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ANNEXES 1 to 5

ANNEXES

to the

Proposal for a Regulation of the European Parliament and of the Council

on establishing a framework of measures for accelerating industrial capacity and decarbonisation in strategic sectors and amending Regulation (EU) 2018/1724, Regulation (EU) 2024/1735 and Regulation (EU) 2024/3110 (the Industrial Accelerator Act)

ANNEX I
Strategic sectors

1. Energy-intensive industries:
 - (a) Manufacture of paper and paper products, as classified under NACE Code C17;
 - (b) Manufacture of coke and refined petroleum products, as classified under NACE Code C19;
 - (c) Manufacture of chemicals and chemical products, as classified under NACE Code C20;
 - (d) Manufacture of rubber and plastic products, as classified under NACE Code C22;
 - (e) Manufacture of other non-metallic minerals, as classified under NACE Code C23;
 - (f) 2. Automotive industry: Manufacture of motor vehicles, trailers and semi-trailers, as classified under NACE Code C29;
2. Net-zero technologies, as referred to in Article 4(1) of Regulation (EU) 2024/1735;
3. Other sectors critical to the Union's economic security:
 - (a) Advanced semiconductors technologies;
 - (b) Artificial intelligence technologies;
 - (c) Quantum technologies;
 - (d) Biotechnologies;
 - (e) Advanced connectivity, navigation and digital technologies;
 - (f) Advanced sensing technologies;
 - (g) Space and propulsion technologies;
 - (h) Robotics and autonomous systems;
 - (i) Advanced materials, manufacturing and recycling technologies.

ANNEX II

Low-carbon and Union-origin requirements for energy intensive industries

Part I - Public procurement procedures

Where, in the context of public procurement procedures launched on or after [OP: Please insert the date = six months after the date of entry into force of this Regulation] falling within the scope of Directives 2014/23/EU, 2014/24/EU or 2014/25/EU, where the contracts, works contracts or work concessions include the procurement of products from energy intensive industries, contracting authorities shall require the following minimum percentage shares:

- (a) Steel, and any product the performance of which depends mainly on steel, intended for use in buildings, infrastructure and transport: at least 25% of the total volume of steel used shall be low-carbon;
- (b) concrete and mortar, and any product the performance of which depends mainly on concrete and mortar, intended for use in buildings and infrastructure: at least 5% of the total volume of concrete and mortar used shall be low-carbon and of Union-origin;
- (c) aluminium, and any product the performance of which depends mainly on aluminium, intended for use in buildings, infrastructure and transport: at least 25% of the total volume of aluminium used shall be low-carbon and of Union-origin;
- (d) windows or door profiles or plastic glazing containing plastic or plastic components exceeding 10% by weight, intended for use in buildings and infrastructure: at least 30% of the plastics used shall be low-carbon and of Union-origin;
- (e) pipes and ancillaries containing plastic or plastic components exceeding 10% by weight, in contact with water, whether or not intended for human consumption and waste water, intended for use in buildings and infrastructure: at least 30% of the plastic or plastic components used shall be low-carbon and of Union-origin.
- (f) thermal insulation products containing plastic or plastic components exceeding 10% by weight, intended for use in buildings and infrastructure: at least 30% of the plastic or plastic components used shall be low-carbon and of Union-origin.

For the purposes of applying the above paragraphs, the following Common Procurement Vocabulary (CPV) classifications, as well as to all relevant subcategories falling under codes: 34000000 - Transport equipment and auxiliary products to transportation, 44000000 - Construction structures and materials / auxiliary products to construction, 45000000 - Construction work, 14622000 - Steel, 14721000 - Aluminium and). 14620000 - Alloys are considered to correspond to the relevant contracts, work contracts or work concessions covered by the requirements in this Annex unless otherwise justified by the subject-matter of the contract.

Part II - Public support schemes

For schemes established or updated on or after [OP: Please insert the date = six months after the date of entry into force of this Regulation] that benefit households or companies in support of the construction or renovation of buildings and infrastructure and the lease and purchase of automotive vehicles, Member States, regional or local authorities, bodies governed by public law or associations formed by one or more such authorities or one or more such bodies governed by public law, shall ensure that only beneficiaries that comply with the following minimum requirements, are eligible.

- (a) steel, and any product the performance of which depends primarily on steel: at least 25% of the total volume of steel used in the product or project that receives support shall be low-carbon;
- (b) concrete and mortar, and any product the performance of which depends mainly on concrete and mortar: at least 5% of the total volume of concrete and mortar used in the product or project that receives support shall be low-carbon and of Union-origin;
- (c) aluminium, and any product the performance of which depends mainly on aluminium: at least 25% of the total volume of aluminium used in the product or project that receives support shall be low-carbon and of Union-origin;
- (d) windows or door profiles or plastic glazing containing plastic or plastic components exceeding 10% by weight: at least 30% of the plastics used in the product or project that receives support shall be low-carbon and of Union-origin;
- (e) pipes and ancillaries containing plastic or plastic components exceeding 10% by weight, in contact with water, whether or not intended for human consumption and waste water: at least 30% of the plastic or plastic components used in the product or project that receives support shall be low-carbon and of Union-origin;
- (f) thermal insulation products containing plastic or plastic components exceeding 10% by weight: at least 30% of the plastic or plastic components used in the product or project that receives support shall be low-carbon and of Union-origin.

ANNEX III

Union origin requirements for vehicles

Part I - Public procurement procedures

New pure electric vehicles (PEV), off-vehicle charging hybrid electric vehicles (OVC-HEV) or fuel cell vehicles (FCV) purchased, leased, rented or hire-purchased in public procurement procedures that fall within the scope of Directive 2014/24/EU, or Directive 2014/25/EU, launched on or after [OP: Please insert the date = six months after the date of entry into force of this Regulation] shall comply with the Union-origin requirements set out in this Annex.

New pure electric vehicles (PEV), off-vehicle charging hybrid electric vehicles (OVC-HEV) and fuel cell vehicles (FCV), that are purchased, leased, rented or hire-purchased for the provision of services sourced through public procurement procedures that fall within the scope of Directive 2014/24/EU, or Directive 2014/25/EU, shall comply with the Union-origin requirements set out in this Annex.

Vehicles referred to in paragraphs 1 and 2 shall include the following Union origin requirements:

- (a) the vehicle is assembled within the Union;
- (b) the ratio between the total ex-works price of components - excluding the vehicle battery - originating in the Union and the total ex-works price of all components – excluding the battery – is equal to or greater than [70]%;
- (c) the vehicle's traction battery contains at least [four] main specific components, among which the battery cells, originating in the Union;
- (d) the vehicle's traction battery contains at least [six] main specific components, among which the battery cells, the cathode active material, and the battery management system, originating in the Union.
- (e) the ratio between the total ex-works price of e-powertrain components originating in the Union and the total ex-works price of all e-powertrain components is equal to or greater than [50]%;
- (f) the ratio between the total ex-works price of main electronic systems originating in the Union and the total ex-works price of all main electronic systems is equal to or greater than [50]%.

The requirements set out in points d), e) and f) apply from [OP: please insert date 3 years after the date of entry into force of this Regulation]

[Flexibility option for manufacturers based on average fleet EU content and EU content in exported vehicles]

For the purpose of this Annex, 'main specific components' of batteries means the main specific components as listed in the Annex to Commission Implementing Regulation 2025/1178.

For the purpose of this Annex, the 'vehicle's traction battery' means the electric vehicle battery specifically designed to provide electric power for traction as defined in Article 3 (14) of Regulation (EU) 2023/1542 of the European Parliament and of the Council of 12 July 2023 concerning batteries and waste batteries.

For the purpose of this Annex, 'e-powertrain components' means power electronics, transport propulsion electric motors and e-axles and their components, rotors and stators.

For the purpose of this Annex 'main electronic systems' means advanced driver assistance system (including lidars, radars, sensors, cameras, ECUs and integration platforms), central

computing units, wireless access systems, in-vehicle infotainment head units and chassis electronics.

Where public procurement procedures concern public service contracts referred to in paragraph 2, vehicles already registered in the Union shall be deemed to comply with the requirements set out in this Annex until 31 December 2035.

Part II - Public support schemes

For schemes established or updated after [OP: Please insert the date = six months after the date of entry into force of this Regulation] that support the purchase, lease, rent or hire-purchase of new pure electric vehicles (PEV), off-vehicle charging hybrid electric vehicles (OVC-HEV) or fuel cell vehicles (FCV), Member States, regional or local authorities, bodies governed by public law or associations formed by one or more such authorities or one or more such bodies governed by public law shall ensure that only vehicles that comply with the following minimum Union-origin requirements are eligible under the scheme:

- (a) the vehicle is assembled within the Union;
- (b) the ratio between the total ex-works price of components - excluding the vehicle battery - originating in the Union and the total ex-works price of all components – excluding the battery – is equal to or greater than [70]%;
- (c) the vehicle's traction battery contains at least [four] main specific components, among which the battery cells, originating in the Union;
- (d) the vehicle's traction battery contains at least [six] main specific components, among which the battery cells, the cathode active material, and the battery management system, originating in the Union.
- (e) the ratio between the total ex-works price of e-powertrain components originating in the Union and the total ex-works price of all e-powertrain components is equal to or greater than [50]%;
- (f) the ratio between the total ex-works price of main electronic systems originating in the Union and the total ex-works price of all main electronic systems is equal to or greater than [50]%.

The requirements set out in points d), e) and f) apply from [OP: please insert date three years after the date of entry into force of this Regulation]

[Flexibility option for manufacturers based on average fleet EU content and EU content in exported vehicles]

For the purpose of this Annex, 'main specific components' of batteries means the main specific components as listed in the Annex to Commission Implementing Regulation 2025/1178.

For the purpose of this Annex, the 'vehicle's traction battery' means the electric vehicle battery specifically designed to provide electric power for traction as defined in Article 3 (14) of Regulation (EU) 2023/1542 of the European Parliament and of the Council of 12 July 2023 concerning batteries and waste batteries.

For the purpose of this Annex, 'e-powertrain components' means power electronics, transport propulsion electric motors and e-axles and their components, rotors and stators.

For the purpose of this Annex 'main electronic systems' means advanced driver assistance systems (including lidars, radars, sensors, cameras, ECUs and integration platforms), central computing units, wireless access systems, in-vehicle infotainment head units and chassis electronics

Part III - Super credits for small zero-emission vehicles

For the purpose of considering vehicles as “made in the EU” in accordance with Article 5 of Regulation (EU) 2019/631 [as amended by the Proposal for a Regulation of 16 December 2025 amending Regulation (EU) 2019/631 as regards CO2 emission performance standards for new light duty vehicles and vehicle labelling], the following criteria apply:

1. the vehicle is assembled within the Union;
2. and one of the two criteria below:
 - (a) the ratio between the total ex-works price of components - excluding the vehicle battery - originating in the Union and the total ex-works price of all components – excluding the battery – is equal to or greater than [70]%; or
 - (b) the vehicle’s traction battery contains at least [three] main specific components, among which the battery cells, originating in the Union.

For the purpose of this Annex, ‘main specific components’ of batteries means the main specific components as listed in the Annex to Commission Implementing Regulation 2025/1178.

ANNEX IV

[...]

Agence Europe

ANNEX V

Methodology for the calculation of the greenhouse gases intensity of products covered by Chapter VII

Part I - Calculation of greenhouse gas intensity

The greenhouse gas intensity of hot rolled carbon steel products shall be calculated as follows:

$$\text{GHG } I_{r} = (e_{D,r} + e_{P,r} + e_{SEr} + e_{S_r}) / V_r$$

where:

- GHG I_r = GHG intensity of the hot rolled carbon steel (tCO₂eq/t steel) in reference period
- $e_{D,r}$ = emissions from the steelmaking process (up until the hot rolling production step) in the reference period
- $e_{P,r}$ = emissions from relevant precursors in the reference period
- $e_{E,r}$ = emissions from electricity in the reference period
- e_{S_r} = where applicable, emission from the import, and emission savings from the export of waste gases, measurable heat and other sources (tCO₂eq) in the reference period

- V_r = Volume of hot rolled carbon steel manufactured (t steel) in reference period

Part II - Consistency of system boundaries

For the purpose of the label, the system boundaries cover emissions from the steelmaking process, up until the hot rolling production step, the emissions from relevant precursors and emissions from electricity consumption. These emissions are considered independently of whether these emissions occur in the steelmaking facility or in other facilities, recognising that certain precursors might be acquired from other installations.

Part III - Parameters relating to the greenhouse gas intensity

The parameters specified in section 1 relate to the following elements:

Emissions from the steelmaking process in reference period

These emissions (measured in tCO₂eq) cover the emissions from the steelmaking process, up until the hot rolling production step, within the following process units:

- (a) All processes directly or indirectly linked to the production of hot metal, within the corresponding system boundaries as defined in Annex I to Commission Delegated Regulation (EU) 2019/331 of 19 December 2018 determining transitional Union-wide rules for harmonised free allocation of emission allowances pursuant to Article 10a of Directive 2003/87/EC of the European Parliament and of the Council¹;

¹ Commission Delegated Regulation (EU) 2019/331 of 19 December 2018 determining transitional Union-wide rules for harmonised free allocation of emission allowances pursuant to Article 10a of Directive 2003/87/EC of the European Parliament and of the Council, OJ L 59, 27.2.2019, pp. 8–69.

- (b) All processes directly or indirectly linked to the production of EAF carbon steel, within the corresponding system boundaries as defined in Annex I to Delegated Regulation (EU) 2019/331; and
- (c) All processes directly or indirectly linked to the initial heating process for the hot rolling of carbon steel.

Emissions from relevant precursors

In addition to the emissions from the steel production process itself, the calculation of greenhouse gas intensity also includes the emissions from the following precursors, where relevant and used in the manufacturing of the hot-rolled carbon steel product:

- (a) Coke: All processes directly or indirectly linked to the production of coke, as defined in Annex I to Delegated Regulation (EU) 2019/331;
- (b) Agglomerated iron ore: All processes directly or indirectly linked to the production of agglomerated iron ore, as defined in Annex I to Delegated Regulation (EU) 2019/331; and
- (c) Hydrogen: All relevant process elements directly or indirectly linked to the production of hydrogen and the separation of hydrogen and carbon monoxide are included.

One of the following methods shall be applied during each calendar year to attribute CO₂ emissions values to hydrogen:

- (a) as regards hydrogen categorised as renewable fuel of non-biological origin according to the methodology set out in Commission Delegated Regulation (EU) 2023/1184 supplementing Directive (EU) 2018/2001 of the European Parliament and of the Council by establishing a Union methodology setting out detailed rules for the production of renewable liquid and gaseous transport fuels of non-biological origin², the attributed emissions shall be zero;
- (b) as regards hydrogen categorised as low-carbon fuel in accordance with Directive (EU) 2024/1788 of the European Parliament and of the Council of 13 June 2024 on common rules for the internal markets for renewable gas, natural gas and hydrogen, amending Directive (EU) 2023/1791 and repealing Directive 2009/73/EC, and hydrogen categorised as renewable fuel of non-biological origin in accordance with Directive (EU) 2023/2413³ and delegated acts [adopted pursuant to Article 9(5) of that Directive], the attributed emissions shall be zero;
- (c) For other types of hydrogen not fulfilling the definitions described in i) or ii), the emissions attributed may be determined in accordance with the hydrogen product benchmark as defined in Annex I to Delegated Regulation (EU) 2019/331.

² Commission Delegated Regulation (EU) 2023/1184 of 10 February 2023 supplementing Directive (EU) 2018/2001 of the European Parliament and of the Council by establishing a Union methodology setting out detailed rules for the production of renewable liquid and gaseous transport fuels of non-biological origin, OJ L 157, 20.6.2023, pp. 11–19.

³ Directive (EU) 2024/1788 of the European Parliament and of the Council of 13 June 2024 on common rules for the internal markets for renewable gas, natural gas and hydrogen, amending Directive (EU) 2023/1791 and repealing Directive 2009/73/EC, OJ L, 2024/1788, 15.7.2024.

- (d) As an alternative to iii), 13,0070 tCO₂eq per tonne of hydrogen may be attributed to the hydrogen consumed.

Treatment of emissions from electricity consumption

Emissions resulting from electricity consumed during the production steps referred to in Sections 3.1. and 3.2. of this Section shall be included and taken into account in determining the greenhouse gas intensity.

As regards emissions from electricity consumption, one of the following methods shall be applied to attribute CO₂ emissions values to the electricity consumed:

- (a) For products manufactured in the Union, greenhouse gas emissions values shall be attributed based on the most recent yearly average of the Union or national grid mix available through Eurostat⁴;
- (b) For products manufactured outside the Union, greenhouse gas emissions values shall be attributed based on most recent yearly average of the national grid mix in accordance with Annex II of Implementing Regulation (EU) laying down rules for the application of Regulation (EU) 2023/956 of the European Parliament and the Council as regards the establishment of default values;
- (c) fossil-free electricity when obtained in the Union through contractual arrangements or from a direct connection to an installation generating electricity may be attributed zero greenhouse gas emissions in accordance with rules to be established by means of delegated acts pursuant to Article 39(2).

Export and import from waste gas and heat flows

Where waste gases arising from the production steps referred to under Section 3.1. are exported from the steel production installation and used for the production of measurable heat or electricity, the exporting installation may deduct an equivalent amount of emissions from the total emissions from production of the hot rolled carbon steel as follows:

- (a) For electricity generation using waste gases or for heat exported, an equivalent amount of emissions may be deducted in accordance with the rules established under Section 3.3.
- (b) For heat production using waste gases, an equivalent amount of emissions may be deducted based on an assumed emission factor equivalent to the value of the heat benchmark as defined in Annex I to Commission Delegated Regulation (EU) 2019/331 of 19 December 2018 determining transitional Union-wide rules for harmonised free allocation of emission allowances pursuant to Article 10a of Directive 2003/87/EC of the European Parliament and of the Council.

Where waste gases or heat are imported into the steel production installation and used within the production process, the associated emissions shall be included when determining the greenhouse gas intensity, in accordance with the system boundaries set out under Sections 3.1. and 3.2

⁴ European Environmental Agency, Indicators, Greenhouse Gas Emissions Intensity of Electricity Generation, <https://www.eea.europa.eu/en/analysis/indicators/greenhouse-gas-emission-intensity-of-1>.