



EU Taxonomy Asset Assessment

BioKraft Anlage Emsland

Anaerobic digestion of bio-waste

REFERENCE	CENS-2026-47764
DATE OF ASSESSMENT	19 August 2026
DATE OF ISSUE	20 August 2026
CRITERIA BASIS	Delegated Acts as amended, in force July 2026
UNIT OF ASSESSMENT	BioKraft Anlage Emsland anaerobic digestion facility processing 60,000 tonnes per year of municipal bio-waste.
PREPARED BY	Censatim · censatim.com

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CRITERIA BASIS

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UNIT OF ASSESSMENT

BioKraft Anlage Emsland anaerobic digestion facility processing 60,000 tonnes per year of municipal bio-waste.

INFORMATION REVIEWED

- Asset description and dialogue responses provided by user.
- Matched EU Taxonomy activity: Anaerobic digestion of bio-waste (CCM 5.7).
- Applicable generic DNSH appendices referenced.
- Criterion requirement texts and evidence basis are reproduced in Annex A; the full question and answer record in Annex B.

SUMMARY OF ASSESSMENT

EU Taxonomy alignment

Partial

Substantial Contribution is met; DNSH falls short

DIMENSION	ALIGNMENT	CONFIDENCE
Substantial Contribution - Climate Mitigation	In-line	Moderate
Do No Significant Harm	Not aligned	Moderate
Climate Adaptation	Not aligned	High
Water & Marine	In-line	Moderate
Pollution Prevention	In-line	Moderate
Biodiversity	In-line	Moderate
Circular Economy	N/A	
Minimum Social Safeguards	In-line	Moderate

RATING SCALE ● Not aligned ● Partial ● In-line ● Undetermined

N/A is an applicability marker, not a rating: no applicable criterion exists for this activity under that objective. Confidence reflects the strength of the evidence provided for each finding: High = clearly evidenced; Moderate = reasonable with some gaps; Low = key evidence missing. Undetermined findings carry no confidence level: confidence expresses how well-evidenced a finding is, and Undetermined records the absence of one. DNSH is met only when every applicable objective is met.

ACTIVITY IDENTIFICATION

ACTIVITY	Anaerobic digestion of bio-waste
NACE CODE	E38.21, F42.99
ACTIVITY ID	CCM 5.7
ELIGIBILITY	Confirmed listed in the EU Taxonomy

ASSESSMENT OPINION

Headline

Substantial contribution and minimum social safeguards are solidly evidenced, but a confirmed absence of any climate risk and vulnerability assessment keeps DNSH not aligned, preventing full EU Taxonomy alignment on the evidence provided.

Documentation reviewed

Censatim reviewed no documents for this assessment. Findings rest on 5 rounds of questioning, recorded in full in Annex B, taken at face value and in the spirit of accurate inputs and good faith. Documents requested during the assessment and not provided are listed under Information gaps.

Unit of assessment

BioKraft Anlage Emsland anaerobic digestion facility processing 60,000 tonnes per year of separately collected municipal bio-waste, Germany.

Substantial Contribution – Climate Change Mitigation (CCM 5.7)

METHANE MONITORING AND CONTINGENCY PLAN

A quarterly leak detection and repair programme with an annual third-party optical gas imaging survey is in operation, reports are uploaded, and the most recent survey found no material leaks. The evidence attests to an active, documented programme with detection methods and reporting cadence. A written contingency plan covering response timelines and leak targets is implied by the uploaded reports but not separately confirmed as a standalone document; this is a minor documentary gap rather than an absence. Close to fully in-line. (based on A1)

BIOGAS UTILISATION

All biogas is upgraded to biomethane and injected into the national gas grid under a certified connection agreement, with a metered fraction retained for on-site process heat and power. Both routes fall squarely within the permitted utilisations. Injection records are uploaded. In-line. (based on A2)

SOURCE-SEGREGATED BIO-WASTE

Feedstock is exclusively separately collected municipal and commercial bio-waste under supply contracts; no mixed waste is accepted. Weighbridge and contract records are uploaded. In-line. (based on A3)

DIGESTATE AS FERTILISER OR SOIL IMPROVER

All digestate is pasteurised and sold as certified fertiliser under the German national quality assurance scheme, with certificates uploaded. In-line. (based on A4)

FOOD AND FEED CROP SHARE

Feedstock is confirmed as 100% separately collected bio-waste with no food or feed crops in the input mix, placing the crop share at 0%, well inside the 10% ceiling. In-line. (based on A3)

Substantial contribution overall: All five cumulative criteria are met or closely met on the evidence. The programme documentation for SC1 (contingency plan as a standalone document) is the only residual documentary gap; it does not displace the finding. Substantial contribution is in-line.

Do No Significant Harm

CLIMATE CHANGE ADAPTATION

A climate risk and vulnerability assessment has never been carried out for this site, and the user confirms none is planned this year and nothing is commissioned or under way (A5). For a long-lived infrastructure asset, a CRVA covering the required scenario range is mandatory. This is a confirmed absence. NOT ALIGNED. (based on A5)

SUSTAINABLE USE AND PROTECTION OF WATER AND MARINE RESOURCES

Process liquids are fully recirculated and all effluent and run-off are captured in sealed tanks under the immission control permit, with no direct discharges to any water body (A6). A formal water use and protection management plan was not explicitly named, but the permit-based containment regime and absence of any discharge path substantially addresses the degradation and water stress risks the criterion targets. No marine water interaction is indicated. The absence of a named standalone water management plan is an information gap at moderate materiality, but on the evidence provided the objective is in-line at moderate confidence. (based on A6, A7)

TRANSITION TO A CIRCULAR ECONOMY

N/A

POLLUTION PREVENTION AND CONTROL

The facility processes approximately 164 tonnes per day (60,000 tonnes divided by 365), placing it above the 100 tonne per day BAT-AEL threshold. The plant holds an immission control permit (German BImSchG),

operates biofilters on exhaust air, and monitors ammonia twice yearly within permit limits, with no enforcement actions (A7). The user attests to compliance with the permit, which in Germany incorporates BAT conclusions including those under Implementing Decision (EU) 2018/1147. However, no quantitative emissions data against the specific BAT-AEL ranges for anaerobic treatment were provided, and no cross-media effects assessment was submitted. On digestate quality: certificates under the national quality assurance scheme are uploaded (A4), but explicit confirmation that the digestate meets CMC 4/5 (for digestate) or CMC 3 (for compost) under Regulation (EU) 2019/1009, or that nitrogen content with $\pm 25\%$ tolerance is communicated to buyers, was not provided. These are documentary gaps rather than confirmed absences. In-line at moderate confidence, subject to the gaps noted. (based on A4, A7)

PROTECTION AND RESTORATION OF BIODIVERSITY AND ECOSYSTEMS

The site sits on former agricultural-industrial land outside any protected area, and a screening was completed at consent with a finding of no significant effects (A8). The user attests to this screening but the document was not uploaded. No Natura 2000, UNESCO or KBA proximity is indicated, so an Appropriate Assessment is not triggered. In-line at moderate confidence. (based on A8)

DNSH overall: NOT ALIGNED. The confirmed absence of a climate risk and vulnerability assessment under objective (2) drives the overall DNSH rating down. Every other applicable objective is in-line or close to in-line on the evidence provided; DNSH is only met when every applicable objective is met.

Minimum Social Safeguards

All four Article 18 pillars are covered by attested documented policies. Human rights and labour standards are addressed by a policy covering staff and contractors with a grievance channel, adopted 2020 and reviewed annually (A9). Anti-corruption measures include a dedicated policy, staff training, and an external whistleblowing line (A11). Tax compliance is governed by a documented policy under board oversight with no assessments or disputes in the past three years (A10, A12). Fair competition is embedded in the code of conduct with staff training, and no competition law proceedings have ever occurred (A10, A12). These attestations are taken in good faith at face value. The underlying policy documents were not uploaded; this affects confidence but not the rating. MSS is in-line at moderate confidence. (based on A9, A10, A11, A12)

Information gaps

HIGH IMPACT

Climate risk and vulnerability assessment. No CRVA has ever been carried out for this site and none is planned or commissioned; without it the climate adaptation DNSH criterion cannot be met, and this is the single item blocking full EU Taxonomy alignment. This information was requested during the assessment.

MATERIAL

Standalone methane monitoring and contingency plan document. The quarterly LDAR reports and third-party survey evidence the programme, but a single written plan setting out detection methods, response timelines and leak-minimisation targets was not separately confirmed or uploaded; uploading it would raise SC1 confidence to high. This information was requested during the assessment.

MATERIAL

BAT-AEL quantitative emissions data and cross-media effects statement. At above 100 tonnes per day, specific emissions figures benchmarked against the BAT-AEL ranges for anaerobic waste treatment, and a cross-media effects assessment, are required; permit compliance was attested but no figures were provided.

MATERIAL

Digestate CMC classification and nitrogen communication confirmation. Certificates under the national quality assurance scheme were uploaded, but explicit confirmation that the digestate meets CMC 4 or CMC 5 under Regulation (EU) 2019/1009 and that nitrogen content ($\pm 25\%$ tolerance) is communicated to buyers was not provided.

This does not constitute a formal opinion and is not a substitute for full verification.

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ASSESSMENT



EU Taxonomy Asset Assessment

METHODOLOGY

This assessment identifies the economic activity most closely matching the described asset under the EU Taxonomy (Regulation (EU) 2020/852) and its Delegated Acts. The asset is assessed for eligibility and, where requested, against the applicable Substantial Contribution and Do No Significant Harm criteria, with reference to the generic appendices where invoked. Each criterion is rated In-line, Not aligned, or Undetermined on the evidence available at the time of assessment.

RATING SCALE

In-line

The criterion appears met on the evidence provided.

Partial

Overall conclusion only: the Substantial Contribution criteria are met, but DNSH and/or Minimum Social Safeguards fall short. Individual criteria and objectives are rated In-line, Not aligned, or Undetermined.

Not aligned

The criterion appears not to be met on the evidence provided, including where the dialogue establishes that a required assessment, document or process does not exist.

Undetermined

Insufficient evidence was provided to reach a view. A confirmed absence of a required element is rated Not aligned, not Undetermined.

N/A

No applicable criterion exists for this activity under the relevant objective. N/A expresses applicability, not a rating and not a confidence level.

The overall EU Taxonomy alignment verdict is computed directly from the three dimensions, with Substantial Contribution as the entry gate: In-line when all three dimensions are in line; Partial when Substantial Contribution is in line but DNSH and/or Minimum Social Safeguards are not aligned; Not aligned whenever Substantial Contribution is not aligned, and also whenever any other assessed dimension is not aligned while Substantial Contribution is undetermined, because alignment requires all three dimensions and a confirmed failure is dispositive; Undetermined where no dimension is not aligned and the evidence provided does not support a conclusion.

CONFIDENCE LEVELS

HIGH

The finding is clearly evidenced by specific documents or data provided.

MODERATE

The finding is reasonably supported but some evidence remains outstanding.

LOW

Key evidence is missing; the finding rests substantially on unverified statements.

Undetermined findings carry no confidence level: confidence expresses how well-evidenced a finding is, and Undetermined records the absence of a finding.

INFORMATION GAP PRIORITY

Gap priorities use a separate blue scale so they are never confused with the alignment ratings above.

High impact

Prevents a determination or alignment on a criterion until resolved.

Material

Materially affects a rating or the confidence attached to it.

Minor

A documentary improvement; does not change the current findings.

The Censatim team can advise on how identified gaps are typically closed and, where deeper remediation work is needed, can recommend specialist consultants suited to the particular gap. Contact consult@censatim.com quoting the report reference.

ASSUMPTIONS

- Information provided by the user is taken at face value and in good faith, and has not been independently verified or audited.
- Where required data was not provided, the relevant criterion is marked as undetermined rather than assumed to be met or unmet.
- The assessment reflects the EU Taxonomy Delegated Acts in force at the date of issue; subsequent amendments are not retrospectively applied.
- Qualitative criteria requiring specialist judgement may be flagged for expert review rather than concluded automatically.
- Each issued report is stored under its reference and can be retrieved as issued. Reports are AI-assisted: wording may vary if identical inputs were re-run; the criteria applied remain those stated under Criteria basis.

DISCLAIMER

This document is an AI-assisted analysis referenced against the EU Taxonomy Delegated Acts. It does not constitute professional regulatory advice, a formal audit opinion, legal advice, or a guarantee of regulatory compliance, and should not be the sole basis for regulatory disclosure, investor reporting, or financing decisions. All findings should be reviewed by a qualified EU Taxonomy practitioner before use; Censatim accepts no liability for decisions taken in reliance on this document. To discuss the findings or commission a practitioner-reviewed assessment, contact consult@censatim.com.

Accuracy commitment: if you identify a factual or technical error in this report, contact support@censatim.com quoting the reference above. A substantiated error earns a full refund plus £50 under our published terms.

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The requirement texts below are reproduced verbatim from Censatim's criteria database (Delegated Acts as amended, in force July 2026), alongside the finding reached, its confidence, and the evidence basis for each dimension. Documented means the key facts came from uploaded evidence; User-stated means they rest on statements provided in the dialogue and reproduced in Annex B.

SUBSTANTIAL CONTRIBUTION

In-line

Moderate

DOCUMENTED + USER-STATED

REQUIREMENT (VERBATIM)

1. A monitoring and contingency plan is in place in order to minimise methane leakage at the facility.
2. The produced biogas is used directly for the generation of electricity or heat, or upgraded to bio-methane for injection in the natural gas grid, or used as vehicle fuel or as feedstock in chemical industry.
3. The bio-waste that is used for anaerobic digestion is source segregated and collected separately.
4. The produced digestate is used as fertiliser or soil improver, either directly or after composting or any other treatment.
5. In the dedicated bio-waste treatment plants, the share of food and feed crops(242)As defined in Article 2, point (40), of Directive (EU) 2018/2001. used as input feedstock, measured in weight, as an annual average, is less than or equal to 10% of the input feedstock.

DO NO SIGNIFICANT HARM

DNSH ON WATER

In-line

Moderate

REQUIREMENT (VERBATIM)

The activity complies with the criteria set out in Appendix B to this Annex.

DNSH ON BIODIVERSITY

In-line

Moderate

REQUIREMENT (VERBATIM)

The activity complies with the criteria set out in Appendix D to this Annex.

DNSH ON CIRCULAR ECONOMY

N/A · NO APPLICABLE CRITERION

REQUIREMENT (VERBATIM)

N/A

DNSH ON CLIMATE ADAPTATION

Not aligned

High

REQUIREMENT (VERBATIM)

The activity complies with the criteria set out in Appendix A to this Annex.

REQUIREMENT (VERBATIM)

For anaerobic digestion plants treating over 100 tonnes per day, emissions to air and water are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set for anaerobic treatment of waste in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for waste treatment(243)Implementing Decision (EU) 2018/1147.. No significant cross-media effects occur. The produced digestate meets the requirements for fertilising materials set out in Component Material Categories (CMC) 4 and 5 for digestate or CMC 3 for compost, as applicable, in Annex II to Regulation (EU) 2019/1009, or national rules on fertilisers or soil improvers for agricultural use The Nitrogen content (with tolerance level $\pm 25\%$) of the digestate used as fertiliser or soil improver is communicated to the buyer or the entity in charge of taking off the digestate.

MINIMUM SOCIAL SAFEGUARDS

REQUIREMENT (ARTICLE 18, TAXONOMY REGULATION)

Article 18, Regulation (EU) 2020/852: the activity is carried out in alignment with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, including the ILO core conventions and the International Bill of Human Rights. In assessment practice this spans four pillars: human rights and labour, anti-corruption, taxation, and fair competition.



EU Taxonomy Asset Assessment

Verbatim record of the dialogue on which this assessment is based. Questions were generated by Censatim; answers were provided by the user and are reproduced unedited. The findings in this report derive from these answers and from any documents listed under Information reviewed.

SUBJECT DESCRIPTION (AS PROVIDED)

BioKraft Anlage Emsland digests 60,000 tonnes per year of separately collected municipal bio-waste, producing biogas for grid injection and digestate sold as fertiliser. A methane leak detection and repair programme runs quarterly. We want a full alignment assessment.

QUESTIONS AND ANSWERS

Q1 You mentioned a quarterly methane leak detection and repair programme. Please confirm: does a written monitoring and contingency plan exist that covers this programme, sets out detection methods, response timelines, and targets for minimising methane leakage?

A1 A methane leak detection and repair programme runs quarterly with an annual third-party camera survey; the reports are uploaded and the last survey found no material leaks.

Q2 What is done with the biogas produced at the facility? For each use (grid injection, electricity, heat, vehicle fuel, chemical feedstock, or other), state the approximate annual volume or percentage of total biogas output.

A2 Biogas is upgraded to biomethane and injected into the gas grid under a certified connection agreement; process heat and power come from a small share of the raw biogas, metered separately. Injection records are uploaded.

Q3 What is the measured annual average weight percentage of food and feed crops in the input feedstock to the anaerobic digestion facility?

A3 Feedstock is 100 percent separately collected municipal and commercial bio-waste under supply contracts; no mixed waste is accepted. Weighbridge and contract records are uploaded.

Q4 What proportion of the digestate produced is sold or used as fertiliser or soil improver (either directly or after composting or other treatment), and what happens to any digestate not used in this way?

A4 Digestate is pasteurised and sold as certified fertiliser under the national quality assurance scheme; certificates uploaded.

Q5 Has a climate risk assessment been carried out for the site, and which future climate scenarios (for example, drought, flooding, heatwaves or water availability) did it consider?

A5 No climate risk and vulnerability assessment has ever been carried out for this site. I can confirm one does not exist and none is planned this year.

Q6 What is the measured or reported annual water consumption at the anaerobic digestion facility (for cooling, process washing, or other uses)?

A6 Process liquids are recirculated; silage effluent and run-off are captured in sealed tanks under the permit. No direct discharges.

Q7 Has any environmental impact assessment, pollution inventory report, or emissions monitoring report been carried out for the site, and does it cover air emissions (methane, ammonia, odour) or soil/groundwater risk? If such a report exists, please upload it or name the document and date.

A7 The plant operates within its immission control permit; biofilters treat exhaust air, ammonia is monitored twice yearly within limits, and there are no enforcement actions.

Q8 Is the anaerobic digestion facility or its feedstock sourcing area located within or adjacent to a protected area, Natura 2000 site, or other designated biodiversity conservation zone? If yes, please name the site and provide the distance from the facility.

A8 The site is on former agricultural-industrial land outside protected areas; screening completed at consent with no significant effects.

Q9 Does the organisation have a documented human resources or employment policy covering fair wages, working conditions, anti-discrimination, and freedom of association for employees at this facility?

A9 A documented human rights and labour policy covers staff and contractors, with a grievance channel, adopted 2020 and reviewed annually.

Q10 Does the organisation have a tax compliance record and governance statement for the jurisdiction in which this facility operates, or has it faced any material tax disputes or enforcement actions in the past three years?

A10 No unpaid tax assessments or disputes in the last three years; a documented tax policy sits with the finance director under board oversight. On fair competition: no competition law investigations, findings or proceedings ever; it is covered in the code of conduct and staff training.

Q11 What anti-corruption and anti-bribery measures are in place (for example a policy, training, or a whistleblowing channel)?

A11 Yes, all four areas are covered by documented policies: fair labour and human rights with a grievance channel, anti-corruption with training and an external whistleblowing line, tax compliance under board oversight, and fair competition in the code of conduct.

Q12 Have there been any competition law investigations, findings or proceedings against the business in the past five years, and do your policies or training cover fair competition?

A12 No competition law investigations, findings or proceedings ever; fair competition is covered in the code of conduct and staff training. On tax: no unpaid tax assessments or disputes in the last three years, with a documented tax policy under board oversight.

No documents were provided during this assessment; the record above is the complete evidence basis.