

Restricted Assets

Restricted Assets means any of the below listed mobile assets for transport vehicles:

1. Passenger cars primarily used for commercial purposes	for which the corresponding CO ₂ emission thresholds exceed 115g CO ₂ /km according to the Worldwide Light duty vehicle Test Procedure (WLTP) on a per vehicle basis.		
2. Vans/ Light Commercial Vehicles	for which the corresponding CO ₂ emission thresholds exceed 182g CO ₂ /km according to the Worldwide Light duty vehicle Test Procedure (WLTP) on a per vehicle basis.		
3. Trucks/ Heavy duty vehicles (HDVs) ¹	Axle and chassis configuration²	Vehicle subgroup³	Reference value above gCO₂ / t-km
	Rigid, 4x2, GVW > 16t	4-UD	307.23
		4-RD	197.16
		4-LH	105.96
	Tractor, 4x2, GVW > 16t	5-RD	84
		5-LH	56.6
	Rigid, 6x2	9-RD	110.98
		9-LH	65.16
	Tractor, 6x2	10-RD	83.26
		10-LH	58.26
	trucks (including, without limitation, trucks that are part of a heavy duty vehicle sub-group), other than those that meet (i) "EURO VI" standards or higher and are not covered by any of the 4 axle chassis configuration groups outlined in the table directly above or (ii) in case of waste collection trucks, "EURO V" standards or higher.		
	vehicles dedicated to transport fossil fuels or fossil fuels blended with alternative fuels		
4. L-category vehicles (2- and 3-	Any such vehicle other than zero direct emissions vehicles.		

¹ Trucks are divided within Regulation 2019/1242 into 18 different vehicle groups; CO₂ emission standards cover only some large truck categories: 4, 5, 9 & 10

² GVW - Gross Vehicle Weight

³ UD = Urban delivery, RD = Regional delivery and LH = Long Haul

wheel vehicles and quadricycles)	
5. Public transport: Trams, metros & buses (urban and interurban)	for which direct emissions exceed 50g CO ₂ equivalent per passenger-km (gCO ₂ e/pkm)
6. Trains	passenger trains for which direct emissions exceed 50 gCO ₂ equivalent per passenger-km (gCO ₂ e/pkm).
	freight trains for which direct emissions exceed 28.3 gCO ₂ equivalent per tonne-km (gCO ₂ e/tkm)
	vehicles dedicated to transport of fossil fuels or fossil fuels blended with alternative fuels
7. Inland water way vessels	passenger vessels for which direct emissions exceed 50 gCO ₂ equivalent per passenger-km (gCO ₂ e/pkm)
	freight vessels for which direct emissions exceed 28.3 gCO ₂ equivalent per tonne-km (gCO ₂ e/tkm)
	vessels dedicated to transport fossil fuels or fossil fuels blended with alternative fuels
8. Maritime vessels	Maritime vessels dedicated to transport fossil fuels or fossil fuels blended with alternative fuels

CCHP, CHP and Biomass Criteria

The following criteria applies to investments concerning Combined Cooling /Heating and Power production as well as Biomass power and/or heat production.

22.	Final Recipient Transactions granted/issued with the specific purpose of financing the heating and/or cooling (including Combined Cooling/Heat and Power production (CCHP, CHP)) of buildings⁴ shall finance any of the following: (i) Investments involving heat production using renewable fuels or "eligible cogeneration", where "eligible cogeneration" is defined as: a. based on 100% renewable energy, waste heat or a combination thereof; or b. if based on <100% renewable energy and the remaining part is gas-fired (no other fossil fuel is eligible): overall efficiency shall exceed 85% where efficiency is calculated as: (Heat + Electricity production) divided by Gas fuel consumption; (ii) investments involving small and medium-sized natural gas boilers with a capacity of up to 20 MWth meeting the minimum energy efficiency criteria, defined as A-rated boilers in the EU (applicable to <400kWth) or boilers with efficiencies of >90%; (iii) investments involving the rehabilitation or extension of existing district heating networks, if there is no increase in CO₂ emissions as a result of the combustion of coal, peat, oil, gas or non-organic waste on an annual basis; and/or. (iv) investments involving new district heating networks or substantial extensions of existing district heating networks if the network uses at least 50% renewable energy or 50% waste heat or 75% cogenerated heat, or 50% of a combination of such energy and heat.	Continuing
23.	For Final Recipient Transactions granted/issued with the specific purpose of financing investments in power and/or heat	Continuing

⁴ Buildings are defined as roofed constructions having walls, for which energy is used to condition the indoor climate. This definition of buildings encompasses greenhouses and industrial buildings.

	production, using biomass, the following biomass sustainability conditions shall be met: (i) feedstock shall be from non-contaminated biomass or biogenic waste inside the EU, or certified for sustainability when sourced from outside the EU, and shall not consist of food and feed crops; (ii) forest feedstock must be certified according to international sustainable forest certification standards; (iii) no palm oil products or raw material from tropical forest and/or protected sites⁵ shall be used.	
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⁵ Protected sites include "Natura 2000" sites designated under relevant EU legislation, sites recognized under the Ramsar, Bern (Emerald network) and Bonn conventions and areas designated or identified for designation as protected areas by national governments.