
Annex 1 to Deliverable 2.5

DNSH Principles



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CLARA - Center for Artificial Intelligence and Quantum Computing in System Brain Research
Annex 1 to Deliverable 2.4: DNSH Principles

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Executive Summary

The purpose of this Policy is to ensure that the activities of CLARA comply with the Do No Significant Harm (DNSH) principle, i.e. that every Activity of CLARA:

- (i) contributes to at least one of the following Environmental Objectives¹:
 - climate change mitigation,
 - climate change adaptation,
 - the sustainable use and protection of water and marine resources,
 - the circular economy, including waste prevention and recycling,
 - pollution prevention and control,
 - the protection and restoration of biodiversity and ecosystems,
- (ii) does not cause significant harm to the other Environmental Objectives,
- (iii) complies with minimum safeguards,
- (iv) complies with the applicable technical screening criteria.

This Policy applies to all activities, including research projects, operational practices, administrative functions, and partnership engagements of CLARA, both current and forthcoming, particularly when they are subject to financing, investment assessment, or regulatory reporting (e.g., under the EU Taxonomy or CSRD framework).

This Policy ensures that the CLARA's Activities contribute positively to environmental objectives while avoiding significant harm to any environmental, social, or governance objective. It provides a formal framework to integrate the DNSH principle into the CLARA's decision-making, consistent with Czech and EU laws and the Institute's commitment to responsible research and innovation.

This Policy applies to all CLARA Personnel. This Policy sets the minimum standard that must be complied with. In cases where legal regulations or contractual obligations set higher standards, these higher standards must prevail.

1. Definitions

For the purpose of this Policy:

Activity means that any economic operation, project, or process undertaken by CLARA, both current and forthcoming, that has a potential to impact Environmental Objectives, i.e. any activity from service delivery to investments and supply chain operations.

CLARA means project Center for Artificial Intelligence and Quantum Computing in System Brain Research.

CLARA Director means a person who was appointed a director or interim director of the CLARA Project by INDRC.

¹ Climate change mitigation encompasses the resilience of environmental systems, the resilience of social and economic systems, and the resilience of political systems. Social transformation is necessary not only with regard to climate, but also due to the growing increase in the aging population. The CLARA project addresses the urgent scientific, social, and economic challenge of neurodegeneration. Today, there are more than 50 million people worldwide living with dementia, and this number is expected to reach 82 million by 2030. The global annual cost of dementia is estimated at more than \$1 trillion and is projected to double by 2030. Furthermore, despite the fact that Europe has long been a major driver of global innovation, it is lagging behind in growing sectors and areas of innovation such as genomics, quantum computing, and artificial intelligence. There is a clear demand for the use of the latest global scientific and clinical knowledge to understand the complexity of neurodegenerative diseases and develop new technological and therapeutic innovations. CLARA brings together the expertise and resources of foreign partners, universities and research organizations, clinical centers, and citizens to jointly mitigate the growing threat of neurodegenerative diseases, especially Alzheimer's disease.

DNSH means the principle of “Do No Significant Harm”.

Director means INDRC Director or CLARA Director or a director of any other Party of the CLARA. Each Director shall exercise the rights and responsibilities of a Director under this Policy with respect to the specific branch, unit, or project they oversee. When this Policy instructs Personnel to contact “the Director,” it shall be understood to mean the Director of the branch, unit, or project to which the Personnel are assigned.

EU means European Union.

EU Taxonomy Regulation means Regulation (EU) 2020/852.

Environmental Objectives mean environmental objectives set out in EU legislation: (i) climate change mitigation, (ii) climate change adaptation, (iii) the sustainable use and protection of water and marine resources, (iv) the circular economy, including waste prevention and recycling, (v) pollution prevention and control, (vi) the protection and restoration of biodiversity and ecosystems.

INDRC means International Neurodegenerative Disorders Research Center, zapsaný ústav, and other branches, unites or projects created under the INDRC, or project which are under the supervision of INDRC, including CLARA, or project on which INDRC cooperates with other organizations.

INDRC Director means a person who was appointed an executive director of INDRC.

CLARA Personnel means any employee, or member of any governing, supervisory or advisory body of CLARA. For the purposes of this definition, individuals providing expert services to CLARA, in relation to the scope of the INDRC activities (and not acting as a Third Party) shall also be considered CLARA Personnel.

NACE Code mean Statistical Classification of the Economic Activities in the European Community, i.e. a hierarchical system used to classify economic activities within the EU.

Policy means this Policy on the Application of the Do No Significant Harm Principle.

Significant Harm means a significant negative impact that substantially jeopardizes achieving the Environmental Objectives.

2. Responsibilities

The CLARA Director holds responsibility for ensuring compliance with the provisions of this Policy. In case of CLARA.

CLARA Personnel must familiarize themselves with the Code of Ethical Codex, including all appendices, before starting work.

CLARA expects all CLARA Personnel to conduct themselves in an exemplary manner and to fully comply with the provisions herein. Failure to comply with the terms of this Policy may be subject to disciplinary actions in accordance with applicable labour law(s) as applicable.

During any Activity CLARA Personnel undertakes consider the life cycle of the products, commodities, services etc. involved in the Activity including evidence from existing life-cycle assessments. Where potential harm is identified,

the CLARA Personnel must implement appropriate mitigation measures to eliminate the risk of significant harm or reduce it to an insignificant level. This could involve changing project methodologies, investing in cleaner technology (such as energy-efficient hardware to reduce emissions), or altering timelines.

All activities must comply with relevant environmental regulations and standards to avoid significant harm. This includes adhering to emission limits, waste management rules, and chemical handling standards set by Czech or EU law.

For each research project and operational initiative, an internal environmental impact screening shall be conducted (proportional to the scale of the activity). This screening will evaluate potential adverse effects on each of the Environmental Objectives.

3. Principles

The CLARA formally adopts the DNSH principle as a core belief of its operations and research approach. All Institute activities shall be planned and executed to support environmental sustainability and prevent significant environmental harm, while simultaneously upholding social responsibility and good governance. Among others, the following principles define the INDRC's commitments:

1. Embed the DNSH requirement in the CLARA policies, project charters, contracts, and decision-making workflow.
2. Prioritize research and operational choices that make a measurable, positive contribution to at least one EU-defined Environmental Objective (e.g., climate-change mitigation, circular economy).
3. Base all substantial environmental, social, and governance (ESG) choices on peer-reviewed science, verified data, and recognized technical screening criteria.
4. Set progressive targets, review them regularly, and foster research that accelerates low-impact technologies, circular resource flows, and nature-positive solutions.
5. Publish clear, timely, and comparable information on DNSH compliance, taxonomy alignment, and principal adverse impacts in the INDRC's annual sustainability reporting, where relevant.
6. Extend DNSH due diligence to suppliers, subcontractors, and collaborators, requiring them to meet equivalent environmental, social, and governance standards and to disclose relevant data.
7. Design activities to minimize energy, water, and material use and favor renewable or recycled inputs wherever feasible.

4. EU Taxonomy

In line with the European Green Deal objectives, research and innovation activities should comply with the DNSH principle according to which the research and innovation activities should not be supporting or carrying out activities that make a significant harm to any of the Environmental Objectives.

The EU Taxonomy Regulation establishes criteria to determine whether an economic activity substantially contributes to one or more of the Environmental Objectives. An economic activity should not qualify as environmentally sustainable if it causes more harm to the environment than the benefits it brings.

The Activity qualifies as environmentally sustainable (in other words 'taxonomy-aligned') when that activity:

- contributes substantially to one or more of the six Environmental Objectives
- does not significantly harm any of these six Environmental Objectives;
- is carried out in compliance with minimum safeguards; and

- complies with the technical screening criteria ('TSC') established in accordance with the EU Taxonomy Regulation.

The DNSH principle needs to be taken into consideration when assessing the methodology and impact of the project.

5. DNSH Assessment Process

5.1. Identification of Activity

CLARA Personnel should aim to identify Activities (i.e. ask themselves whether there is any activity performed by CLARA that could be covered by the EU Taxonomy) and report the CLARA Director about any identified Activity.

Any Activity identified must be categorized according to NACE Codes and its inclusion in the EU Taxonomy must be verified.

5.2. Analysis of the Environmental Objectives

Contribution to at least one of the Environmental Objectives must be assessed by answering the question whether the activity has a direct or indirect impact of assessed Environmental Objective.

For each of the remaining Environmental Objectives, an assessment must be made using the control questions (e.g., whether the activity increases hazardous waste production or whether the activity harms protected species or habitats).

Details of both assessments are specified in respective delegated acts to the EU Taxonomy (e.g., the [Climate Delegated Act](#), [Complementary Climate Delegated Act](#)).

5.3. Checking Compliance with Minimum Safeguards

The compliance with the [OECD Guidelines for Multinational Enterprises](#) for supply chains and [UN Guiding Principles on Business and Human Rights](#) must be verified.

6. Specific provisions

Following provisions are mandatory only to the CLARA Coordinator (INDRC and its personnel). Other CLARA Partners are encouraged to follow this recommended practice.

- INDRC Personnel must complete training pertaining to the DNSH principle within six months of onboarding, with refresher training every two years. Following Training courses will be implemented:
 - Environmental risk management system
 - Environmental protection. The bozp-system.cz will be used both in the Czech and English version.
- Carbon Offsetting Program incl. Travel Carbon Calculator will be implemented (Travel and ITenergy use):
For travel emissions:
 - Priority will be given to train travel over car or bus transport.
 - Ground transportation will be preferred over air travel whenever possible and reasonable.
 - CO₂ emissions from flight travels will be calculated once per year using a verified online tool: [ICAO Carbon Emissions Calculator](#)
 - Offset costs will be calculated at a rate of **€15 per tonne of CO₂**.

For operational emissions (e.g. computing clusters):

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- An initial annual contribution of **€1,500** is pledged to offset CO₂ emissions generated by the use of INDRC computing infrastructure.
- Currently, INDRC's computing capacity is limited; therefore the initial contribution **will be reconsidered and gradually increased** to reflect the actual environmental impact of the computing operations.

This contribution will be used to **support local non-profit environmental projects**, selected annually based on the previous year's CO₂ calculations.

Employees are encouraged to **submit project proposals**, from which the INDRC Director, CLARA Director and CLARA COO **will collectively select the final supported initiative(s)** each year.

- Mandatory waste sorting at INDRC premises