



2026/2267

20.10.2026

**COMMISSION IMPLEMENTING DECISION (EU) 2026/2267**

**of 13 October 2026**

**establishing the format and frequency of data and the list of relevant raw materials to be reported by the Member States for the purposes of reporting on environmental data on industrial installations under Regulation (EU) 2024/1244 of the European Parliament and of the Council and repealing Commission Implementing Decision (EU) 2019/1741**

*(notified under document C(2026) 7610)*

**(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2024/1244 of the European Parliament and of the Council of 24 April 2024 on reporting of environmental data from industrial installations, establishing an Industrial Emissions Portal and repealing Regulation (EC) No 166/2006 <sup>(1)</sup>, and in particular Article 6(1), second subparagraph, and Article 7(1) thereof,

Whereas:

- (1) Reporting of key environmental pressures generated by industrial installations is essential in order to enhance public access to information, thereby facilitating public participation in environmental decision-making as well as identifying sources of industrial pollution, and to enable industrial pollution to be monitored in order to contribute to its prevention and reduction. With this aim, in accordance with Regulation (EU) 2024/1244, an electronic and publicly available Industrial Emissions Portal ('Portal') is established.
- (2) In accordance with Article 7(1) of Regulation (EU) 2024/1244, and in order to ensure consistency and coherence of data provided by the Member States and to facilitate the exchange of information between the Member States and the Commission, the Commission establishes a format for this purpose.
- (3) Commission Implementing Decision (EU) 2019/1741 <sup>(2)</sup> establishes the format and frequency of data to be made available by Member States for the purposes of reporting in accordance with Article 7(2) of Regulation (EC) No 166/2006 of the European Parliament and of the Council <sup>(3)</sup>. Regulation (EU) 2024/1244 repeals and replaces Regulation (EC) No 166/2006, since that Regulation needed to be substantially modified for reasons of regulatory effectiveness, legal certainty, clarity and transparency. Those modifications reflect the need to streamline reporting obligations by enhancing synergies with other Union environmental law on pollution from industrial installations and to provide additional contextual information. It is therefore necessary to replace the reporting format established by Implementing Decision (EU) 2019/1741 with a format adapted to the reporting obligations laid down in Regulation (EU) 2024/1244 and to repeal Implementing Decision (EU) 2019/1741.

<sup>(1)</sup> OJ L, 2024/1244, 2.5.2024, ELI: <http://data.europa.eu/eli/reg/2024/1244/oj>.

<sup>(2)</sup> Commission Implementing Decision (EU) 2019/1741 of 23 September 2019 establishing the format and frequency of data to be made available by the Member States for the purposes of reporting under Regulation (EC) No 166/2006 of the European Parliament and of the Council concerning the establishment of a European Pollutant Release and Transfer Register and amending Council Directives 91/689/EEC and 96/61/EC (OJ L 267, 21.10.2019, p. 3, ELI: [http://data.europa.eu/eli/dec\\_impl/2019/1741/oj](http://data.europa.eu/eli/dec_impl/2019/1741/oj)).

<sup>(3)</sup> Regulation (EC) No 166/2006 of the European Parliament and of the Council of 18 January 2006 concerning the establishment of a European Pollutant Release and Transfer Register and amending Council Directives 91/689/EEC and 96/61/EC (OJ L 33, 4.2.2006, ELI: <http://data.europa.eu/eli/reg/2006/166/oj>).

- (4) Pursuant to Article 6(1), second subparagraph, the Commission establishes a list of relevant raw materials to be reported, which should be based on the best available techniques reference documents drawn up pursuant to Directive 2010/75/EU of the European Parliament and of the Council <sup>(4)</sup>. The list of relevant raw materials should be limited to materials for which reporting is meaningful, feasible and relevant for assessing the environmental performance of the activities concerned. For water and energy, the units and formats should ensure comparable reporting across installations and Member States, taking account of the nature of the activities concerned.
- (5) To ensure efficient reporting in the format established by this Decision and to reduce the administrative burden for Member States, the electronic reporting templates containing fields set out in Annex I to this Decision will be prefilled, from the second reporting year, on the basis of the information previously reported or validated by Member States. Since a large part of the required administrative and identification information is stable over time, such pre-filling should facilitate reporting while preserving the responsibility of the Member States to verify, update where necessary and submit the information required under this Decision.
- (6) To further simplify reporting and reduce the administrative burden to Member States, the reporting format should allow the River Basin District corresponding to each installation to be derived from the geographical coordinates reported for that installation and from the most recent valid River Basin District codes in the Water Information System for Europe (WISE).
- (7) As all industrial sectors covered by Directive 2010/75/EU fall within the scope of Annex I to Regulation (EU) 2024/1244, and pursuant to Article 4(1), point (c), and recitals 6 and 8 of that Regulation, the Portal should incorporate the information reported under Directive 2010/75/EU, in particular information reported under Article 72 of that Directive. Since reporting under this Decision and under Commission Implementing Decision (EU) 2018/1135 <sup>(5)</sup> is carried out through the same electronic reporting tool, and to avoid double reporting and unnecessary administrative burden, the administrative information set out in Annex I to this Decision should be reported only where that information has not already been reported in accordance with Directive 2010/75/EU.
- (8) Since administrative information represent a core element of the data architecture of the Portal and reporting obligations on installations falling under the scope of Regulation (EU) 2024/1244 and Directive 2010/75/EU, and to ensure alignment with the reporting deadline in accordance with Implementing Decision (EU) 2018/1135, it is appropriate to set an earlier date for reporting or validating this administrative information by Member States, as compared to thematic information.
- (9) To ensure proportionate and efficient reporting obligations for both Member States and operators, and that the information made available through the Portal is complete, interpretable and comparable, it is necessary to specify how Member States are to report cases where releases of pollutants to air, water or land, off-site transfers of pollutants in waste water or off-site transfers of waste do not exceed the applicable reporting thresholds laid down in Article 6(1), points (b) and (c), and Annex II to Regulation (EU) 2024/1244. For the first reporting year in which this Decision applies, Member States should report, together with the administrative data set out in Annex I to this Decision, whether those releases or transfers are below the applicable thresholds. For subsequent reporting years, Member States may either report that status every year or report it only the first time it is observed. Where national reporting systems require operators to report release or transfer values irrespective of whether the applicable thresholds are exceeded, values reported below those thresholds should be regarded as equivalent to a declaration that the releases or transfers are below the applicable thresholds, without requiring a separate declaration.

<sup>(4)</sup> Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial and livestock rearing emissions (integrated pollution prevention and control) (OJ L 334, 17.12.2010, p. 17, ELI: <http://data.europa.eu/eli/dir/2010/75/oj>).

<sup>(5)</sup> Commission Implementing Decision (EU) 2018/1135 of 10 August 2018 establishing the type, format and frequency of information to be made available by the Member States for the purposes of reporting on the implementation of Directive 2010/75/EU of the European Parliament and of the Council on industrial emissions (OJ L 205, 14.8.2018, p. 40, ELI: [http://data.europa.eu/eli/dec\\_impl/2018/1135/oj](http://data.europa.eu/eli/dec_impl/2018/1135/oj)).

- (10) In order to ensure coherent implementation of the new reporting obligations in a timely manner, Member States should have sufficient time to adapt their national reporting frameworks. Member States should therefore be required to report information first for the reporting year 2027. Since reporting on the use of relevant raw materials requires specific adaptations to those frameworks and the collection of new information by operators, it is appropriate to provide for a later first reporting year for that information.
- (11) Regulation (EU) 2024/1244 provides for reporting at installation level, aiming to ensure synergies between the Portal and databases on environmental pressures from industrial installations and to ensure coherence with and support the implementation of Directive 2010/75/EU. Following this aim, it is necessary for installations rearing poultry and pigs that the timeline for which reporting is required is in alignment with the dates from which reporting obligations apply to those installations under the implementing measures adopted pursuant to Directive 2010/75/EU. This Decision therefore provides for a phased application of the reporting obligations for those installations. Installations rearing poultry and pigs which were already included within the scope of Regulation (EC) No 166/2006 on 1 May 2024 and Directive 2010/75/EU on 3 August 2024, will report from the reporting year 2027.
- (12) The measures provided for in this Decision are in accordance with the opinion of the Committee established by Article 17 of Regulation (EU) 2024/1244,

HAS ADOPTED THIS DECISION:

#### *Article 1*

### **Administrative information**

1. For the purpose of reporting administrative information to the Commission pursuant to Article 7(1) of Regulation (EU) 2024/1244, Member States shall use the format set out in Annex I to this Decision and the harmonised electronic reporting tool made available by the Commission.
2. The administrative information set out in Annex I shall be submitted to the Commission by 30 September of the year following the reporting year.
3. For installations falling within the scope of Directive 2010/75/EU, Member States shall report the information set out in Annex I only to the extent that the same information has not already been reported in accordance with Article 72 of that Directive.

#### *Article 2*

### **Thematic information**

1. For the purpose of reporting thematic information to the Commission, pursuant to Article 7(1) of Regulation (EU) 2024/1244, Member States shall use the format set out in Annex II to this Decision and the harmonised electronic reporting tool made available by the Commission.
2. The thematic information set out in Annexes II, IV, V, VI and VII shall be submitted to the Commission by 30 November of the year following the reporting year.

#### *Article 3*

### **Nomenclature of activities**

For the purpose of reporting the activities listed in Annex I to Regulation (EU) 2024/1244, Member States shall use the nomenclature set out in Annex III.

*Article 4***First reporting years**

1. The information set out in Annexes I, II, IV, VI and VII shall be first submitted for the reporting year 2027.
2. The information set out in Annex V shall be first submitted for the reporting year 2028.
3. By way of derogation from paragraph 1, for installations rearing poultry and pigs which were not included within the scope of Directive 2010/75/EU in the version in force on 3 August 2024, the first reporting year shall be:
  - (a) 2030 for installations with a capacity of 600 livestock units (LSU) or more;
  - (b) 2031 for installations with a capacity of 400 livestock units (LSU) or more;
  - (c) 2032 for all other installations rearing poultry and pigs within the scope of Regulation (EU) 2024/1244 set out in Annex I to that Regulation.

*Article 5***Prefilled templates**

1. From the reporting year 2028, the Commission assisted by the European Environment Agency, shall make available to the Member States prefilled electronic reporting templates for the information set out in Annex I, through the harmonised electronic reporting tool. Those templates shall be based on the data reported by Member States for the reporting year 2027. In subsequent years, the prefiling will be based on the most recent information validated or otherwise reported by Member States. From the reporting year 2028, Member States may choose one of the following methods:
  - (a) to verify and, if necessary, update the prefilled templates and submit them to the Commission;
  - (b) to complete the templates without using the prefilled version.
2. From the reporting year 2027, the Commission assisted by the European Environment Agency, shall allocate each installation to a River Basin District based on the reported coordinates of the installation and the most recent valid River Basin District codes in the Water Information System for Europe ('WISE').

*Article 6***Below-threshold reporting and off-site transfers of waste**

1. In accordance with Article 6(2) of Regulation (EU) 2024/1244, where any of the thresholds set out in Article 6(1), points (a), (b) or (c), of that Regulation are not exceeded for any installation in their territory, Member States shall, in relation to those installations, in addition to administrative data set out in Annex I, report that the release of pollutants or the off-site transfers of pollutants or waste are below the applicable reporting thresholds for the first reporting year.
2. Member States may decide to report on the below-threshold status every year or to report it only the first time the below-threshold status is observed.
3. In Member States where the national reporting system does not prescribe reporting thresholds for operators to fulfil the requirements of Article 6 of Regulation (EU) 2024/1244, any reporting of release or transfer values that are below the thresholds set out in Annex II to Regulation (EU) 2024/1244 or Article 6(1), point (b) of that Regulation, shall be regarded as equivalent to a declaration that the releases or transfers are below the applicable thresholds for the purposes of Article 6(2) of Regulation (EU) 2024/1244. In such cases, operators shall not be required to submit a separate declaration of below-threshold status to their competent authority, as the information provided under the national system is deemed to fulfil the requirement of Article 6(2) of that Regulation.
4. For the purposes of reporting under Article 6(1), point (b), of Regulation (EU) 2024/1244, Member States shall ensure that operators report off-site transfers of waste only when such waste leaves the boundaries of the facility.

*Article 7***Confidentiality**

In accordance with Article 11 of Regulation (EU) 2024/1244, Member States shall indicate for each facility, installation and part of an installation, which data cannot be made public and provide the reasons for that. In such cases, only the specific data elements identified as confidential by the Member State, will not be made public through the Industrial Emissions Portal. This shall not affect the publication of other data for the same facility, installation or a part of an installation.

*Article 8***Repeal**

Implementing Decision (EU) 2019/1741 is repealed with effect from 31 December 2027.

*Article 9***Application**

This Decision shall apply from 1 January 2028.

*Article 10***Addressees**

This Decision is addressed to the Member States.

Done at Brussels, 13 October 2026.

*For the Commission*  
Jessika ROSWALL  
*Member of the Commission*

## ANNEX I

Establishing the format and frequency of data to be made available by the Member States for the purposes of reporting under Regulation (EU) 2024/1244 concerning **administrative** information

| 1    | Reporter identification                                                         |                                                                                                                                                                                                                                                                                   |
|------|---------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|      | Type                                                                            | Format                                                                                                                                                                                                                                                                            |
| 1.1  | Country identifier                                                              | Identification of the country where the reported entities (site, facility, installation and installation part) are located.                                                                                                                                                       |
| 1.2  | Reporting year                                                                  | Calendar year to which reporting refers.                                                                                                                                                                                                                                          |
| 2    | Identification of the facility to which the installation belongs <sup>(1)</sup> |                                                                                                                                                                                                                                                                                   |
|      | Type                                                                            | Format                                                                                                                                                                                                                                                                            |
| 2.1  | inspireId                                                                       | Unique identifier of the facility that complies with the requirements of Directive 2007/2/EC of the European Parliament and of the Council, as further specified in Regulation (EU) No 1089/2010, in particular point 8 of Annex IV to that Regulation.                           |
| 2.2  | Name of the facility                                                            | Official denomination, proper name or conventional name of the facility.                                                                                                                                                                                                          |
| 2.3  | Parent company name                                                             | A parent company is a company that owns or controls the company operating the facility.                                                                                                                                                                                           |
| 2.4  | Owner or operator                                                               | The name of the operator or name of the owner of the facility.                                                                                                                                                                                                                    |
| 2.5  | Address                                                                         | Postal address of the facility as defined by building number, street, city/town, postal code, country.                                                                                                                                                                            |
| 2.6  | Function                                                                        | Activities performed by the facility. Function is described by the activities of the facility expressed as NACE codes.                                                                                                                                                            |
| 2.7  | Regulation 2024/1244 Annex I activity                                           | Main activity carried out at the facility based on the activities reported by the underlying installations.                                                                                                                                                                       |
| 2.8  | Status                                                                          | The operational status of the facility.                                                                                                                                                                                                                                           |
| 2.9  | Site inspireId                                                                  | Unique identifier of the site to which the facility belongs that complies with the requirements of Directive 2007/2/EC of the European Parliament and of the Council, as further specified in Regulation (EU) No 1089/2010, in particular point 8 of Annex IV to that Regulation. |
| 2.10 | Date of start of operation                                                      | Date of the start of the activity of the facility.                                                                                                                                                                                                                                |

| 3   | Identification of installation according to Regulation 2024/1244 and Directive 2010/75/EU                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                  |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     | Type                                                                                                                                                                                                                                  | Format                                                                                                                                                                                                                                                                                                                                           |
| 3.1 | inspireId                                                                                                                                                                                                                             | Unique identifier of the installation that complies with the requirements of Directive 2007/2/EC of the European Parliament and of the Council, as further specified in Regulation (EU) No 1089/2010, in particular point 8 of Annex IV to that Regulation.                                                                                      |
| 3.2 | Geometry                                                                                                                                                                                                                              | Latitude and longitude (coordinates for the approximate centre of the installation) expressed with reference to the ETRS89 (2D)-EPSG:4258 coordinate reference system and accurate to within 5 decimal places.                                                                                                                                   |
| 3.3 | Name of the installation                                                                                                                                                                                                              | Official denomination, proper name or conventional name of the installation.                                                                                                                                                                                                                                                                     |
| 3.4 | Regulation 2024/1244 Annex I activity                                                                                                                                                                                                 | Identification of all activities covered by Annex I carried out within the installation distinguishing between main and other activities.                                                                                                                                                                                                        |
| 3.5 | Status                                                                                                                                                                                                                                | The operational status of the installation.                                                                                                                                                                                                                                                                                                      |
| 3.6 | Covered by the scope of other related EU legislation (art. 6(1)(f))                                                                                                                                                                   | Information on whether the installation is covered by Directive 2003/87/EC of the European Parliament and of the Council, Directive (EU) 2024/3019, Directive 2012/18/EU, Directive (EU) 2015/2193 including appropriate Inspire Ids or unique identifiers used to identify the installations in dataflows relevant for those legal instruments. |
| 3.7 | Date of start of operation                                                                                                                                                                                                            | Date of the start of the activity of the installation.                                                                                                                                                                                                                                                                                           |
| 4   | <b>Identification of installation part combustion plants referred to in Article 2 of Directive (EU) 2015/2193 (where not covered by Annex I to Directive 2010/75/EU) with a rated thermal input of at least 20 MW and below 50 MW</b> |                                                                                                                                                                                                                                                                                                                                                  |
|     | Type                                                                                                                                                                                                                                  | Format                                                                                                                                                                                                                                                                                                                                           |
| 4.1 | inspireId                                                                                                                                                                                                                             | Unique identifier of the installation part that follows the requirements of Directive 2007/2/EC of the European Parliament and of the Council, as further specified in Regulation (EU) No 1089/2010, in particular point 8 of Annex IV to that Regulation.                                                                                       |
| 4.2 | Name of the installation part                                                                                                                                                                                                         | Official denomination, proper name or conventional name of the installation part.                                                                                                                                                                                                                                                                |
| 4.3 | Geometry                                                                                                                                                                                                                              | Latitude and longitude (coordinates for the approximate centre of the installation part) expressed with reference to the ETRS89 (2D)-EPSG:4258 coordinate reference system and accurate to within 5 decimal places.                                                                                                                              |

|     |                            |                                                             |
|-----|----------------------------|-------------------------------------------------------------|
| 4.4 | Status                     | The operational status of the installation part.            |
| 4.5 | Date of start of operation | Date of the start of the activity of the installation part. |

(<sup>1</sup>) Determination of what constitutes an installation, facility and site, shall take into account the European Commission Notice: Guidelines on how to apply in practice definitions for sites, facilities and installations, laid down in Article 13(h) of the Industrial Emissions Portal Regulation (Regulation (EU) 2024/1244); <https://eur-lex.europa.eu/eli/C/2025/6534/oj>.

## ANNEX II

Establishing the format and frequency of data to be made available by the Member States for the purposes of reporting under Regulation (EU) 2024/1244 concerning **thematic** information

|          |                                                                                                                          |                                                                                                                                                                                                                                                             |
|----------|--------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1</b> | <b>General information on the facility</b>                                                                               |                                                                                                                                                                                                                                                             |
|          | Type                                                                                                                     | Format                                                                                                                                                                                                                                                      |
| 1.1      | inspireId                                                                                                                | Unique identifier of the facility that complies with the requirements of Directive 2007/2/EC of the European Parliament and of the Council, as further specified in Regulation (EU) No 1089/2010, in particular point 8 of Annex IV to that Regulation.     |
| 1.2      | thematicId                                                                                                               | Thematic object identifier (optional)                                                                                                                                                                                                                       |
| 1.3      | Remarks                                                                                                                  | Any relevant information or brief description which improves the understanding of the data reported or the event happened during the reporting year at the facility. (optional).                                                                            |
| <b>2</b> | <b>General information on the installation</b>                                                                           |                                                                                                                                                                                                                                                             |
|          | Type                                                                                                                     | Format                                                                                                                                                                                                                                                      |
| 2.1      | inspireId                                                                                                                | Unique identifier of the installation that complies with the requirements of Directive 2007/2/EC of the European Parliament and of the Council, as further specified in Regulation (EU) No 1089/2010, in particular point 8 of Annex IV to that Regulation. |
| 2.2      | thematicId                                                                                                               | Thematic object identifier (optional)                                                                                                                                                                                                                       |
| 2.3      | Stack height                                                                                                             | The physical stack height measured from the bottom of the stack enclosure to the top of the outlet (optional).                                                                                                                                              |
| 2.4      | Remarks                                                                                                                  | Any relevant information or brief description which improves the understanding of the data reported or the event happened during the reporting year at the installation. (optional).                                                                        |
| 2.5      | Number of operating hours <sup>(1)</sup>                                                                                 | The number of hours where at least one of the technical units was operational. (Art. 6(1)(e)) – not applicable to A-6.11, B-1, B-2, B-3, F-1 and G-1 activities.                                                                                            |
| <b>3</b> | <b>Air release data - for pollutant(s) set out in Annex II to Regulation (EU) 2024/1244 released by the installation</b> |                                                                                                                                                                                                                                                             |
|          | Type                                                                                                                     | Format                                                                                                                                                                                                                                                      |
| 3.1      | Pollutant name                                                                                                           | In accordance with Annex II to the Regulation.                                                                                                                                                                                                              |
| 3.2      | Below-threshold                                                                                                          | Declaration of mass release below threshold.                                                                                                                                                                                                                |
| 3.3      | Total mass release <sup>(2)</sup>                                                                                        | Total mass per pollutant of all releases to air from all sources on the installation (kg/year). Quantification method used: Measured (indicating analytical method); Calculated (indicating method); Estimated.                                             |

|          |                                                                                                                                                                          |                                                                                                                                                                                                                   |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3.4      | Accidental release                                                                                                                                                       | The part of the 'total mass release' deriving from accidents (kg/year).                                                                                                                                           |
| <b>4</b> | <b>Water release data - for pollutant(s) set out in Annex II to Regulation (EU) 2024/1244 released by the installation</b>                                               |                                                                                                                                                                                                                   |
| Type     |                                                                                                                                                                          | Format                                                                                                                                                                                                            |
| 4.1      | Pollutant name                                                                                                                                                           | In accordance with Annex II to the Regulation.                                                                                                                                                                    |
| 4.2      | Below-threshold                                                                                                                                                          | Declaration of mass release below threshold.                                                                                                                                                                      |
| 4.3      | Total mass release <sup>(3)</sup>                                                                                                                                        | Total mass per pollutant of all releases to water from all sources on the installation (kg/year). Quantification method used: Measured (indicating analytical method); Calculated (indicating method); Estimated. |
| 4.4      | Accidental release                                                                                                                                                       | The part of the 'total mass release' deriving from accidents (kg/year).                                                                                                                                           |
| <b>5</b> | <b>Land release data - for pollutant(s) set out in Annex II to Regulation (EU) 2024/1244 released by the installation</b>                                                |                                                                                                                                                                                                                   |
| Type     |                                                                                                                                                                          | Format                                                                                                                                                                                                            |
| 5.1      | Pollutant name                                                                                                                                                           | In accordance with Annex II to the Regulation.                                                                                                                                                                    |
| 5.2      | Below-threshold                                                                                                                                                          | Declaration of mass release below threshold.                                                                                                                                                                      |
| 5.3      | Total mass release <sup>(4)</sup>                                                                                                                                        | Total mass per pollutant of all releases to land from all sources on the installation (kg/year). Quantification method used: Measured (indicating analytical method); Calculated (indicating method); Estimated.  |
| 5.4      | Accidental release                                                                                                                                                       | The part of the 'total mass release' deriving from accidents (kg/year).                                                                                                                                           |
| <b>6</b> | <b>Off-site transfer from the installation to waste-water treatment - for pollutant(s) set out in Annex II to Regulation (EU) 2024/1244 released by the installation</b> |                                                                                                                                                                                                                   |
| Type     |                                                                                                                                                                          | Format                                                                                                                                                                                                            |
| 6.1      | Pollutant name                                                                                                                                                           | In accordance with Annex II to the Regulation.                                                                                                                                                                    |
| 6.2      | Below-threshold                                                                                                                                                          | Declaration of mass off-site pollutant transfer below threshold.                                                                                                                                                  |
| 6.3      | Total mass transfer <sup>(5)</sup>                                                                                                                                       | Total mass per pollutant of all transfers from all sources on the installation (kg/year). Quantification method used: Measured (indicating analytical method); Calculated (indicating method); Estimated.         |
| <b>7</b> | <b>Off-site transfers of hazardous waste from the installation - when such waste leaves the boundaries of the facility</b>                                               |                                                                                                                                                                                                                   |
| Type     |                                                                                                                                                                          | Format                                                                                                                                                                                                            |
| 7.1      | Within the country for recovery (R)                                                                                                                                      | Total mass of transfer (tonnes/year). Quantification method used: Measured (indicating analytical method); Calculated (indicating method); Estimated.                                                             |

|           |                                                                                                                                    |                                                                                                                                                                                                                                                                                                                  |
|-----------|------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7.2       | Within the country for disposal (D)                                                                                                | Total mass of transfer (tonnes/year).<br>Quantification method used: Measured (indicating analytical method); Calculated (indicating method); Estimated.                                                                                                                                                         |
| 7.3       | Within the country below threshold                                                                                                 | Declaration of mass transfer below threshold.                                                                                                                                                                                                                                                                    |
| 7.4       | To other countries for recovery (R)                                                                                                | Total mass of transfer (tonnes/year).<br>Quantification method used: Measured (indicating analytical method); Calculated (indicating method); Estimated.<br>Name and address of the recoverer.<br>Address of actual recovery site receiving the transfer.<br>Installation InspireID of the recoverer (optional). |
| 7.5       | To other countries for disposal (D)                                                                                                | Total mass of transfer (tonnes/year).<br>Quantification method used: Measured (indicating analytical method); Calculated (indicating method); Estimated.<br>Name and address of the disposer.<br>Address of actual disposal site receiving the transfer.<br>Installation InspireID of the disposer (optional).   |
| 7.6       | To other countries below threshold                                                                                                 | Declaration of mass transfer below threshold.                                                                                                                                                                                                                                                                    |
| <b>8</b>  | <b>Off-site transfer of non-hazardous waste from the installation - when such waste leaves the boundaries of the facility</b>      |                                                                                                                                                                                                                                                                                                                  |
| Type      |                                                                                                                                    | Format                                                                                                                                                                                                                                                                                                           |
| 8.1       | For recovery (R)                                                                                                                   | Total mass of transfer (tonnes/year).<br>Quantification method used: Measured (indicating analytical method); Calculated (indicating method); Estimated.                                                                                                                                                         |
| 8.2       | For disposal (D)                                                                                                                   | Total mass of transfer (tonnes/year).<br>Quantification method used: Measured (indicating analytical method); Calculated (indicating method); Estimated.                                                                                                                                                         |
| 8.3       | Below threshold                                                                                                                    | Declaration of mass transfer below threshold.                                                                                                                                                                                                                                                                    |
| <b>9</b>  | <b>Data on production volume in accordance with Article 6(1)(e) to Regulation (EU) 2024/1244</b>                                   |                                                                                                                                                                                                                                                                                                                  |
| Type      |                                                                                                                                    | Format                                                                                                                                                                                                                                                                                                           |
| 9.1       | Production volume <sup>(6)</sup>                                                                                                   | Production volume quantity and units of each installation shall be reported in accordance with the rules set out in Annex IV                                                                                                                                                                                     |
| <b>10</b> | <b>Data on the use of water, energy and relevant raw materials in accordance with Article 6(1)(d) to Regulation (EU) 2024/1244</b> |                                                                                                                                                                                                                                                                                                                  |
| Type      |                                                                                                                                    | Format                                                                                                                                                                                                                                                                                                           |
| 10.1      | Relevant raw material use                                                                                                          | Relevant raw material use in each installation shall be reported in accordance with the rules set out in Annex V.                                                                                                                                                                                                |
| 10.2      | Energy use                                                                                                                         | Energy consumption in accordance with the rules set out in Annex VI – not applicable to B-1, B-2, B-3 and G-1 activities.                                                                                                                                                                                        |

|           |                                                                                                           |                                                                                                                                   |
|-----------|-----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| 10.3      | Water use                                                                                                 | Cubic meter of water used in accordance with the rules set out in Annex VII – not applicable to B-1, B-2, B-3 and G-1 activities. |
| <b>11</b> | <b>Information on the Industrial Emissions Portal Regulation competent authority for the installation</b> |                                                                                                                                   |
|           | Type                                                                                                      | Format                                                                                                                            |
| 11.1      | Competent authority name                                                                                  | Name of the department/unit responsible.                                                                                          |
| 11.2      | Competent authority address                                                                               | Postal address as defined by building number, street, city/town, postal code and country.                                         |
| 11.3      | Competent authority email                                                                                 |                                                                                                                                   |
| 11.4      | Competent authority telephone number                                                                      |                                                                                                                                   |

<sup>(1)</sup> Individual data points shall not be made public through the Industrial Emissions Portal.

<sup>(2)</sup> Shall be reported only when thresholds are exceeded.

<sup>(3)</sup> Shall be reported only when thresholds are exceeded.

<sup>(4)</sup> Shall be reported only when thresholds are exceeded.

<sup>(5)</sup> Shall be reported only when thresholds are exceeded.

<sup>(6)</sup> Individual data points shall not be made public through the Industrial Emissions Portal.

## ANNEX III

Establishing correlation between activity listed in Annex I to Regulation 2024/1244 and nomenclature for reporting <sup>(1)</sup>

1. **Activities listed in Annex I to Directive 2010/75/EU**

| Activity code and definition |                                                                                                                                                                                 | Code for reporting |
|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| <b>1</b>                     | <b>Energy industries</b>                                                                                                                                                        |                    |
| 1.1                          | Combustion of fuels in installations with a total rated thermal input of 50 MW or more                                                                                          | A-1.1              |
| 1.2                          | Refining of mineral oil and gas                                                                                                                                                 | A-1.2              |
| 1.3                          | Production of coke                                                                                                                                                              | A-1.3              |
| 1.4                          | Gasification, liquefaction or pyrolysis:                                                                                                                                        |                    |
| 1.4(a)                       | Gasification, liquefaction or pyrolysis of coal                                                                                                                                 | A-1.4(a)           |
| 1.4(b)                       | Gasification, liquefaction or pyrolysis of other fuels in installations with a total rated thermal input of 20 MW or more                                                       | A-1.4(b)           |
| <b>2</b>                     | <b>Production and processing of metals</b>                                                                                                                                      |                    |
| 2.1                          | Metal ore (including sulphide ore) roasting or sintering                                                                                                                        | A-2.1              |
| 2.2                          | Production of pig iron or steel (primary or secondary fusion) including continuous casting, with a capacity exceeding 2.5 tonnes per hour                                       | A-2.2              |
| 2.3                          | Processing of ferrous metals:                                                                                                                                                   |                    |
| 2.3(a)                       | Processing of ferrous metals: operation of hot-rolling mills with a capacity exceeding 20 tonnes of crude steel per hour                                                        | A-2.3(a)           |
| 2.3(aa)                      | Processing of ferrous metals: operation of cold-rolling mills with a capacity exceeding 10 tonnes of crude steel per hour                                                       | A-2.3(aa)          |
| 2.3(b)                       | Processing of ferrous metals: operation of smitheries with hammers the energy of which exceeds 50 kilojoule per hammer                                                          | A-2.3(b)           |
| 2.3(ba)                      | Processing of ferrous metals: operation of smitheries with forging presses the force of which exceeds 30 mega-newton (MN) per press                                             | A-2.3(ba)          |
| 2.3(c)                       | Processing of ferrous metals: application of protective fused metal coats with an input exceeding 2 tonnes of crude steel per hour                                              | A-2.3(c)           |
| 2.4                          | Operation of ferrous metal foundries with a production capacity exceeding 20 tonnes per day                                                                                     | A-2.4              |
| 2.5                          | Processing of non-ferrous metals:                                                                                                                                               |                    |
| 2.5(a)                       | Processing of non-ferrous metals: production of non-ferrous crude metals from ore, concentrates or secondary raw materials by metallurgical, chemical or electrolytic processes | A-2.5(a)           |

<sup>(1)</sup> In case of amendments to Annex I of the IED bringing in new activities under its scope, such activities shall be automatically included in Annex III with a code for reporting formed by the letter A and the new IED activity code.

| Activity code and definition |                                                                                                                                                                                                                                                                                               | Code for reporting |
|------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 2.5(b)                       | Processing of non-ferrous metals: melting, including the alloyage, of non-ferrous metals, including recovered products and operation of non-ferrous metal foundries, with a melting capacity exceeding 4 tonnes per day for lead and cadmium or 20 tonnes per day for all other metals        | A-2.5(b)           |
| 2.6                          | Surface treatment of metals or plastic materials using an electrolytic or chemical process where the volume of the treatment vats exceeds 30 m <sup>3</sup>                                                                                                                                   | A-2.6              |
| 2.7                          | Manufacturing of batteries, other than exclusively assembling, with a production capacity of 15.000 tonnes of battery cells (cathode, anode, electrolyte, separator, capsule) or more per year                                                                                                | A-2.7              |
| <b>3</b>                     | <b>Mineral industry</b>                                                                                                                                                                                                                                                                       |                    |
| 3.1                          | Production of cement, lime and magnesium oxide:                                                                                                                                                                                                                                               |                    |
| 3.1(a)                       | Production of cement clinker in rotary kilns with a production capacity exceeding 500 tonnes per day or in other kilns with a production capacity exceeding 50 tonnes per day                                                                                                                 | A-3.1(a)           |
| 3.1(b)                       | Production of lime in kilns with a production capacity exceeding 50 tonnes per day                                                                                                                                                                                                            | A-3.1(b)           |
| 3.1(c)                       | Production of magnesium oxide in kilns with a production capacity exceeding 50 tonnes per day                                                                                                                                                                                                 | A-3.1(c)           |
| 3.2                          | Production of asbestos or the manufacture of asbestos based products                                                                                                                                                                                                                          | A-3.2              |
| 3.3                          | Manufacture of glass including glass fibre with a melting capacity exceeding 20 tonnes per day                                                                                                                                                                                                | A-3.3              |
| 3.4                          | Melting mineral substances including the production of mineral fibres with a melting capacity exceeding 20 tonnes per day                                                                                                                                                                     | A-3.4              |
| 3.5                          | Manufacture of ceramic products by firing, in particular roofing tiles, bricks, refractory bricks, tiles, stoneware or porcelain with:                                                                                                                                                        |                    |
| 3.5(a)                       | a production capacity exceeding 75 tonnes per day and/or                                                                                                                                                                                                                                      | A-3.5(a)           |
| 3.5(b)                       | a kiln capacity exceeding 4 m <sup>3</sup> and with a setting density per kiln exceeding 300 kg/m <sup>3</sup>                                                                                                                                                                                | A-3.5(b)           |
| 3.6                          | Extraction including on-site treatment operations, such as comminution, size control, beneficiation and upgrading, of the following ores on an industrial scale: bauxite, chromium, cobalt, copper, gold, iron, lead, lithium, manganese, nickel, palladium, platinum, tin, tungsten and zinc | A-3.6              |
| <b>4</b>                     | <b>Chemical industry</b>                                                                                                                                                                                                                                                                      |                    |
| 4.1                          | Production of organic chemicals, such as:                                                                                                                                                                                                                                                     |                    |
| 4.1(a)                       | simple hydrocarbons (linear or cyclic, saturated or unsaturated, aliphatic or aromatic)                                                                                                                                                                                                       | A-4.1(a)           |
| 4.1(b)                       | oxygen-containing hydrocarbons such as alcohols, aldehydes, ketones, carboxylic acids, esters and mixtures of esters, acetates, ethers, peroxides and epoxy resins                                                                                                                            | A-4.1(b)           |
| 4.1(c)                       | sulphurous hydrocarbons                                                                                                                                                                                                                                                                       | A-4.1(c)           |

| Activity code and definition |                                                                                                                                                                                                                                     | Code for reporting |
|------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 4.1(d)                       | nitrogenous hydrocarbons such as amines, amides, nitrous compounds, nitro compounds or nitrate compounds, nitriles, cyanates, isocyanates                                                                                           | A-4.1(d)           |
| 4.1(e)                       | phosphorus-containing hydrocarbons                                                                                                                                                                                                  | A-4.1(e)           |
| 4.1(f)                       | halogenic hydrocarbons                                                                                                                                                                                                              | A-4.1(f)           |
| 4.1(g)                       | organometallic compounds                                                                                                                                                                                                            | A-4.1(g)           |
| 4.1(h)                       | plastic materials (polymers, synthetic fibres and cellulose-based fibres)                                                                                                                                                           | A-4.1(h)           |
| 4.1(i)                       | synthetic rubbers                                                                                                                                                                                                                   | A-4.1(i)           |
| 4.1(j)                       | dyes and pigments                                                                                                                                                                                                                   | A-4.1(j)           |
| 4.1(k)                       | surface-active agents and surfactants                                                                                                                                                                                               | A-4.1(k)           |
| 4.2                          | Production of inorganic chemicals, such as:                                                                                                                                                                                         |                    |
| 4.2(a)                       | gases, such as ammonia, chlorine or hydrogen chloride, fluorine or hydrogen fluoride, carbon oxides, sulphur compounds, nitrogen oxides, hydrogen except when produced by electrolysis of water, sulphur dioxide, carbonyl chloride | A-4.2(a)           |
| 4.2(b)                       | acids, such as chromic acid, hydrofluoric acid, phosphoric acid, nitric acid, hydrochloric acid, sulphuric acid, oleum, sulphurous acids                                                                                            | A-4.2(b)           |
| 4.2(c)                       | bases, such as ammonium hydroxide, potassium hydroxide, sodium hydroxide                                                                                                                                                            | A-4.2(c)           |
| 4.2(d)                       | salts, such as ammonium chloride, potassium chlorate, potassium carbonate, sodium carbonate, perborate, silver nitrate                                                                                                              | A-4.2(d)           |
| 4.2(e)                       | non-metals, metal oxides or other inorganic compounds such as calcium carbide, silicon, silicon carbide                                                                                                                             | A-4.2(e)           |
| 4.3                          | Production of phosphorous, nitrogen or potassium based fertilisers (simple or compound fertilisers)                                                                                                                                 | A-4.3              |
| 4.4                          | Production of plant protection products or of biocides                                                                                                                                                                              | A-4.4              |
| 4.5                          | Production of pharmaceutical products including intermediates                                                                                                                                                                       | A-4.5              |
| 4.6                          | Production of explosives                                                                                                                                                                                                            | A-4.6              |
| <b>5</b>                     | <b>Waste management</b>                                                                                                                                                                                                             |                    |
| 5.1                          | Disposal or recovery of hazardous waste with a capacity exceeding 10 tonnes per day involving one or more of the following activities:                                                                                              |                    |
| 5.1(a)                       | Disposal or recovery of hazardous waste with a capacity exceeding 10 tonnes per day involving biological treatment                                                                                                                  | A-5.1(a)           |
| 5.1(b)                       | Disposal or recovery of hazardous waste with a capacity exceeding 10 tonnes per day involving physico-chemical treatment                                                                                                            | A-5.1(b)           |
| 5.1(c)                       | Disposal or recovery of hazardous waste with a capacity exceeding 10 tonnes per day involving blending or mixing prior to submission to any of the other activities listed in points 5.1 and 5.2                                    | A-5.1(c)           |
| 5.1(d)                       | Disposal or recovery of hazardous waste with a capacity exceeding 10 tonnes per day involving repackaging prior to submission to any of the other activities listed in points 5.1 and 5.2                                           | A-5.1(d)           |

| Activity code and definition |                                                                                                                                                                                                                                                    | Code for reporting |
|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 5.1(e)                       | Disposal or recovery of hazardous waste with a capacity exceeding 10 tonnes per day involving solvent reclamation/regeneration                                                                                                                     | A-5.1(e)           |
| 5.1(f)                       | Disposal or recovery of hazardous waste with a capacity exceeding 10 tonnes per day involving recycling/reclamation of inorganic materials other than metals or metal compounds                                                                    | A-5.1(f)           |
| 5.1(g)                       | Disposal or recovery of hazardous waste with a capacity exceeding 10 tonnes per day involving the regeneration of acids or bases                                                                                                                   | A-5.1(g)           |
| 5.1(h)                       | Disposal or recovery of hazardous waste with a capacity exceeding 10 tonnes per day involving the recovery of components used for pollution abatement                                                                                              | A-5.1(h)           |
| 5.1(i)                       | Disposal or recovery of hazardous waste with a capacity exceeding 10 tonnes per day involving the recovery of components from catalysts                                                                                                            | A-5.1(i)           |
| 5.1(j)                       | Disposal or recovery of hazardous waste with a capacity exceeding 10 tonnes per day involving oil re-refining or other reuses of oil                                                                                                               | A-5.1(j)           |
| 5.1(k)                       | Disposal or recovery of hazardous waste with a capacity exceeding 10 tonnes per day involving surface impoundment                                                                                                                                  | A-5.1(k)           |
| 5.2                          | Disposal or recovery of waste in waste incineration plants or in waste co-incineration plants                                                                                                                                                      |                    |
| 5.2(a)                       | Disposal or recovery of waste in waste incineration plants or in waste co-incineration plants for non-hazardous waste with a capacity exceeding 3 tonnes per hour                                                                                  | A-5.2(a)           |
| 5.2(b)                       | Disposal or recovery of waste in waste incineration plants or in waste co-incineration plants for hazardous waste with a capacity exceeding 10 tonnes per day                                                                                      | A-5.2(b)           |
| 5.3                          | Disposal of non-hazardous waste with a capacity exceeding 50 tonnes per day involving one or more of the following activities, and excluding activities covered by Directive 2024/3019 concerning urban waste-water treatment                      |                    |
| 5.3(a)                       | Disposal of non-hazardous waste with a capacity exceeding 50 tonnes per day involving one or more of the following activities, excluding activities covered by Directive 2024/3019 concerning urban waste-water treatment                          |                    |
| 5.3(a)(i)                    | Disposal of non-hazardous waste with a capacity exceeding 50 tonnes per day involving biological treatment such as anaerobic digestion or co-digestion, excluding activities covered by Directive 2024/3019 concerning urban waste-water treatment | A-5.3(a)(i)        |
| 5.3(a)(ii)                   | Disposal of non-hazardous waste with a capacity exceeding 50 tonnes per day involving physico-chemical treatment, excluding activities covered by Directive 2024/3019 concerning urban waste-water treatment                                       | A-5.3(a)(ii)       |
| 5.3(a)(iii)                  | Disposal of non-hazardous waste with a capacity exceeding 50 tonnes per day involving the pre-treatment of waste for incineration or co-incineration, excluding activities covered by Directive 2024/3019 concerning urban waste-water treatment   | A-5.3(a)(iii)      |
| 5.3(a)(iv)                   | Disposal of non-hazardous waste with a capacity exceeding 50 tonnes per day involving the treatment of slags and ashes, excluding activities covered by Directive 2024/3019 concerning urban waste-water treatment                                 | A-5.3(a)(iv)       |

| Activity code and definition |                                                                                                                                                                                                                                                                                                                                                                     | Code for reporting |
|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 5.3(a)(v)                    | Disposal of non-hazardous waste with a capacity exceeding 50 tonnes per day involving treatment in shredders of metal waste, including waste electrical and electronic equipment and end-of-life vehicles and their components, and excluding activities covered by Directive 2024/3019 concerning urban waste-water treatment                                      | A-5.3(a)(v)        |
| 5.3(b) <sup>(1)</sup>        | Recovery, or a mix of recovery and disposal, of non-hazardous waste with a capacity exceeding 75 tonnes per day involving one or more of the following activities, and excluding activities covered by Directive 2024/3019 concerning urban waste-water treatment.                                                                                                  |                    |
| 5.3(b)(i)                    | Recovery, or a mix of recovery and disposal, of non-hazardous waste with a capacity exceeding 75 tonnes per day involving biological treatment, such as anaerobic digestion, excluding activities covered by Directive 2024/3019 concerning urban waste-water treatment                                                                                             | A-5.3(b)(i)        |
| 5.3(b)(ii)                   | Recovery, or a mix of recovery and disposal, of non-hazardous waste with a capacity exceeding 75 tonnes per day involving the pre-treatment of waste for incineration or co-incineration, excluding activities covered by Directive 2024/3019 concerning urban waste-water treatment                                                                                | A-5.3(b)(ii)       |
| 5.3(b)(iii)                  | Recovery, or a mix of recovery and disposal, of non-hazardous waste with a capacity exceeding 75 tonnes per day involving the treatment of slags and ashes, excluding activities covered by Directive 2024/3019 concerning urban waste-water treatment                                                                                                              | A-5.3(b)(iii)      |
| 5.3(b)(iv)                   | Recovery, or a mix of recovery and disposal, of non-hazardous waste with a capacity exceeding 75 tonnes per day involving treatment in shredders of metal waste, including waste electrical and electronic equipment and end-of-life vehicles and their components, and excluding activities covered by Directive 2024/3019 concerning urban waste-water treatment. | A-5.3(b)(iv)       |
| 5.4                          | Landfills, as defined in Article 2(g) of Council Directive 1999/31/EC of 26 April 1999 on the landfill of waste, receiving more than 10 tonnes of waste per day or with a total capacity exceeding 25,000 tonnes, excluding landfills of inert waste                                                                                                                | A-5.4              |
| 5.5                          | Temporary storage of hazardous waste not covered under point 5.4 pending any of the activities listed in points 5.1, 5.2, 5.4 and 5.6 with a total capacity exceeding 50 tonnes, excluding temporary storage, pending collection, on the site where the waste is generated                                                                                          | A-5.5              |
| 5.6                          | Underground storage of hazardous waste with a total capacity exceeding 50 tonnes                                                                                                                                                                                                                                                                                    | A-5.6              |
| <b>6</b>                     | <b>Other activities</b>                                                                                                                                                                                                                                                                                                                                             |                    |
| 6.1                          | Production in industrial installations of:                                                                                                                                                                                                                                                                                                                          |                    |
| 6.1(a)                       | Production in industrial installations of pulp from timber or other fibrous materials                                                                                                                                                                                                                                                                               | A-6.1(a)           |
| 6.1(b)                       | Production in industrial installations of paper or cardboard with a production capacity exceeding 20 tonnes per day                                                                                                                                                                                                                                                 | A-6.1(b)           |
| 6.1(c)                       | Production in industrial installations with a production capacity exceeding 600 m <sup>3</sup> per day of one or more of the following wood-based panels: oriented strand board, particleboard or fibreboard                                                                                                                                                        | A-6.1(c)           |
| 6.2                          | Pre-treatment (operations such as washing, bleaching, mercerisation), dyeing or finishing of textile fibres or textiles where the treatment capacity exceeds 10 tonnes per day                                                                                                                                                                                      | A-6.2              |

| Activity code and definition |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Code for reporting |
|------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 6.3                          | Tanning of hides and skins where the treatment capacity exceeds 12 tonnes of finished products per day                                                                                                                                                                                                                                                                                                                                                                                                                                        | A-6.3              |
| 6.4(a)                       | Operating slaughterhouses with a carcass production capacity greater than 50 tonnes per day                                                                                                                                                                                                                                                                                                                                                                                                                                                   | A-6.4(a)           |
| 6.4(b)                       | Treatment and processing, other than exclusively packaging, of the following raw materials, whether previously processed or unprocessed, intended for the production of food or feed from:                                                                                                                                                                                                                                                                                                                                                    |                    |
| 6.4(b)(i)                    | Treatment and processing, other than exclusively packaging, of the following raw materials, whether previously processed or unprocessed, intended for the production of food or feed from only animal raw materials (other than exclusively milk) with a finished product production capacity greater than 75 tonnes per day                                                                                                                                                                                                                  | A-6.4(b)(i)        |
| 6.4(b)(ii)                   | Treatment and processing, other than exclusively packaging, of the following raw materials, whether previously processed or unprocessed, intended for the production of food or feed from only vegetable raw materials with a finished product production capacity greater than 300 tonnes per day or 600 tonnes per day where the installation operates for a period of no more than 90 consecutive days in any year                                                                                                                         | A-6.4(b)(ii)       |
| 6.4(b)(iii)                  | Treatment and processing, other than exclusively packaging, of the following raw materials, whether previously processed or unprocessed, intended for the production of food or feed from animal and vegetable raw materials, both in combined and separate products, with a finished product production capacity in tonnes per day greater than 75 if A is equal to 10 or more or, $[300 - (22,5 \times A)]$ in any other case, where A is the portion of animal material (in percent of weight) of the finished product production capacity | A-6.4(b)(iii)      |
| 6.4(c)                       | Treatment and processing of milk only, the quantity of milk received being greater than 200 tonnes per day (average value on an annual basis)                                                                                                                                                                                                                                                                                                                                                                                                 | A-6.4(c)           |
| 6.5                          | Disposal or recycling of animal carcasses or animal by-products with a treatment capacity exceeding 10 tonnes per day                                                                                                                                                                                                                                                                                                                                                                                                                         | A-6.5              |
| 6.6                          | Electrolysis of water for production of hydrogen where the production capacity exceeds 50 tonnes per day                                                                                                                                                                                                                                                                                                                                                                                                                                      | A-6.6              |
| 6.7                          | Surface treatment of substances, objects or products using organic solvents, in particular for dressing, printing, coating, degreasing, waterproofing, sizing, painting, cleaning or impregnating, with an organic solvent consumption capacity of more than 150 kg per hour or more than 200 tonnes per year                                                                                                                                                                                                                                 | A-6.7              |
| 6.8                          | Production of carbon (hard-burnt coal) or electrographite by means of incineration or graphitisation                                                                                                                                                                                                                                                                                                                                                                                                                                          | A-6.8              |
| 6.9                          | Capture of CO <sub>2</sub> streams from installations covered by Directive 2010/75/EU for the purposes of geological storage pursuant to Directive 2009/31/EC                                                                                                                                                                                                                                                                                                                                                                                 | A-6.9              |
| 6.10                         | Preservation of wood and wood products with chemicals with a production capacity exceeding 75 m <sup>3</sup> per day other than exclusively treating against sapstain                                                                                                                                                                                                                                                                                                                                                                         | A-6.10             |

| Activity code and definition |                                                                                                                                                                    | Code for reporting |
|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 6.11                         | Independently operated treatment of wastewater not covered by Directive 2024/3019, and discharged by an installation covered by Chapter II of Directive 2010/75/EU | A-6.11             |

(<sup>1</sup>) When the only waste treatment activity carried out is anaerobic digestion, the capacity threshold for this activity shall be 100 tonnes per day.

## 2. Activities listed in Annex Ia to Directive 2010/75/EU

| Activity code and description |                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Code for reporting |
|-------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 1                             | Rearing of pigs representing 350 LSU or more, excluding rearing activities that are carried out under organic production regimes in accordance with Regulation (EU) 2018/848, or where the stocking density is less than 2 LSU/hectare used only for grazing or growing fodder or forage used for feeding the animals and the animals are reared outside for a significant amount of time in a year or seasonally reared outside.                         | B-1                |
| 2                             | Rearing of only laying hens representing 300 LSU or more, or rearing of only other poultry categories representing 280 LSU or more. In installations rearing a mix of poultry including laying hens, the threshold shall be 280 LSU and the capacity shall be calculated using 0,93 as weighting factor for laying hens.                                                                                                                                  | B-2                |
| 3                             | Rearing of any mix of pigs or poultry representing 380 LSU or more, excluding rearing of pigs in installations operating under organic production regimes in accordance with Regulation (EU) 2018/848, or where the stocking density is less than 2 LSU/hectare used only for grazing or growing fodder or forage used for feeding the animals and the animals are reared outside for a significant amount of time in a year or seasonally reared outside | B-3                |

## 3. Other activities listed in Annex I to Regulation 2024/1244

| Activity code and description |                                                                                                                                                                                                         | Code for reporting |
|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 3                             | Activities referred to in Article 2 of Directive (EU) 2015/2193 (where not covered by Annex I to Directive 2010/75/EU) - Combustion plants with a rated thermal input of at least 20 MW and below 50 MW | C-1                |
| 4                             | Underground mining and related operations, including the extraction of crude oil or gas either onshore or offshore (where not covered by Annex I to Directive 2010/75/EU)                               | D-1                |
| 5                             | Opencast mining and quarrying (where not covered by Annex I to Directive 2010/75/EU) where the surface of the area effectively under extractive operation equals 25 hectares or more                    | E-1                |
| 6                             | Urban wastewater treatment plants with a capacity of 100 000 population equivalents or more                                                                                                             | F-1                |
| 7                             | Feed-based aquaculture exceeding an annual production capacity of 500 tonnes                                                                                                                            | G-1                |
| 8                             | Installations for the building and/or dismantling of ships, and for the painting or removal of paint from ships with a capacity for ships 100 m long or longer                                          | H-1                |
| 9                             | Electrolysis of water for production of hydrogen (industrial scale production when not included under A-6.6)                                                                                            | I-1                |

## ANNEX IV

Establishing the units and metrics to be reported by Member States under field 9.1 “Production Volume” (Annex II of this implementing act)

## 1. Definitions

For the purposes of this Annex, the following definitions shall apply:

1. ‘tonnes of the surface treatment substances in ready to use state’ means the amount of active substance in a ready to use state;
2. ‘tonnes of products’ means, unless otherwise stated, the weight of the stated metric, including any inherent moisture content of the products, but excluding any product packaging or containment;
3. ‘tonnes of extracted material’ means, the weight of ore extracted from the deposit for the purpose of further processing, beneficiation or upgrading, including any inherent moisture content of the ore at the point of extraction or delivery to the on-site treatment process. It excludes overburden, waste rock and other excavated materials not intended for further processing, as well as any material that is directly discarded without being classified as ore;
4. ‘tonnes of products as oil equivalents’ means the output of an installation expressed as the amount of energy released by burning 1 tonne of crude oil, considering that the energy content of a tonne of crude oil is 42 gigajoules;
5. ‘gigajoules of useful energy output’ means the energy effectively converted into electricity or heat expressed in gigajoules and served to the grid or the final user. In case of MCPs, where the operator can demonstrate to the competent authority that useful energy output is not served to the grid or the final user, the operator shall report energy output (GJ) that is not marketed but consumed onsite;
6. ‘tonnes of incoming waste’ means the weight of all incoming waste, within a calendar year, which are recovered or disposed of at the installation subject to the reporting. For activities A-5.5 and A-5.6, means the weight of all incoming waste, within a calendar year, to an installation for its temporary or underground storage, respectively;
7. ‘tonnes of battery cells’ means the total mass, expressed in tonnes, of battery cells produced in an installation during the reporting calendar year, including cathodes, anodes, electrolytes, separators and assembled cells, where such components are manufactured as part of the battery cell production process. The quantity reported shall cover all viable outputs that are sold, stored on-site or used on-site for further processing and shall refer to production before assembly into battery modules or packs. Outputs that are spoiled, rejected or off-specification shall be excluded;
8. ‘tonnes of hydrogen’ means the total mass, expressed in tonnes, of hydrogen generated during the reporting calendar year. The quantity reported shall refer to the total amount of hydrogen obtained as a product, material or substance intended for use or for placing on the market, including hydrogen that is stored onsite;
9. ‘cubic metres of treated waste-water’ means the volume of water treated during the reporting year by the relevant waste-water treatment installation;
10. ‘tonnes of recovered phosphorus’ means the total mass, expressed in tonnes of elemental phosphorus (P), recovered during the calendar year from wastewater, sewage sludge, sludge ash or other residual streams generated by the treatment of wastewater. The quantity reported shall refer to the total phosphorus content in the recovered material, expressed as elemental phosphorus (P), where such recovery is carried out and the quantity is attributable to the installation, irrespective of the subsequent use, storage or destination of the recovered material;
11. ‘number of livestock units (‘LSU’)’ means livestock units as defined in Art 3(23b) of Directive 2010/75/EU.

## 2. General rules

- (a) Unless otherwise stated, the data on production volume shall cover total viable outputs from an installation and shall include the sum of all outputs during the year that are sold, stored on-site, and used on-site for further processing. The sum of outputs that are spoiled, rejected or off-specification shall be excluded.
- (b) The production volume field 9.1 of Annex II has a multiplicity of “one to many”. The reporting on production volume shall cover activities performed in the installation according to Annex I point 3.4.
- (c) Where possible, the data on production volume shall be reported in accordance with the Prodcom methodology <sup>(1)</sup> for national statistics on the production of manufactured goods and with the methodology laid down in Regulation (EU) 2019/2152 of the European Parliament and of the Council.
- (d) Unless otherwise stated, the reported production volume shall exclude the weight of any packaging, containers or other containment materials used for the storage, transport or sale of products.
- (e) The following data shall be reported under field 9.1 of Annex II:
  - (i). quantity expressed in the unit/metric set out in point 3;
  - (ii). comments (optional).

## 3. Units and metrics

| Activities by nomenclature for reporting defined in Annex III | Unit |
|---------------------------------------------------------------|------|
|---------------------------------------------------------------|------|

### A-1 Energy industries

|          |                                                                                                                           |                                       |
|----------|---------------------------------------------------------------------------------------------------------------------------|---------------------------------------|
| A-1.1    | Combustion of fuels in installations with a total rated thermal input of 50 MW or more                                    | Gigajoule of useful energy output     |
| A-1.2    | Refining of mineral oil and gas                                                                                           | Tonnes of products as oil equivalents |
| A-1.3    | Production of coke                                                                                                        | Tonnes of products as oil equivalents |
| A-1.4(a) | Gasification, liquefaction or pyrolysis of coal                                                                           | Tonnes of products as oil equivalents |
| A-1.4(b) | Gasification, liquefaction or pyrolysis of other fuels in installations with a total rated thermal input of 20 MW or more | Tonnes of products as oil equivalents |

### A-2 Production and processing of metals

|           |                                                                                                                                           |                    |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| A-2.1     | Metal ore (including sulphide ore) roasting or sintering                                                                                  | Tonnes of products |
| A-2.2     | Production of pig iron or steel (primary or secondary fusion) including continuous casting, with a capacity exceeding 2.5 tonnes per hour | Tonnes of products |
| A-2.3(a)  | Processing of ferrous metals: operation of hot-rolling mills with a capacity exceeding 20 tonnes of crude steel per hour                  | Tonnes of products |
| A-2.3(aa) | Processing of ferrous metals: operation of cold-rolling mills with a capacity exceeding 10 tonnes of crude steel per hour                 | Tonnes of products |

<sup>(1)</sup> <https://ec.europa.eu/eurostat/web/prodcom/methodology>.

| Activities by nomenclature for reporting defined in Annex III |                                                                                                                                                                                                                                                                                        | Unit                                                             |
|---------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|
| A-2.3(b)                                                      | Processing of ferrous metals: operation of smitheries with hammers the energy of which exceeds 50 kilojoule per hammer                                                                                                                                                                 | Tonnes of products                                               |
| A-2.3(ba)                                                     | Processing of ferrous metals: operation of smitheries with forging presses the force of which exceeds 30 mega-newton (MN) per press                                                                                                                                                    | Tonnes of products                                               |
| A-2.3(c)                                                      | Processing of ferrous metals: application of protective fused metal coats with an input exceeding 2 tonnes of crude steel per hour                                                                                                                                                     | Tonnes of products                                               |
| A-2.4                                                         | Operation of ferrous metal foundries with a production capacity exceeding 20 tonnes per day                                                                                                                                                                                            | Tonnes of products                                               |
| A-2.5(a)                                                      | Processing of non-ferrous metals: production of non-ferrous crude metals from ore, concentrates or secondary raw materials by metallurgical, chemical or electrolytic processes                                                                                                        | Tonnes of products                                               |
| A-2.5(b)                                                      | Processing of non-ferrous metals: melting, including the alloyage, of non-ferrous metals, including recovered products and operation of non-ferrous metal foundries, with a melting capacity exceeding 4 tonnes per day for lead and cadmium or 20 tonnes per day for all other metals | Tonnes of products                                               |
| A-2.6                                                         | Surface treatment of metals or plastic materials using an electrolytic or chemical process where the volume of the treatment vats exceeds 30 m <sup>3</sup>                                                                                                                            | Tonnes of the surface treatment substances in ready to use state |
| A-2.7                                                         | Manufacturing of batteries, other than exclusively assembling, with a production capacity of 15.000 tonnes of battery cells (cathode, anode, electrolyte, separator, capsule) or more per year                                                                                         | Tonnes of battery cells                                          |

### A-3 Mineral industry

|          |                                                                                                                                                                               |                    |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| A-3.1(a) | Production of cement clinker in rotary kilns with a production capacity exceeding 500 tonnes per day or in other kilns with a production capacity exceeding 50 tonnes per day | Tonnes of products |
| A-3.1(b) | Production of lime in kilns with a production capacity exceeding 50 tonnes per day                                                                                            | Tonnes of products |
| A-3.1(c) | Production of magnesium oxide in kilns with a production capacity exceeding 50 tonnes per day                                                                                 | Tonnes of products |
| A-3.2    | Production of asbestos or the manufacture of asbestos based products                                                                                                          | Tonnes of products |
| A-3.3    | Manufacture of glass including glass fibre with a melting capacity exceeding 20 tonnes per day                                                                                | Tonnes of products |
| A-3.4    | Melting mineral substances including the production of mineral fibres with a melting capacity exceeding 20 tonnes per day                                                     | Tonnes of products |

| Activities by nomenclature for reporting defined in Annex III |                                                                                                                                                                                                                                                                                               | Unit                         |
|---------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| A-3.5                                                         | Manufacture of ceramic products by firing, in particular roofing tiles, bricks, refractory bricks, tiles, stoneware or porcelain with:                                                                                                                                                        |                              |
| A-3.5 (a)                                                     | a production capacity exceeding 75 tonnes per day                                                                                                                                                                                                                                             | Tonnes of products           |
| A-3.5 (b)                                                     | a kiln capacity exceeding 4 m <sup>3</sup> and with a setting density per kiln exceeding 300 kg/m <sup>3</sup>                                                                                                                                                                                | Tonnes of products           |
| A-3.6                                                         | Extraction including on-site treatment operations, such as comminution, size control, beneficiation and upgrading, of the following ores on an industrial scale: bauxite, chromium, cobalt, copper, gold, iron, lead, lithium, manganese, nickel, palladium, platinum, tin, tungsten and zinc | Tonnes of extracted material |
| <b>A-4 Chemical industry</b>                                  |                                                                                                                                                                                                                                                                                               |                              |
| A-4.1                                                         | Production of organic chemicals such as:                                                                                                                                                                                                                                                      |                              |
| A-4.1(a)                                                      | simple hydrocarbons (linear or cyclic, saturated or unsaturated, aliphatic or aromatic)                                                                                                                                                                                                       | Tonnes of products           |
| A-4.1(b)                                                      | oxygen-containing hydrocarbons such as alcohols, aldehydes, ketones, carboxylic acids, esters and mixtures of esters, acetates, ethers, peroxides and epoxy resins                                                                                                                            | Tonnes of products           |
| A-4.1(c)                                                      | sulphurous hydrocarbons                                                                                                                                                                                                                                                                       | Tonnes of products           |
| A-4.1(d)                                                      | nitrogenous hydrocarbons such as amines, amides, nitrous compounds, nitro compounds or nitrate compounds, nitriles, cyanates, isocyanates                                                                                                                                                     | Tonnes of products           |
| A-4.1(e)                                                      | phosphorus-containing hydrocarbons                                                                                                                                                                                                                                                            | Tonnes of products           |
| A-4.1(f)                                                      | halogenic hydrocarbons                                                                                                                                                                                                                                                                        | Tonnes of products           |
| A-4.1(g)                                                      | organometallic compounds                                                                                                                                                                                                                                                                      | Tonnes of products           |
| A-4.1(h)                                                      | plastic materials (polymers, synthetic fibres and cellulose-based fibres)                                                                                                                                                                                                                     | Tonnes of products           |
| A-4.1(i)                                                      | synthetic rubbers                                                                                                                                                                                                                                                                             | Tonnes of products           |
| A-4.1(j)                                                      | dyes and pigments                                                                                                                                                                                                                                                                             | Tonnes of products           |
| A-4.1(k)                                                      | surface-active agents and surfactants                                                                                                                                                                                                                                                         | Tonnes of products           |
| A-4.2                                                         | Production of inorganic chemicals, such as:                                                                                                                                                                                                                                                   |                              |
| A-4.2(a)                                                      | gases, such as ammonia, chlorine or hydrogen chloride, fluorine or hydrogen fluoride, carbon oxides, sulphur compounds, nitrogen oxides, hydrogen except when produced by electrolysis of water, sulphur dioxide, carbonyl chloride                                                           | Tonnes of products           |
| A-4.2(b)                                                      | acids, such as chromic acid, hydrofluoric acid, phosphoric acid, nitric acid, hydrochloric acid, sulphuric acid, oleum, sulphurous acids                                                                                                                                                      | Tonnes of products           |

| Activities by nomenclature for reporting defined in Annex III |                                                                                                                              | Unit                     |
|---------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| A-4.2(c)                                                      | bases, such as ammonium hydroxide, potassium hydroxide, sodium hydroxide                                                     | Tonnes of products       |
| A-4.2(d)                                                      | salts, such as ammonium chloride, potassium chlorate, potassium carbonate, sodium carbonate, perborate, silver nitrate       | Tonnes of products       |
| A-4.2(e)                                                      | non-metals, metal oxides or other inorganic compounds such as calcium carbide, silicon, silicon carbide                      | Tonnes of products       |
| A-4.3                                                         | Production of phosphorous, nitrogen or potassium based fertilisers (simple or compound fertilisers)                          | Tonnes of products       |
| A-4.4                                                         | Production of plant protection products or of biocides                                                                       | Tonnes of products       |
| A-4.5                                                         | Production of pharmaceutical products including intermediates                                                                | Tonnes of products       |
| A-4.6                                                         | Production of explosives                                                                                                     | Tonnes of products       |
| <b>A-5 Waste management</b>                                   |                                                                                                                              |                          |
| A-5.1                                                         | Disposal or recovery of hazardous waste with a capacity exceeding 10 tonnes per day involving one or more of the activities: |                          |
| A-5.1(a)                                                      | biological treatment                                                                                                         | Tonnes of incoming waste |
| A-5.1(b)                                                      | physico-chemical treatment                                                                                                   | Tonnes of incoming waste |
| A-5.1(c)                                                      | blending or mixing prior to submission to any of the other activities listed in points 5.1 and 5.2                           | Tonnes of incoming waste |
| A-5.1(d)                                                      | repackaging prior to submission to any of the other activities listed in points 5.1 and 5.2                                  | Tonnes of incoming waste |
| A-5.1(e)                                                      | solvent reclamation/regeneration                                                                                             | Tonnes of incoming waste |
| A-5.1(f)                                                      | recycling/reclamation of inorganic materials other than metals or metal compounds                                            | Tonnes of incoming waste |
| A-5.1(g)                                                      | the regeneration of acids or bases                                                                                           | Tonnes of incoming waste |
| A-5.1(h)                                                      | the recovery of components used for pollution abatement                                                                      | Tonnes of incoming waste |
| A-5.1(i)                                                      | the recovery of components from catalysts                                                                                    | Tonnes of incoming waste |
| A-5.1(j)                                                      | oil re-refining or other reuses of oil                                                                                       | Tonnes of incoming waste |
| A-5.1(k)                                                      | surface impoundment                                                                                                          | Tonnes of incoming waste |
| A-5.2                                                         | Disposal or recovery of waste in waste incineration plants or in waste co-incineration plants                                |                          |
| A-5.2(a)                                                      | for non-hazardous waste with a capacity exceeding 3 tonnes per hour                                                          | Tonnes of incoming waste |
| A-5.2(b)                                                      | for hazardous waste with a capacity exceeding 10 tonnes per day                                                              | Tonnes of incoming waste |

| Activities by nomenclature for reporting defined in Annex III |                                                                                                                                                                                                                                                                                                                                | Unit                     |
|---------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| A-5.3(a)                                                      | Disposal of non-hazardous waste with a capacity exceeding 50 tonnes per day involving one or more of the following activities, and excluding activities covered by Directive 2024/3019 concerning urban waste-water treatment                                                                                                  |                          |
| A-5.3(a)(i)                                                   | Disposal of non-hazardous waste with a capacity exceeding 50 tonnes per day involving biological treatment such as anaerobic digestion or co-digestion, excluding activities covered by Directive 2024/3019 concerning urban waste-water treatment                                                                             | Tonnes of incoming waste |
| A-5.3(a)(ii)                                                  | Disposal of non-hazardous waste with a capacity exceeding 50 tonnes per day involving physico-chemical treatment, excluding activities covered by Directive 2024/3019 concerning urban waste-water treatment                                                                                                                   | Tonnes of incoming waste |
| A-5.3(a)(iii)                                                 | Disposal of non-hazardous waste with a capacity exceeding 50 tonnes per day involving the pre-treatment of waste for incineration or co-incineration, excluding activities covered by Directive 2024/3019 concerning urban waste-water treatment                                                                               | Tonnes of incoming waste |
| A-5.3(a)(iv)                                                  | Disposal of non-hazardous waste with a capacity exceeding 50 tonnes per day involving the treatment of slags and ashes, excluding activities covered by Directive 2024/3019 concerning urban waste-water treatment                                                                                                             | Tonnes of incoming waste |
| A-5.3(a)(v)                                                   | Disposal of non-hazardous waste with a capacity exceeding 50 tonnes per day involving treatment in shredders of metal waste, including waste electrical and electronic equipment and end-of-life vehicles and their components, and excluding activities covered by Directive 2024/3019 concerning urban waste-water treatment | Tonnes of incoming waste |
| A-5.3(b) <sup>(1)</sup>                                       | Recovery, or a mix of recovery and disposal, of non-hazardous waste with a capacity exceeding 75 tonnes per day involving one or more of the following activities, and excluding activities covered by Directive 2024/3019 concerning urban waste-water treatment                                                              |                          |
| A-5.3(b)(i)                                                   | Recovery, or a mix of recovery and disposal, of non-hazardous waste with a capacity exceeding 75 tonnes per day involving biological treatment, such as anaerobic digestion, excluding activities covered by Directive 2024/3019 concerning urban waste-water treatment                                                        | Tonnes of incoming waste |
| A-5.3(b)(ii)                                                  | Recovery, or a mix of recovery and disposal, of non-hazardous waste with a capacity exceeding 75 tonnes per day involving the pre-treatment of waste for incineration or co-incineration, excluding activities covered by Directive 2024/3019 concerning urban waste-water treatment                                           | Tonnes of incoming waste |

| Activities by nomenclature for reporting defined in Annex III |                                                                                                                                                                                                                                                                                                                                                                    | Unit                     |
|---------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| A-5.3(b)(iii)                                                 | Recovery, or a mix of recovery and disposal, of non-hazardous waste with a capacity exceeding 75 tonnes per day involving the treatment of slags and ashes, excluding activities covered by Directive 2024/3019 concerning urban wastewater treatment                                                                                                              | Tonnes of incoming waste |
| A-5.3(b)(iv)                                                  | Recovery, or a mix of recovery and disposal, of non-hazardous waste with a capacity exceeding 75 tonnes per day involving treatment in shredders of metal waste, including waste electrical and electronic equipment and end-of-life vehicles and their components, and excluding activities covered by Directive 2024/3019 concerning urban waste-water treatment | Tonnes of incoming waste |
| A-5.4                                                         | Landfills, as defined in Article 2(g) of Council Directive 1999/31/EC of 26 April 1999 on the landfill of waste, receiving more than 10 tonnes of waste per day or with a total capacity exceeding 25,000 tonnes, excluding landfills of inert waste                                                                                                               | Tonnes of incoming waste |
| A-5.5                                                         | Temporary storage of hazardous waste not covered under point 5.4 pending any of the activities listed in points 5.1, 5.2, 5.4 and 5.6 with a total capacity exceeding 50 tonnes, excluding temporary storage, pending collection, on the site where the waste is generated                                                                                         | Tonnes of incoming waste |
| A-5.6                                                         | Underground storage of hazardous waste with a total capacity exceeding 50 tonnes                                                                                                                                                                                                                                                                                   | Tonnes of incoming waste |

#### A-6 Other activities

|          |                                                                                                                                                                                                              |                    |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| A-6.1(a) | Production in industrial installations of pulp from timber or other fibrous materials                                                                                                                        | Tonnes of products |
| A-6.1(b) | Production in industrial installations of paper or cardboard with a production capacity exceeding 20 tonnes per day                                                                                          | Tonnes of products |
| A-6.1(c) | Production in industrial installations with a production capacity exceeding 600 m <sup>3</sup> per day of one or more of the following wood-based panels: oriented strand board, particleboard or fibreboard | Tonnes of products |
| A-6.2    | Pre-treatment (operations such as washing, bleaching, mercerisation) or dyeing or finishing of textile fibres or textiles where the treatment capacity exceeds 10 tonnes per day                             | Tonnes of products |
| A-6.3    | Tanning of hides and skins where the treatment capacity exceeds 12 tonnes of finished products per day                                                                                                       | Tonnes of products |
| A-6.4(a) | Operating slaughterhouses with a carcass production capacity greater than 50 tonnes per day                                                                                                                  | Tonnes of products |

| Activities by nomenclature for reporting defined in Annex III |                                                                                                                                                                                                                                                                                                                                                     | Unit                              |
|---------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| A-6.4(b)                                                      | Treatment and processing, other than exclusively packaging, of the following raw materials, whether previously processed or unprocessed, intended for the production of food or feed from:                                                                                                                                                          |                                   |
| A-6.4(b)(i)                                                   | only animal raw materials (other than exclusively milk) with a finished product production capacity greater than 75 tonnes per day                                                                                                                                                                                                                  | Tonnes of products                |
| A-6.4(b)(ii)                                                  | only vegetable raw materials with a finished product production capacity greater than 300 tonnes per day or 600 tonnes per day where the installation operates for a period of no more than 90 consecutive days in any year                                                                                                                         | Tonnes of products                |
| A-6.4(b)(iii)                                                 | animal and vegetable raw materials, both in combined and separate products, with a finished product production capacity in tonnes per day greater than 75 if A is equal to 10 or more or, $[300 - (22,5 \times A)]$ in any other case, where A is the portion of animal material (in percent of weight) of the finished product production capacity | Tonnes of products                |
| A-6.4(c)                                                      | Treatment and processing of milk only, the quantity of milk received being greater than 200 tonnes per day (average value on an annual basis)                                                                                                                                                                                                       | Tonnes of products                |
| A-6.5                                                         | Disposal or recycling of animal carcasses or animal by-products with a treatment capacity exceeding 10 tonnes per day                                                                                                                                                                                                                               | Tonnes of incoming waste          |
| A-6.6                                                         | Electrolysis of water for production of hydrogen where the production capacity exceeds 50 tonnes per day                                                                                                                                                                                                                                            | Tonnes of hydrogen                |
| A-6.7                                                         | Surface treatment of substances, objects or products using organic solvents, in particular for dressing, printing, coating, degreasing, waterproofing, sizing, painting, cleaning or impregnating, with an organic solvent consumption capacity of more than 150 kg per hour or more than 200 tonnes per year                                       | Tonnes of products                |
| A-6.8                                                         | Production of carbon (hard-burnt coal) or electrographite by means of incineration or graphitisation                                                                                                                                                                                                                                                | Tonnes of products                |
| A-6.9                                                         | Capture of CO <sub>2</sub> streams from installations covered by Directive 2010/75/EU for the purposes of geological storage pursuant to Directive 2009/31/EC                                                                                                                                                                                       | Tonnes of products                |
| A-6.10                                                        | Preservation of wood and wood products with chemicals with a production capacity exceeding 75 m <sup>3</sup> per day other than exclusively treating against sapstain                                                                                                                                                                               | Tonnes of products                |
| A-6.11                                                        | Independently operated treatment of wastewater not covered by Directive 2024/3019 and discharged by an installation covered by Chapter II of Directive 2010/75/EU                                                                                                                                                                                   | Cubic meter of treated wastewater |

| Activities by nomenclature for reporting defined in Annex III     |                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Unit                                                                                                                                               |
|-------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>B – Activities listed in Annex Ia to Directive 2010/75/EU</b>  |                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                    |
| B-1                                                               | Rearing of pigs representing 350 LSU or more, excluding rearing activities that are carried out under organic production regimes in accordance with Regulation (EU) 2018/848, or where the stocking density is less than 2 LSU/hectare used only for grazing or growing fodder or forage used for feeding the animals and the animals are reared outside for a significant amount of time in a year or seasonally reared outside                          | Number of livestock units                                                                                                                          |
| B-2                                                               | Rearing of only laying hens representing 300 LSU or more, or rearing of only other poultry categories representing 280 LSU or more. In installations rearing a mix of poultry including laying hens, the threshold shall be 280 LSU and the capacity shall be calculated using 0,93 as weighting factor for laying hens.                                                                                                                                  | Number of livestock units                                                                                                                          |
| B-3                                                               | Rearing of any mix of pigs or poultry representing 380 LSU or more, excluding rearing of pigs in installations operating under organic production regimes in accordance with Regulation (EU) 2018/848, or where the stocking density is less than 2 LSU/hectare used only for grazing or growing fodder or forage used for feeding the animals and the animals are reared outside for a significant amount of time in a year or seasonally reared outside | Number of livestock units                                                                                                                          |
| <b>Other activities listed in Annex I to Regulation 2024/1244</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                    |
| C-1                                                               | Activities referred to in Article 2 of Directive (EU) 2015/2193 (where not covered by Annex I to Directive 2010/75/EU): Combustion plants with a rated thermal input of at least 20 MW and below 50 MW                                                                                                                                                                                                                                                    | Gigajoule of useful energy output                                                                                                                  |
| D-1                                                               | Underground mining and related operations, including the extraction of crude oil or gas either onshore or offshore (where not covered by Annex I to Directive 2010/75/EU)                                                                                                                                                                                                                                                                                 | Tonnes of extracted material                                                                                                                       |
| E-1                                                               | Opencast mining and quarrying (where not covered by Annex I to Directive 2010/75/EU)                                                                                                                                                                                                                                                                                                                                                                      | Tonnes of extracted material                                                                                                                       |
| F-1                                                               | Urban wastewater treatment plants with a capacity of 100 000 population equivalent or more                                                                                                                                                                                                                                                                                                                                                                | Cubic meters of treated wastewater<br>Tonnes of recovered phosphorus where phosphorus recovery is carried out and attributable to the installation |
| G-1                                                               | Feed-based aquaculture exceeding an annual production capacity of 500 tonnes                                                                                                                                                                                                                                                                                                                                                                              | Tonnes of products                                                                                                                                 |
| H-1 a                                                             | Installations for the building and/or dismantling of ships with a capacity for ships 100m long                                                                                                                                                                                                                                                                                                                                                            | Tonnes of products                                                                                                                                 |

| Activities by nomenclature for reporting defined in Annex III                                                                                        |                                                                                                   | Unit                                                             |
|------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------|
| H-1 b                                                                                                                                                | Installations for the painting or removal of paint from ships with a capacity for ships 100m long | Tonnes of the surface treatment substances in ready to use state |
| I-1                                                                                                                                                  | Electrolysis of water for production of hydrogen, industrial scale production                     | Tonnes of hydrogen                                               |
| (') When the only waste treatment activity carried out is anaerobic digestion, the capacity threshold for this activity shall be 100 tonnes per day. |                                                                                                   |                                                                  |

## ANNEX V

Establishing the list of relevant raw materials to be reported under Article 6(1)(d) of Regulation 2024/1244, as well as their units, as per field 10.1 “Relevant Raw materials” <sup>(1)</sup> (Annex II of this implementing act)

## 1. Definitions

For the purposes of this Annex, the following definitions shall apply:

- (1) ‘Secondary raw material’ means a material which originates from outside the installation and which can be used as input to an activity replacing the virgin raw material, where the material is:
  - a. the result of a recycling or other recovery operation within the meaning of Article 3 of Directive 2008/98/EC or
  - b. a by-product, meaning a material resulting from a production process the primary aim of which is not the production of that material, and that meets the conditions laid down in Article 5 of Directive 2008/98/EC.
- (2) ‘Blast furnace slags’ means the non-metallic co-product generated during the production of hot metal in a blast furnace, consisting predominantly of gangue from the iron ore combined with added fluxes (e.g. limestone or dolomite) and fuel ash, which forms a distinct molten phase separate from the iron and is subsequently tapped and cooled or granulated, as described for blast furnace processes in the Best available Technique Reference document (BREF) for the iron and steel sector.
- (3) ‘Cullet’ means externally sourced glass generated from the recovery of waste glass used as input to the glass-melting process, regardless of its origin or previous use, including, inter alia, container glass, flat glass and automotive (vehicle) glass, that is processed for remelting during the reporting year.
- (4) ‘Paper for recycling’ means secondary paper and board, including paper- or board-based products, originating from outside the installation that are supplied for use as a secondary fibre raw material in the production of paper, board or other pulp- and paper-based products, and which have been separately collected or otherwise diverted from the waste streams after use. It includes printed or unprinted paper and board, converting residues, and fibres recovered from commercial or post-consumer sources, provided they originate from outside the installation.
- (5) ‘Recovered wood’ means secondary wood materials or wood-based products, originating from outside the installation, supplied for use as secondary wood raw material in the manufacture of wood-based panels or other wood products and which arise from wood discarded after use or wood residues generated in industrial processes. It includes post-consumer wood, pre-consumer wood residues, offcuts and wood packaging, provided they meet the technical specifications required for the production process.
- (6) ‘Used oil’ refers to waste oils, as defined in Article 3(3) of Directive 2008/98/EC, that are used as feedstock substituting primary crude fractions and re-refined.
- (7) ‘Recycled polymers’ means polymers used as raw-material inputs in the production of polymers that replace virgin polymer feedstock, originate from outside the installation, and are obtained from plastic waste through a recycling operation within the meaning of Directive 2008/98/EC, including mechanical recycling and chemical recycling. Chemically recycled content shall only be reported where supported by supplier certification or mass balance documentation. Recycled polymers shall not include:
  - a. polymers arising from internal re-use of materials within the same installation,
  - b. by-products that have not been obtained from waste through recycling; or
  - c. materials used for energy recovery.

<sup>(1)</sup> Optional for the 2027 reporting year. From the reporting year 2028, the relevant raw materials of each installation shall be reported in accordance with the rules set out in this Annex.

## 2. General rules

- (1) Reporting of raw materials shall be carried out on the basis of the main activity, as set out in Section 3 of Annex I to this implementing act. “Units and metrics” are defined below. Once the relevant reportable fields have been identified in accordance with the relevant main activity, reporting shall cover the entire installation.
- (2) Operators shall not apply any reporting threshold to the reporting of raw materials under this Annex.

## 3. Units and metrics

- (1) For the following main activities, the total annual use of the raw materials listed in Table 1 shall be reported for the entire installation, in accordance with the codes set out in Annex III to this Decision. All raw materials shall be expressed in tonnes. Materials identified for the main activity of an installation but that are not used shall be reported with a value of zero (0).

Table 1

### Activities for which raw materials use shall be reported individually

| Raw material                                                                                                          | Activity covered                                                                          |
|-----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| Blast furnace slags <sup>(1)</sup>                                                                                    | A-3.4                                                                                     |
| Recycled polymers                                                                                                     | A-4.1(h)                                                                                  |
| Paper for recycling used as feedstock for paper and board production                                                  | A-6.1(b)                                                                                  |
| Recovered wood used as feedstock for wood-based panels                                                                | A-6.1(c)                                                                                  |
| Cullet                                                                                                                | A-3.3                                                                                     |
| Secondary wood-based feedstock (incl. secondary pulpwood, sawdust, forest residues) used as input for pulp production | A-6.1(a)                                                                                  |
| Total secondary metal used as input to the process                                                                    | A-2.2, A-2.3(a), A-2.3(aa), A-2.3(b), A-2.3(ba), A-2.3(c), A-2.4, A-2.5(a), A-2.5(b), H-1 |
| Used oil                                                                                                              | A-1.2, A-1.4(a) and A-1.4(b)                                                              |
| Waste as raw material such as fly ash, blast furnace slag and ceramic waste                                           | A-3.5(a) and A-3.5(b)                                                                     |

<sup>(1)</sup> As defined in the Iron and Steel BREF.

## ANNEX VI

Establishing the units and metrics to be reported by Member States under field 10.2 “Energy use” (Annex II to this implementing act)

Definitions:

- (1) “Waste” in “waste used as fuel” – means waste as defined in Article 3(37) of Directive 2010/75/EU and “fuel” as defined in Art 3(24) of the same Directive.

1. **General rules**

- a) Operators shall report on energy use for all activities performed in the installation in the scope of Annex I to Regulation (EU) 2024/1244 – not applicable to B-1, B-2, B-3 and G-1 activities.
- b) The energy use field 10.2 of Annex II has a multiplicity of “one to many”.

2. **Units and metrics**

Fuel use onsite to produce energy or heat as well as renewable energy production onsite and electricity or heat imported for the IEPR-related activities:

- Coal, lignite, biomass, peat, other solid fuels (specifying the type), liquid fuels, natural gas, other gases (specifying the type) in TJ energy input;
- Waste used as fuel (specifying type) (TJ energy input);
- Renewable energy produced onsite (TJ energy input);
- Electricity from the grid (TJ energy input);
- Heat provided or received from an external provider (e.g. district heating) (TJ energy input).

## ANNEX VII

Establishing the units and metrics to be reported by Member States under field 10.3 “Water use” (Annex II to this implementing act):

“Water use” means water abstracted from water bodies or obtained from the public water supply network which is used by the installation during a reporting year.

1. **General rules**

- a) Operators shall report the quantity of water use related to activities in the scope of Annex I to Regulation (EU) 2024/1244 performed at the installation during the reporting year – not applicable to B-1, B-2, B-3 and G-1 activities.
- b) The water use field 10.3 of Annex II has a multiplicity of “one to one”.

2. **Units and metrics**

This reporting refers to the amount of water consumed by the installation in m<sup>3</sup>.

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