Council of the European Union

Brussels, 20 November 2025
(OR. en)

15750/25
ADD 2

Interinstitutional File:
2025/0374 (NLE)

ECOFIN 1573
UEM 572
FIN 1427
ECB
EIB

COVER NOTE

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	20 November 2025
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
No. Cion doc.:	SWD(2025) 376 final
Subject:	COMMISSION STAFF WORKING DOCUMENT Updated Climate tracking and digital tagging of the Recovery and Resilience Plan of Czechia Accompanying the document Proposal for a COUNCIL IMPLEMENTING DECISION amending the Implementing decision of 8 September 2021 on the approval of the assessment of the recovery and resilience plan for Czechia

Delegations will find attached document SWD(2025) 376 final.

Encl.: SWD(2025) 376 final

EUROPEAN
COMMISSION

Brussels, 20.11.2025
SWD(2025) 376 final

COMMISSION STAFF WORKING DOCUMENT

Updated Climate tracking and digital tagging of the Recovery and Resilience Plan of Czechia

Accompanying the document

Proposal for a COUNCIL IMPLEMENTING DECISION

amending the Implementing decision of 8 September 2021 on the approval of the assessment of the recovery and resilience plan for Czechia

{COM(2025) 720 final}

Updated Climate tracking and digital tagging of the Recovery and Resilience Plan of Czechia

The table below presents the detailed application of the climate tracking and digital tagging methodologies set out respectively in Annexes VI and VII to Regulation (EU) 2021/241 in the modified Czech recovery and resilience plan.

Int. Field = intervention field.

Coeff. = Coefficient for the calculation of support to climate change objectives and to digital transition, on the basis of Annex VI and Annex VII of the RRF Regulation.

New or revised measures are marked in grey to distinguish them from the unchanged measures in the RRP.

			Climate		Digital	
Measure / Sub-Measure ID	**Measure/Sub-Measure Name**	**Budget (EUR m)**	**Int. Field**	**Coeff. %**	**Int. Field**	**Coeff. %**
1.1.1	1.1 Digital services to citizens and businesses - 1.1.1 Digital services for end-users	40.0			011	100%
1.1.2	1.1 Digital services to citizens and businesses - 1.1.2 Development of open data and public data fund	6.4			011	100%
1.1.3	1.1 Digital services to citizens and businesses - 1.1.3 Conditions for quality data pool management and ensuring controlled data access	2.5			011	100%
1.1.4	1.1 Digital services to citizens and businesses - 1.1.4 eHealth services	48.0			013	100%
1.1.5	1.1 Digital services to citizens and businesses - 1.1.5 Digital services for justice	7.4			011 quater	100%
1.1.6	1 - 1.1 Digital services to citizen and businesses - 1.1.6 Digital services for end-users in social area	14.7			011	100%
1.2.1	1.2 Digital public administration systems - 1.2.1 Developing and improving individual information systems	24.8			011	100%
1.2.2	1.2 Digital public administration systems - 1.2.2 Developing of core registers and facilities for eGovernment	101.5			011	100%

			Climate		Digital	
Measure / Sub-Measure ID	**Measure/Sub-Measure Name**	**Budget (EUR m)**	**Int. Field**	**Coeff. %**	**Int. Field**	**Coeff. %**
1.2.3	1.2 Digital public administration systems - 1.2.3 Cybersecurity	406.2			021 quinquies	100%
1.2.4	1.2 Digital public administration systems - 1.2.4 Centers of competence for supporting eGovernment, Cybersecurity and eHealth	14.3			013	100%
1.2.5	1.2 Digital public administration systems - 1.2.5 Developing systems supporting the digitalisation of health	12.8			095	100%
1.2.6	1.2 Digital public administration systems - 1.2.6 Creating the conditions for digital justice	6.1			011 quater	100%
1.2.7	1.2 Digital public administration systems - 1.2.7 Top-up of cyber security investment	30.6			021 quinquies	100%
1.2.8	1.2 Digital public administration systems - 1.2.8 Development of information systems in social area	44.3			011	100%
1.3.1	1.3 High capacity digital networks - 1.3.1 Improving the environment for the deployment of electronic communication networks	79.4			053	100%
1.3.2	1.3 High capacity digital networks - 1.3.2 Supporting the development of the 5G ecosystem	1.5			054	100%
1.3.3	1.3 High capacity digital networks - 1.3.3 Building high-capacity connections	146			053	100%
1.3.4	1.3 High capacity digital networks - 1.3.4 Covering 5G corridors and promoting the development of 5G	19			054bis	100%
1.3.5	1.3 High capacity digital networks - 1.3.5 Supporting the development of 5G mobile infrastructure in rural investment-intensive white areas	8.3			054bis	100%
1.3.6	1.3 High capacity digital networks - 1.3.6 Scientific research activities related to the development of 5G networks and services	13.6			054bis	100%

			Climate		Digital	
Measure / Sub-Measure ID	**Measure/Sub-Measure Name**	**Budget (EUR m)**	**Int. Field**	**Coeff. %**	**Int. Field**	**Coeff. %**
1.4.1.2	1.4 Digital economy and society, innovative start-ups and new technologies - 1.4.1.2 European Digital Media Observatory Hub (EDMO)	9.2			021ter	100%
1.4.1.5	1.4 Digital economy and society, innovative start-ups and new technologies - 1.4.1.5 European Blockchain Services Infrastructure (EBSI) – DLT bonds for SME financing	8.4			010	100%
1.4.1.6	1.4 Digital economy and society, innovative start-ups and new technologies - 1.4.1.6 Demonstrative application projects for cities and industrial areas	45.3			010bis	100%
1.4.2.1	1.4 Digital economy and society, innovative start-ups and new technologies - 1.4.2.1 Czech Rise-Up programme	2.5			010	100%
1.4.2.2	1.4 Digital economy and society, innovative start-ups and new technologies - 1.4.2.2 Fostering entrepreneurship and innovative firms	5.9			018	40%
1.4.2.3.1	1.4 Digital economy and society, innovative start-ups and new technologies - 1.4.2.3.1 Fund of funds for the development of (pre)-seed investments, strategic digital technologies and or university spin-offs	55			010	100%
1.4.2.4	1.4 Digital economy and society, innovative start-ups and new technologies - 1.4.2.4 Internationalisation of businesses	7.7			015	40%
1.4.2.5	1.4 Digital economy and society, innovative start-ups and new technologies - 1.4.2.5 Regulatory sandboxes in line with EU priorities	5.9			010	100%

			Climate		Digital	
Measure / Sub-Measure ID	**Measure/Sub-Measure Name**	**Budget (EUR m)**	**Int. Field**	**Coeff. %**	**Int. Field**	**Coeff. %**
1.4.3	1.4 Digital economy and society, innovative start-ups and new technologies - 1.4.3 Joint Strategic Technologies Support and Certification Group with the Strategic Technologies Board	4.3			009bis	100%
1.4.3.1	1.4 Digital economy and society, innovative start-ups and new technologies - 1.4.3.1 Building quantum communication infrastructure	4.8			021 quater	100%
1.5.1.1	1.5 Digital transformation of enterprises - 1.5.1.1 European Digital Innovation Hubs	8.4			010	100%
1.5.1.2	1.5 Digital transformation of enterprises - 1.5.1.2 European Reference Testing and Experimentation facility	2.3			010bis	100%
1.5.1.3	1.5 Digital transformation of enterprises - 1.5.1.3 Digital transformation of businesses	82.5			010	100%
1.5.1.4	1.5 Digital transformation of enterprises - 1.5.1.4 IPCEI Microelectronics and Communication Technologies	46.5			021 quater	100%
1.6.1	1.6 Acceleration and digitalisation of the building process - 1.6.1 Implementation of the new Building Act into practice	8			055	100%
1.6.4	1.6 Acceleration and digitalisation of the building process - 1.6.4 Reaping the Full Benefits of Digitising Building Control	25.5			055	100%
1.7.2	1.7 Digital Transformation of Public Administration - 1.7.2 Reducing gaps that obstruct the optimisation, implementation and management of digitisation projects	28.8			011	100%
2.1.1	2.1 Sustainable transport - 2.1.1 New technologies and digitisation on railway infrastructure	47.7	070	40%	070	100%

			Climate		Digital	
Measure / Sub-Measure ID	**Measure/Sub-Measure Name**	**Budget (EUR m)**	**Int. Field**	**Coeff. %**	**Int. Field**	**Coeff. %**
2.1.2	2.1 Sustainable transport - 2.1.2 Electrification of railways	263.8	066bis	100%		
2.1.3	2.1 Sustainable transport - 2.1.3 Improving the environment (railway infrastructure support)	453.7	069	40%		
2.1.4.1	2.1 Sustainable transport - 2.1.4.1 Increasing safety at railway crossings	120.3	069	40%		
2.1.4.2	2.1 Sustainable transport - 2.1.4.2 Construction objects	43.8	069	40%		
2.1.4.3	2.1 Sustainable transport - 2.1.4.3 Protection of vulnerable road users (cyclists, pedestrians)	23.6	075	100%		
2.2.1	2.2 Reducing energy consumption in the public sector - 2.2.1 Improving the energy performance of state buildings	24.4	026bis	100%		
2.2.2	2.2 Reducing energy consumption in the public sector - 2.2.2 Improving the energy performance of public lighting systems	87.9	026bis	100%		
2.2.3	2.2 Reducing energy consumption in the public sector - 2.2.3 Improving the energy performance of public buildings	176.9	026bis	100%		
2.3.1	2.3 Transition to cleaner energy sources - 2.3.1 Development of new photovoltaic energy sources	196.4	029	100%		
2.3.2	2.3 Transition to cleaner energy sources - 2.3.2 Modernisation of distribution of heat in district heating systems	65.2	034bis0	100%		
2.4.1.1	2.4 Clean mobility - 2.4.1.1 Building infrastructure for public transport in the city of Prague	47.1	073	100%		
2.4.1.2	2.4 Clean mobility - 2.4.1.2 Building infrastructure – Recharging points for private companies	4.3	077	100%		
2.4.1.3	2.4 Clean mobility - 2.4.1.3 Building infrastructure – Recharging points for residential buildings	5.7	077	100%		

			Climate		Digital	
Measure / Sub-Measure ID	**Measure/Sub-Measure Name**	**Budget (EUR m)**	**Int. Field**	**Coeff. %**	**Int. Field**	**Coeff. %**
2.4.2.1	2.4 Clean mobility - 2.4.2.1 Aid for purchase of vehicles – vehicles (electric, H2) for private companies	35.6	N/A[1]	100%		
2.4.2.2	2.4 Clean mobility - 2.4.2.2 Aid for purchase of vehicles (electric, H2) and infrastructure for municipalities, regions, state administration and other public entities	33.4	N/A[2]	100%		
2.4.2.3	2.4 Clean mobility - 2.4.2.3 Aid for purchase of vehicles (battery trolleybuses and low-floor tramways) for public transport in the city of Prague	66.8	074	100%		
2.5.1	2.5 Building renovation and air protection - 2.5.1 Renovation and revitalisation of buildings for energy savings	141.1	025bis	100%		
2.5.2	2.5 Building renovation and air protection - 2.5.2 Support exchanges of non-compliant heat generators and installing renewable energy sources	738.6	032	100%		
2.6.1	2.6 Nature protection and adaptation to climate change - 2.6.1 Flood protection	72.3	040	40%		

[1] The 'Methodology for climate tracking' annexed to the Recovery and Resilience Facility Regulation does not set out intervention fields that would allow for climate or environmental tracking of electric vehicles or plug-in hybrid vehicles, except for vehicles for urban transport falling under intervention field 074. According to Article 18(4)(e) of the Regulation, the methodology should however 'be used accordingly for measures that cannot be directly assigned to an intervention field listed in Annex VI'. In this context, the Commission has applied a 100% climate contribution coefficient for zero-emission vehicles of all categories (this includes battery electric and fuel cell/hydrogen-powered vehicles); a 40% climate contribution coefficient for plug-in hybrid light-duty vehicles; and, in line with the criteria under the Taxonomy Regulation, a 100% climate coefficient for low-emission heavy-duty vehicles.

[2] The 'Methodology for climate tracking' annexed to the Recovery and Resilience Facility Regulation does not set out intervention fields that would allow for climate or environmental tracking of electric vehicles or plug-in hybrid vehicles, except for vehicles for urban transport falling under intervention field 074. According to Article 18(4)(e) of the Regulation, the methodology should however 'be used accordingly for measures that cannot be directly assigned to an intervention field listed in Annex VI'. In this context, the Commission has applied a 100% climate contribution coefficient for zero-emission vehicles of all categories (this includes battery electric and fuel cell/hydrogen-powered vehicles); a 40% climate contribution coefficient for plug-in hybrid light-duty vehicles; and, in line with the criteria under the Taxonomy Regulation, a 100% climate coefficient for low-emission heavy-duty vehicles.

			Climate		Digital	
Measure / Sub-Measure ID	**Measure/Sub-Measure Name**	**Budget (EUR m)**	**Int. Field**	**Coeff. %**	**Int. Field**	**Coeff. %**
2.6.2	2.6 Nature protection and adaptation to climate change - 2.6.2 Small watercourses and water reservoirs	62.8	040	40%		
2.6.4	2.6 Nature protection and adaptation to climate change - 2.6.4 Land consolidation	32.5	050	40%		
2.6.5	2.6 Nature protection and adaptation to climate change - 2.6.5 Building forests resilient to climate change	335.4	037	100%		
2.6.6	2.6 Nature protection and adaptation to climate change - 2.6.6 Water retention in forest	11.8	040	40%		
2.7.1.1	2.7 Circular economy, recycling and industrial water - 2.7.1.1 Building recycling infrastructure	54.8	045bis	100%		
2.7.2.1	2.7 Circular economy, recycling and industrial water - 2.7.2.1 Circular solutions in businesses	33	047bis	40%		
2.7.2.2	2.7 Circular economy, recycling and industrial water - 2.7.2.2 Water saving in industry	14.7	047bis	40%		
2.8.1.1	2.8 Brownfields revitalisation - 2.8.1.1 Support for revitalisation of specific areas – energy-efficient renovation of buildings on brownfield sites	55.8	026	40%		
2.8.1.2	2.8 Brownfields revitalisation - 2.8.1.2 Support for revitalisation of specific areas – demolition and energy-efficient construction	24.0	025ter	40%		
2.8.2.1	2.8 Brownfields revitalisation - 2.8.2.1 Support for the revitalisation of areas in public ownership for non-business use – energy-efficient renovation	25.1	026	40%		
2.8.2.2	2.8 Brownfields revitalisation - 2.8.2.2 Support for the revitalisation of areas in public ownership for non-business use – turning industrial sites and	6.3	046bis	40%		

			Climate		Digital	
Measure / Sub-Measure ID	**Measure/Sub-Measure Name**	**Budget (EUR m)**	**Int. Field**	**Coeff. %**	**Int. Field**	**Coeff. %**
	contaminated land into a natural carbon sink					
2.8.3.1	2.8 Brownfields revitalisation - 2.8.3.1 Support for the revitalisation of areas in public ownership for business use – energy-efficient renovation of buildings on brownfield sites	13.7	026	40%		
2.8.3.2	2.8 Brownfields revitalisation - 2.8.3.2 Support for the revitalisation of areas in public ownership for business use – demolition and energy-efficient construction	5.9	025ter	40%		
2.9.1	2.9 Promotion of biodiversity and fight against drought - 2.9.1 Protection against droughts and floods of the city of Brno	29.9	040	40%		
2.9.2	2.9 Promotion of biodiversity and fight against drought - 2.9.2 Rainwater management in urban agglomerations	34.3	040	40%		
2.9.3	2.9 Promotion of biodiversity and fight against drought - 2.9.3 Protected areas including Natura 2000 sites and protected species of plants and animals	19.6	050	40%		
2.9.4	2.9 Promotion of biodiversity and fight against drought - 2.9.4 Adaptation of aquatic, non-forest and forest ecosystems to climate change	43.2	037	100%		
2.9.5	2.9 Promotion of biodiversity and fight against drought - 2.9.5 Establishment of landscape policy and planning	3.4	050	40%		
3.1.2	3.1 Innovation in education in the context of digitalisation - 3.1.2 Implementation of the revised curriculum and digital skills of teachers	22.1			108	100%

			Climate		Digital	
Measure / Sub-Measure ID	**Measure/Sub-Measure Name**	**Budget (EUR m)**	**Int. Field**	**Coeff. %**	**Int. Field**	**Coeff. %**
3.1.3	3.1 Innovation in education in the context of digitalisation - 3.1.3 Digital equipment for schools	168.7			012	100%
3.3.1.1	3.3 Modernisation of employment services and labour market development - 3.3.1.1 Development of labour market policies – digital competencies	110.8			108	100%
3.3.1.2	3.3 Modernisation of employment services and labour market development - 3.3.1.2 Development of labour market policies – competencies needed for digital transition and for addressing the needs of Industry 4.0	23.8			016	40%
3.3.1.4	3.3 Modernisation of employment services and labour market development - 3.3.1.4 Development of labour market policies – Creation of a database of reskilling and upskilling courses	0.4			011	100%
3.3.2.2	3.3 Modernisation of employment services and labour market development - 3.3.2.2 Increasing the capacity of childcare facilities – Construction of new energy efficient buildings	45.9	025ter	40%		
3.3.2.3	3.3 Modernisation of employment services and labour market development - 3.3.2.3 Increasing the capacity of childcare facilities – energy efficiency renovation	55.1	026	40%		
3.3.2.4	3.3 Modernisation of employment services and labour market development - 3.3.2.4 Increasing the capacity of childcare facilities – energy efficiency renovation compliant with energy efficiency criteria	82.6	026	40%		
3.3.3.1.1	3.3 Modernisation of employment services and labour market development - 3.3.3.1.1	154.6	025ter	40%		

			Climate		Digital	
Measure / Sub-Measure ID	**Measure/Sub-Measure Name**	**Budget (EUR m)**	**Int. Field**	**Coeff. %**	**Int. Field**	**Coeff. %**
	Development and modernisation of social care infrastructure – creation of new capacities of community-based, outpatient and field social services					
3.3.3.1.2	3.3 Modernisation of employment services and labour market development - 3.3.3.1.2 Development and modernisation of social care infrastructure – reconstruction of community-based, outpatient and field social services, including facilities, reconversion of existing capacity	127.9	026	40%		
3.3.3.1.3	3.3 Modernisation of employment services and labour market development - 3.3.3.1.3 Development and modernisation of social care infrastructure – reconstruction of community-based, outpatient and field social services, including facilities, reconversion of existing capacity (compliant with energy efficiency criteria)	11.8	026	40%		
3.3.3.2.2	3.3 Modernisation of employment services and labour market development - 3.3.3.2.2 Development of social prevention, counselling and care services through the renewal of the electric vehicle fleet – electric cars	4.4	N/A[3]	100%		

[3] The 'Methodology for climate tracking' annexed to the Recovery and Resilience Facility Regulation does not set out intervention fields that would allow for climate or environmental tracking of electric vehicles or plug-in hybrid vehicles, except for vehicles for urban transport falling under intervention field 074. According to Article 18(4)(e) of the Regulation, the methodology should however 'be used accordingly for measures that cannot be directly assigned to an intervention field listed in Annex VI'. In this context, the Commission has applied a 100% climate contribution coefficient for zero-emission vehicles of all categories (this includes battery electric and fuel cell/hydrogen-powered vehicles); a 40% climate contribution coefficient for plug-in hybrid light-duty vehicles; and, in line with the criteria under the Taxonomy Regulation, a 100% climate coefficient for low-emission heavy-duty vehicles.

			Climate		Digital	
Measure / Sub-Measure ID	**Measure/Sub-Measure Name**	**Budget (EUR m)**	**Int. Field**	**Coeff. %**	**Int. Field**	**Coeff. %**
3.3.3.2.3	3.3 Modernisation of employment services and labour market development - 3.3.3.2.3 Development of social prevention, counselling and care services through the renewal of the electric vehicle fleet – hybrid cars	5.5	N/A[4]	40%		
4.2.2	4.2 New quasi-equity instruments for the promotion of entrepreneurship and development of Czech-Moravian Guarantee and Development Bank (CMZRB) as a National Development Bank - 4.2.2 Development of a new line of quasi-equity instruments supporting entrepreneurship	6	047	40%		
4.4.1	4.4 Enhancing the efficiency of public administration - 4.4.1 Increase efficiency, pro-client orientation and use of the principles of evidence-based decision-making in public administration	4.8			011	100%
4.5.4	4.5 Development of the cultural and creative sector - 4.5.4 Digitalisation of cultural and creative sector	31.4			021bis	100%
4.5.6	4.5 Development of the cultural and creative sector - 4.5.6 Creative vouchers	22.0			020	40%
5.2.1	5.2 Support for research and development in companies and introduction of innovations into business practice - 5.2.1	39.3			020	40%

[4] The 'Methodology for climate tracking' annexed to the Recovery and Resilience Facility Regulation does not set out intervention fields that would allow for climate or environmental tracking of electric vehicles or plug-in hybrid vehicles, except for vehicles for urban transport falling under intervention field 074. According to Article 18(4)(e) of the Regulation, the methodology should however 'be used accordingly for measures that cannot be directly assigned to an intervention field listed in Annex VI'. In this context, the Commission has applied a 100% climate contribution coefficient for zero-emission vehicles of all categories (this includes battery electric and fuel cell/hydrogen-powered vehicles); a 40% climate contribution coefficient for plug-in hybrid light-duty vehicles; and, in line with the criteria under the Taxonomy Regulation, a 100% climate coefficient for low-emission heavy-duty vehicles.

			Climate		Digital	
Measure / Sub-Measure ID	**Measure/Sub-Measure Name**	**Budget (EUR m)**	**Int. Field**	**Coeff. %**	**Int. Field**	**Coeff. %**
	Supporting the uptake of innovation in business practice					
5.2.3	5.2 Support for research and development in companies and introduction of innovations into business practice - 5.2.3 Aid for research and development in the environmental field	8.4	022	100%		
5.2.4	5.2 Support for research and development in companies and introduction of innovations into business practice - 5.2.4 Support for research and development in synergy effects with the Framework Programme for Research and Innovation	12.0			015	40%
5.2.7	5.2 Support for research and development in companies and introduction of innovations into business practice - 5.2.7 Research and development in the environmental field	17.9	022	100%		
7.1.3	7.1 Renewable energy and electricity infrastructure - 7.1.3 Construction, refurbishment and upgrade of distribution networks	315.7	033	100%		
7.1.4	7.1 Renewable energy and electricity infrastructure - 7.1.4 Development of new photovoltaic energy sources	108.6	029	100%		
7.3.0.1	7.3 One-stop-shops for energy communities and energy efficiency renovations	2.1	027	100%		
7.3.0.2	7.3 Data and methodological guidance and trainings for the advisory system	12.6	027	100%		
7.3.1	7.3 Comprehensive reform of consultancy for the renovation wave in the Czech Republic – 7.3.1 Energy consulting	134.8	027	100%		

			Climate		Digital	
Measure / Sub-Measure ID	**Measure/Sub-Measure Name**	**Budget (EUR m)**	**Int. Field**	**Coeff. %**	**Int. Field**	**Coeff. %**
7.3.2	7.3 Renovation of residential buildings	19.0	025bis	100%		
7.4.1	7.4 School adaptation – Promoting green skills and sustainability in universities - 7.4.1 Transformation of universities to adapt to changing needs of the labour market	42.1	01	100%		
7.5.6	7.5 Decarbonisation of road transport - 7.5.6 Support for the purchase of vehicles - zero emission vehicles for businesses	32.0	N/A[5]	100%		
7.6.1	7.6 Electrification of rail transport – 7.6.1 Electrification in Brno region	55.5	066bis	100%		
7.7.2	7.7 Simplifying environmental permitting processes and defining areas for the development of renewable energy sources - 7.7.2 Defining renewables acceleration areas	7.6	050	40%		

While the estimated cost of Czechia's recovery and resilience plan exceeds the total allocation of non-repayable financial support to Czechia, Czechia will ensure that all spending related to the measures mentioned in this table as contributing to climate objectives are fully financed by the funds from the Recovery and Resilience Facility.

* Reforms and investments in the REPowerEU chapter are not taken into account when calculating the plan's contribution to the digital target requirement set by Regulation (EU) 2021/241.

[5] The 'Methodology for climate tracking' annexed to the Recovery and Resilience Facility Regulation does not set out intervention fields that would allow for climate or environmental tracking of electric vehicles or plug-in hybrid vehicles, except for vehicles for urban transport falling under intervention field 074. According to Article 18(4)(e) of the Regulation, the methodology should however 'be used accordingly for measures that cannot be directly assigned to an intervention field listed in Annex VI'. In this context, the Commission has applied a 100% climate contribution coefficient for zero-emission vehicles of all categories (this includes battery electric and fuel cell/hydrogen-powered vehicles); a 40% climate contribution coefficient for plug-in hybrid light-duty vehicles; and, in line with the criteria under the Taxonomy Regulation, a 100% climate coefficient for low-emission heavy-duty vehicles.