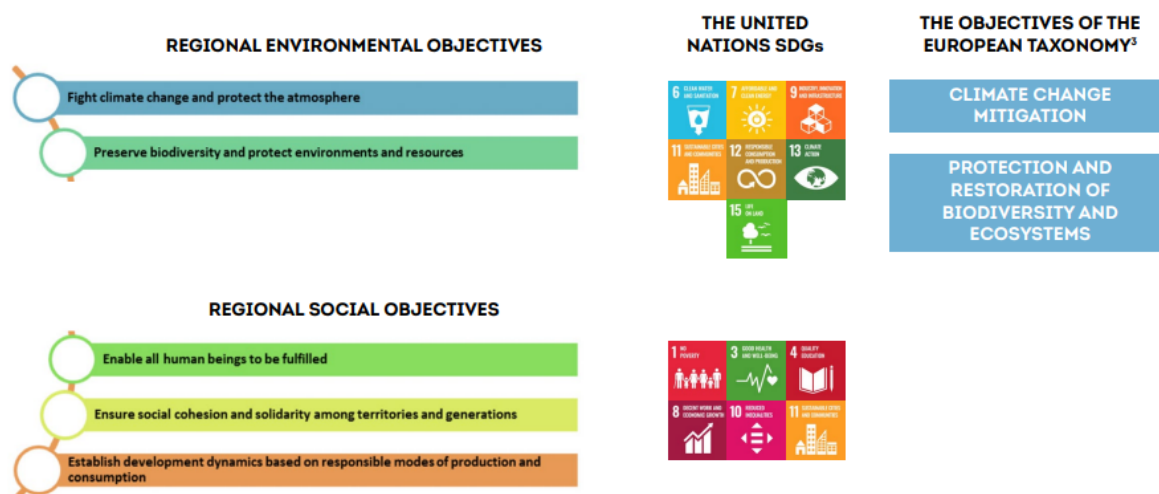
- **Financial support for the growth of sustainable finance Fintechs and innovation**

Since its creation in 2007, the Île-de-France Region has supported and financed the FINANCE INNOVATION global competitiveness centre and its concrete actions to facilitate the creation and development of innovative projects in the financial sector, focusing on themes with high economic, societal and environmental stakes. The centre's mission is to certify innovative and strategic projects, to assist them in raising funds and finding clients.

The Region has worked in particular to accelerate the development of the centre's Sustainable and Solidarity Finance sector.

3. A BOND ISSUANCE FRAMEWORK THAT COMPLIES WITH THE HIGHEST MARKET STANDARDS AND PRACTICES

Regional bond issues pursue one or more of the sustainable development objectives defined in the regional intervention strategy (see 1.2 above), the United Nations Sustainable Development Goals and the environmental objectives defined by the European Union⁵.



In order to report on the contribution targeted towards these objectives and to align with best practices in the green, social and sustainable bond market, the Île-de-France Region has established this bond issuance framework in accordance with the voluntary principles published by the International Capital Market Association (ICMA), namely the 2025 version of the Green Bond Principles (GBP), the Social Bond Principles, and the 2021 version of the Sustainability Bond Guidelines (collectively, the "Principles").

In accordance with the Principles, and for each issue of green, social or sustainable bonds, the Île-de-France Region ensures compliance with the following four pillars, as outlined below:

1. Use of proceeds;
2. Process for evaluating and selecting eligible expenditure;
3. Management of proceeds;
4. Reporting.

This third version of the Region's bond issuance framework takes into account the latest developments in sustainable finance standards and illustrates how some of the Region's activities align with the Taxonomy for Sustainable Activities established by the European Union (Regulation (EU) 2020/852, 'the EU Taxonomy').

The Region is also committed to updating this bond issuance framework on a regular basis to remain in line with best market practices, developments in international standards and European regulations.

⁵Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to promote sustainable investments.

Furthermore, the Region reserves the right to continue analysing the alignment of the eligible green categories of this bond issuance framework with the EU Taxonomy according to its needs.

In accordance with this bond issuance framework, the Île-de-France Region may issue three types of green, social or sustainable bonds:

- **Green Bonds:** the net proceeds from Green Bonds are intended to finance exclusively expenditure relating to one (or more) category(ies) of eligible green projects as set out in the Use of Proceeds section of this bond issuance framework and in accordance with the Green Bond Principles (GBP). **Social Bonds:** the net proceeds from Social Bonds are intended to finance exclusively expenditure relating to one (or more) category(ies) of eligible social projects as set out in the Use of Proceeds section of this bond issuance framework and in accordance with the Social Bond Principles (SBP).
- **Sustainable Bonds:** the proceeds from Sustainable Bonds are intended to finance exclusively expenditure relating to one (or more) category(ies) of eligible green projects and/or one (or more) category(ies) of eligible social projects as set out in the Use of Proceeds section of this bond issuance framework and in accordance with the Sustainability Bond Guidelines (SBG).

In keeping with the tradition of allocating the net proceeds from green, social and sustainable bonds by the Île-de-France Region since 2012, **the Region will continue to make every effort to finance, through its green, social and sustainable bonds, expenditure relating to eligible social and/or green projects with both environmental and social objectives.**

1. Use of proceeds

3.1.1 Eligible green project categories

Eligible expenditure must finance projects falling within one of the five categories of eligible green projects listed below.

The Île-de-France Region has examined the categories of eligible green projects included in this bond issuance framework to determine their eligibility and alignment with the objective of contributing substantially to climate change mitigation under the EU Taxonomy (Regulation (EU) 2020/852, Climate Delegated Act defined in Regulation (EU) 2021/2139), or the objective of contributing substantially to the protection and restoration of biodiversity and ecosystems under the EU Taxonomy, Environment Delegated Act defined in Regulation (EU) 2023/2486.

The alignment analysis of eligible green project categories was carried out taking into account each of the environmental sustainability criteria set out in Article 3 of the EU Taxonomy:

- Contributes substantially to climate change mitigation or to the protection and restoration of biodiversity;
- Does not cause significant harm to any of the other environmental objectives;
- Is exercised in compliance with minimum safeguards;

- Complies with the technical screening criteria applicable to the activity in question, as set out in the Climate Delegated Act defined in accordance with Regulation (EU) 2021/2139 or in the Environment Delegated Act defined in accordance with Regulation (EU) 2023/2486.

As of the date of publication of this bond issuance framework, the Île-de-France Region considers that the following categories of eligible green projects are aligned with all of the points listed in the previous paragraph:

- **Green buildings:**
 - **7.1. Construction of new buildings** (particularly for secondary schools)
 - **7.2. Renovation of existing buildings** (particularly for secondary schools)
 - **7.7. Acquisition and ownership of buildings** (particularly for secondary schools)
- **Clean Transport:**
 - **6.14. Infrastructure for rail transport**
 - **6.15. Infrastructure enabling low-carbon road transport and public transport**

Annexes 1 and 2 of the bond issuance framework specify the methodology used by the Île-de-France Region to analyse alignment with the EU Taxonomy for eligible expenditure.

With regard to the categories of eligible green projects, Renewable Energy, Circular Economy, and Preservation of Land and Water Biodiversity listed below, the Île-de-France Region does not, at the date of publication of this bond issuance framework, have sufficient information to consider that they systematically comply with all of the above points necessary to demonstrate their full alignment with the EU Taxonomy. Nevertheless, the Île-de-France Region has defined the eligibility criteria applicable to these categories of eligible green projects in line with best market practices, in particular:

- The expertise of the various departments of the Region involved in developing the Green, Social and Sustainable Bond Framework and the categories of eligible projects established in the June 2025 version of the *Green Bond Principles* (GBP);
- The criteria for substantial contribution to climate change mitigation from the Climate Delegated Act (Regulation (EU) 2021/2139) or the criteria for substantial contribution to the protection and restoration of biodiversity and ecosystems derived from the Environment Delegated Act (Regulation (EU) 2023/2486) of the EU Taxonomy for the economic activities in question⁶.
- Criteria specific to the Île-de-France Region, developed in accordance with publicly available guidelines (such as the Climate Bonds Initiative Taxonomy⁷ and the database inclusion

⁶ Without any commitment to systematically comply with the technical screening criteria concerning the absence of significant harm to any other environmental objectives

⁷ Available at <https://www.climatebonds.net/standard/taxonomy>

methodology⁸) and reference documents and market tools (such as registers of best available techniques and publicly available statistics and methodologies).

To avoid any ambiguity, for each category of eligible green project below, it is clearly indicated whether the Île-de-France Region undertakes to comply with the criteria for full alignment with the EU Taxonomy; the criteria for substantial contribution to climate change mitigation or the protection and restoration of biodiversity and ecosystems, or internal criteriology based on the best available market practices, allowing an expenditure to be classified as eligible, as described above and specified in detail under each category of green projects eligible for green, social and sustainable bonds:



Eligible green project categories	Full alignment with the EU Taxonomy	Substantial contribution to climate change mitigation	Substantial contribution to the protection and restoration of biodiversity and ecosystems	Criteria specific to the Île-de-France Region
Green buildings and energy efficiency	✓ (Secondary schools)	✓ (Other buildings)		✓ (Street lighting)
Clean transport	✓			✓ (Channels)
Renewable energy		✓		
Circular economy				✓
Preservation of land and water biodiversity		✓	✓	



The Île-de-France Region considers that all eligible expenditure for each eligible green project category listed below complies with the minimum safeguard criteria of the EU Taxonomy in accordance with the elements presented in Annex 3 of this bond issuance framework. The Île-de-France Region is committed to complying with international standards for responsible business conduct, as all eligible expenditure for each eligible green project category takes place within the Region and is subject to European and national laws and regulations aimed at guaranteeing human and labour rights. The financial, social and environmental implications are fully integrated into the investment decision-making process. By complying with applicable laws and regulations as well as internal policy documents, the Île-de-France Region aligns itself with the OECD Guidelines for Multinational Enterprises, the United Nations Principles on Business and Human Rights, and the fundamental conventions of the International Labour Organization.

Green buildings and energy efficiency	
Eligible project category(ies) (GBP)	<ul style="list-style-type: none"> Green buildings that meet recognised regional, national or international standards or certifications for environmental performance. Energy efficiency (particularly in new or renovated buildings and public spaces).



⁸ Available at <https://www.climatebonds.net/market/green-bond-database-methodology>

EU environmental objective	Climate change mitigation
Regional environmental objective	Combat climate change and protect the atmosphere
Description of eligible expenses	<p>Construction, acquisition or renovation of buildings in accordance with a sustainable development approach that contributes to environmental protection (e.g. secondary schools and outbuildings, higher education buildings, medical-educational institutes).</p> <p>Installation, maintenance or repair of fittings designed to improve energy efficiency in buildings or street lighting.</p>
NACE classification	<p>Macro-sector F-Construction</p> <p>Macro-sector M-Real Estate Activities</p>
Applicable eligibility criteria	<p>Buildings strictly aligned with the EU Taxonomy for the following economic activities:</p> <ul style="list-style-type: none"> • 7.1. Construction of new buildings (particularly for secondary schools) • 7.2. Renovation of existing buildings (particularly for secondary schools) • 7.7. Acquisition and ownership of buildings (particularly for secondary schools) <p>Projects financed by eligible expenditure shall comply with the technical screening criteria set out in Annex I to Delegated Regulation (EU) 2021/2139 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council for the economic activities mentioned in accordance with the alignment methodology established by the Île-de-France Region detailed in Annex 1 of this bond issuance framework.</p> <p>or</p> <p>Buildings that meet the criteria for substantial contribution to climate change mitigation in the EU Taxonomy for the following economic activities:</p> <ul style="list-style-type: none"> • 7.1. Construction of new buildings (particularly for higher education establishments, medical and social establishments, etc.) <ul style="list-style-type: none"> ○ The primary energy demand, which defines the energy performance of the building resulting from construction, is at least 10% lower than the threshold established for requirements relating to nearly-zero energy buildings in national measures implementing Directive 2010/31/EU of the European Parliament and of the Council. Energy performance is certified by an energy performance certificate. ○ For buildings with a surface area exceeding 5,000 sqm, after completion, the resulting building is subjected to airtightness and thermal integrity tests, and any deviation from the performance levels established at the design stage or defects in the building envelope are communicated to investors and customers. As an alternative: where robust and traceable quality control processes are in place during the construction process, this is acceptable as a substitute for thermal integrity testing. ○ For buildings with a surface area exceeding 5,000 sqm, the global warming potential (GWP) throughout the building's life cycle resulting from construction has been calculated for each stage in the life cycle and is communicated to investors and customers upon request. • 7.2. Renovation of existing buildings (particularly for higher education establishments, medical and social establishments, etc.) <ul style="list-style-type: none"> ○ The renovation of buildings complies with the requirements applicable to major renovation works, or ○ Otherwise, it leads to a reduction in primary energy demand of at least 30%. • 7.7. Acquisition and ownership of buildings (particularly for higher education establishments, medical and social establishments, etc.) <ul style="list-style-type: none"> ○ In the case of buildings constructed before 31 December 2020, an energy performance certificate with a minimum rating of Class A has been issued.

	<p>Otherwise, the building shall be among the top 15% of the national or regional property portfolio in terms of operational primary energy consumption, as demonstrated by appropriate evidence comparing at least the performance of the property in question with the performance of the national or regional property portfolio built before 31 December 2020 and making at least a distinction between residential and non-residential buildings.</p> <ul style="list-style-type: none"> ○ Buildings constructed after 31 December 2020 shall meet the criteria specified in section 7.1 above. ○ Large non-residential buildings (with an effective rated output of heating systems, combined heating and ventilation systems, air-conditioning systems or combined air-conditioning and ventilation systems exceeding 290 kW) are operated efficiently through energy performance monitoring and evaluation.
	<p>Improvement of the energy efficiency of facilities in public places:</p> <ul style="list-style-type: none"> • Installation, maintenance or repair of street lighting <p>Eligible expenditure must meet the internal criteria of the Île-de-France Region, which are based on adherence to the six European environmental objectives: the materials must comply with standard EN 60598, meet the required technical specifications and incorporate a surge protection system. Furthermore, electronic power supplies must be communicative to facilitate intelligent lighting management, while lighting levels must be adapted to each space in accordance with light pollution standards. An anti-fall safety device is required for suspended lights, and lamps must have a recyclability rate of over 80%.</p>
<p>Expected contribution to SDGs</p>	<div data-bbox="480 842 571 943">  </div> <p>7.1 Ensure access to affordable, reliable, modern energy services for all.</p> <p>7.3 Double the global rate of improvement in energy efficiency.</p> <div data-bbox="480 1070 571 1160">  </div> <p>11.3 Strengthen sustainable urbanisation for all and the capacity for participatory, integrated and sustainable human settlement planning and management in all regions.</p>
<p>Target environmental benefit</p>	<p>Reduction in greenhouse gas emissions</p>
<p>Clean Transport</p>	
<p>Eligible project category(ies) (GBP)</p>	<ul style="list-style-type: none"> • Clean transport (such as electric, hybrid, public, rail, non-motorised, multi-modal transport, infrastructure for clean vehicles and the reduction of harmful emissions).
<p>EU environmental objective</p>	<p>Climate change mitigation</p>
<p>Regional environmental objective</p>	<p>Combat climate change and protect the atmosphere</p>

Description of the activity	<ul style="list-style-type: none"> • Construction and operation of rail-based public transport infrastructure, infrastructure enabling low-carbon road transport and dedicated to urban and suburban public passenger transport, including engineering and technical consultancy services such as those enabling traffic flow optimisation • Construction and management of river transport infrastructure for goods and passengers (including navigation channels)
NACE classification	<p>Macro-sector F - Construction</p> <p>Macro-sector N - Professional, Scientific and Technical Activities</p> <p>Macro-sector H - Transportation and Storage Services</p>
Applicable eligibility criteria	<p>Transport infrastructure strictly aligned with the EU Taxonomy for the following economic activities:</p> <ul style="list-style-type: none"> • 6.14. Infrastructure for rail transport • 6.15. Infrastructure enabling low-carbon road transport and public transport <p>Projects financed by eligible expenditure shall comply with the technical screening criteria set out in Annex I to Delegated Regulation (EU) 2021/2139 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council for the economic activities mentioned in accordance with the alignment methodology established by the Île-de-France Region detailed in Annex 2 of this bond issuance framework.</p> <p>River infrastructure supporting the modal shift of freight transport from road, including the creation and maintenance of canals and associated transshipment infrastructure:</p> <ul style="list-style-type: none"> • Construction and modernisation of infrastructure and river services on the Seine <p>Eligible expenditure must meet the internal criteria of the Île-de-France Region, which are based on adherence to the six European environmental objectives. Consequently, a study aimed at quantifying the CO₂e emissions avoided thanks to the targeted project must be carried out. The infrastructure shall be adapted to climate change, and the project shall comply with best practices in waste recovery, water resource protection, pollution prevention and biodiversity preservation. Furthermore, funded projects must obtain HEQ Infrastructure certification appropriate to each phase of the project, as well as environmental authorisation under Articles L. 181-1 and L.214-3 of the Environmental Code prior to their implementation.</p>
Expected contribution to SDGs	<div data-bbox="555 1460 644 1550">  <p>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</p> </div> <p>9.1 Implement resilient, sustainable, reliable and quality infrastructure, including regional and cross-border infrastructure, to promote economic development and human well-being, with a focus on universal access at an affordable cost and on equitable terms.</p> <div data-bbox="555 1653 644 1742">  <p>11 SUSTAINABLE CITIES AND COMMUNITIES</p> </div> <p>11.2 Ensure access for all to safe, affordable, accessible, and sustainable transport systems, improving road safety, including by developing public transport, with particular attention to the needs of those in vulnerable situations, women, children, people with disabilities, and older persons.</p>
Target environmental benefit	<p>Reduction in greenhouse gas emissions</p>

Renewable Energy	
Eligible project category(ies) (GBP)	<ul style="list-style-type: none"> • Renewable energy (including generation, transmission and distribution, equipment and products). • Energy efficiency (energy storage, district heating, smart grids, equipment and products).
EU environmental objective	Climate change mitigation
Regional environmental objective	Combat climate change and protect the atmosphere
Description of eligible expenses	Development of local renewable energies and energy efficiency
NACE classification	<p>Macro-sector C - Manufactured goods</p> <p>Macro-sector D - Electricity, gas, steam and air conditioning</p>
Applicable eligibility criteria	<p>Projects for the production of electricity, cogeneration or the production of heat or cooling, the manufacture of dedicated equipment or energy storage that meet the criteria for a substantial contribution to climate change mitigation set out in Annex I to Delegated Regulation (EU) 2021/2139 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council for the economic activities mentioned:</p> <ul style="list-style-type: none"> • 3.2. Manufacture of equipment for hydrogen production and use <ul style="list-style-type: none"> ○ Equipment for the production of green hydrogen (produced by electrolysis of water using electricity from renewable sources) in compliance with the requirement to reduce greenhouse gas emissions throughout the life cycle by 74.3% (i.e. a maximum threshold of 3tCO₂e per tonne of H₂ produced); ○ Life cycle GHG emissions are calculated on the basis of project-specific data, where available, in accordance with the methodology set out in Directive (EU) 2018/2001 or, failing that, on the basis of ISO 14067:2018 or ISO 14064-1:2018 standards, and are verified in accordance with Directive (EU) 2018/2001 or by an independent third party; ○ When CO₂ emissions that would otherwise be generated by the manufacturing process are captured for underground storage, the CO₂ is transported and buried underground, in accordance with the criteria for substantial contribution to climate change mitigation set out in sections 5.11 and 5.12, respectively, of Annex I to Delegated Regulation (EU) 2021/2139 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council. ○ Equipment for hydrogen use. • 4.1. Generation of electricity using solar photovoltaic technology <ul style="list-style-type: none"> ○ Construction and operation of electricity generation facilities using solar photovoltaic (PV) technology. • 4.12. Hydrogen storage

	<ul style="list-style-type: none"> Construction and operation or conversion of existing facilities for the storage of green hydrogen (produced in accordance with the criteria below) and its distribution (including distribution stations); The stored hydrogen complies with the requirement to reduce greenhouse gas emissions throughout its life cycle by 74.3% (i.e. a maximum threshold of 3tCO₂ per tonne of H₂ produced); Life cycle GHG emissions are calculated on the basis of project-specific data, where available, in accordance with the methodology set out in Directive (EU) 2018/2001 or, failing that, on the basis of ISO 14067:2018 or ISO 14064-1:2018 standards and are verified in accordance with Directive (EU) 2018/2001 or by an independent third party; When CO₂ emissions that would otherwise be generated by the manufacturing process are captured for underground storage, the CO₂ is transported and buried underground, in accordance with the criteria for substantial contribution to climate change mitigation set out in sections 5.11 and 5.12, respectively, of Annex I to Delegated Regulation (EU) 2021/2139 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council. <ul style="list-style-type: none"> 4.17. Cogeneration of heat/cooling and electricity from solar energy <ul style="list-style-type: none"> Construction and operation of solar-powered electricity cogeneration and heat/cooling facilities. 4.22. Production of heat/cooling from geothermal energy <ul style="list-style-type: none"> Construction and operation of facilities producing heat/cooling from geothermal energy where GHG emissions throughout the life cycle of heat/cooling production from geothermal energy are less than 100gCO₂e/kWh; Life cycle GHG emissions are calculated on the basis of project-specific data, where available, using Commission Recommendation 2013/179/EU or, failing that, using ISO 14067: 2018 or ISO 14064-1: 2018 and quantified GHG emissions over the life cycle are verified by an independent third party. 4.25. Heat/cooling production using waste heat <ul style="list-style-type: none"> Construction and operation of facilities producing heat/cooling by utilising waste heat.
Expected contribution to SDGs	<div>  7.1 Ensure access to affordable, reliable, modern energy services for all. </div> <div> 7.2 Significantly increase the share of renewable energy in the global energy mix. </div> <div>  12.2 Achieve sustainable management and rational use of natural resources. </div>
Target environmental benefit	Reduction in greenhouse gas emissions
Circular economy	

Eligible project category(ies) (GBP)	<ul style="list-style-type: none"> Products, technologies and production processes adapted to the circular economy (e.g., the design and marketing of reusable, recyclable, and reconditioned materials, components, and products; circular tools and services); and/or certified eco-efficient products;
EU environmental objective	Climate change mitigation Transition to a circular economy
Regional environmental objective	Combat climate change and protect the atmosphere Ensure the transition to a circular economy and zero waste
Description of eligible expenses	Investment aimed at supporting projects that are part of the objectives of the Île-de-France Regional Waste Plan (RWP) ⁹ and the Regional Circular Economy Plan (RCEP) ¹⁰
NACE classification	Macro-sector C - Manufactured goods Macro-sector F - Construction Macro-sector G - Trade Macro-sector I - Accommodation and Food Service Macro-sector E – Water, Sewerage, Waste Management and Pollution Control
Applicable eligibility criteria	<ul style="list-style-type: none"> Taking action towards zero waste and combating wastage <ul style="list-style-type: none"> Support investment in local, departmental or regional projects that contribute to reducing waste in Île-de-France, by taking action upstream of waste management to achieve zero waste. This involves integrating a comprehensive "life cycle" approach and taking action upstream of the value chain, in particular by supporting projects that combat planned obsolescence, promoting zero-waste distribution, combating food waste, and developing compostable materials. Developing reuse, recycling and repair <ul style="list-style-type: none"> Projects that extend the lifespan of products through reuse, repair and upcycling practices, including the creation of reuse platforms aimed at pooling, cleaning, reconditioning, storing and reselling materials to professionals, and contributing to the improvement and creation of activities that promote reuse, such as repair cafés or upcycling reuse centres. Includes the development of innovative tools and equipment designed to encourage reuse and recycling in various sectors, including construction and tourism. Circular economy at the heart of regional planning and construction projects in Île-de-France <ul style="list-style-type: none"> Projects aimed at reducing the quantities of waste generated by the construction industry, in particular by promoting reuse while improving the traceability of waste management channels to ensure that the national target of 70% material recovery for construction industry waste is met or exceeded, Projects promoting the supply of local recycled materials to decarbonise the construction sector and encourage selective deconstruction, Projects aimed at developing innovative tools and methods to effectively structure recycling channels, while increasing the capacity for collecting and sorting construction industry waste. Sorting and recycling <ul style="list-style-type: none"> Projects contributing to the strengthening and generalisation of sorting practices at source and aimed at optimising collection and recovery systems focused on increasing collection performance, in particular by harmonising collection schemes and container

⁹ <https://www.iledefrance.fr/decouvrir-le-fonctionnement-de-la-region/la-region-en-action/plan-regionale-de-prevention-et-de-gestion-des-dechets-prpgd-ile-de-france>

¹⁰ <https://www.iledefrance.fr/toutes-les-actualites/economie-circulaire-la-strategie-regionale-2020-2030>

colours. Projects must also encourage incentive pricing and access to sorting facilities for a wider audience. Finally, projects promoting collaboration between local actors and supporting the development of the infrastructure necessary for sorting and recycling, in line with the principles of the circular economy and waste recovery.

- Projects to modernise and create sorting centres or waste collection centres shall comply with the criteria for substantial contribution to climate change mitigation set out in Annex I to Delegated Regulation (EU) 2021/2139 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council for economic activity 5.9 Recovery of materials from non-hazardous waste: the activity converts at least 50% by weight of separately collected non-hazardous waste into secondary raw materials suitable for replacing virgin materials in production processes.

The creation and modernisation of incinerators are excluded.

- **Developing the circular economy and innovating**

- Projects contributing to the development of local sectors for the manufacture of new raw materials from secondary raw materials, by-products and/or waste, and encouraging the use of these new raw materials.
- Projects contributing to the development of local circular economy sectors and encouraging the use of regional resources, in particular by incorporating raw materials from recycling, reuse or reconditioning into their manufacturing processes.
- Develop the design of reusable packaging and explore recyclable or compostable alternatives for small sizes.
- Develop tools to improve material sourcing and the organisation of dedicated networks, thereby facilitating the efficient use of resources and collection points.

- **Reducing the impact of waste management**

- Projects aimed at reducing pollutants such as noise, odours, and visual and olfactory pollution, promoting the use of alternative modes of transport and optimising logistics through innovation. Anticipation and organisation projects to manage exceptional situations, such as floods, pandemics or storms, in particular by quantifying the volumes of waste generated during these crises. Finally, projects must aim to improve the performance of waste management facilities, facilitate sorting in times of crisis and optimise waste transport, in particular through the creation of massification and transfer facilities.

- **Supporting the shift towards zero-waste and circular models, practices and behaviours**

- Creating awareness-raising tools, organising experiments and supporting applied research to encourage behavioural change and the use of regional resources.

**Expected
contribution to
SDGs**





11.6 By 2030, reduce the negative environmental impact of cities per capita, including by paying special attention to air quality and waste management, particularly municipal waste management.

12.2 By 2030, achieve sustainable management and rational use of natural resources.



12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse.

Target environmental benefit	Waste reduction Protection of ecosystems
Preservation of land and water biodiversity	
Eligible project category(ies) (GBP)	<ul style="list-style-type: none"> • Sustainable environmental management of living natural resources and land use (including environmentally sustainable forestry, including afforestation or reforestation, and the preservation or restoration of natural landscapes) • Conservation of land and water biodiversity (including the protection of coastal, marine and drainage basin environments).
EU environmental objective	Climate change mitigation Protection and restoration of biodiversity and ecosystems
Regional environmental objective	Combat climate change and protect the atmosphere Preserve biodiversity and protect environments and resources
Description of eligible expenses	<p>Sustainable forest management (e.g. adaptation of species to climate change, preservation of state-owned forests)</p> <p>Investment in protected areas</p> <p>Restoration and rehabilitation of ecosystems (e.g. renaturation of riverbanks, reopening of urban rivers, planting of hedges)</p>
NACE classification	Macro-sector A - Agriculture, forestry and silviculture
Applicable eligibility criteria	<ul style="list-style-type: none"> • Projects for the implementation of forests involving the conversion of non-forest land to forest, forest management or rehabilitation and restoration, and forest management activities aimed at preserving one or more habitats or species that meet the criteria for substantial contribution to climate change mitigation set out in Annex I to Delegated Regulation (EU) 2021/2139 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council for the economic activities mentioned: <ul style="list-style-type: none"> ○ 1.1 – Afforestation ○ 1.2. Rehabilitation and restoration of forests, including reforestation and natural regeneration of forests after an extreme event ○ 1.3. Forest management ○ 1.4. Conservation forestry <p>It is understood that for each activity, the applicable criteria for substantial contribution to climate change mitigation concerning points (1) afforestation or forest management plan or equivalent instrument, (2) climate benefit analysis, (3) guarantee of permanence, (4) audit and (5) evaluation by consortium are considered to be met through the Programme for the Endorsement of Forest Certification schemes (PEFC).</p> <ul style="list-style-type: none"> • Wetland restoration activities that promote a return to the original conditions of wetlands or improve wetland functions that meet the criteria for substantial contribution to climate change mitigation set out in Annex I to Delegated Regulation (EU) 2021/2139 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council for economic activity 2.1. Restoration of wetlands, including, in





	<p>particular, points (1) restoration plan¹¹, (2) climate benefit analysis, (3) guarantee of permanence, (4) audit, and (5) evaluation by consortium.</p> <ul style="list-style-type: none"> Environmental protection and restoration activities, including the design, launch and implementation of conservation activities, including restoration activities, aimed at conserving or improving the status and evolution of habitats, ecosystems and populations of land, freshwater and marine species that meet the criteria for contributing substantially to the protection and restoration of biodiversity and ecosystems set out in Annex IV to Delegated Regulation (EU) 2023/2486 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council for economic activity 1.1. Conservation of habitats, ecosystems and species, including, in particular, points (1) general conditions, (2) initial description of the area affected by the conservation activity, (3) management plan or equivalent instrument, (4) audit and (5) guarantee of permanence, and (6) additional minimum requirements.
Expected contribution to SDGs	<p>6.6 Protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes.</p>  <p>15.1 Ensure the preservation, restoration and sustainable use of land and freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in accordance with obligations under international agreements.</p>  <p>15.2 Promote the sustainable management of all types of forests, put an end to deforestation, restore degraded forests and substantially increase afforestation and reforestation globally.</p>
Target environmental benefit	<p>Reduction in greenhouse gas emissions</p> <p>Protection of ecosystems</p>



3.1.2 Eligible social project categories

Access to essential education services	
Eligible project category(ies) (SLP)	Access to essential services
Target populations	The entire population of the Île-de-France region
Regional social objective	Enable all human beings to flourish.
Description of eligible expenses	<ul style="list-style-type: none"> Provide access to quality educational infrastructure, including public secondary education and public higher education.
Applicable eligibility criteria	<ul style="list-style-type: none"> Increase capacity in the education sector by constructing or expanding infrastructure for public secondary and higher education. Improve the quality of existing infrastructure and facilities for public secondary and higher education.

¹¹ It is important to note that, at the date of publication of this bond issuance framework, France has 55 Ramsar sites covering an area of more than 3.9 million hectares (see <https://www.zones-humides.org/les-sites-ramsar-en-france>), but none are located in Île-de-France. The Île-de-France Region will therefore use the definition of wetland proposed by the Regional and Interdepartmental Directorate for the Environment, Planning and Transport to interpret the criteria for substantial contribution to climate change mitigation set out in Annex I to Delegated Regulation (EU) 2021/2139 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council for economic activity 2.1. Restoration of wetlands (see <https://www.drieat.ile-de-france.developpement-durable.gouv.fr/les-zones-humides-r1411.html>).

Expected contribution to SDGs	 <p>4.1 Ensure that all young people and a substantial proportion of adults, both men and women, have achieved literacy.</p> <p>4.2. Ensure that all young people have access to higher education, including universities, vocational training institutions and other types of quality education.</p> <p>4.3. Increase the number of young people and adults with relevant skills, including technical and vocational skills, for employment, decent work and entrepreneurship.</p> <p>4.a Build and upgrade educational facilities adapted to the needs of people with disabilities and ensure a safe and inclusive learning environment for all.</p>
	 <p>10.2 Promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race or ethnic origin</p>
	<p>Target social benefit</p> <p>Enable everyone to access quality secondary, university and vocational education</p>
	<p>Access to essential health services</p>
	<p>Eligible project category(ies) (SLP)</p> <p>Access to essential services</p>
Target populations	The entire population of the Île-de-France region
Regional social objective	Enable all human beings to flourish
Description of eligible expenses	<ul style="list-style-type: none"> • Initiatives aimed at developing health infrastructure and acquiring medical equipment. • Projects dedicated to research and development in the field of health. • Projects related to the establishment of essential emergency infrastructure during exceptional crises (such as health crises or natural disasters).
Applicable eligibility criteria	<ul style="list-style-type: none"> • Strengthening healthcare capacity by constructing or expanding healthcare infrastructure. • Improving the quality of existing health infrastructure and medical equipment. • Promoting medical research development. • Provision of infrastructure, equipment and emergency supplies needed during exceptional crises (such as health crises or natural disasters).
Expected contribution to SDGs	 <p>3.b Strengthen research and production of vaccines and medicines to combat transmissible and non-transmissible diseases</p>



	 11.5 Promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race or ethnic origin
Target social benefit	Enable everyone to access quality healthcare services, including in the context of an exceptional crisis
Access to essential services necessary for social inclusion	
Eligible project category(ies) (SLP)	Access to essential services
Target populations	Vulnerable populations including, in particular but not exclusively, people with reduced mobility, elderly persons, persons in precarious situations or vulnerable groups (people experiencing insecurity, exclusion, disability, homelessness, etc.).
Regional social objective	Enable all human beings to flourish
Description of eligible expenses	<ul style="list-style-type: none"> Strengthening accommodation capacities for vulnerable populations and medical-educational centres. Initiatives aimed at improving the accessibility of buildings and infrastructure (in the areas of transport, education, etc.)
Applicable eligibility criteria	<ul style="list-style-type: none"> Increase in reception and accommodation capacity for vulnerable populations. Work to make buildings and infrastructure (transport, education, etc.) accessible to people with reduced mobility.
Expected contribution to SDGs	 4.5 Eliminate disparities in education, in particular by ensuring equal access to all levels of education and training. 4.a Build and upgrade educational facilities adapted to the needs of people with disabilities and ensure a safe and inclusive learning environment for all.
	 10 Reduce inequalities between and within regions
	 11.2 Access to safe, affordable, accessible and sustainable transport systems for all 11.7 Ensure that all people have access to safe, inclusive and accessible public spaces

Target social benefit	<p>Reduce social inequalities and exclusion</p> <p>Strengthen social cohesion and solidarity</p>
Affordable housing	
Eligible project category(ies) (SLP)	Access to affordable housing
Target populations	Population meeting social criteria ¹² , students and young professionals
Regional social objective	Ensure social cohesion and solidarity between regions and between generations.
Description of eligible expenses	<ul style="list-style-type: none"> Development and renovation projects for social housing that meet environmental and social standards, promoting access to housing and improving comfort.
Applicable eligibility criteria	<ul style="list-style-type: none"> Increasing social housing capacity through the construction of new housing or the conversion of existing buildings. Improving the quality and comfort of existing social housing through thermal renovation work.
Expected contribution to SDGs	<div>  <p>1. Eradicate poverty in all its forms everywhere</p> </div> <div>  <p>11.1 Ensure access to safe and affordable housing and basic services for all and improve slums</p> <p>11.a Strengthen efforts to protect and safeguard the world's cultural and natural heritage</p> </div>
Target social benefit	Reduce housing inequalities
Accessible basic infrastructure (transport, energy, green spaces and sports facilities)	
Eligible project category(ies) (SLP)	Access to affordable basic infrastructure
Target populations	The entire population of the Île-de-France region
Regional social objective	Enable all human beings to flourish
Description of eligible expenses	<ul style="list-style-type: none"> Construction of public transport infrastructure to improve service throughout the region. Projects aimed at improving comfort and safety for transport users and residents living near the infrastructure. Development of basic infrastructure related to local renewable energy and energy efficiency, as well as green spaces, preservation of natural environments and biodiversity.

¹² The social criteria applied to housing are set annually by decree (grid based on location and number of members in the household) and will be specified in the allocation and impact reports.

	<ul style="list-style-type: none"> • Development of sports facilities.
Applicable eligibility criteria	<ul style="list-style-type: none"> • Construction of public transport infrastructure to improve service throughout the region. • Projects aimed at enhancing comfort and safety for transport users and residents living near the infrastructure. These transport infrastructures also meet the same eligibility criteria as green projects. • Construction of basic infrastructure for the supply of renewable energy, as well as heating and cooling networks. • Development and extension of green spaces, with an emphasis on preserving natural environments and biodiversity. • Development and extension of sports facilities.
Expected contribution to SDGs	<div>  <p>8.1 Maintain economic growth per capita in line with national circumstances</p> <p>8.3 Promote development-oriented policies that support productive activity, decent job creation, entrepreneurship, creativity and innovation</p> <p>8.4 Progressively improve global resource efficiency and promote sustainable consumption and production patterns</p> </div> <div>  <p>11.2 Access to safe, affordable, accessible and sustainable transport systems for all, and improve road safety, paying special attention to the needs of vulnerable people, including women, children, people with disabilities and elderly people</p> <p>11.3 Increase global cooperation on urban and regional planning efforts, with an emphasis on sustainability</p> <p>11.7 Ensure that all people have access to safe, inclusive and accessible public spaces, particularly for women and children, elderly people and people with disabilities</p> </div>
Target social benefit	Enable access for all to quality basic infrastructure
Support for employment and combating crisis-related unemployment	
Eligible project category(ies) (SLP)	Job creation and programmes designed to prevent and/or reduce unemployment resulting from socio-economic crises, particularly through the potential impact of SME financing and microfinance
Target populations	<ul style="list-style-type: none"> • Small and medium-sized enterprises (SMEs) and micro-enterprises¹³ • SMEs and micro-enterprises affected by exceptional crises • Unemployed persons
Regional social objective	Promote sustainable economic development

¹³ https://ec.europa.eu/growth/smes/sme-definition_en

Description of eligible expenses	<ul style="list-style-type: none"> Projects promoting the creation or maintenance of local employment by supporting SMEs and micro-enterprises in the region, as well as social and solidarity economy initiatives. Support for research and innovation in SMEs and micro-enterprises, aimed at enhancing the region's attractiveness.
Applicable eligibility criteria	<p>Expenditure allocated to supporting job creation and socio-economic development, including in particular:</p> <ul style="list-style-type: none"> Projects aimed at promoting the creation or maintenance of local employment by supporting SMEs and micro-enterprises in the region, as well as social and solidarity economy initiatives. Support for research and innovation for SMEs and micro-enterprises, contributing to the development of the region's attractiveness. In the event of exceptional crises (such as health crises or natural disasters), support for SMEs and micro-enterprises affected by the consequences of these crises.
Expected contribution to SDGs	<div>  <p>1. Eradicate poverty in all its forms everywhere</p> </div> <div>  <p>8.1 Maintain economic growth per capita in line with national circumstances</p> <p>8.3 Promote development-oriented policies that support productive activity, decent job creation, entrepreneurship, creativity and innovation</p> <p>8.5 Achieve full and productive employment and decent work for all women and men, including for young people and people with disabilities</p> </div>
Target social benefit	Promote sustainable economic development

3.1.3 Sectoral exclusion criteria

Eligible expenditure excludes expenditure in the following sectors:

- Production of fossil fuels and electricity generation from fossil fuels,
- Production or trade in controversial weapons and ammunition,
- Production or trade in alcoholic beverages (excluding beer and wine),
- Production or trade in tobacco,
- Production or trade in any product or activity deemed illegal under conventions and agreements, or subject to international prohibitions.

The green, social and sustainable bonds issued by the Île-de-France Region comply with the exclusion criteria defined for indices aligned with the Paris Agreement (PAB) and therefore do not finance any of the activities referred to in Article 12(1) of Commission Delegated Regulation (EU) 2020/1818.

2. Process for eligible expenditure selection and evaluation

3.2.1 Process for eligible expenditure selection and evaluation

The selection and evaluation process are designed to ensure that the proceeds obtained from the Region's green, social or sustainable bond issues are allocated exclusively to financing the Issuer's general investment budget for eligible environmental and/or social expenditure.

The Finance Department, and in particular the Management Control and Financial Decision-Making Unit, the Operational Departments and the Sustainable Finance Committee are involved in the process.

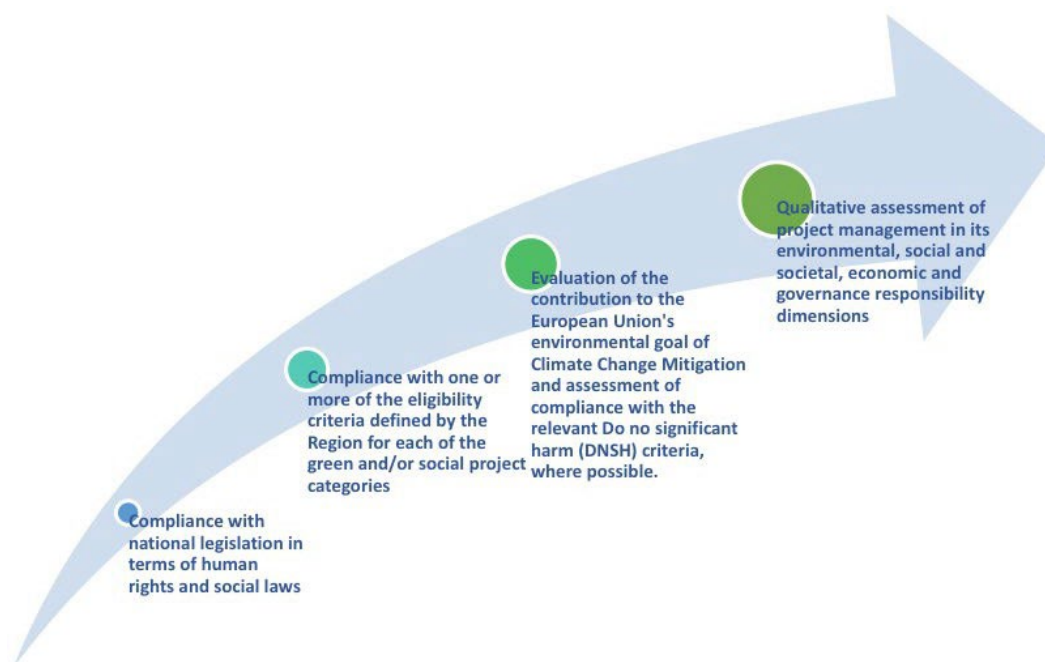
The process begins after the end of the year in which the relevant loans were raised, when the Region has a clear picture of the level of investment expenditure for each project.

Project selection:

The Finance Department, which oversees the process, asks each Operational Department in the Region to select a certain number of investment projects or schemes¹⁴, corresponding to a specific amount of expenditure recorded over the year.

Projects are selected and evaluated according to a four-step process:

¹⁴ A regional scheme constitutes a regional policy in a specific area and brings together several selected projects of limited financial scope.



- The Region's activities, carried out exclusively in Île-de-France, are conducted in strict compliance with national environmental and social regulations. Furthermore, France adheres to the OECD and United Nations Guidelines on Human and Social Rights and has adopted numerous laws in this area in line with the European Union's Minimum Safeguards¹⁵ (see Annex 3).
- Projects meet one or more of the eligibility criteria defined by the Region for each category of eligible green and/or social projects (defined above in 2.1.1. and 2.1.2. of this document).
- For eligible green project categories considered to be aligned, the Region will evaluate, during the project selection process, the alignment of selected green projects with the criteria of substantial contribution and *Do No Significant Harm* (DNSH) as defined in the Climate Delegated Act (European Taxonomy Regulation 2021/2139 (Regulation 2020/852)). Furthermore, the Region undertakes to monitor any future amendments to these criteria for its alignment evaluations.
- For other categories of eligible green projects, the evaluation of the criteria for substantial contribution to the applicable environmental objective of the EU Taxonomy during the project selection process will be carried out on a best-effort basis, where possible.
- The Operational Departments strive to select projects/initiatives that best and most comprehensively meet nine qualitative criteria relating to project management in terms of environmental, social and societal responsibility, economic responsibility and governance:

¹⁵ Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to promote sustainable investments and amending Regulation (EU) 2019/2088 (Regulation (EU) 2020/852) – Article 18.



In certain cases, particularly for expenditure relating to emergency measures in times of crisis, some of the eligibility criteria may not be fully covered. The Region's departments responsible for the projects are best placed to select the most representative projects in their portfolio.

Allocation of proceeds

On the other hand, the Management Control and Financial Decision-Making Unit extracts information from the Region's financial information system relating to the amounts spent on projects/schemes identified in conjunction with the relevant departments, and then the Finance Department finalises the list of projects/schemes corresponding to the amount raised by the loan. The Sustainable Finance Committee approves this final list.

From an accounting perspective, eligible expenditure includes direct expenditure on tangible assets (construction, including land, materials, works, equipment, etc.). It also includes expenditure relating to intangible assets (investment grants paid, studies, acquisition of equity securities, for example in Professional Private Equity Funds (FPCI), etc.). Eligible expenditure excludes the portion of expenditure financed by revenue earmarked for specific purposes (revenue collected and which, by law, is allocated to specific expenditure).

Once this step has been completed, each Operational Department prepares the information relating to the selected projects/schemes with a view to producing allocation and impact reports. The information obtained by each department is then centralised within the Finance Department, which consolidates the report and verifies its overall consistency.

3.2.2 The Sustainable Finance Committee

A Sustainable Finance Committee has been set up, comprising managers from the Finance Division (Finance, Management Control, Budget), the Regional Cohesion Division responsible for regional environmental policies, the main Operational Departments involved in sustainable projects, and the Paris Region Institute.

The Committee is chaired by the Deputy Director General of the Region's Finance Division.

External stakeholders from outside the regional institution may be invited to participate, drawing from academia, associations, or the world of finance, in order to contribute their expertise in sustainable finance.

This Committee meets at least twice a year in order to:

- Propose changes to the regional bond issuance framework so that it continues to reflect regional strategy, legislative and technological developments, and market practices. The Committee will pay particular attention to:
 - The categories of eligible green and social projects and the eligibility criteria relating to these categories on the one hand;
 - Impact indicators and their calculation methodologies, on the other hand.
- Validate the selection of projects presented in the allocation and impact report intended for investors.
- In the event of any dispute identified concerning a project previously financed by a sustainable bond, this will be presented at these committee meetings. Depending on the decision of the sustainable finance committee, the proceeds will need to be reallocated.

A report on the meetings of the Sustainable Finance Committee is published online at <https://www.iledefrance.fr/financement-region>.

3. Management of proceeds

In terms of cash flow, the proceeds raised through borrowing are fungible within the regional treasury. French local authorities are required to deposit their cash balances in a single account with the French Treasury.

From a budgetary and accounting perspective, the proceeds from the loan are recorded as investment income and are used to cover investment expenditure for the year. This principle of budgetary annuality provides investors with a guarantee that the proceeds raised through green and

responsible loans will be used in the year the loan is raised to finance the Region's investment projects.

In the event that a selected project becomes the subject of major controversy, or becomes ineligible, or is cancelled or postponed, the Île-de-France Region undertakes to reallocate the corresponding portion of the proceeds allocated to the green, social and/or sustainable bond to another eligible project within 24 months.

4. Allocation and impact reporting and external verification

The allocation and impact report is published for each bond issue, no later than 31 December of the year following the issue, on the Region's website, until the proceeds have been fully allocated:

- <https://www.iledefrance.fr/financement-region>
- <https://www.iledefrance.fr/region-funding>

It illustrates compliance with the commitments made at the time of issue, concerning the allocation of proceeds, compliance with eligibility criteria for each project/scheme financed, and the presentation of cross-cutting impact indicators for projects.

3.4.1 The allocation report

The allocation report presents the projects/schemes financed by green, social or sustainable bonds, including:

- A table showing the allocation of proceeds raised to selected projects and schemes, broken down by broad categories of green and social projects;
- The amount of unallocated proceeds, if applicable;
- The region's share of the total amount of funding for the projects.

In addition, for each issue, the allocation report also provides, where possible, an overview of the projects financed by green, social or sustainable bonds, from the perspective of the Sustainable Development Goals established by the United Nations, and the distribution of proceeds allocated to green projects based on their contribution to the European Union's environmental objectives.

3.4.2 The impact report

The impact report supplements the allocation report with a summary table providing an overview of the positive environmental and/or social contribution of the projects financed. The approach used to construct this table is presented in a methodological note.

It also includes Project Sheets detailing certain flagship projects/schemes funded by the issue.

These Sheets are presented with various elements, as mentioned below, where possible:

- A description of the purpose of the project;
- At the top of the Sheets, essential information about the project and the amounts allocated to the project in previous green/social/sustainable issues;
- An update on the project lifespan as necessary;
- A summary table with supporting evidence showing how the project meets the eligibility criteria and those relating to project management;
- An assessment, where possible, of the project's impact based on the selected impact indicators;
- The United Nations Sustainable Development Goals addressed by each project are identified as such in the header of each project sheet, with details of the relevant Sustainable Development Goal targets;
- The European Union's environmental objectives that the project aims to meet.

To the fullest extent possible, when information is available, the impact indicators selected by the Region are:

- A single impact indicator for all categories of green projects:
 - CO₂e emissions avoided by the Project (in tCO₂eq/year);
- Two social impact indicators for all categories of social projects:
 - Jobs supported by the project during the construction and operational phases, including integration jobs (full-time equivalent);
 - The number of beneficiaries of the project.
 - If alternative impact indicators exist, they may be reported instead.

Where possible, a forecast impact assessment is calculated (*ex-ante*) for these indicators and possibly for others that may be identified at a later stage. A methodological note appended to the impact report presents each methodology used to calculate the impact indicators. To the fullest extent possible, impact indicators will be communicated, mainly in a consolidated manner, at the level of each category of eligible green or social projects.

It is possible that the Region may not be able to systematically provide a precise measure of the impact of the projects/schemes funded for the above-mentioned impact indicators. In this case, the

impact indicators will be communicated to the fullest extent possible, and the Region will endeavour to include one or more alternative indicators at its disposal in the impact report.

5. External verification

3.5.1 External review of the bond issuance framework

The Region's updated framework for green, social and sustainable issues was subject to an external audit prior to the first issue carried out under its authority.

This audit validated the alignment of the Region's green, social and sustainable bond issuance framework with the ICMA's Green Bond Principles 2025, Social Bond Principles 2025 and Sustainability Bond Guidelines 2021, as well as compliance with the EU's Taxonomy of eligible green project categories.

Moody's was responsible for this and produced a Second Party Opinion, which is available online at the following address: <https://www.iledefrance.fr/decouvrir-le-fonctionnement-de-la-region/region-funding>.

3.5.2 External audit of allocation reports

The Regional Public Finance Directorate (DRFiP) checks the regularity of expenditure commissioned by the Region and makes the payment. In his capacity as the designated public accountant for the Île-de-France Region, the Regional Director of Public Finances for the Île-de-France Region and Paris certifies that the expenses listed on the statement of account have been paid.

Annex 1: Methodology for aligning the eligible green project category "Green Buildings" with the Substantial Contribution Criteria of the European Taxonomy Climate Delegated Regulation (Delegated Regulation (EU) 2021/2139)

6. Criteria for substantial contribution to climate change mitigation

7.1. Construction of new buildings

Buildings for which the primary energy consumption¹⁶ (PEC), defining the energy performance of the building as constructed, is at least 10% below the threshold set for nearly-zero energy buildings (NZEB) in the national measures transposing Directive 2010/31/EU of the European Parliament and of the Council¹⁷. Energy performance is certified using an Energy Performance Certificate.

In France, all new buildings constructed under the RE 2020 building code (planning permission submitted after 1 January 2022) meet the NZEB-10% criterion, buildings that comply with the previous building code (RT 2012, applicable for planning permission applications submitted between 1 January 2013 and 30 June 2022 for commercial buildings) must have a PECmax 10% lower than the regulatory PECmax applicable to the type of building and the geography in question¹⁸. Depending on the date of submission of planning permission and the building's main activity, the Region may determine the applicable building standard:

- For new residential buildings, if planning permission is submitted after 1 January 2022, the applicable standard is RE 2020.
- For new educational buildings, if planning permission is submitted after 1 July 2022, the applicable standard is also RE 2020.
- New buildings intended for sports facilities or half-board accommodation are subject to the RT 2012 standard, regardless of the date on which planning permission was submitted.
- For new residential or educational buildings for which planning permission was submitted before the dates mentioned, the applicable standard is RT 2012.

With regard to primary energy consumption (PEC), the Region has established the following requirements: **For new buildings that comply with the RT 2012 standard, primary energy consumption must be 30% lower than the maximum permitted value (PEC_max), which means that they must achieve at least NZEB -30% performance. By default, all buildings that comply with RE 2020 meet the NZEB -10% criterion¹⁹.**

These objectives may be adjusted according to the specific characteristics of each project. Calculations specific to RT2012 or RE2020 are also updated during studies and works: in the planning phase (at the tender documentation stage) and in the execution phase. Generally, there is also a new

¹⁶ The calculated amount of energy required to meet the demand associated with typical uses of a building, expressed as a numerical indicator of total primary energy consumption in kWh/m² per year and based on the relevant national calculation method, as displayed on the energy performance certificate.

¹⁷ Directive 2010/31/EU of the European Parliament and of the Council of 19 May 2010 on the energy performance of buildings (OJ L 153, 18.6.2010, p. 13).

¹⁸ see https://rt-re-batiment.developpement-durable.gouv.fr/IMG/pdf/communication_Taxonomie_batiments_vf-2.pdf

¹⁹ <https://rt-re-batiment.developpement-durable.gouv.fr/taxonomie-a683.html>

modelling process upon acceptance, which provides an Energy Performance Certificate (EPC) upon delivery of the project, indicating the building's primary energy demand (PED).

For buildings larger than 5000 sqm ²⁰, upon completion, the completed building shall be subject to airtightness and thermal integrity testing²¹, and any deviation from the performance levels set at the design stage or any defects in the building envelope shall be communicated to investors and customers. It is possible and considered acceptable, as an alternative to physical integrity tests, to implement robust and traceable quality control processes during the construction process;

In France, airtightness and thermal integrity tests are only mandatory under RT 2012 and RE 2020 for residential buildings. For non-residential buildings, it must be possible to demonstrate that these tests are carried out outside the strict regulatory framework in order to justify compliance with CCS 2 (applicable only to buildings >5000sqm). **The Region carries out airtightness tests on all its new buildings during the acceptance phase. The official test reports must be included in the Completed Works Files (DOE).**

For buildings larger than 5,000 sqm² ²², the Global Warming Potential (GWP)²³ over the building's life cycle resulting from construction has been calculated for each stage of the life cycle and is communicated to investors and customers upon request.

In France, all new buildings larger than 5,000 sqm are subject to RE 2020 and therefore comply with the PRP calculation criterion. For buildings subject to RT 2012, an additional test must be carried out which is not strictly required by the regulations and must be carried out on a voluntary basis (life cycle analysis according to the RE 2020 methodology).

For buildings that comply with RT2012, **the Region requires E+C- calculations for life cycle assessment (LCA). The overall objective is to reach level C1. For projects falling under RE2020, the Region plans to anticipate the next level by currently requiring compliance with the 2028 building and energy standards.**

²⁰ With regard to residential buildings, tests are carried out on a representative sample of housing/apartment types.

²¹ The tests are carried out in accordance with standard EN 13187 (Thermal performance of buildings – Qualitative detection of thermal irregularities on building envelopes – Infrared method) and standard EN 13829 (Thermal performance of buildings – Determination of air permeability of buildings – Fan pressurisation method) or equivalent standards accepted by the building control authority responsible for the area where the building is located.

²² With regard to residential buildings, tests are carried out on a representative sample of housing/apartment types.

²³ The Product Reference Profile (PRP) is reported as a numerical indicator for each stage of the life cycle in kg CO₂eq/m² (of total usable interior surface area) expressed as an annual average for a 50-year reference study period. Data selection, scenario definition and calculations are carried out in accordance with standard EN 15978 (BS EN 15978:2011. Contribution of construction works to sustainable development. Assessment of the environmental performance of buildings. Calculation method). The scope of building elements and technical equipment corresponds to the common European "Level(s)" framework for indicator 1.2. Where a national calculation tool exists or is required for reporting purposes or to obtain building permits, the respective tool may be used to report the required information. Other calculation tools may be used provided they meet the minimum criteria established by the common European Level(s) framework: (version dated 4 June 2021: <https://susproc.jrc.ec.europa.eu/product-bureau/product-groups/412/documents>), see the user manual for indicator 1.2.

7.2. Renovation of existing buildings

The renovation of buildings complies with the requirements applicable to major renovation works²⁴. Otherwise, it leads to a reduction in primary energy demand of at least 30%²⁵.

In France, the criterion for "major renovation" is based on the Global Thermal Regulation (RT) or the RT element by element, depending on the characteristics of the project. The Global RT applies to residential and commercial buildings that meet the following three conditions:

1. The building was completed after 1 January 1948.
2. The net floor area exceeds 1,000 sqm.
3. The cost of thermal renovation work exceeds 25% of the value of the building (excluding land).

With regard to primary energy consumption (PEC), the Region has established the following requirements: **For renovated buildings, primary energy consumption must be reduced by 40% compared to initial consumption (PEC_initial). The projects also comply with the Global Thermal Regulations.**

7.7. Acquisition and ownership of buildings

In the case of buildings constructed before 31 December 2020, an energy performance certificate with a minimum rating of Class A has been issued. Otherwise, the building shall be among the top 15% of the national or regional property portfolio in terms of operational primary energy consumption, as demonstrated by appropriate evidence comparing at least the performance of the property in question with the performance of the national or regional property portfolio built before 31 December 2020 and making at least a distinction between residential and non-residential buildings.

The Île-de-France Region verifies the Energy Performance Certificate (EPC) for each property covered by a given project in order to check compliance with this substantial contribution criterion:

- If the property in question has obtained an "A" rating (overall for residential EPCs and for the energy component for non-residential EPCs), then the property is considered to meet the criterion.
- Alternatively, the Primary Energy Demand (PED) level shown on the property's Energy Performance Certificate is compared to the top 15% of the national or regional property portfolio in terms of operational primary energy consumption for the type of building in question. To conduct this analysis, the Île-De-France Region uses appropriate evidence,

²⁴ As established in national and regional regulations applicable to major renovation works intended to implement Directive 2010/31/EU. The improved energy performance of the building or its renovated part meets the cost-optimal level of energy performance requirements in accordance with the applicable directive.

²⁵ The initial primary energy demand and estimated improvement are based on detailed verification measurements, an energy audit carried out by an accredited independent expert, or any other transparent and proportionate method, and are validated by an energy performance certificate. The 30% improvement comes from an effective reduction in primary energy demand (without taking into account the reduction in net primary energy demand achieved through renewable energy sources) and can be achieved through a series of measures within a maximum period of three years.

comparing at least the performance of the property in question with the performance of the property portfolio in France:

- For residential buildings, the Ministry for Ecological Transition has set the threshold for the top 15% of dwellings as those with a conventional primary energy consumption of less than 135 kWh/sqm/year, as part of the publication of the interpretative elements of Delegated Regulation (EU) 2021/2139 of 4 June 2021 relating to the building sector²⁶;
- For non-residential buildings, at the date of publication of this financing framework, the Ministry for Ecological Transition had not set a specific threshold for determining the top 15% of the national property portfolio in terms of operational primary energy consumption. The Île-De-France Region will therefore use the work published by the Observatoire de l'Immobilier Durable (OID), in particular the Barometer of Energy and Environmental Performance of Buildings, in its most up-to-date publicly available version on the date of analysis of each eligible project, to carry out this analysis²⁷.

Buildings constructed after 31 December 2020 shall meet the criteria specified in section 7.1 above.

Large non-residential buildings (with an effective rated output of heating systems, combined heating and ventilation systems, air-conditioning systems or combined air-conditioning and ventilation systems exceeding 290 kW) are operated efficiently through energy performance monitoring and evaluation²⁸.

In France, Decree No. 2020-887 of 20 July 2020, known as the BACS Decree, (Building Automation and Control System), which came into force in 2021, requires commercial buildings with a heating and air conditioning system with a rated output exceeding 290 kW to be equipped with a highly energy-efficient automation and control system by 1 January 2025. **In the event of the acquisition of an existing building, the Île-De-France Region verifies eligibility for the BACS Decree in the context of the project in question and, if eligible, verifies the project's compliance. If the project does not comply with the provisions of the BACS Decree at the time of acquisition, the Île-De-France Region will take the necessary steps to install a highly energy-efficient automation and control system (technical building management) in order to ensure that the project complies within a reasonable time frame.**

7. Criteria for "do no significant harm"

7.1. Construction of new buildings

Climate change adaptation

This activity complies with the criteria set out in Appendix A of Annex 1 to Commission Delegated Regulation (EU) 2021/2139 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council with technical review criteria for determining under which conditions an economic activity can be considered to contribute substantially to climate change mitigation or adaptation and

²⁶ <https://rt-re-batiment.developpement-durable.gouv.fr/taxonomie-a683.html>

²⁷ <https://www.taloen.fr/ressources/8815a5e1-2fd5-43d5-903f-eeeb4b0e6463>

²⁸ This can be demonstrated, for example, by the existence of an energy performance contract or a building automation and control system in accordance with Article 14(4) and Article 15(4) of Directive 2010/31/EU.

whether that economic activity does not cause significant harm to any of the other environmental objectives.

Annex 1: Technical review criteria for determining the conditions under which an economic activity is considered to contribute substantially to climate change mitigation and for determining whether the economic activity causes significant harm to any of the other environmental objectives

Appendix A: Generic criteria for the principle of "do no significant harm" in relation to climate change adaptation:

Significant climate risks to the business were identified from those listed in the table in Section II of Appendix A²⁹ through a rigorous assessment of climate-related risks and vulnerabilities, conducted in accordance with the following steps:

- (a) an examination of the activity to determine the physical climate risks listed in Section II of Appendix A³⁰ that could affect the course of economic activity during its expected duration;*
- (b) where the activity is found to be exposed to one or more of the physical climate risks listed in Section II of this appendix, a climate risk and vulnerability assessment to determine the significance of physical climate risks to the economic activity;*
- (c) an assessment of adaptation solutions to reduce the identified physical climate risk(s).*

Climate risk and vulnerability assessment shall be proportionate to the scale of the activity and its expected duration, such that:

- (a) for activities with an expected duration of less than ten years, the assessment shall be carried out using at least the smallest appropriate scale of climate projections;*
- (b) for all other activities, the assessment is carried out on the basis of advanced climate projections and at the highest resolution available according to the existing range of scenarios for the future,³¹ consistent with the estimated duration of the activity, including, as a minimum, climate projection scenarios over 10 to 30 years for major investments.*

Climate projections and impact assessments are based on best practices and available guidance and take into account advanced scientific techniques for vulnerability and risk analysis, as well as related methodologies, in accordance with the latest reports of the Intergovernmental Panel on Climate Change³², peer-reviewed scientific publications and open source³³ or paid models.

For existing activities and new activities using existing physical assets, the economic operator shall implement physical and non-physical solutions ('adaptation solutions') over a period of up to five

²⁹ See: https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32021R2139#app_A

³⁰ See: https://eur-lex.europa.eu/legal-content/FR/TXT/HTML/?uri=CELEX:32021R2139#app_A

³¹ These scenarios include the Representative Concentration Pathways (RCP) profiles of the Intergovernmental Panel on Climate Change: RCP 2.6, RCP 4.5, RCP 6.0 and RCP 8.5.

³² Climate Change Assessment Reports: impacts, adaptation and vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body responsible for assessing climate change science, <https://www.ipcc.ch/reports/>.

³³ Such as the Copernicus services managed by the European Commission.

years, reducing the most significant identified physical climate risks that are relevant to that activity. An adaptation plan for the implementation of these solutions is established accordingly.

For new activities and existing activities using newly constructed physical assets, the economic operator, at the time of design and construction, incorporates adaptation solutions that reduce the most significant identified physical climate risks that are relevant to that activity, and implements them before operations commence.

The adaptation solutions implemented do not negatively impact the adaptation efforts or level of resilience to physical climate risks of other populations, nature, cultural heritage, property and other economic activities; are compatible with adaptation strategies and plans at the local, sectoral, regional or national levels; and consider the use of nature-based solutions³⁴ or, where possible, rely on blue or green infrastructure³⁵.

The Île-de-France Region complies with the National Climate Change Adaptation Plan (PNACC-3), published on 10 March 2025, which takes into account the European Union's adaptation strategy and identifies the region's measures to adapt to the effects of climate change.

For all its construction or renovation projects, the Region carries out an environmental analysis of the site, which includes a risk assessment (such as clay shrinkage and swelling, rising water tables, flooding, etc.) and a study of weather conditions.

For example, the summer comfort level is examined during project design studies using specific indicators. This comfort level is calculated based on DH and NF EN 16798 standards (measuring discomfort time). For new projects, summer comfort calculations are based on scenario 8.5 for the year 2050.

In general, the design of structures takes into account the identified risks, in particular by adapting the foundations to the shrinkage and swelling of clays, as well as by managing base rainfall periods.

Furthermore, in many large-scale operations, nature-based adaptation measures are being considered, such as:

- Revegetation of courtyards and car parks;
- Outdoor rainwater management wherever possible;
- Revegetation of flat roofs.

Sustainable use and protection of water and marine resources

³⁴ Nature-based solutions are defined as "solutions inspired and supported by nature, which are cost-effective, bear environmental, social and economic benefits, and contribute to building resilience. These solutions increase the presence and diversity of nature and natural features and processes in cities, landscapes and seascapes through locally tailored, resource-efficient and systemic interventions. Consequently, nature-based solutions promote biodiversity and support the provision of a multitude of ecosystem services (version dated 4 June 2021: <https://ec.europa.eu/research/environment/index.cfm?pg=nbs>).

³⁵ See the Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure – Enhancing Europe's Natural Capital [COM(2013) 249 final].

In the case of installation, with the exception of installations in residential building units, the specified water uses for the following equipment shall be certified by technical data sheets, building certification or an existing product label in the European Union, in accordance with the technical specifications set out in Appendix E of Annex 1 to Commission Delegated Regulation (EU) 2021/2139 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council:

- a. the flow rate of washbasin taps, and kitchen taps does not exceed 6 litres/minute;*
- b. the flow rate of showers does not exceed 8 litres/minute;*
- c. toilets with a bowl and cistern have a maximum flush volume of 6 litres, and the average flush volume does not exceed 3.5 litres;*
- d. the urinals use a maximum of 2 litres per bowl per hour. The flush volume of urinals equipped with flush systems does not exceed 1 litre.*

In order to avoid any impact from the construction site, this activity complies with the criteria set out in Appendix B of Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council (EU) 2021/2139 of 4 June 2021: Generic criteria for the principle of "do no significant harm" in relation to the sustainable use and protection of water and marine resources:

- The risks of environmental degradation related to the preservation of water quality and the prevention of water stress are identified and addressed with the aim of achieving good ecological status and potential for waters, as defined in Article 2(22) and (23) of Regulation (EU) 2020/852, in accordance with Directive 2000/60/EC of the European Parliament and of the Council³⁶ and a water use and protection management plan, drawn up pursuant to that Directive for the body or bodies of water potentially affected, in consultation with the relevant stakeholders.*
- Where an environmental impact assessment is carried out in accordance with Directive 2011/92/EU of the European Parliament and of the Council³⁷ and includes an assessment of the impact on water in accordance with Directive 2000/60/EC, no further water impact assessment shall be required, provided that measures have been adopted to address the risks identified.*

In the Region's current programmes:

- **Washbasin:** 3 litres/min with time-delay push buttons (1 litre per push), cold water except in catering (10 second delay).
- **Sink:** Double flow tap (4 litres/min - 8 litres/min).
- **Shower:** 7 litres/min with push buttons (4 to 6 litres per push, 45 second delay).

³⁶ Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy ([OJ L 327, 22.12.2000, p. 1](#)).

³⁷ Directive 2011/92/EU of the European Parliament and of the Council of 13 December 2011 concerning the assessment of the environmental impact of certain public and private projects ([OJ L 26, 28.1.2012, p. 1](#)).

- **Toilet:** Dual flush toilet with 2/4 litre flush, or 4.5 litre flush for single flush. Maximum average flush volume of 3.5 litres. NF compliance required for the "bowl-cistern-mechanism" assembly.
- **Urinals:** 1 litre per use, operated by push button.

In addition, France has introduced a water regulation (LEMA law of 30 December 2006) to transpose European Directives 2000/60/EC and 2011/92/EU, applicable to IOTA projects (Facilities, Structures, Works and Activities) that have an impact on the aquatic environment and public health. These projects must carry out an environmental impact assessment (EIA) including groundwater analysis and implement a water management plan in accordance with the Water Framework Directive. If a project does not fall under the IOTA classification, no study is required, but it must comply with local regulations such as the PLU.

SCOTs, PLUs and municipal maps must be compatible with the objectives of the Master Plan for Water Development and Management (SDAGE) and Water Development and Management Plans (SAGE), which define the principles of balanced water resource management. If the project complies with local urban planning schemes, it is indirectly compatible with the Taxonomy's objective of protecting the good ecological status of groundwater and surface water via the LEMA law.

With regard to the Region, in general, depending on the thresholds in the table appended to Article R122-2 of the Environment Code, impact studies or case-by-case reviews are carried out. In addition, each project is subject to a low-impact/green construction site charter, which includes a section on limiting water consumption and preventing water pollution. Each construction site is monitored by a project management assistant responsible for environmental quality (in most cases); otherwise, at least one technical project management assistant is responsible for monitoring environmental quality.

Circular economy

At least 70% (by weight) of non-hazardous construction and demolition waste (excluding natural materials covered by category 17 05 04 of the European list of waste established by Decision 2000/532/EC) produced on site shall be prepared for reuse, recycling and other forms of material recovery, including backfilling operations that use waste instead of other materials, in accordance with the waste hierarchy and the European protocol on the treatment of construction and demolition waste³⁸. Operators shall limit waste generation in processes related to construction and demolition, in accordance with the European protocol for the treatment of construction and demolition waste, taking into account the best available techniques and practising selective demolition to enable the safe removal and handling of hazardous substances and to facilitate high-quality reuse and recycling through the selective removal of materials, using available construction and demolition waste sorting systems.

The design of buildings and construction techniques promote circularity and demonstrate, with reference to ISO 20887³⁹ or other standards relating to the assessment of the dismantling or adaptability of buildings, how their design is more resource-efficient, adaptable, flexible and dismantlable to enable reuse and recycling.

³⁸ European Protocol for the Treatment of Construction and Demolition Waste (version dated 4 June 2021: <https://ec.europa.eu/growth/content/eu-construction-and-demolition-waste-protocol-0>).

³⁹ ISO 20887:2020, Sustainable buildings and civil engineering works – Design for dismantling and adaptability – Principles, requirements and recommendations (version dated 4 June 2021: <https://www.iso.org/fr/standard/69370.html>).

Decision 2000/532/EC has been incorporated into French law, and Article 11 of Directive 2008/98/EC sets waste management targets: 50% of household waste must be prepared for reuse and recycling, and 70% of non-hazardous construction waste must be recycled since 2020. Since 2021, construction waste must be sorted into specific categories (metal, wood, plastic, etc.), and hazardous waste must be identified to ensure its traceability. Non-recyclable waste must be prepared for collection. Furthermore, since May 2023, manufacturers of construction materials have been required to contribute to the collection and treatment of waste generated by their products.

The region is conducting a waste assessment and developing a circular economy programme for all its construction sites. Reuse targets are set out in this programme. In general, this monitoring is carried out by a project management assistant specialising in environmental quality on construction sites, or, if this is not possible, by another type of project management assistant. Certain construction sites with specific reuse challenges also benefit from special monitoring by a project management assistant specialising in the circular economy, under the region's framework agreement.

At European Union level, the Level(s) framework provides a common language for assessing and reporting on the sustainability of buildings, measuring their impact on carbon, materials, water, health, comfort and climate change throughout their life cycle. Criterion 2.3 assesses a building's adaptability to the future needs of its occupants and market conditions, thereby revealing its sustainability.

In France, Article 224 of the Law of 22 August 2021 makes it mandatory, as of 1 January 2023, to carry out a study on the possibilities for changing the use and layout of a building before any construction or demolition work, including a waste assessment. The order implementing Article L122-1-1 of the Construction and Housing Code has not yet been published. The project mainly concerns the construction of buildings intended primarily for residential or office use. Consequently, secondary schools are not affected. However, the programmes carried out by the region include concepts relating to the flexibility and scalability of our buildings, in particular to facilitate the re-partitioning of spaces, etc.

Finally, waste assessments are carried out for all major renovation projects.

Pollution prevention and control

The components and construction materials used comply with the criteria set out in Appendix C of Annex 1 to Commission Delegated Regulation (EU) 2021/2139 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council.

Generic criteria for the principle of "do no significant harm" with a view to preventing and reducing pollution in relation to the use and presence of chemicals:

The activity does not involve the manufacture, placing on the market, or use of:

- a. *substances, either on their own, in mixtures or in goods, listed in Annexes I or II to Regulation (EU) 2019/1021 of the European Parliament and of the Council ⁴⁰, with the exception of substances present as unintentional contaminants in trace amounts.*

⁴⁰ Regulation (EU) 2019/1021 of the European Parliament and of the Council of 20 June 2019 on persistent organic pollutants ([OJ L 169, 25.6.2019, p. 45](#)).

- b. *mercury and mercury compounds, mixtures thereof and mercury-containing products as defined in Article 2 of Regulation (EU) 2017/852 of the European Parliament and of the Council⁴¹;*
- c. *substances, either on their own, in mixtures or in goods, listed in Annexes I or II to Regulation (EC) No 1005/2009 of the European Parliament and of the Council⁴²;*
- d. *substances, either on their own, in mixtures or in goods, listed in Annex II to Directive 2011/65/EU of the European Parliament and of the Council ⁴³, unless they fully comply with Article 4(1) of that Directive;*
- e. *substances, either on their own, in mixtures or in goods, listed in Annex XVII to Regulation (EC) No. 1907/2006 of the European Parliament and of the Council ⁴⁴(⁵), unless they fully comply with the conditions specified in that Annex;*
- f. *substances, either on their own, in mixtures or in goods, which meet the criteria set out in Article 57 of Regulation (EC) No 1907/2006 and which are identified in accordance with Article 59(1) of that Regulation, unless it has been demonstrated that their use is essential for society;*
- g. *other substances, either on their own, in mixtures or in goods, which meet the criteria set out in Article 57 of Regulation (EC) No 1907/2006, unless it has been demonstrated that their use is essential for society.*

The building components and materials used that are likely to come into contact with occupants⁴⁵ emit less than 0.06 mg of formaldehyde per m³ of materials or components, based on tests carried out in accordance with the conditions specified in Annex XVII to Regulation (EC) No 1907/2006, and less than 0.001 mg of volatile organic compounds classified as carcinogens in categories 1A and 1B per m³ of materials or components, based on tests carried out in accordance with CEN/EN 16516⁴⁶ and ISO 16000-3:2011⁴⁷ or other equivalent standardised test conditions and determination methods⁴⁸.

When the new construction is located on a potentially contaminated site (brownfield site), the site has been investigated for potential contaminants, for example based on ISO 18400⁴⁹.

⁴¹ Regulation (EU) 2017/852 of the European Parliament and of the Council of 17 May 2017 on mercury and repealing Regulation (EC) No 1102/2008 ([OJ L 137, 24.5.2017, p. 1](#)).

⁴² Regulation (EC) No 1005/2009 of the European Parliament and of the Council of 16 September 2009 on substances that deplete the ozone layer ([OJ L 286, 31.10.2009, p. 1](#)).

⁴³ Directive 2011/65/EU of the European Parliament and of the Council of 8 June 2011 on the restriction of the use of certain hazardous substances in electrical and electronic equipment ([OJ L 174, 1.7.2011, p. 88](#)).

⁴⁴ Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No 793/93 and Commission Regulation (EC) No 1488/94 as well as Council Directive 76/769/EEC and Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC and 2000/21/EC ([OJ L 396, 30.12.2006, p. 1](#)).

⁴⁵ Applicable to paints and varnishes, ceiling tiles, floor coverings, including associated adhesives and sealants, interior insulation and interior surface treatments, such as those used against damp and mould.

⁴⁶ CEN/TS 16516: 2013, Construction products - Determination of emissions of hazardous substances - Determination of emissions in indoor air

⁴⁷ ISO 16000-3:2011, Indoor air — Part 3: Measurement of formaldehyde and other carbonyl compounds in indoor air and in test chamber air — Active sampling method (version dated 4 June 2021: <https://www.iso.org/standard/51812.html>).

⁴⁸ The emission thresholds for volatile organic compounds classified as carcinogens refer to a 28-day test period.

⁴⁹ ISO 18400 series of standards on soil quality — sampling

Measures are taken to reduce noise, dust and pollutant emissions during construction or maintenance work.

Most of the pollutants mentioned in the DNSH Criterion are subject to strict regulations in France:

- The use of asbestos has been prohibited since 1 January 1997
- The use of lead in construction and paint was gradually banned between 1915 and 1993
- Mercury: in 2017, the European Union ratified a regulation providing for the elimination of almost all uses of mercury in industrial products or processes by 2030, but it can still be found in certain products
- Hydrochlorofluorocarbons (HCFCs) have been banned from the French market since 1 January 2015. Furthermore, the 2015 decree establishes a gradual programme to ban hydrofluorocarbons (HFCs)

In general, these products are prohibited on construction sites in the region. Their programmes go even further by banning products containing substances that disrupt the endocrine system or R410A gas, for example. The monitoring of construction sites is carried out by a project management assistant specialising in environmental quality or, if this is not possible, by another type of project management assistant.

Under French regulations, the decree of 19 April 2011 defines the labelling of construction products for the main toxic VOCs with a classification ranging from C to A+. This classification is now widely used in construction products. The threshold for formaldehyde corresponds to class A or A+ on the label.

Article R. 4412-60 of the Labour Code prohibits the use of any substance or mixture that meets the criteria for classification as a category 1A or 1B carcinogenic, mutagenic or toxic to reproduction substance or mixture, as defined in Annex I to Regulation (EC) No 1272/2008. It also prohibits any substance, mixture or process defined as such by joint decree of the ministers responsible for labour and agriculture.

In France, this criterion is covered by Article 173 of the ALUR law (Law No. 2014-366 of 24 March 2014). The Region systematically carries out an environmental pollution assessment for major construction projects.

In accordance with Article R. 1336-10 of the Public Health Code, measures must be implemented to reduce noise on construction sites. Furthermore, according to Order No. 2020-700 of 10 June 2020 on the monitoring of pollutant gas and particle emissions, thresholds have been established for emissions from engines in non-road mobile machinery, including those used on construction sites. The Region systematically implements low-impact construction site charters and/or green construction site charters.

Protection and restoration of biodiversity and ecosystems

This activity complies with the criteria set out in Appendix D of Annex 1 to Commission Delegated

Regulation (EU) 2021/2139 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council.

Generic criteria for the principle of "do no significant harm" for the protection and restoration of biodiversity and ecosystems:

An environmental impact assessment (EIA) or review ⁵⁰ was carried out in accordance with Directive 2011/92/EU ⁵¹. When an EIA has been carried out, the necessary mitigation and compensation measures to protect the environment are implemented. For sites/operations located within or near areas of biodiversity sensitivity (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and key biodiversity areas, as well as other protected areas), an appropriate assessment ⁵² has been carried out, where necessary, and, based on its conclusions, the necessary mitigation measures ⁵³ are implemented.

The new building is not constructed in any of the following areas:

- a. arable land and cultivated land with medium to high soil fertility and underground biodiversity, as referred to in the European Union's Land Use/Land Cover Statistical Area Survey (LUCAS)⁵⁴;*
- b. high-value unspoilt land recognised for its biodiversity and land serving as habitat for endangered species (flora and fauna) included on the European Red List⁵⁵ or the IUCN Red List⁵⁶; land that meets the definition of forest in national legislation and is used in the national greenhouse gas inventory or, where this definition is not available, meets the FAO definition of forest⁵⁷.*

When an Environmental Impact Assessment (EIA) is carried out, the necessary mitigation and compensation measures to protect the environment are implemented. For sites or operations located in or near areas of biodiversity sensitivity (such as the Natura 2000 network, UNESCO World Heritage sites, Key Biodiversity Areas and other protected areas), an appropriate assessment is carried out where necessary. Based on the conclusions of this assessment, the necessary mitigation measures are also implemented. Projects carried out by the Region are not generally subject to a direct environmental impact assessment (EIA). However, they may be examined individually. In this case, the EIA is only carried out if the environmental authority requests it following this review. In addition, several projects are located in concerted development zones (ZAC), where the EIA assesses the impact of construction in the Region.

⁵⁰ The procedure by which the competent authority determines whether projects listed in Annex II to Directive 2011/92/EU are subject to an environmental impact assessment (referred to in Article 4(2) of that Directive).

⁵¹ For activities carried out in third-party countries, in accordance with applicable national legislation or equivalent international standards requiring an EIA or review, for example, IFC Performance Standard 1: Assessment and management of environmental and social risks.

⁵² In accordance with Directives 2009/147/EC and 92/43/EEC. For activities located in third-party countries, in accordance with applicable national legislation or equivalent international standards, which aim to conserve natural habitats and wild fauna and flora, and which require 1) a review procedure to determine whether, for a given activity, an appropriate assessment of the potential impact on protected habitats and species is necessary; 2) such an appropriate assessment when the review determines that it is necessary, for example, IFC Performance Standard 6: Biodiversity conservation and sustainable management of living natural resources.

⁵³ These measures have been defined to ensure that the project, plan or activity will not have a significant impact on the conservation objectives of the protected area.

⁵⁴ JRC ESDCA, LUCAS: Land Use and Coverage Area Frame Survey, version dated 4 June 2021: <https://esdac.jrc.ec.europa.eu/projects/lucas>.

⁵⁵ IUCN, *The IUCN European Red List of Threatened Species* (version dated 4.6.2021: <https://www.iucn.org/regions/europe/our-work/biodiversity-conservation/european-red-list-threatened-species>).

⁵⁶ IUCN, *The IUCN Red List of Threatened Species* (version dated 4 June 2021: <https://www.iucnredlist.org>).

⁵⁷ Land covering an area of more than 0.5 hectares with trees reaching a height of more than five metres and a forest cover of more than 10 per cent, or with trees capable of reaching these thresholds in situ. Land predominantly used for agricultural or urban purposes is excluded, FAO, Global Resource Assessment 2020. Terms and definitions (version dated 4 June 2021): <http://www.fao.org/3/I8661EN/i8661en.pdf>).

France is governed by a national planning framework, notably through the Local Urban Development Plan (PLU), which defines land use rules at municipal level and must comply with the principles of sustainable development in accordance with Articles L. 110 and L. 121-1 of the Urban Planning Code.

It is also supported by the SRADDET (Regional Plan for Sustainable Development and Land Use), the SRCAE (Regional Climate, Air and Energy Plan) and the PCAET (Territorial Climate-Air-Energy Plan), which identify areas suitable for construction in each region.

The projects led by the Region have already obtained planning permission, ensuring their compliance with the local urban planning regulations. According to the latest FAQ from the European Commission, this criterion is particularly relevant for areas without development plans. If such planning exists in national law, compliance with the associated regulations is sufficient to demonstrate compliance with the DNSH criterion as a whole.

7.2. Renovation of existing buildings

Climate change adaptation

This activity complies with the criteria set out in Appendix A of Annex 1 to Commission Delegated Regulation (EU) 2021/2139 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council with technical review criteria for determining under which conditions an economic activity can be considered to contribute substantially to climate change mitigation or adaptation and whether that economic activity does not cause significant harm to any of the other environmental objectives.

Annex 1: Technical review criteria for determining the conditions under which an economic activity is considered to contribute substantially to climate change mitigation and for determining whether the economic activity causes significant harm to any of the other environmental objectives

Appendix A: Generic criteria for the principle of "do no significant harm" in relation to climate change adaptation

See shared items above for activity 7.1.

Sustainable use and protection of water and marine resources

In the case of installation, with the exception of installations in residential building units, the specified water uses for the following equipment shall be certified by technical data sheets, building certification or an existing product label in the European Union, in accordance with the technical specifications set out in Appendix E of Annex 1 to Commission Delegated Regulation (EU) 2021/2139 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council:

- a. the flow rate of washbasin taps, and kitchen taps does not exceed 6 litres/minute;*
- b. the flow rate of showers does not exceed 8 litres/minute;*

- c. *toilets with a bowl and cistern have a maximum flush volume of 6 litres, and the average flush volume does not exceed 3.5 litres;*
- d. *the urinals use a maximum of 2 litres per bowl per hour. The flush volume of urinals equipped with flush systems does not exceed 1 litre.*

See shared items above for activity 7.1.

Transition to a circular economy

At least 70% (by weight) of non-hazardous construction and demolition waste (excluding natural materials covered by category 17 05 04 of the European list of waste established by Decision 2000/532/EC) produced on site shall be prepared for reuse, recycling and other forms of material recovery, including backfilling operations that use waste instead of other materials, in accordance with the waste hierarchy and the European protocol on the treatment of construction and demolition waste⁵⁸. Operators shall limit waste generation in processes related to construction and demolition, in accordance with the European protocol for the treatment of construction and demolition waste, taking into account the best available techniques and practising selective demolition to enable the safe removal and handling of hazardous substances and to facilitate high-quality reuse and recycling through the selective removal of materials, using available construction and demolition waste sorting systems.

The design of buildings and construction techniques promote circularity and demonstrate, with reference to ISO 20887⁵⁹ or other standards relating to the assessment of the dismantling or adaptability of buildings, how their design is more resource-efficient, adaptable, flexible and dismantlable to enable reuse and recycling.

See shared items above for activity 7.1.

Pollution prevention and control

The components and construction materials used comply with the criteria set out in Appendix C of Annex 1 to Commission Delegated Regulation (EU) 2021/2139 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council.

The building components and materials used that are likely to come into contact with occupants⁶⁰ emit less than 0.06 mg of formaldehyde per m³ of materials or components, based on tests carried out in accordance with the conditions specified in Annex XVII to Regulation (EC) No 1907/2006, and less than 0.001 mg of volatile organic compounds classified as carcinogens in categories 1A and 1B per m³ of

⁵⁸ European Protocol for the Treatment of Construction and Demolition Waste (version dated 4 June 2021: <https://ec.europa.eu/growth/content/eu-construction-and-demolition-waste-protocol-0>).

⁵⁹ ISO 20887:2020, Sustainable buildings and civil engineering works – Design for dismantling and adaptability – Principles, requirements and recommendations (version dated 4 June 2021: <https://www.iso.org/fr/standard/69370.html>).

⁶⁰ Applicable to paints and varnishes, ceiling tiles, floor coverings, including associated adhesives and sealants, interior insulation and interior surface treatments, such as those used against damp and mould.

materials or components, based on tests carried out in accordance with CEN/EN 16516⁶¹ and ISO 16000-3:2011⁶² or other equivalent standardised test conditions and determination methods⁶³.

Measures are taken to reduce noise, dust and pollutant emissions during construction or maintenance work.

See shared items above for activity 7.1.

Protection and restoration of biodiversity and ecosystems

Not applicable

7.7. Acquisition and ownership of buildings

Climate change adaptation

This activity complies with the criteria set out in Appendix A of Annex 1 to Commission Delegated Regulation (EU) 2021/2139 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council with technical review criteria for determining under which conditions an economic activity can be considered to contribute substantially to climate change mitigation or adaptation and whether that economic activity does not cause significant harm to any of the other environmental objectives.

Annex 1: Technical review criteria for determining the conditions under which an economic activity is considered to contribute substantially to climate change mitigation and for determining whether the economic activity causes significant harm to any of the other environmental objectives

Appendix A: Generic criteria for the principle of "do no significant harm" in relation to climate change adaptation

See shared items above for activity 7.1.

Sustainable use and protection of water and marine resources

Not applicable

Transition to a circular economy

⁶¹ CEN/TS 16516: 2013, Construction products - Determination of emissions of hazardous substances - Determination of emissions in indoor air

⁶² ISO 16000-3:2011, Indoor air — Part 3: Measurement of formaldehyde and other carbonyl compounds in indoor air and in test chamber air — Active sampling method (version dated 4 June 2021: <https://www.iso.org/standard/51812.html>).

⁶³ The emission thresholds for volatile organic compounds classified as carcinogens refer to a 28-day test period.

Not applicable

Pollution prevention and control

Not applicable

Protection and restoration of biodiversity and ecosystems

Not applicable

Annex 2: Methodology for aligning the eligible green project category "Sustainable Transport" with the Substantial Contribution Criteria of the European Taxonomy Climate Delegated Regulation (Delegated Regulation (EU) 2021/2139)

1. Criteria for substantial contribution to climate change mitigation

6.14. Infrastructure for rail transport

The activity meets one of the following criteria:

- a. infrastructure as defined in Annex II.2 of Directive (EU) 2016/797 of the European Parliament and of the Council is either:*
 - i. electrified ground infrastructure and its associated subsystems: infrastructure, energy, on-board control-command and signalling, and trackside control-command and signalling subsystems, as defined in Annex II.2 to Directive (EU) 2016/797;*
 - ii. new and existing ground infrastructure, and its associated subsystems where there is a plan for electrification of tracks and, to the extent necessary for the operation of electric trains, sidings, or where the infrastructure will be adapted to accommodate trains with zero tailpipe CO₂ emissions within ten years of the start of operation: infrastructure, energy, on-board control-command and signalling, and trackside control-command and signalling subsystems, as defined in Annex II.2 to Directive (EU) 2016/797;*
 - iii. until 2030, existing ground infrastructure and its associated subsystems that are not part of the TEN-T network and its indicative extensions to third-party countries, nor of any mainline rail network defined at national, supranational or international level: infrastructure, energy, on-board control-command and signalling, and trackside control-command and signalling subsystems, as defined in Annex II.2 to Directive (EU) 2016/797;*

- b. the infrastructure and facilities are intended for the transshipment of freight between modes: terminal infrastructure and track superstructures for the loading, unloading and transshipment of goods;*
- c. the infrastructure and facilities are dedicated to transferring passengers from rail to rail or from other modes of transport to rail.*

Infrastructure funded by the Île-de-France Region meets the following criteria:

- Electrified ground infrastructure and associated subsystems.
- New and existing ground infrastructure, and their associated subsystems where there is a plan to electrify the tracks and, to the extent necessary for the operation of electric trains, sidings, or where the infrastructure will be adapted to accommodate trains with zero tailpipe CO₂ emissions within ten years of the start of operation.
- Existing ground infrastructure and associated subsystems that are not part of the TEN-T network and their indicative extensions to third-party countries, nor of any mainline rail network defined at national, supranational or international level.

The infrastructure is not intended for the transport or storage of fossil fuels.

Infrastructure funded by the Île-de-France Region excludes the transport or storage of fossil fuels.

6.15. Infrastructure enabling low-carbon road transport and public transport

The activity meets at least one of the following criteria:

- a. the infrastructure is intended for the operation of vehicles with zero tailpipe CO₂ emissions: charging points for electric vehicles, improvements to the connection to the electricity grid, hydrogen refuelling stations or electric road networks;*
- b. the infrastructure and facilities are intended for the transshipment of freight between modes: terminal infrastructure and track superstructures for the loading, unloading and transshipment of goods;*
- c. the infrastructure and facilities are intended for urban and suburban public passenger transport, including associated signalling systems for railway, metro and tramway systems.*

The infrastructure and facilities financed are exclusively intended for urban and suburban public passenger transport, including associated signalling systems for railway, metro and tram systems, and exclude the transport or storage of fossil fuels.

The infrastructure is not intended for the transport or storage of fossil fuels.

Infrastructure funded by the Île-de-France Region excludes the transport or storage of fossil fuels.

2. 2. Criteria for "do no significant harm"

6.14 infrastructure for rail transport

Climate change adaptation

This activity complies with the criteria set out in Appendix A of Annex 1 to Commission Delegated Regulation (EU) 2021/2139 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council with technical review criteria for determining under which conditions an economic activity can be considered to contribute substantially to climate change mitigation or adaptation and whether that economic activity does not cause significant harm to any of the other environmental objectives.

Annex 1: Technical review criteria for determining the conditions under which an economic activity is considered to contribute substantially to climate change mitigation and for determining whether the economic activity causes significant harm to any of the other environmental objectives

Appendix A: Generic criteria for the principle of "do no significant harm" in relation to climate change adaptation:

Significant climate risks to the business were identified from those listed in the table in Section II of Appendix A⁶⁴ through a rigorous assessment of climate-related risks and vulnerabilities, conducted in accordance with the following steps:

- (d) an examination of the activity to determine the physical climate risks listed in Section II of Appendix A⁶⁵ that could affect the course of economic activity during its expected duration;*
- (e) where the activity is found to be exposed to one or more of the physical climate risks listed in Section II of this appendix, a climate risk and vulnerability assessment to determine the significance of physical climate risks to the economic activity;*
- (f) an assessment of adaptation solutions to reduce the identified physical climate risk(s).*

Climate risk and vulnerability assessment shall be proportionate to the scale of the activity and its expected duration, such that:

- (c) for activities with an expected duration of less than ten years, the assessment shall be carried out using at least the smallest appropriate scale of climate projections;*
- (d) for all other activities, the assessment is carried out on the basis of advanced climate projections and at the highest resolution available according to the existing range of scenarios*

⁶⁴ See: https://eur-lex.europa.eu/legal-content/FR/TXT/HTML/?uri=CELEX:32021R2139#app_A

⁶⁵ See: https://eur-lex.europa.eu/legal-content/FR/TXT/HTML/?uri=CELEX:32021R2139#app_A

for the future,⁶⁶ consistent with the estimated duration of the activity, including, as a minimum, climate projection scenarios over 10 to 30 years for major investments.

Climate projections and impact assessments are based on best practices and available guidance and take into account advanced scientific techniques for vulnerability and risk analysis, as well as related methodologies, in accordance with the latest reports of the Intergovernmental Panel on Climate Change⁶⁷, peer-reviewed scientific publications and open source⁶⁸ or paid models.

For existing activities and new activities using existing physical assets, the economic operator shall implement physical and non-physical solutions ('adaptation solutions') over a period of up to five years, reducing the most significant identified physical climate risks that are relevant to that activity. An adaptation plan for the implementation of these solutions is established accordingly.

For new activities and existing activities using newly constructed physical assets, the economic operator, at the time of design and construction, incorporates adaptation solutions that reduce the most significant identified physical climate risks that are relevant to that activity, and implements them before operations commence.

The adaptation solutions implemented do not negatively impact the adaptation efforts or level of resilience to physical climate risks of other populations, nature, cultural heritage, property and other economic activities; are compatible with adaptation strategies and plans at the local, sectoral, regional or national levels; and consider the use of nature-based solutions⁶⁹ or, where possible, rely on blue or green infrastructure⁷⁰.

The Île-de-France Region complies with the National Climate Change Adaptation Plan (PNACC-3), published on 10 March 2025, which takes into account the European Union's adaptation strategy and identifies the region's measures to adapt to the effects of climate change.

Sustainable use and protection of water and marine resources

This activity complies with the criteria set out in Appendix B of Annex 1 to Commission Delegated Regulation (EU) 2021/2139 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council. Generic criteria for the principle of "do no significant harm" in relation to the sustainable use and protection of water and marine resources:

The risks of environmental degradation related to the preservation of water quality and the prevention of water stress are identified and addressed with the aim of achieving good ecological status and potential for waters, as defined in Article 2(22) and (23) of Regulation (EU) 2020/852, in accordance with Directive 2000/60/EC of the European Parliament and of the Council⁷¹ and a water use and

⁶⁶ These scenarios include the Representative Concentration Pathways (RCP) profiles of the Intergovernmental Panel on Climate Change: RCP 2.6, RCP 4.5, RCP 6.0 and RCP 8.5.

⁶⁷ Climate Change Assessment Reports: impacts, adaptation and vulnerability, published periodically by the Intergovernmental Panel on Climate Change (IPCC), the United Nations body responsible for assessing climate change science, <https://www.ipcc.ch/reports/>.

⁶⁸ Such as the Copernicus services managed by the European Commission.

⁶⁹ Nature-based solutions are defined as "solutions inspired and supported by nature, which are cost-effective, bear environmental, social and economic benefits, and contribute to building resilience. These solutions increase the presence and diversity of nature and natural features and processes in cities, landscapes and seascapes through locally tailored, resource-efficient and systemic interventions. Consequently, nature-based solutions promote biodiversity and support the provision of a multitude of ecosystem services (version dated 4 June 2021: <https://ec.europa.eu/research/environment/index.cfm?pg=nbs>).

⁷⁰ See the Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: Green Infrastructure – Enhancing Europe's Natural Capital [COM(2013) 249 final].

⁷¹ Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy ([OJ L 327, 22.12.2000, p. 1](#)).

protection management plan, drawn up pursuant to that Directive for the body or bodies of water potentially affected, in consultation with the relevant stakeholders.

Where an environmental impact assessment is carried out in accordance with Directive 2011/92/EU of the European Parliament and of the Council⁷² and includes an assessment of the impact on water in accordance with Directive 2000/60/EC, no further water impact assessment shall be required, provided that measures have been adopted to address the risks identified.

The Île-de-France Region complies with Directive 2000/60/EC, transposed into Law No. 2004-338 of 21 April 2004.

Circular economy

At least 70% (by weight) of non-hazardous construction and demolition waste (excluding natural materials covered by category 17 05 04 of the European list of waste established by Commission Decision 2000/532/EC⁷³) produced on site shall be prepared for reuse, recycling and other forms of material recovery, including backfilling operations that use waste instead of other materials, in accordance with the waste hierarchy and the European protocol on the treatment of construction and demolition waste⁷⁴. Operators shall limit waste generation in processes related to construction and demolition, in accordance with the European protocol for the treatment of construction and demolition waste, taking into account the best available techniques and practising selective demolition to enable the safe removal and handling of hazardous substances and to facilitate high-quality reuse and recycling through the selective removal of materials, using available construction and demolition waste sorting systems.

The Île-de-France Region complies with Article 79 of the Energy Transition for Green Growth Act (LTECV), which sets a target for the State and local authorities to recover at least 70% of the materials and waste produced on construction sites for which they are the contracting authority (reuse, recycling or other material recovery) in accordance with the 2008 European Waste Framework Directive.

Pollution prevention and control

Where necessary, given the sensitivity of the affected area, in particular the size of the affected population, noise and vibrations caused by the use of the infrastructure shall be mitigated by the installation of open trenches, noise barriers or other measures, and shall comply with Directive 2002/49/EC of the European Parliament and of the Council⁷⁵.

Measures are taken to reduce noise, dust and pollutant emissions during construction or maintenance work.

⁷² Directive 2011/92/EU of the European Parliament and of the Council of 13 December 2011 concerning the assessment of the environmental impact of certain public and private projects ([OJ L 26, 28.1.2012, p. 1](#)).

⁷³ Commission Decision 2000/532/EC of 3 May 2000 replacing Decision 94/3/EC establishing a list of wastes pursuant to Article 1, point (a), of Council Directive 75/442/EEC on waste and Council Decision 94/904/EC establishing a list of hazardous waste pursuant to Article 1, paragraph 4, of Council Directive 91/689/EEC on hazardous waste ([OJ L 226, 6.9.2000, p. 3](#)).

⁷⁴ European Protocol for the Treatment of Construction and Demolition Waste (version dated 4 June 2021: <https://ec.europa.eu/growth/content/eu-construction-and-demolition-waste-protocol-0>).

⁷⁵ Directive 2002/49/EC of the European Parliament and of the Council of 25 June 2002 relating to the assessment and management of environmental noise ([OJ L 189, 18.7.2002, p. 12](#)).

The Île-de-France Region complies with Directive 2002/49/EC, which has been transposed into French law by the following texts:

Law No. 2005-1319 of 26 October 2005 on various provisions adapting to Community law in the field of the environment;

- 1) Ordinance No. 2004-1199 of 12 November 2004 adopted for the transposition of Directive 2002/49/EC of the European Parliament and of the Council of 25 June 2002 relating to the assessment and management of environmental noise;
- 2) Decree No. 2006-361 of 24 March 2006 on the establishment of noise maps and environmental noise prevention plans and amending the Town Planning Code;
- 3) Decree of 3 April 2006 establishing the list of aerodromes referred to in I of Article R.147-5-1 of the Town Planning Code;
- 4) Decree of 4 April 2006 on the establishment of noise maps and environmental noise prevention plans.

Protection and restoration of biodiversity and ecosystems

This activity complies with the criteria set out in Appendix D of Annex 1 to Commission Delegated Regulation (EU) 2021/2139 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council.

Generic criteria for the principle of "do no significant harm" for the protection and restoration of biodiversity and ecosystems:

An environmental impact assessment (EIA) or review ⁷⁶ was carried out in accordance with Directive 2011/92/EU⁷⁷. When an EIA has been carried out, the necessary mitigation and compensation measures to protect the environment are implemented.

For sites/operations located within or near areas of biodiversity sensitivity (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and key biodiversity areas, as well as other protected areas), an appropriate assessment⁷⁸ has been carried out, where necessary, and, based on its conclusions, the necessary mitigation measures ⁷⁹ are implemented.

The Île-de-France Region complies with Directive 2014/52/EU, which has been transposed into French law by the following texts:

⁷⁶ The procedure by which the competent authority determines whether projects listed in Annex II to Directive 2011/92/EU are subject to an environmental impact assessment (referred to in Article 4(2) of that Directive).

⁷⁷ For activities carried out in third-party countries, in accordance with applicable national legislation or equivalent international standards requiring an EIA or review, for example, IFC Performance Standard 1: Assessment and management of environmental and social risks.

⁷⁸ In accordance with Directives 2009/147/EC and 92/43/EEC. For activities located in third-party countries, in accordance with applicable national legislation or equivalent international standards, which aim to conserve natural habitats and wild fauna and flora, and which require 1) a review procedure to determine whether, for a given activity, an appropriate assessment of the potential impact on protected habitats and species is necessary; 2) such an appropriate assessment when the review determines that it is necessary, for example, IFC Performance Standard 6: Biodiversity conservation and sustainable management of living natural resources.

⁷⁹ These measures have been defined to ensure that the project, plan or activity will not have a significant impact on the conservation objectives of the protected area.

- Law No. 2015-990 of 6 August 2015 for growth, activity and equal economic opportunities (Article 106);
- Decree No. 2015-1614 of 9 December 2015 amending and simplifying the regime for listed facilities for environmental protection and relating to risk prevention;
- Ordinance No. 2016-1058 of 3 August 2016 amending the rules applicable to the environmental assessment of projects, plans and programmes;
- Decree No. 2016-1110 of 11 August 2016 amending the rules applicable to the environmental assessment of projects, plans and programmes;
- Ordinance No. 2016-1060 of 3 August 2016 reforming procedures designed to ensure public information and participation in the development of certain decisions likely to have an impact on the environment;
- Ordinance No. 2017-80 of 26 January 2017 on environmental authorisation;
- Decree No. 2017-626 of 25 April 2017 related to procedures designed to ensure public information and participation in the development of certain decisions likely to have an impact on the environment and amending various provisions relating to the environmental assessment of certain projects, plans and programmes;
- Decree of 12 January 2017 establishing the template for the "request for case-by-case examination" form pursuant to Article R. 122-3 of the Environment Code.

The Île-de-France Region also complies with Directive 92/43/EEC, which has been transposed into French law by the following texts:

- Decree No. 2001-1216 of 20 December 2001 on the management of Natura 2000 sites and amending the Rural Code, JORF (Official Journal of the French Republic) of 21/12/01;
- Decree No. 95-631 of 5 May 1995 on the conservation of natural habitats and habitats of wild species of Community interest, Official Journal of 7 May 1995;
- Law No. 95-101 of 2 February 1995 on strengthening environmental protection, Official Journal of 3 February 1995;
- Decree No. 94-609 of 13 July 1994 implementing Law No. 75-633 of 15 July 1975 on waste disposal and material recovery, relating in particular to packaging waste whose holders are not households, Official Journal of 21 July 1994;
- Decree No. 2000-190 L of 7 November 2000, declassification of certain provisions of the Environment Code and the General Code for Local Authorities, Official Journal of 10 November 2000;

- Ordinance No. 2001-321 of 11 April 2001 on the transposition of Community directives and the implementation of certain provisions of Community law in the field of the environment, JORF (Official Journal of the French Republic) of 14 April 2001;
- Decree No. 2001-1031 of 8 November 2001 on the procedure for designating Natura 2000 sites and amending the Rural Code, JORF (Official Journal of the French Republic) of 9 November 2001;
- Decree of 16 December 2004 amending the decree of 17 April 1981 establishing the lists of mammals protected throughout the region;
- Decree of 16 December 2004 amending the decree of 22 July 1993 establishing the list of amphibians and reptiles protected throughout the region;
- Decree of 16 December 2004 amending the decree of 7 October 1992 establishing the list of protected molluscs in mainland France;
- Decree of 16 December 2004 amending the decree of 22 July 1993 establishing the list of protected insects on national territory;
- Decree of 20 December 2004 relating to the protection of the species *Acipenser Sturio* (sturgeon);
- Article 125 of Law No. 2010-788 of 12 July 2010 on the national commitment to the environment
- Required by Directive 2009/147/EC, transposed into Decree No. 2020-612 of 19 May 2020 specifying the procedures for implementing the derogations provided for in Articles L. 424-2 and L. 424-4 of the Environment Code for hunting certain migratory birds.

All projects financed by the Region are subject to the Environment Code, which stipulates in Article L122-1 that all projects must undergo an impact assessment that includes, in particular, the project's impact on biodiversity, with particular attention paid to protected species.

6.15. Infrastructure enabling low-carbon road transport and public transport

Climate change adaptation

This activity complies with the criteria set out in Appendix A of Annex 1 to Commission Delegated Regulation (EU) 2021/2139 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council with technical review criteria for determining under which conditions an economic activity can be considered to contribute substantially to climate change mitigation or adaptation and whether that economic activity does not cause significant harm to any of the other environmental objectives.

Annex 1: Technical review criteria for determining the conditions under which an economic activity is considered to contribute substantially to climate change mitigation and for determining whether the economic activity causes significant harm to any of the other environmental objectives

Appendix A: Generic criteria for the principle of "do no significant harm" in relation to climate change adaptation

See shared items above for activity 6.14.

Sustainable use and protection of water and marine resources

This activity complies with the criteria set out in Appendix B of Annex 1 to Commission Delegated Regulation (EU) 2021/2139 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council. Generic criteria for the principle of "do no significant harm" in relation to the sustainable use and protection of water and marine resources.

See shared items above for activity 6.14.

Transition to a circular economy

At least 70% (by weight) of non-hazardous construction and demolition waste (excluding natural materials covered by category 17 05 04 of the European list of waste established by Commission Decision 2000/532/EC⁸⁰) produced on site shall be prepared for reuse, recycling and other forms of material recovery, including backfilling operations that use waste instead of other materials, in accordance with the waste hierarchy and the European protocol on the treatment of construction and demolition waste⁸¹. Operators shall limit waste generation in processes related to construction and demolition, in accordance with the European protocol for the treatment of construction and demolition waste, taking into account the best available techniques and practising selective demolition to enable the safe removal and handling of hazardous substances and to facilitate high-quality reuse and recycling through the selective removal of materials, using available construction and demolition waste sorting systems.

See shared items above for activity 6.14.

Pollution prevention and control

Where necessary, noise and vibrations caused by the use of the infrastructure shall be mitigated by the installation of open trenches, noise barriers or other measures, and shall comply with Directive 2002/49/EC.

⁸⁰ Commission Decision 2000/532/EC of 3 May 2000 replacing Decision 94/3/EC establishing a list of wastes pursuant to Article 1, point (a), of Council Directive 75/442/EEC on waste and Council Decision 94/904/EC establishing a list of hazardous waste pursuant to Article 1, paragraph 4, of Council Directive 91/689/EEC on hazardous waste ([OJ L 226, 6.9.2000, p. 3](#)).

⁸¹ European Protocol for the Treatment of Construction and Demolition Waste (version dated 4 June 2021: <https://ec.europa.eu/growth/content/eu-construction-and-demolition-waste-protocol-0>).

Measures are taken to reduce noise, dust and pollutant emissions during construction or maintenance work.

See shared items above for activity 6.14.

Protection and restoration of biodiversity and ecosystems

This activity complies with the criteria set out in Appendix D of Annex 1 to Commission Delegated Regulation (EU) 2021/2139 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council.

See shared items above for activity 6.14.

Where applicable, maintaining vegetation along road transport infrastructure helps prevent the spread of invasive species.

Mitigation measures have been implemented to prevent collisions with wild animals.

All projects financed by the Region are subject to the Environment Code, which stipulates in Article L122-1 that all projects must undergo an impact assessment that includes, in particular, the project's impact on biodiversity, with particular attention paid to protected species. This includes protecting wildlife, particularly from the risk of collision, as detailed in the [Guide to defining ERC measures, pages 84 et seq.](#) (ERC - Eviter, Réduire, Compenser = Avoid, Reduce, Compensate)

Annex 3: Compliance with the Minimum Safeguards of the European Taxonomy

The Taxonomy Regulation requires that an entity's economic activities be aligned with the OECD Guidelines for Multinational Enterprises (the "OECD Guidelines") and the United Nations Guiding Principles on Business and Human Rights (the "UN Guiding Principles").

Guiding principles	Implementation
United Nations Guiding Principles on Business and Human Rights	France has a National Action Plan (NAP) for the implementation of the United Nations Guiding Principles on Business and Human Rights.
OECD Guidelines for Multinational Enterprises	OECD Guidelines for Multinational Enterprises

The final report of the technical expert group highlights the following: *"For the purposes of implementing the Taxonomy, the technical expert group considers that companies and investors should focus compliance on (1) human rights, (2) labour rights, and (3) anti-corruption, anti-bribery and anti-extortion."*

It has been noted that France has implemented sufficient policies, regulations and frameworks to align itself with the minimum social safeguards of the European taxonomy.

1) Human rights	National framework: strengthening legislation <ul style="list-style-type: none"> A law on the duty of care of parent companies and subcontractors was enacted on 27 March 2017. Under this law, companies employing more than 5,000 people in France, or more than 10,000 people in France and abroad, must develop and implement due diligence plans. The plans must establish reasonable measures to identify risks and prevent serious violations of human rights, fundamental freedoms, health, personal safety and the environment arising from the company's operations, companies under its direct or indirect control, or subcontractors and suppliers with whom it has well-established business relationships.
	Access to remedial measures: judicial mechanisms at national level <ul style="list-style-type: none"> French legislation is strict when it comes to combating human rights violations by legal entities. Under French law, any company engaging in activities that violate human rights (violations of human dignity, working conditions that harm human dignity, forced labour), equality laws (discrimination based on gender, discrimination based on union membership, denial of the right to work, corruption), environmental laws (pollution), or social and health and safety laws (obstruction of organisations representing employees, undeclared

	<p>work, unintentional injury or death following an accident in the workplace), is committing a criminal offence.</p>
	<p>Corporate responsibility for respecting human rights: due diligence</p> <ul style="list-style-type: none"> • In March 2015, the national platform for corporate social responsibility (CSR) established the following points concerning due diligence: <ul style="list-style-type: none"> ○ Parent companies and subcontractors are required to carry out due diligence processes (some of which may be voluntary and reasonable, while others are mandatory) on their subsidiaries and subcontractors in order to improve risk prevention in relation to the environment and human rights. These due diligence processes may include the following measures: <ul style="list-style-type: none"> ▪ Define the scope of the fundamental rights in question. The Universal Declaration of Human Rights, the United Nations Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, and the Charter of Fundamental Rights of the European Union can serve as a basis for this definition. ▪ Define a size threshold above which companies and groups would be obliged to implement due diligence processes. ▪ Define the operational content of reasonable due diligence processes for businesses in due diligence plans.
	<p>Provisions for whistleblowers</p> <ul style="list-style-type: none"> • The national action plan lists existing laws relating to whistleblowers in cases of corruption, public health, conflicts of interest, tax evasion, and large-scale financial and economic fraud, which protect individuals (known as 'whistleblowers') who request that a company disclose information, either directly or through legal channels. Furthermore, it mentions existing legislation that gives works councils the 'economic right to notify', which allows them to request information in the event of serious concerns about the company's financial situation. • Law No. 2016-1691 of 9 December 2016 on transparency, anti-corruption and economic modernisation replaced previous provisions specific to certain sectors concerning whistleblowers. Under this new law, a single framework has been created to protect whistleblowers, who now all have the same status, regardless of the field in question.
2) Workers' rights	International framework:

	<ul style="list-style-type: none"> • Together with the International Labour Organisation (ILO), France has committed to establishing the source of international labour laws, a shared benchmark based on a common interpretation of conventions. It actively supports the universal ratification process of the eight fundamental ILO conventions. For several years, it also emphasised the need to strengthen the organisation's control system. • France is one of the most active members of the ILO and is a permanent member of the organisation's board of directors. It supports the decent work programme and promotes it. It fully supports the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (the MNE Declaration). France has signed a four-year partnership agreement with the International Labour Office, which involves implementing corporate social responsibility initiatives and contributing to the Better Work programme. <p>Ongoing actions:</p> <ul style="list-style-type: none"> • France is ensuring that the issues of decent work, health and safety at work, and supply chains are addressed by the G20. It also strives to advance the G7's commitments to the 2015 United Nations Guiding Principles, as well as the commitments made at the International Labour Conference in June 2016, one of whose three themes was • "Decent work in global supply chains".
	<p>National framework for strengthening legislation:</p> <ul style="list-style-type: none"> • The law of 10 July 2014 aimed at combating unfair social competition was adopted in order to transpose into national law the European Directive on posted workers, which aims to combat illegal working practices and fraud in this area. This law not only creates due diligence obligations, but also establishes joint liability (which goes beyond the requirements of the European directive) when a company uses posted workers (the law establishes the liability of directors and project sponsors towards their subcontractors and co-contractors).
	<p>The interministerial action plan "Exemplary Administration" and the national action plan for sustainable public procurement</p> <ul style="list-style-type: none"> • Pursuant to Article 15 of Decree No. 2016-360 of 25 March 2016, contracting authorities may choose to include general administrative clauses in public contracts. These specifications cover general rather than specific clauses (performance of services, payment, service auditing, introduction of subcontractors, deadlines, penalties, general terms and conditions, etc.). Article 6 of these specifications covers protection of the workforce and working conditions, and stipulates that the contract holder is required to comply with the working conditions set out in the labour laws and regulations of the country where the workforce is employed or, failing that, with the eight fundamental ILO conventions, where these are not incorporated into the

	laws and regulations of the country.
	<p>Access to remedial measures: judicial mechanisms at international level</p> <ul style="list-style-type: none"> • France ratified the Protocol to the ILO Forced Labour Convention, 1930 (No. 29) on 7 June 2016. France was the fifth country to ratify the Protocol. This Protocol was adopted at the ILO International Labour Conference on 11 June 2014 in Geneva. It supplements the Convention, which is one of the most widely ratified ILO instruments, by addressing new forms of forced labour. The Protocol provides for access to appropriate and effective remedial measures such as compensation. It also strengthens international cooperation in the fight against compulsory and forced labour. It highlights the importance of the role of employers and workers in combating this problem. • This ratification demonstrates France's commitment to combating all forms of forced labour and promoting the universal ratification of the ILO's fundamental conventions.
	<p>Access to remedial measures: non-judicial mechanisms at international level</p> <ul style="list-style-type: none"> • OECD National Contact Point. The French National Contact Point (NCP) is very active in promoting responsible business conduct and the OECD Guidelines for Multinational Enterprises. Following the Rana Plaza tragedy, the NCP expanded its activities, particularly in the area of due diligence for risks in the supply chain, human rights and labour rights.
3) Corruption	<p>Strengthening legislation:</p> <ul style="list-style-type: none"> • France was the main supporter of the draft directive on non-financial reporting requirements, published on 22 October 2014, which requires large European listed companies to publish reports on their social, environmental, human rights and anti-corruption policies. France encouraged the European Commission to adopt an ambitious approach when adopting the guiding principles addressed in the directive. The directive is currently in the process of being transposed into French law.
	<p>Public procurement policy:</p> <ul style="list-style-type: none"> • The new legal framework for public procurement offers purchasers several ways to take social and environmental impacts into account. Following the transposition of Article 57 of Directive 2014/24/EU of 26 February 2014 on public procurement, French law now stipulates that public contracts cannot be awarded to economic operators who have been convicted of fraud, corruption, or human trafficking or exploitation (Article 45 of Ordinance No. 2015-899).

	<p>Provisions for whistleblowers:</p> <ul style="list-style-type: none"> • A number of laws contain provisions concerning whistleblowers, in particular Article L 1161-1 of the Labour Code on corruption and Article L 1132-3-3 of the Labour Code on tax fraud and serious economic and financial crime. • Law No. 2016-1691 of 9 December 2016 on transparency, anti-corruption and economic modernisation replaced previous provisions specific to certain sectors concerning whistleblowers. Under this new law, a single framework has been created to protect whistleblowers, who now all have the same status, regardless of the field in question.
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In addition to the national framework, significant measures are being taken by the Île-de-France Region to ensure alignment with the minimum safeguards of the European taxonomy:

✓	<ul style="list-style-type: none"> • The Region is committed to integrating social responsibility and ecological transition into all its activities and in all areas. It thus serves as a model in terms of governance and the policies implemented for the region and concerning its own practices. For example, the Region has adopted a scheme to promote socially and environmentally responsible purchasing (SPASER). • Since 2023, the Region has adopted a proven methodology for producing an annual green budget. It systematically includes environmental or social clauses in its contracts. • Since 2023, the Charter for Ecological and Solidarity Transition has summarised the Region's internal actions on this theme, covering travel, working methods, consumption, and the exemplary behaviour of the administration and its employees. • The Region's 2024-2026 training plan provides for career paths focused on ecological transition, and all staff are encouraged to receive training or awareness-raising on these issues (more than 50% of head office staff have completed the Fresque du Climat climate change awareness course). • The Region has voted and continues to implement its Regional Climate Change Adaptation Plan (PRACC), which relates to both the regions and the regional organisation itself.
✓	<ul style="list-style-type: none"> • As part of its active policy on gender equality and its fight against violence against women (designated a Regional Priority Issue for 2017), in 2017 the Region signed a framework agreement on professional equality between men and women with five trade unions. • This initial commitment served as the basis for the implementation of two action plans for professional equality between women and men (2020-2023 and 2024-2026) as well as for the Professional Equality label awarded by AFNOR (awarded in 2020 and renewed in 2024).

✓	<ul style="list-style-type: none"> • In October 2017, in order to promote trade union involvement by recognising the skills of trade union representatives, the Region, together with five of the seven trade union organisations (representing 72% of the Region's staff), signed the Charter recognising trade union involvement in career development and professional development. In 2023, the Region renegotiated the trade union protocol with the six staff representative organisations, granting new rights and modernising the material resources, particularly digital resources, available to staff representatives. • The Region has signed eight framework agreements with trade unions since 2017, the latest of which, covering Quality of Life and Working Conditions (QVCT), came into effect in 2024.
✓	<ul style="list-style-type: none"> • In accordance with Article 8 of Law No. 2016-1691 of 9 December 2016, the Region has appointed a compliance officer.
✓	<ul style="list-style-type: none"> • In March 2019, the Region also adopted a framework agreement to increase the efficiency of public services. This focuses on quality of life in the workplace, self-sufficiency and accountability. Consequently, as it continues its modernisation process, the Region has committed itself, through several mechanisms, to promoting freedom in the organisation of work (remote working, flexible working hours), while remaining committed to protecting its employees and becoming a pioneering administration in recognising the right to disconnect. • In September 2024, an eighth framework agreement on Quality of Life at Work was signed. Several priority issues are highlighted: work-life balance, prevention and improvement of health at work, career paths and support for changes in professions, professional equality and the fight against gender-based and sexual violence, and management and new working methods.



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