

Taiwan Sustainable Taxonomy

I. Purpose

The Taiwan Sustainable Taxonomy (the Taxonomy) is established to encourage financial institutions to direct funding towards sustainable economic activities, empower sustainable development, facilitate the low-carbon transition of companies, and help companies and financial institutions identify sustainable economic activities.

II. Method for Identification of Sustainable Economic Activities

The Taxonomy establishes criteria for identifying sustainable economic activities that “make a substantial contribution to at least one of the environmental objectives, do no significant harm (DNSH) to the other environmental objectives and comply with minimum safeguards.” It translates the “six environmental objectives” into measurable criteria for specific economic activities based on current technologies, information, and regulatory requirements in Taiwan, as well as the characteristics of individual activities. The six environmental objectives include “Climate change mitigation,” “Climate change adaptation,” “Water resource protection,” “Circular economy,” “Pollution prevention,” and “Protection and restoration of biodiversity.” For the objective of “climate change mitigation,” the Taxonomy has established the “technical screening criteria for substantial contribution,” while the other five environmental objectives are based on the principle of “DNSH.”

The Taxonomy does not cover all domestic sectors and economic activities, and not all of them are applicable to the identification method outlined in the Taxonomy. Therefore, if an economic activity is not included here, it does not necessarily mean that it is not sustainable. The economic activities currently covered by the Taxonomy are divided into two categories: “Ordinary economic activities (OEAs)” and “Forward-looking economic activities (FLEAs).”

1. An OEA must meet the following three criteria simultaneously to be

recognized as a “sustainable economic activity” or a “Taxonomy-aligned activity” (as detailed in Table 1):

(1) Make a substantial contribution to “climate change mitigation”:

The Taxonomy has established technical screening criteria (TSC) for individual OEAs to determine whether they make a substantial contribution to climate change mitigation (as detailed in Table 2).

(2) Do no significant harm (DNSH) to the other five environmental objectives:

A company engaged in OEAs shall not face material penalties for violating laws and regulations related to the other five environmental objectives, as enforced by the competent authorities in charge of the relevant industries. Material penalty standards, when established by the competent authority, shall apply. In cases where standards are not specified, violations of related regulations in the most recent year resulting in any of the following situations shall be considered:

- A. where the company incurs a material loss or impact.
- B. where a relevant authority orders suspension of work, suspension of business, termination of business, or revocation or voidance of a permit pertaining to pollution.
- C. where the administrative fines for one single event have accumulated to NT\$1 million or more.

(3) Comply with minimum safeguards: A company engaged in OEAs must adhere to the United Nations conventions on human rights, which are incorporated into domestic laws. Additionally, the company shall not face material penalties for violating domestic labor-related laws and regulations, as enforced by the competent authorities in charge of the relevant industries. The method for determining material penalties is described above.

2. **FLEAs** refer to economic activities that produce goods for environmentally friendly purposes, provide more advanced technologies

with better carbon reduction effects, or promote other activities to achieve low-carbon or carbon-reducing effects. Such activities can be directly regarded as making a substantial contribution to “climate change mitigation.” If a FLEA also does no significant harm (DNSH) to the other five environmental objectives and complies with minimum safeguards, it is considered a sustainable economic activity.

III. Economic activities eligible for the Taxonomy (Taxonomy-eligible activities)

The Taxonomy is based on economic activities and establishes clear and comparable TSC and thresholds for individual OEAs. It focuses on specific economic activities rather than an entire enterprise because enterprises often involve not only main activities of production and sales but also auxiliary activities that provide integral support functions for its main activities. For instance, if a manufacturer builds a factory to support product manufacturing, the main activity is product manufacturing and the auxiliary activity is factory building. Moreover, in order to ensure consistent comparison (e.g., evaluating the production of the same products by different companies with the same criteria), the Taxonomy adopts economic activities as the basis for evaluating whether the primary activities of an enterprise meet the sustainability criteria.

1. OEAs: The Taxonomy currently establishes the method for identifying sustainable economic activities among 16 OEAs in certain manufacturing, building and construction, and transportation and storage industries (as detailed in Table 1 and 2):

(1) Manufacturing: Manufacture of cement; manufacture of glass.

(2) Building and construction: Construction of new buildings; renovation of existing buildings; installation and maintenance of energy-efficient equipment in buildings; installation and maintenance of charging stations for electric vehicles in buildings or parking spaces attached to buildings; installation and maintenance of smart energy

management systems in buildings; installation and maintenance of renewable energy technology equipment; acquisition and trading of buildings.

(3) Transportation and storage: Scooter, passenger vehicles, and commercial vehicles; road transportation for passengers; road transportation for cargo; track transportation for passengers; infrastructure enabling low-carbon road and public transportation; storage; low-carbon airport infrastructure.

2. FLEAs: These include technologies, research, and innovation in key areas of the “12 Key Strategies” in “Taiwan's Pathway to Net Zero Emissions in 2050.” The Taxonomy includes 13 FLEAs (as detailed in Table 3), such as:

- (1) Construction of renewable energy;
- (2) R&D and construction of hydrogen energy;
- (3) R&D and system installation of smart grid and energy storage technologies;
- (4) Energy-efficient equipment manufacturing and applications of energy-efficient technologies;
- (5) Applications of low-carbon transportation technologies;
- (6) Applications of infrastructure used for pedestrian walkways and bicycle lanes;
- (7) Applications of rail transportation infrastructure;
- (8) Infrastructure enabling low-carbon water transportation;
- (9) R&D and innovation of carbon capture, utilization, and storage (CCUS) technologies;
- (10) Professional services for energy conservation of buildings;
- (11) Engineering and consulting services for climate change adaptation;
- (12) Applications of other low-carbon and circular economy technologies;
- (13) Equipment or system installation, technology development, and professional services for water conservation, water resource recycling, or development of new sources of water.

IV. Evaluation Method

The method for evaluating whether the primary activities or projects of an enterprise meet the criteria in the Taxonomy is as follows (detailed in Figure 1):

1. An enterprise identifies whether its primary activities or projects are “Taxonomy-eligible activities.” If they are eligible, proceed with the following steps. If not, there is no need to determine whether they qualify as sustainable economic activities according to the Taxonomy.
2. An enterprise shall examine the OEAs within its “Taxonomy-eligible activities” and review each of the following three criteria to determine whether they qualify as sustainable economic activities. If an economic activity is an FLEA specified in Table 3, it automatically meets Criterion 1 and only requires a review of whether it meets Criterion 2 and 3.

(1) Criterion 1: Check whether the activity meets the TSC provided in Table 2 concerning its substantial contribution to climate change mitigation. If it meets the criteria, proceed with the following steps. If not, the activity is not considered a sustainable economic activity.

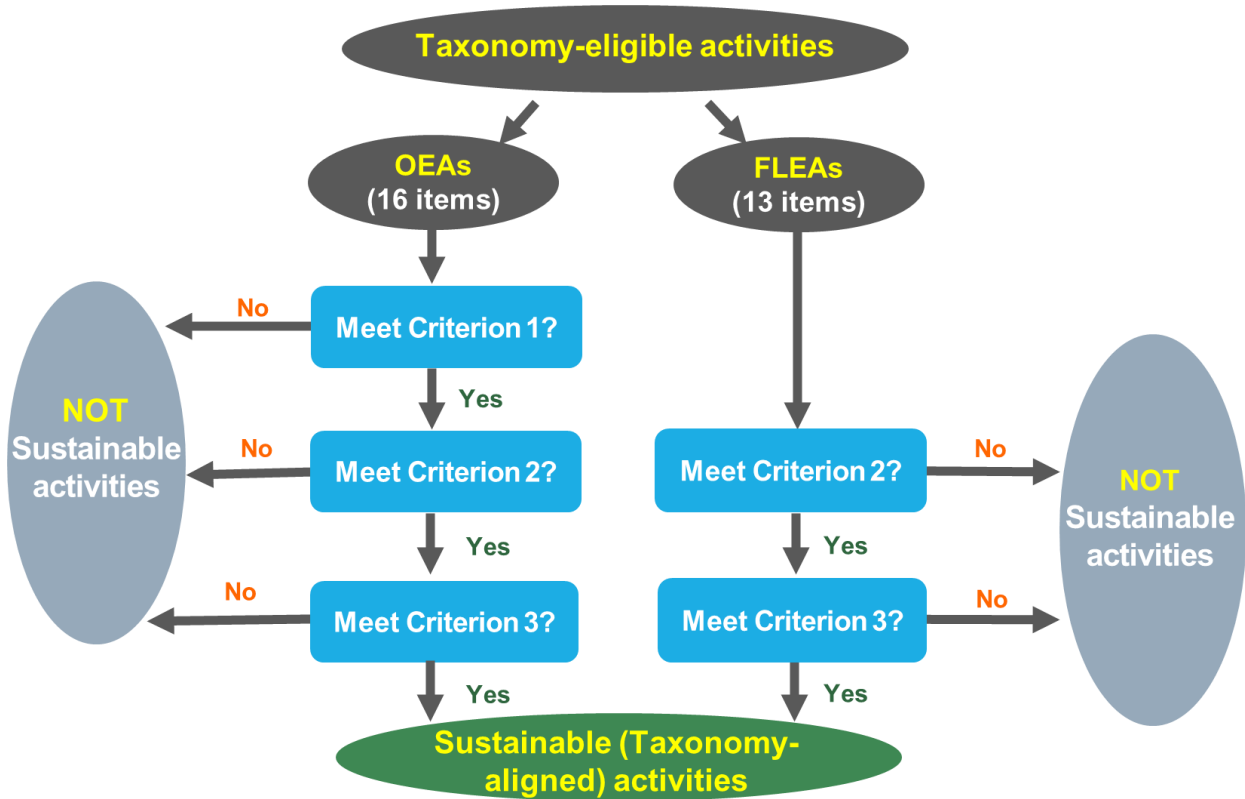
(2) Criterion 2: Check whether the activity “does no significant harm (DNSH) to the other five environmental objectives” by reviewing each of the five environmental objectives and determining if there are material penalties imposed by the competent authority for violations of related regulations specified in Table 1. If there are no material penalties, proceed with the following steps. If there is a material penalty, the activity is not considered a sustainable economic activity.

(3) Criterion 3: Check whether the activity complies with minimum safeguards by reviewing if there are material penalties imposed by the competent authority for violations of related regulations specified in Table 1. If there are no material penalties, the activity is considered a sustainable economic activity. If there is a material penalty, the activity is not considered a sustainable economic activity.

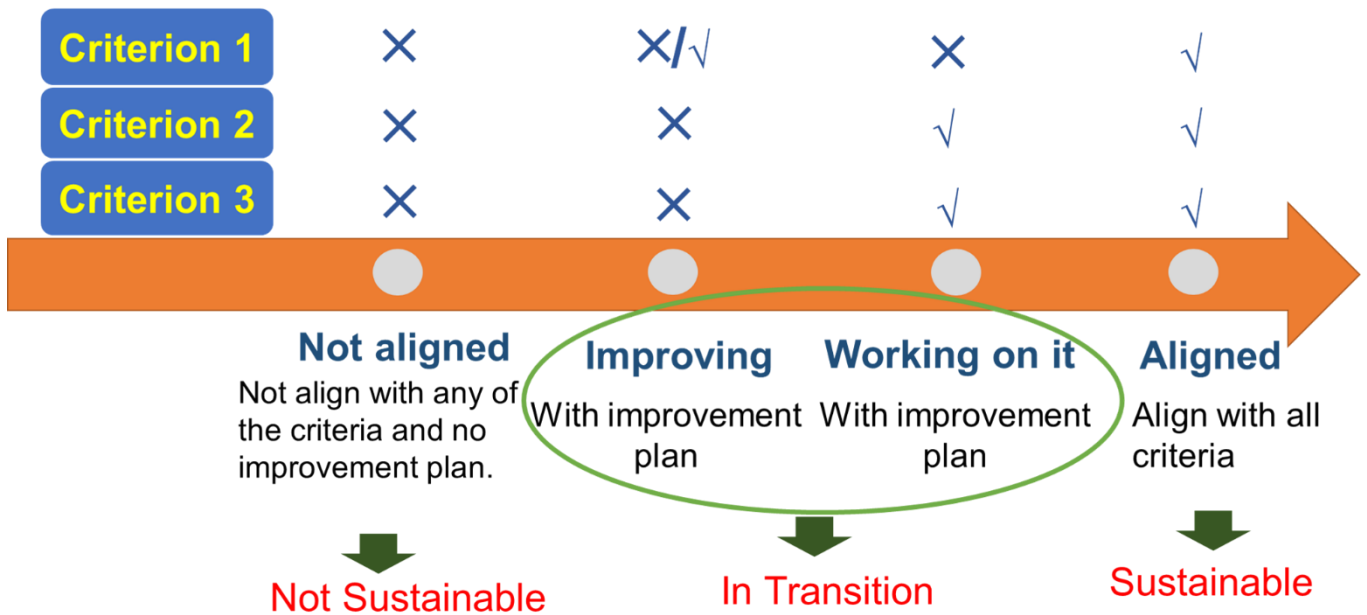
In addition, enterprises can determine the sustainability level of their activities based on their “eligibility” and “alignment” with the aforementioned criteria, as well as whether they have specific improvement or transition plans. The assessment results can be classified as follows:

1. **“Aligned”**: This means the activity meets all three criteria in the Taxonomy.
2. **“Working on it”**: This means that the activity does not yet meet Criterion 1, but meets Criterion 2 and 3, and the enterprise has established specific improvement or transition plans to meet Criterion 1.
3. **“Improving”**: This means that the activity does not yet meet Criterion 2 or 3, but the enterprise has established specific improvement or transition plans to attain the status of “Working on it” or “Aligned.”
4. **“Non-aligned”**: This means the activity does not meet any of the criteria in the Taxonomy, and the enterprise has no specific plan or schedule for its transition.
5. **“Not eligible”**: This means the activity is currently not included in the scope of economic activities defined in the Taxonomy.

Figure 1: Assessment Flow Chart



Sustainability Level of an Activity



Case Illustration 1:

Assuming that Company X identifies its operation with five primary activities, namely A, B, C, D, and E. Company X evaluates whether its activities meet the criteria based on the aforementioned steps, as shown in Figure 2. Among the five activities, A, B, C, and D are the “Taxonomy-eligible activities.” Activity A and D meet all three criteria and are classified as “Aligned” or “sustainable economic activities.” Company X could disclose that four of its activities are “Taxonomy-eligible activities,” accounting for 90% of its revenue. And among them, two are “Aligned,” accounting for 45% of its revenue.

Figure 2: Example of evaluation of primary economic activities

Steps	Company X				
	A	B	C	D	E
1. Identify primary activities as a percentage of total revenue in the past year.	30%	25%	20%	15%	10%
2. Identify whether the activities are eligible as OEAs or FLEAs.	OEA	OEA	OEA	FLEA	Not eligible
3. Determine whether the activities are a sustainable economic activity based on the following criteria.					
(1) Meet Criterion 1?	Yes	Yes	No		
(2) Meet Criterion 2?	Yes	Yes	Yes	Yes	
(3) Meet Criterion 3?	Yes	No	Yes	Yes	
4. With improvement plan ?		Yes/No	Yes/No		
Sustainability Level	Aligned	Improving /Not aligned	Working on it /Not aligned	Aligned	Not eligible

Case Illustration 2:

Assuming that Company Y has three projects designated as F, G, and H. It intends to apply for a loan from a bank. Company Y can use the aforementioned evaluation steps to review whether the three projects meet the criteria in the Taxonomy, as shown in Figure 3. According to the evaluation results, Projects F and G are “Aligned” or “sustainable economic activities.” And Project H is not eligible.

Figure 3: Example of evaluation of projects

Steps	Projects	Company Y		
		F	G	H
1. Identify whether the projects are eligible as OEAs or FLEAs.		OEA	FLEA	Not eligible
2. Determine whether the projects are a sustainable economic activity based on the following criteria.				
(1) Meet Criterion 1?		Yes		
(2) Meet Criterion 2?		Yes	Yes	
(3) Meet Criterion 3?		Yes	Yes	
Sustainability Level		Aligned	Aligned	Not eligible

V. Disclosure and Application

The Taxonomy is established to provide a specific tool for detailed evaluation and comparison, which can help enterprises and financial institutions communicate in a common language and identify sustainable economic activities. Therefore, enterprises and financial institutions are encouraged to use the Taxonomy as a reference for their goals of sustainable and low-carbon transition.

1. Enterprises:

- (1) The companies listed on the Taiwan Stock Exchange (TWSE) and Taipei Exchange (TPEX) are encouraged to determine whether their primary activities meet the aforementioned criteria. They could

voluntarily disclose the proportion of revenue from their “Taxonomy-eligible activities” and “Taxonomy-aligned activities,” as well as the sustainability level of their activities (aligned; working on it; improving; not aligned; not eligible). Unlisted companies are also encouraged to disclose this information. Enterprises can include this information in their sustainability reports, annual reports, or official websites, with reference to the evaluation method and sample cases in the Taxonomy.

(2) If a listed company has a project that requires funds, it is also encouraged to refer to the Taxonomy to determine whether its project meets the aforementioned criteria and provide the information for reference by financial institutions, including the alignment and sustainability level of the project (aligned; working on it; improving; not aligned; not eligible). Unlisted companies are also encouraged to provide the aforementioned information for reference by financial institutions.

2. Financial institutions: When financial institutions engage in investments or financing, or when they provide financial products labeled “Green,” “ESG,” or “Sustainable,” they are encouraged to refer to the Taxonomy for investment and financing assessments, decision making, product design, and engagement with enterprises.

VI. Conclusion

To leverage the influence of the financial market and encourage enterprises to implement carbon reduction and sustainable transition, the FSC encourages financial institutions to engage in investment and financing for sustainable development while accounting for risk management. This will serve as market incentives to encourage enterprises to complete their carbon reduction transition.

The Taxonomy is not the minimum standard for compliance by enterprises. Instead, it is provided as a reference for enterprises to plan their low-carbon

and sustainable transitions. In other words, even if an enterprise's primary activities do not yet meet all of the criteria in the Taxonomy, it can use the Taxonomy as a reference to make its transition or improvement plans and gradually meet the criteria outlined in the Taxonomy.

To support Taiwan's Sustainable Development Goals (SDGs) and the target of attaining net-zero emissions by 2050, the FSC will continue to work with other government agencies to evaluate and improve the Taxonomy, implementing continuous adjustments based on actual conditions.

Table 1: Method for Identification of Sustainable Economic Activities

Description, TSC & Regulations		Description	TSC ¹ & Regulations
Three criteria			
1. Make a substantial contribution to “climate change mitigation”		Reduce greenhouse gas (GHG) emissions derived from human activities or increasing GHG absorption and storage. ²	An OEA shall meet the TSC as detailed in Table 2.
2. DNSH to the other five environmental objectives³	(1) Climate change adaptation	The adjustment and adaptation process of human and natural systems in response to actual or anticipated climate change risks or their impacts, through the climate change adaptation capabilities building and resilience enhancement, to mitigate the impacts or damages caused by climate change or to take advantage of potentially	(Not available)

¹ Currently only climate change mitigation’s TSCs for OEAs have been established. In the future, there will be continuous review and revision of the Taxonomy to establish applicable TSCs for other environmental objectives in order to facilitate the assessment of whether the activities make substantial contributions to other environmental objectives.

² Refer to Article 3 of the Climate Change Response Act.

³ DNSH to the other five environmental objectives: A company shall not face material penalties for violating laws and regulations related to the other five environmental objectives, as enforced by the competent authorities in charge of the relevant industries. Material penalty standards, when established by the competent authority, shall apply. In cases where standards are not specified, violations of related regulations in the most recent year resulting in any of the following situations shall be considered:

- (1) where the company incurs a material loss or impact;
- (2) where a relevant authority orders suspension of work, suspension of business, termination of business, or revocation or voidance of a permit pertaining to pollution;
- (3) where the administrative fines for one single event have accumulated to NT\$1 million or more.

Description, TSC & Regulations		Description	TSC¹ & Regulations
Three criteria		favorable situations. ⁴	
	(2) Water resource protection	Increase the efficiency of water resource utilization; strengthen water conservation; utilize diverse water resources such as reclaimed water and seawater desalination; implement integrated water resource and basin management; ensure the conservation and sustainable use of the marine ecosystem; prevent the deterioration of the marine and land environments.	A company shall not face material penalties for violating the following regulations ⁴ : <ul style="list-style-type: none"> • Water Act • Water Supply Act • Reclaimed Water Resources Development Act • Drinking Water Management Act • Marine Pollution Control Act • Coastal Zone Management Act
	(3) Circular economy	Enhance the recycling and reuse of waste and monitor the use of key materials to ensure their incorporation into the sustainable management of the material life cycle and promote the sustainable use of resources.	A company shall not face material penalties for violating the following regulations ⁴ : <ul style="list-style-type: none"> • Resource Recycling Act • Waste Disposal Act • Toxic and Concerned Chemical Substances Control Act
	(4) Pollution prevention	Reduce the health hazards of air pollution, water pollution, and other forms of pollution, and ensure	A company shall not face material penalties for violating the following regulations ⁴ : <ul style="list-style-type: none"> • Air Pollution Control Act

⁴ Refer to Article 3 of the Climate Change Response Act.

Description, TSC & Regulations	Description	TSC ¹ & Regulations
Three criteria		environmental quality and sustainable management of environmental resources. <ul style="list-style-type: none"> • Indoor Air Quality Act • Water Pollution Control Act • Soil and Groundwater Pollution Remediation Act • Drinking Water Management Act • Waste Disposal Act • Toxic and Concerned Chemical Substances Control Act • Noise Control Act • Environmental Impact Assessment Act • Environmental Agents Control Act
	(5) Protection and restoration of biodiversity	Conserve and sustainably use land and marine ecosystems to ensure biodiversity. <p>A company shall not face material penalties for violating the following regulations⁴:</p> <ul style="list-style-type: none"> • National Park Law • Cultural Heritage Preservation Act (Only the Chapter of Natural Landscapes and Natural Monuments) • Wildlife Conservation Act • The Forestry Act • Coastal Zone Management Act • Wetland Conservation Act • Environmental Impact Assessment Act
3. Comply with minimum	A company must adhere to the United	A company shall not face material penalties for

Description, TSC & Regulations Three criteria	Description	TSC¹ & Regulations
safeguards	<p>Nations conventions on human rights, which are incorporated into domestic laws. Additionally, the company shall not face material penalties for violating domestic labor-related laws and regulations, as enforced by the competent authorities.</p>	<p>violating the following regulations⁴:</p> <ul style="list-style-type: none"> • Act to Implement the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights • Enforcement Act of Convention on the Elimination of All Forms of Discrimination against Women • Implementation Act of the Convention on the Rights of the Child • Act to Implement the Convention on the Rights of Persons with Disabilities • International Convention on the Elimination of All Forms of Racial Discrimination • Labor Standards Act • Occupational Safety and Health Act • Labor Insurance Act • Employment Insurance Act • Labor Occupational Accident Insurance and Protection Act • Labor Pension Act • Labor Union Act • Collective Agreement Act

Table 2: TSC for Substantial Contribution to “Climate Change Mitigation”

Industries	OEA	TSC
Manufacturing	Manufacture of cement (cement clinker)	Simultaneously meet the following two criteria: 1. GHG emission intensity in the past year is \leq 0.90 tCO ₂ e per metric ton of cement clinker. 2. Disclosure of the electricity consumption per unit of product in the past year.
	Manufacture of glass (plate glass)	Simultaneously meet the following two criteria: 1. GHG emission intensity in the past year is \leq 1.0121 tCO ₂ e per metric ton of plate glass. 2. Disclosure of the electricity consumption per unit of product in the past year.
Building and construction	Construction of new buildings	Simultaneously meet the following two criteria: 1. Green Building Label with a rating of Silver or higher. 2. Building Energy-Efficiency with a rating of Level-2 or higher.
	Renovation of existing buildings	Simultaneously meet the following two criteria: 1. Green Building Label with a rating of Silver or higher. 2. Building Energy-Efficiency with a rating of Level-2 or higher.
	Installation and maintenance of energy-efficient equipment in buildings	At least meet one of the following criteria: 1. Energy Efficiency Grade Labeling with rating of Grade 1 or 2. 2. With an Energy Label.
	Installation and maintenance of charging stations for	Comply with the “Rules for Installing Electrical Equipment for Users.”

Industries	OEA	TSC
	electric vehicles in buildings or parking spaces attached to buildings	
	Installation and maintenance of smart energy management systems in buildings	At least meet one of the following criteria: 1. Intelligent Building Label with a rating of Silver or higher. 2. The procured equipment complies with the interconnection protocol for devices in smart home (e.g., CNS 16014).
	Installation and maintenance of renewable energy technology equipment	At least meet one of the following criteria: 1. The solar PV modules comply with the standards set by the National Standards of the Taiwan (CNS) and the International Electrotechnical Commission (IEC), according to the “Directions for Photovoltaic Module Product Registration.” 2. The solar PV modules meet the requirements of the Voluntary Product Certification (VPC).
	Acquisition and trading of buildings	The acquisition and trading of buildings simultaneously meet the following three criteria: 1. Intelligent Building Label with a rating of Silver or higher. 2. Green Building Label with a rating of Silver or higher. 3. Building Energy-Efficiency with a rating of Level-2 or higher.
Transportation and storage	Scooter, passenger	At least meet one of the following criteria: 1. Use vehicles with zero direct CO ₂ emissions

Industries	OEA	TSC
	vehicles, and commercial vehicle	(including hydrogen, fuel cell, and electric vehicles). 2. The unit GHG emissions for passenger cars or light-duty vehicles are below 50 g CO ₂ e/km.
	Road transportation for passengers	At least meet one of the following criteria: 1. Use vehicles with zero direct CO ₂ emissions (including hydrogen, fuel cell, and electric vehicles). 2. The GHG emissions are below 50 g CO ₂ e/person per km.
	Road transportation for cargo	At least meet one of the following criteria: 1. Use vehicles with zero direct CO ₂ emissions (including hydrogen, fuel cell, and electric vehicles). 2. The GHG emissions are below 50 g CO ₂ e/ton per km
	Track transportation for passengers	At least meet one of the following criteria: 1. Use railway vehicles with zero direct CO ₂ emissions. 2. The transportation station obtains the Green Building Label with a rating of Silver or higher and the Building Energy-Efficiency with a rating of Level-2 or higher.
	Infrastructure enabling low-carbon road and public transportation	The infrastructure shall not be used for transportation or storage of traditional or mixed fossil fuels, and meets one of the following criteria: 1. The infrastructure is required for zero-emission transportation (e.g., charging stations, hydrogen refueling stations, or electric road systems). 2. The infrastructure is used for pedestrian walkways and bicycle lanes. 3. The infrastructure is set up for low-carbon transportation, which refers to the use of

Industries	OEA	TSC
		<p>vehicles that meet the aforementioned TSC in the Taxonomy.</p> <ol style="list-style-type: none"> 4. The infrastructure is equipped with smart transportation technologies to reduce traffic congestion or promote public transportation usage. 5. The infrastructure is built for electrified or other alternative power-driven rail transportation.
	Storage	<p>Buildings used for storage simultaneously meet the following two criteria:</p> <ol style="list-style-type: none"> 1. Green Building Label with a rating of Silver or higher. 2. Building Energy-Efficiency with a rating of Level-2 or higher.
	Low-carbon airport infrastructure	<p>The infrastructure shall not be used for transportation or storage of traditional or mixed fossil fuels, and the infrastructure or the airport meets one of the following criteria:</p> <ol style="list-style-type: none"> 1. The infrastructure is used for the operation of aircrafts with zero direct carbon emissions (e.g., electricity charging and hydrogen refuelling). 2. The infrastructure is used to provide the fixed electrical ground power and preconditioned air needed for stationary aircrafts. 3. The infrastructure is used to attain zero carbon emissions in the operation of the airport (e.g., electric charging stations, grid connection upgrades, and hydrogen refueling stations). 4. The airport obtains the Airport Carbon Accreditation with a rating of Level-4 or higher approved by Airport Council International (ACI).

Table 3: Forward-Looking Economic Activities (FLEAs)

	FLEAs	Description
1	Construction of renewable energy	It includes power generation, equipment manufacturing, recycling, and technology research and development for solar PV, wind power, geothermal power, wave and marine current power, and biomass energy.
2	R&D and construction of hydrogen energy	R&D and manufacturing of equipment for hydrogen production or usage.
3	R&D and system installation of smart grid and energy storage technologies	<ol style="list-style-type: none"> 1. Decentralized grid-related technologies and systems that enhance overall power supply quality, power system flexibility and safety. 2. R&D of technologies and components related to battery cell materials and integration of energy management systems.
4	Energy-efficient equipment manufacturing and applications of energy-efficient technologies	Manufacturing of energy-efficient equipment and components, or energy-saving technology improvement services; promotion of the installation and adoption of energy-efficient equipment, systems, process technologies, and energy management systems
5	Application of low-carbon transportation technologies	Manufacturing, acquisition, repairs, and maintenance of low-carbon transportation vehicles, fleets, and vessels.
6	Application of infrastructure related to pedestrian walkways and bicycle lanes	Construction, maintenance, and management of infrastructure related to pedestrian walkways or bicycle lanes, such as roads, bridges, and tunnels designed specifically for pedestrians or bicycles.
7	Application of rail transportation infrastructure	Construction, modernization, operation, and maintenance of railroads, mass rapid transit (MRT) systems, subways, bridges, tunnels, stations, harbors, railroad service facilities, and safety and traffic management systems, including architectural services, engineering services, drafting services, building inspection services, and topography

	FLEAs	Description
		services.
8	Infrastructure enabling low-carbon water transportation	Construction, modernization, operation, and maintenance of infrastructure related to vessels or port facilities with zero CO ₂ emissions, as well as specialized infrastructure for transshipment.
9	R&D and innovation of carbon capture, utilization, and storage (CCUS) technologies	Solutions, processes, technologies, business models, and applications related to CCUS, as well as research and experimental development of related products.
10	Professional services for energy conservation of buildings	Professional services related to energy conservation of buildings, such as technical consultations for improving the energy efficiency of buildings (energy consulting, energy simulation, assistance with building energy-related contracts), building performance assessments, energy management services, and Energy Service Companies (ESCOs).
11	Engineering and consulting services for climate change adaptation	Strategies planning, technical consultations, and engineering activities related to climate change adaptation.
12	Application of other low-carbon and circular economy technologies	Technologies that are certified or verified by a third party with the capability to significantly reduce GHG emissions compared to other existing alternative technologies or products, including carbon sinks and zero-waste resource circulation.
13	Equipment or system installation, technology development, and professional services for water conservation, water resource recycling, or development of new sources of water	Development of technologies for water conservation and water recycling, and installation of equipment or systems for new sources of water (e.g., reclaimed water, greywater recycling, and seawater desalination); professional services related to water conservation, including consulting, performance evaluation, water management services, and professional services with Water and Sanitation Company (WASCOS).