

FAST-Infra Label

ST01: Dimensions, Criteria and Indicators

Version 2.0

April 2026

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Preface

Explanatory note

The following should be read in conjunction with the ST02 Methodology document, which defines the full requirements and guidance for market participants seeking to apply the FAST-Infra Sustainable Infrastructure Label (FAST-Infra Label) for infrastructure assets.

Additional information on the FAST-Infra Label can be found on the FAST-Infra Label website (www.fastinfralabel.org).

Versions of this document

This is version 2.0 of the FAST-Infra Label Dimensions, Criteria and Indicators, issued in April 2026. This version is proposed to replace version 1, dated November 2024. Based on the feedback received on version 1.0, this version introduces the following changes (see also Table P1):

- **Deletion of redundant or non-critical indicators.** These are indicators that overlap with new or existing ones or are considered unnecessary as they are not part of current frameworks.
- **Addition of new indicators** to streamline or enhance the clarity of indicators that have been removed.
- **Modification of existing indicators.** These are indicators that have been rephrased, but the content remains unchanged.
- **Removal of measurement units** from the text of the indicators, as they will be specified directly in the FAST-Infra Label Application Portal.
- **Standardisation of the answer** 'Project in development: future commitment' across indicators to improve consistency.
- **Inclusion of risk mitigation indicators** for assets that are inherently risky, primarily due to their misalignment with the Net-Zero transition.
- **Modification and addition of positive contribution indicators** to align the FAST-Infra Label's positive contribution indicators with the Sustainable Development Goals (SDG) Indicators.

Additionally, the following changes have been implemented:

- **References and guidance notes** were added where applicable.

- **Criteria names** have been updated.

Table P1 Summary of updates.

	Tot
Deleted baseline indicators	113
Added baseline indicators	29
Deleted positive contribution indicators	11
Added positive contribution indicators	46
Added risk mitigation indicators	36
Modified indicators	124
Modified dropdown menus	71
Added/modified/deleted guidance notes	173

Objective of this document

This document, the FAST-Infra Label Dimensions, Criteria and Indicators, outlines the dimensions, criteria and indicators for the FAST-Infra Label. For each criterion, it provides indicators to assess if an infrastructure project meets baseline requirements and contributes positively to sustainable and resilient development. It aligns with global climate objectives and includes criteria covering diverse aspects, from environmental impacts, such as emissions, to areas like community engagement and economic inclusion.

Indicators marked with a red asterisk (*) are mandatory, but not all may apply to every project. For instance, if an applicant selects 'Yes, for scope 1 and 2' in response to indicator E2.G2K, which asks if the project monitors its scope 1, 2, and 3 emissions, then indicators related to scope 3 emissions in E2 will be excluded and won't be displayed.

Info icons (i) indicate additional guidance to help applicants respond to the indicators.

Although indicators in the Positive Contribution section are not mandatory, it is necessary to claim and demonstrate at least one positive contribution (whether realised or forecasted, depending on the project stage) for one of the criteria to qualify for the

Label. To successfully claim a positive contribution, all indicators in the Positive Contribution Declaration section must be completed, along with at least one indicator (or group of indicators) in the Quantifying Positive Contribution section.

To guide project applicants, answers that result in a negative self-assessment outcome are shown in red, while positive outcomes are shown in green. A numerical or text response, denoted with a green hyphen (-), cannot be left empty. Applicants are encouraged to refer to the Glossary and Bibliography for further support.

Acknowledgement

We would like to express our sincere thanks to all those who contributed to the development of this document. In particular, we acknowledge:

- The adopters of the FAST-Infra Label, whose engagement and feedback have been invaluable.
- The governance bodies of the FAST-Infra Label, for their continued oversight and strategic guidance.
- The Nature Conservancy (TNC), for its technical input and support on the Biodiversity criterion.
- The GCIEP GEDSI Toolkit team, for its contributions to the integration of gender equality, disability, and social inclusion considerations into the Gender & Inclusivity criterion.
- The Swiss Tropical and Public Health Institute, for its technical input and support on the Health & Safety criterion.

Their collective input has helped to strengthen and refine the FAST-Infra Label framework.

PROJECT IDENTIFICATION

Table 1. Project Identification indicators

Field	Answer Options
Country or region *	List of countries
Location of the project *	(Text)
Project description * <i>i</i> A project, within the context of the FAST-Infra Label, is understood as an infrastructure project, encompassing the physical asset itself and all parties directly involved in its conception, construction, operations, and management. Please provide a description of your project, emphasizing its sustainability impacts. With your consent, this information may be used for communication purposes. Maximum characters: 1000.	(Text)
Status *	In development Under construction Operational
Sector * <i>i</i> Select the project’s main sector(s), including any Nature-based Solution (NbS) it incorporates.	List of sectors
Key Dates	
Date type *	(Expected) Start of construction (Expected) Start of operations
Date *	(Date)
Direct Owners	
Who legally owns the project? *	List of entity names
Percentage *	(Number)
Project Participants	
Role	(Number)

Name reported	List of entity names
Capacities	
Required capacities *	(Number)
Additional capacities	(Number)

MINIMUM SAFEGUARDS

PROJECT DISCLOSURE

Table 2. Project Disclosure indicators

Question	Answer options
Financials	
Overall estimated project cost or CAPEX *	(Number)
Currency *	List of currencies
Share Type	
Equity	(Number)
Grant	(Number)
Loan	(Number)
Bond	(Number)
Lease	(Number)
Hybrid	(Number)
Tax credit and incentive	(Number)

Other financing mechanisms	(Number)
Financing Breakdown	
Financing provided by	List of entity names
Amount	(Number)
Currency	List of currencies
Type	List of financing mechanisms
Valid as of/Close date	(Date)

RISK ASSESSMENTS

Table 3. Risk Assessment indicators

ID	Question	Answer Options
MS.YP8	Does the project have an Environmental and Social Impact Assessment (ESIA) in place? * ⓘ To be accepted, the ESIA must have been or commit to be published in the public domain and produced by a qualified independent firm or consultant. Where local and/or national laws require more stringent standards, projects will be required to comply with those stricter requirements.	Yes No Project in development: future commitment
	File upload	(pdf, <20 MB)
	Which entity performed the risk assessment?	List of entity names
MS.YP8.1	Does the project have another equivalent alternative, acceptable to all parties to the project, in lieu of the ESIA which meets the same objectives? * ⓘ Where local and/or national laws require more stringent standards, projects will be required to comply with those stricter requirements.	Yes No Project in development: future commitment
	File upload	(pdf, <20 MB)
	Please provide the name of the alternative to ESIA that you're using. *	(Text)
	Which entity performed the risk assessment?	List of entity names

MS.1PV	<p>Does the project have a climate risk (and resilience) assessment in place in accordance with IFRS S1 and S2? *</p> <p>❗ To be accepted, there must be a comprehensive climate risk (and resilience) assessment that covers both physical and transition risks and is conducted by a qualified independent firm or consultant using best practice methodologies. Where local and/or national laws require more stringent standards, projects will be required to comply with those stricter requirements.</p>	<p>Yes No Project in development: future commitment</p>
	File upload	(pdf, <20 MB)
	Which entity performed the risk assessment?	List of entity names
MS.1PV.1	<p>Does the project have another equivalent alternative, acceptable to all parties to the project, in lieu of a climate risk (and resilience) assessment in accordance with IFRS S1 and S2? *</p> <p>❗ Where local and/or national laws require more stringent standards, projects will be required to comply with those stricter requirements.</p>	<p>Yes No Project in development: future commitment</p>
	File upload	(pdf, <20 MB)
	Please provide the name of the alternative to climate risk (and resilience) assessment that you're using. *	(Text)
	Which entity performed the risk assessment?	List of entity names
MS.5BA	<p>Does the project have a sustainability and mitigation action plan in place? *</p> <p>❗ The sustainability and mitigation action plan includes, but is not limited to, actions and mitigation measures recommended in the ESIA, the ESMS, the climate risk (and resilience) assessment, and any agreements in the stakeholder engagement plan. Where local and/or national laws require more stringent standards, projects will be required to comply with those stricter requirements.</p>	<p>Yes No Project in development: future commitment</p>
	File upload	(pdf, <20 MB)
	Which entity performed the risk assessment?	List of entity names
MS.5BA.1	<p>Does the project have another equivalent alternative, acceptable to all parties to the project, in lieu of the sustainability and mitigation action plan? *</p> <p>❗ Where local and/or national laws require more stringent standards, projects will be required to comply with those stricter requirements.</p>	<p>Yes No Project in development: future commitment</p>

	File upload	(pdf, <20 MB)
	Please provide the name of the alternative to sustainability and mitigation action plan that you're using. *	(Text)
	Which entity performed the risk assessment?	List of entity names
MS.H4C	Does the project have a stakeholder engagement plan in place? * i To be accepted, the stakeholder engagement plan has incorporated or will incorporate the views of affected communities and other relevant stakeholders and has been produced by a qualified independent firm or consultant. Where local and/or national laws require more stringent standards, projects will be required to comply with those stricter requirements.	Yes No Project in development: future commitment
	File upload	(pdf, <20 MB)
	Which entity performed the risk assessment?	List of entity names
MS.H4C.1	Does the project have another equivalent alternative, acceptable to all parties to the project, in lieu of the stakeholder engagement plan? * i Where local and/or national laws require more stringent standards, projects will be required to comply with those stricter requirements.	Yes No Project in development: future commitment
	File upload	(pdf, <20 MB)
	Please provide the name of the alternative to stakeholder engagement plan that you're using. *	(Text)
	Which entity performed the risk assessment?	List of entity names
MS.MW7	Does the project have an Environmental and Social Action Plan (ESAP) in place? i (This can be skipped if not applicable to the project.) To be accepted, the ESAP has been or will be produced by a qualified independent firm or consultant. Where local and/or national laws require more stringent standards, projects will be required to comply with those stricter requirements.	Yes No Project in development: future commitment
	File upload	(pdf, <20 MB)
	Which entity performed the risk assessment?	List of entity names
MS.MW7.1	Does the project have another equivalent alternative, acceptable to all parties to the project, in lieu of the ESAP? *	Yes No

	<p>i Where local and/or national laws require more stringent standards, projects will be required to comply with those stricter requirements.</p>	Project in development: future commitment
	File upload	(pdf, <20 MB)
	Please provide the name of the alternative to ESAP that you're using. *	(Text)
	Which entity performed the risk assessment?	List of entity names
MS.TT5	<p>Does the project have an Environmental and Social Management System (ESMS) in place? *</p> <p>i To be accepted, the ESMS has been or will be reviewed by an external party. Where local and/or national laws require more stringent standards, projects will be required to comply with those stricter requirements.</p>	<p>Yes</p> <p>No</p> <p>Project in development: future commitment</p>
	File upload	(pdf, <20 MB)
	Which entity performed the risk assessment?	List of entity names
MS.TT5.1	<p>Does the project have another equivalent alternative, acceptable to all parties to the project, in lieu of the ESMS? *</p> <p>i Where local and/or national laws require more stringent standards, projects will be required to comply with those stricter requirements.</p>	<p>Yes</p> <p>No</p> <p>Project in development: future commitment</p>
	File upload	(pdf, <20 MB)
	Please provide the name of the alternative to ESMS that you're using. *	(Text)
	Which entity performed the risk assessment?	List of entity names
MS.W4A	<p>Does the project have an assessment to demonstrate that it is aligned/built in accordance with International Finance Corporation Performance Standards (IFC PS)? *</p> <p>i To be accepted, projects must have conducted an assessment against the IFC Performance Standards (IFC PS) and their respective guidance notes.</p>	<p>Yes</p> <p>No</p> <p>Project in development: future commitment</p>
	File upload	(pdf, <20 MB)
	Which entity performed the risk assessment?	List of entity names
MS.W4A.1	<p>Does the project have an assessment to demonstrate that it is aligned/built in accordance with Equator Principles (EP)? *</p> <p>i To be accepted, projects must have conducted an assessment against the Equator Principles (EP), to the extent applicable to the project.</p>	<p>Yes</p> <p>No</p> <p>Project in development: future commitment</p>
	File upload	(pdf, <20 MB)

	Which entity performed the risk assessment?	List of entity names
MS.W4A.2	Does the project have another equivalent alternative, acceptable to all parties to the project, in lieu of the IFC PS and EP? * <i>!</i> If the project does not have a standalone third-party assessment, other documentation will be requested for verification.	Yes No Project in development: future commitment
	File upload	(pdf, <20 MB)
	Please provide the name of the alternative to IFC PS & EP that you're using. *	(Text)
	Which entity performed the risk assessment?	List of entity names
Associated Facilities		
MS.X4Y	If the project has associated facilities, has the project conducted a risk assessment on its associated facilities to identify and mitigate any environmental and social risks? <i>!</i> (This can be skipped if not applicable to the project.) Associated facilities are facilities that are not funded as part of the project and that would not have been constructed or expanded if the project did not exist and without which the project would not be viable (IFC PS1). Where local and/or national laws require more stringent standards, projects will be required to comply with those stricter requirements.	Yes No Project in development: future commitment
	File upload	(pdf, <20 MB)
	Which entity performed the risk assessment?	List of entity names
MS.X4Y.1	Does the project have another equivalent alternative, acceptable to all parties to the project, in lieu of the assessment on the associated facilities? <i>!</i> Where local and/or national laws require more stringent standards, projects will be required to comply with those stricter requirements.	Yes No Project in development: future commitment
	File upload	(pdf, <20 MB)
	Please provide the name of the alternative to associated facilities assessment that you're using. *	(Text)
	Which entity performed the risk assessment?	List of entity names

ENVIRONMENTAL DIMENSION

E1 – BIODIVERSITY

E1 – BASELINE REQUIREMENTS

Table 4. E1 Biodiversity – Baseline requirements indicators

ID	Field	Answer Options	Reference
Declaration			
E1.FG3	Does the project comply with national and subnational biodiversity policies, strategies, action plans, and international agreements to which the country is a party? * ⓘ International agreements include, for example, the UN Convention of Biological Diversity (UN 1992).	Yes N/A: No national/subnational biodiversity policies or relevant international agreements No	IFC PS1 Paragraph 6
E1.1YN	Does the project avoid all impacts on critical and natural habitats, ecological corridors, ecosystem services and other sensitive biodiversity features? *	Yes Project in development: future commitment Project can adequately justify why avoidance is not possible No	IFC PS1 Paragraph 14 IFC PS6 Paragraphs 7 and 25 IUCN 2020b
E1.1YN.1	Does the project implement measures to minimise and mitigate impacts and restore biodiversity and ecosystem services if avoidance is not possible? *	Yes Project in development: future commitment No	GRI Disclosure 101-2 IFC PS6 Paragraphs 15, 18
E1.1YN.2	Select all the mitigation measures that the project has or will put in place. *	Identification and protection of set-asides	IFC PS6 Paragraph 15

		Measures to minimise habitat fragmentation, such as biological corridors Habitat restoration Biodiversity offsets Others	
E1.TI4	Select all types of habitat that encompass the project and its area of influence. * ❗ Critical habitats include areas that contain: (1) critically endangered, endangered, endemic and/or restricted-range species; (2) known congregatory sites for migratory and congregatory species; (3) unique or threatened ecosystems; (4) areas associated with key evolutionary processes (IFC PS6, Paragraph 16). See the Glossary for definitions of critical and non-critical, modified, and natural habitats.	Non-critical modified habitat Non-critical natural habitat Critical modified habitat or ecological corridor Critical natural habitat or ecological corridor	IFC PS6 Paragraphs 11, 13, 16
E1.TI4.1	Can the project demonstrate that there was no viable alternative for it to be built in a non-critical and/or modified habitat through a well-developed locations alternative analysis or equivalent alternative? *	Yes Project in development: future commitment No	IFC PS6 Paragraphs 14, 17 IUCN 2020b
E1.TI4.2	Can the project demonstrate that it avoids causing any irreplaceable loss of biodiversity, ecosystem services, or populations of endangered species? * ❗ Irreplaceable biodiversity values and ecosystem services are those with limited distribution and few or no viable alternative locations for conservation. This means that once lost, their ecological functions or species compositions cannot be effectively restored or offset elsewhere (IFC 2012, Guidance Note 6, GN13).	Yes Project in development: future commitment No	IFC PS6 Paragraphs 15, 17
E1.CG1	Does the project overlap with legally protected areas and internationally recognised areas? * ❗ See the Glossary for a definition of legally protected areas and internationally recognised areas.	No Yes, the project is a NbS with no negative impacts on biodiversity or ecosystem services Yes, the project is not a NbS	IUCN 2016 Section 6.3

Indicators related to Nature-based Solutions			
E1.IO1	<p>Does the project incorporate Nature-based Solutions (NbS) (including green/blue infrastructure, natural infrastructure, nature-based infrastructure), as defined by the IUCN? *</p> <p>i Useful tools for assessing the suitability of NbS include the NbS Opportunity Scan (Nature-Based Solutions Initiative 2025) and WaterProof (WaterProof 2025).</p>	<p>Yes No, NbS have been considered but they are not a feasible option No</p>	IUCN 2020a
Indicators related to Biodiversity and Ecosystem Service Risk Assessment			
E1.9JQ	<p>Has the project conducted an assessment on nature-related dependencies, impacts, risks and/or opportunities in accordance with the Taskforce on Nature-related Financial Disclosures (TNFD)? *</p>	<p>Yes Project in development: future commitment N/A: The project does not interact with or depend on natural ecosystems, and is located in an area with no environmental sensitivity No</p>	TNFD 2023c
E1.UM1	<p>Has the project conducted a biodiversity and ecosystem service risk assessment that identifies and maps sensitive biodiversity features, areas, ecological corridors, and priority ecosystem services in the project's area of influence? *</p>	<p>Yes Project in development: future commitment Yes, an alternative equivalent was conducted and no risks were identified No</p>	IFC PS1 Paragraphs 7, 8 IFC PS6 Paragraph 24
	Methodology	<p>TNFD 2023a¹ SBTN 2023² WRI 2012³ Other</p>	

¹ Task Force on Nature-related Financial Disclosures (TNFD), 2023a, Guidance on the Identification and Assessment of Nature-related Issues: The LEAP Approach.

² Science Based Targets Network (SBTN), 2023, Technical Guidance, Step 1 Assess.

³ World Resources Institute (WRI), 2012, The Corporate Ecosystem Services Review.

E1.O4W	Could the project result in the exploitation of living resources or wild species in its area of influence (including associated facilities)? *	<p>No</p> <p>Yes, but with no detrimental effects on populations/species</p> <p>Yes, and mitigation measures are in place</p> <p>Project in development: future commitment</p> <p>Yes, and no mitigation measures are in place</p>	GRI Disclosure 101-6 IFC PS6 Paragraph 6
E1.3KO	Could the project lead to the introduction of invasive alien species in its area of influence (including associated facilities)? *	<p>No</p> <p>Project in development: future commitment</p> <p>Yes, avoidance and mitigation measures in place</p> <p>Yes, no avoidance and mitigation measures in place</p>	GRI Disclosure 101-6 IFC PS6 Paragraphs 6, 21-23
E1.FP6	Please select the ecosystem services most likely to be impacted by project operations in its area of influence (including associated facilities). *	<p>Food, freshwater, timber, fibres, medicinal plants, water purification, carbon storage and sequestration, climate regulation, protection from natural hazards</p> <p>Sacred sites, areas of importance for recreation and aesthetic enjoyment</p> <p>Soil formation, nutrient cycling, primary production</p> <p>Others</p> <p>None</p>	GRI Disclosure 101-8 IFC PS6 Paragraph 24 WRI 2012
E1.ZW6	Does the project adequately address direct dependencies on ecosystem services and associated risks related to ecosystem change? *	<p>Yes</p> <p>Project in development: future commitment</p> <p>N/A: No dependencies or risks have been identified</p> <p>No</p>	IFC PS6 Paragraphs 6, 24 TNFD 2023c WRI 2012

Indicators related to the Mitigation Hierarchy and Achievement of Biodiversity Net Gains or No Net Loss			
E1.E5T	Does applicable national and sub-national legislation require biodiversity net gains for projects in all types of habitat? *	Yes No	
Indicators related to projects located in Non-Critical Habitats, with no potential impacts on Critical Habitats, Ecological Corridors and/or Ecosystem Services, that must demonstrate 'No Net Loss'			
E1.E7E	Can the project demonstrate that it achieves at least no net loss of biodiversity and ecosystem services? * ⓘ Nationally endorsed tools can be used for assessing biodiversity no net loss or net gains, such as the Defra Biodiversity Metric 4.0 in the UK (UK 2025), Habitat Hectares in Australia (DECCA 2025), and NatureServe's ecosystem metrics in the US (NatureServe 2025).	Yes No	IFC PS6 Paragraph 10
Indicators related to projects with potential impacts on Critical Habitats and Corridors that must demonstrate 'Net Gains', or to projects in countries with national and sub-national legislation requiring Net Gains for All Habitats			
E1.9FG	Can the project demonstrate that it achieves net gains of biodiversity? * ⓘ Nationally endorsed tools can be used for assessing biodiversity no net loss or net gains, such as the Defra Biodiversity Metric 4.0 in the UK (UK 2025), Habitat Hectares in Australia (DECCA 2025), and NatureServe's ecosystem metrics in the US (NatureServe 2025).	Yes No	IFC PS6 Paragraph 10 IUCN 2020b
E1.X4B	Does the project lead to adverse impacts on the biodiversity features or ecological processes defining and supporting critical habitats and/or ecological corridors? *	No Yes	IFC PS6 Paragraph 17 IUCN 2020b
E1.5XR	Does the project lead to a net reduction in the population of any critically endangered, endangered, or vulnerable species? *	No Yes	IFC PS6 Paragraph 17
E1.EJ2	Are net gains planned and verified by external experts? * ⓘ External experts include academic institutions, recognized experts with specific expertise related to the	Yes Project in development: future commitment No	IFC PS6 Paragraph 8

	biodiversity attributes of concern, and conservation NGOs. These experts must not have any potential conflict of interest with the project, ensuring that their assessment and verification of biodiversity offsets are impartial and objective. Their role is to provide an independent evaluation of the project's impact on biodiversity and the effectiveness of any offset measures.		
Indicators related to Restoration and Offsets			
E1.OM1	<p>Has the project applied, or will it apply, on-site restoration measures to reinstate the project's site to its pre-project condition, or to restore biodiversity that was lost or degraded before the project? *</p> <p>❗ Pre-project condition refers to the condition of the site immediately before project activities commenced, not a historical or pre-disturbance state.</p>	<p>Yes N/A: The project's mitigation hierarchy does not require the implementation of on-site restoration measures No, other agreements are in place for the project site No</p>	IFC PS6 Paragraphs 7, 15
	Methodology	<p>BBOP 2012⁴ IUCN 2016⁵ Other</p>	
E1.6XX	Select all the offsets that the project has or will put in place. *	<p>Off-site restoration Protected area establishment or expansion Reintroduction or translocation of living organisms for conservation purposes Control of invasive species Purchase of biodiversity credits Others No biodiversity offsets needed to achieve either net gains or no net loss Project in development: future commitment to implement (verified)</p>	

⁴ Business and Biodiversity Offsets Programme (BBOP), 2012, Standard on Biodiversity Offsets.

⁵ International Union for Conservation of Nature (IUCN), 2016, IUCN Policy on Biodiversity Offsets.

		offsets to achieve net gains or no net loss None	
E1.6XX.1	<p>Are offsets planned and verified by external experts? *</p> <p>❗ External experts include academic institutions, recognized experts with specific expertise related to the biodiversity attributes of concern, and conservation NGOs. These experts must not have any potential conflict of interest with the project, ensuring that their assessment and verification of biodiversity offsets are impartial and objective. Their role is to provide an independent evaluation of the project’s impact on biodiversity and the effectiveness of any offset measures.</p>	<p>Yes Project in development: future commitment No</p>	IFC PS6 Paragraph 10
E1.6XX.2	<p>Do the planned offsets comply with the International Union for Conservation of Nature (IUCN) policy on biodiversity offsets or an alternative equivalent? *</p> <p>❗ The IUCN policy on biodiversity offsets is based on key principles, including but not limited to: (i) offsets must follow the ‘like-for-like or better’ rule and should not be used where biodiversity is irreplaceable or cannot be restored elsewhere; (ii) they must deliver additional conservation benefits and avoid cost shifting; and (iii) due to the uncertainty of outcomes, offsets should only be used when success is reasonably assured, with strong monitoring and safeguards in place (IUCN 2016).</p>	<p>Yes Project in development: future commitment No</p>	IUCN 2016 Sections 9, 10
Indicators related to Monitoring and Adaptive Management			
E1.7OX	<p>Is the project likely to alter the hydrological regime of the landscape and upstream or downstream catchments, through, for example, impacts on water availability, quality, or timing and flows? *</p>	<p>No Yes, but mitigation measures acceptable to all stakeholders in place, including direct water users Yes</p>	
E1.I5G	<p>Does the project have a long-term biodiversity and ecosystem services monitoring scheme that includes</p>	<p>Yes</p>	<p>IFC PS1 Paragraphs 22-24 IFC PS6 Paragraph 7</p>

	all sensitive species, habitats, ecological corridors and ecosystem services? *	Project in development: future commitment N/A: No sensitive species, habitats, ecological corridors, or ecosystem services No	
E1.I5G.1	<p>Does the project undertake adaptive management measures in response to the monitoring data that ensure the project delivers goals of no net loss/net gains of biodiversity and the unimpaired provision of ecosystem services? *</p> <p>❗ Adaptive management refers to practices in which the implementation of mitigation and management measures are responsive to changing conditions and the results of monitoring throughout the project’s life cycle. Example: Design and the strategic scheduling of construction/operations to mitigate potential impacts during sensitive periods for specific species.</p>	Yes No	IFC PS1 Paragraphs 22-24 IFC PS6 Paragraphs 7, 17
E1.I5G.2	Is the monitoring scheme guaranteed to continue until the commitment of no net loss/net gain is achieved (even if this surpasses the length of the project)? *	Yes No	IFC PS1 Paragraph 1 IFC PS6 Paragraph 17
Indicators related to Supply Chain			
E1.3NS	<p>Does the project assess the environmental performance of its primary suppliers of materials, energy and equipment with high biodiversity risk? *</p> <p>❗ Suppliers with high biodiversity risk are those located in regions where there is a risk of significant conversion of natural and/or critical habitats (see the Glossary for a definition of significant conversion of habitat). Please use existing tools like ENCORE and the WWF Biodiversity Risk Filter (WWF 2025), along with industry rankings indicating high biodiversity risks.</p>	Yes Project in development: future commitment N/A: The project does not have primary suppliers with high biodiversity risk No	IFC PS6 Paragraph 30

	Methodology	TNFD 2023b ⁶ SBTN 2023 (High Impact Commodity List) ⁷ ENCORE ⁸ Other	
E1.3NS.1	Has the project (1) limited procurement to those suppliers (including energy suppliers) that do not significantly convert natural or critical habitats and, (2) where possible, required actions to shift the supply chain towards such suppliers? *	Yes No	IFC PS6 Paragraph 30

E1 – POSITIVE CONTRIBUTION

Table 5. E1 Biodiversity- Positive Contribution indicators

ID	Field	Answer Options	Reference
Declaration			
E1.6LB	Does the project want to claim a positive contribution to this criterion?	Yes No	
E1.6YN	Does the project achieve net gains of biodiversity in its area of influence without the use of offsets?	Yes No	
E1.8HW	Are the net gains of biodiversity and/or ecosystem services, ecological connectivity and/or the condition of ecological corridors verified by external experts?	Yes No	
Qualifying Positive Contribution			
E1.DA9	Select for which of the below examples the project meets the Positive Contribution declaration(s) for this criterion, which may be either realised or anticipated.	Increase in area of natural habitats Decrease in proportion of degraded habitats	SDG Indicators 15.3.1, 15.7.1, 15.c.1

⁶ Task Force on Nature-related Financial Disclosures (TNFD), 2023b, Proposed approach to value chains.

⁷ Science Based Targets Network (SBTN), 2023, High Impact Commodity List.

⁸ Exploring Natural Capital Opportunities, Risks and Exposure (ENCORE), Online.

		<p>Decrease in levels of wildlife poaching or illicit trafficking</p> <p>Increase in prevention and control of invasive alien species</p> <p>Increase in finance mobilised for the conservation and sustainable use of biodiversity and ecosystems</p> <p>Increase in the degree of connectivity of natural and/or critical habitats</p> <p>Increase in the area of habitats conserved and/or restored</p> <p>Improvement in the condition of habitats conserved and/or restored</p> <p>Improvement in the provision of ecosystem services</p>	
<p>Quantifying Positive Contribution – Pick and detail at least one. Measures here should be read as actions taken by the project towards the conservation and sustainable use of Biodiversity and Ecosystems, which are additional to the actions in the project's Mitigation Hierarchy</p>			
E1.JY6	<p>Please disclose the percentage of the total project CAPEX associated with the implementation of Nature-based Solutions (NbS) in the project's area of influence.</p> <p>📌 Formula: $(\text{Total value of the NbS} / \text{Total project CAPEX}) \times 100$</p> <p>Note: The total value of the NbS and the project's CAPEX should be based on the latest available figures, using either forecast or actual data.</p>	(Number)	
E1.UO5	<p>Please disclose the increase in area of natural habitats compared to the pre-project level.</p> <p>📌 Formula: Forecast area of natural habitats after the project – Baseline area of natural habitats</p> <p>Note: Use the pre-project level as the baseline. The area of habitats should be measured within the project's area of influence.</p>	(Number)	

E1.80A	<p>Please disclose the decrease in area of degraded habitats compared to the pre-project level.</p> <p>❗ Formula: Baseline area of degraded habitats – Forecast area of degraded habitats after the project Note: Use the pre-project level as the baseline. The area of habitats should be measured within the project’s area of influence.</p>	(Number)	SDG Indicator 15.3.1
E1.P7W	<p>Please disclose the decrease in the number of confirmed or suspected illegal wildlife trade incidents compared to the pre-project level.</p> <p>❗ Formula: Baseline number of illegal wildlife trade incidents – Number of illegal wildlife trade incidents during operations Note: Use the pre-project level as the baseline. The number of incidents should be measured within the project’s area of influence and should include confirmed or suspected cases of illegal wildlife trade, poaching, or trafficking. Data may be collected through direct observations, security reports, collaboration with wildlife enforcement agencies, or community reporting mechanisms.</p>	(Number)	SDG Indicators 15.7.1, 15.c.1
E1.J5Y	<p>Please disclose the increase in area of conserved and/or restored habitats compared to the pre-project level.</p> <p>❗ Formula: Forecast area of conserved and/or restored habitats after the project – Baseline area of conserved and/or restored habitats Note: Use the pre-project level as the baseline. The area of habitats should be measured within the project’s area of influence.</p>	(Number)	
E1.400	<p>Are the costs associated with implementing these measures accounted for within the project CAPEX and/or within the project's profit and loss (P&L) statement?</p>	<p>Project CAPEX In the Profit and Loss statement Both None</p>	

E1.400.1	<p>Please disclose the percentage of the total project CAPEX that the measure(s) represent.</p> <p>❗ Formula: $(\text{Total value of the measure(s)} / \text{Total project CAPEX}) \times 100$ Note: The total value of the measure(s) and the project's CAPEX should be based on the latest available figures, using either forecast or actual data.</p>	(Number)	
E1.400.2	<p>Please disclose the OPEX dedicated to the measure(s) as a percentage of the project's total revenue.</p> <p>❗ Formula: $(\text{OPEX dedicated to the measure(s) in the prior calendar year} / \text{Total revenue in the prior calendar year}) \times 100$ Note: If the project has not yet incurred any OPEX and/or revenue, please use the forecast average annual OPEX and revenue values during operations.</p>	(Number)	
E1.400.3.A	<p>Please disclose the OPEX dedicated to the measure(s) during the prior calendar year.</p> <p>❗ Formula: Total OPEX dedicated to the measure(s) in the prior calendar year</p>	(Number)	
E1.400.3.B	<p>Please disclose the forecast annual OPEX dedicated to the measure(s) during operations.</p> <p>❗ Formula: Forecast average annual OPEX dedicated to the measure(s) during operations</p>	(Number)	
E1.OV5	<p>Please explain how the numerical values provided in this section contribute to the project's positive contribution examples selected for this criterion.</p>	(Text)	

E2 – CLIMATE CHANGE MITIGATION

E2 – BASELINE REQUIREMENTS

Table 6. E2 Climate Change Mitigation – Baseline requirements indicators

ID	Field	Answer Options	Reference
Declaration			
E2.D9U	Does the project comply with national and sub-national climate mitigation targets and policies? * ⓘ National climate mitigation targets include, among others, nationally determined contributions to the global response to climate change as outlined in the Paris Agreement (UN 2015).	Yes N/A: No national and sub-national climate mitigation targets No	BSI 2023 Clause 6.2.c
E2.D9U.1	Does the project align with a 1.5°C transition pathway in line with the Paris Agreement? *	Yes No	IIGCC 2025 Section 9
E2.G2K	Does the project monitor its scope 1, 2, and 3 absolute GHG emissions, and incorporate suitable mitigation measures? *	Yes, for scope 1 and 2 Yes, for scope 1, 2 and 3 Project in development: future commitment N/A: Project does not contribute to any emissions (neither scope 1, 2, nor 3) No	BSI 2023 Clause 7.1 GRI Disclosures 305-1, 305-2, 305-3 IFC PS3 Paragraph 8 UNECE PIERS Indicator 3.1.1.1
	Methodology	GHG Protocol 2024 ⁹ CDP 2023 ¹⁰ EIB 2023 ¹¹ IPCC 2006 ¹² ISO 14040 ¹³ Verra VCS Program Methodologies ¹⁴	

⁹ Greenhouse Gas (GHG) Protocol, 2024, Calculation Tools and Guidance, Online.

¹⁰ Carbon Disclosure Project (CDP), 2023, CDP Full GHG Emissions Dataset.

¹¹ European Investment Bank (EIB), 2023, EIB Project Carbon Footprint Methodologies: Methodologies for the Assessment of Project Greenhouse Gas Emissions and Emission Variations.

¹² International Panel on Climate Change (IPCC), 2006, Guidelines for National Greenhouse Gas Inventories.

¹³ International Organization for Standardization (ISO), 2006, ISO 14040:2006 Environmental management – Life cycle assessment – Principles and framework.

¹⁴ Verra, 2024, Verified Carbon Standard (VCS) Program Methodologies, Online.

		Gold Standard ¹⁵ IFI TWG 2015 ¹⁶ RICS WLCA ¹⁷ Other	
Indicators related to GHG Governance			
E2.O9E	<p>Does the project have a governance framework in place for carbon management? *</p> <p>⚠ The governance framework may include assigned roles and responsibilities, supporting processes to drive low carbon solutions and established procedures for document retention and record keeping in support of carbon management.</p>	<p>Yes</p> <p>Project in development: future commitment</p> <p>Management in place to avoid and, where not possible, minimise GHG.</p> <p>Commitment to have a governance structure within one year from the submission of this form</p> <p>No</p>	<p>BSI 2023 Clauses 4.4.d, 4.4.k, 5.1.a, 6.2.f</p> <p>CDSB 2022 REQ-01</p> <p>IIGCC 2025 Section 9</p>
E2.PV5	<p>Are key parameters, assumptions and methodologies for calculating absolute and base year emissions clearly stated in the sustainability reporting? *</p> <p>⚠ Recalculation of base year emissions should reflect a change in the structure of the company or in the accounting methodology used. This ensures data consistency over time, i.e., comparisons of like with like over time. See the Glossary for definitions of absolute and base year emissions.</p>	<p>Yes</p> <p>Project in development: future commitment</p> <p>Commitment to define such parameters, assumptions and methodologies within one year from the submission of this form</p> <p>No</p>	<p>GRI Disclosures 305-1, 305-2, 305-3</p> <p>IFRS S2 Paragraph 29 (a.iii)</p>
E2.2SK	<p>Has the project set targets to manage and reduce GHG emissions throughout its lifecycle? *</p> <p>⚠ There are two broad types of GHG targets: absolute and intensity based. An absolute target is usually expressed in terms of a GHG emission reduction over time (i.e., compared to the base-year emission level).</p>	<p>Yes, targets include Net Zero</p> <p>Yes, but the targets do not include Net Zero</p> <p>Project in development: future commitment</p>	<p>BSI 2023 Clauses 4.2, 6.1.f, 8.1, 9.2.b</p> <p>CDSB 2022 REQ-02</p> <p>IFRS S2 Paragraph 33</p> <p>IIGCC 2025 Section 9</p>

¹⁵ Gold Standard, 2024, Gold Standard Methodologies, Online.

¹⁶ International Financial Institutions Technical Working Group on Greenhouse Gas Accounting (IFI TWG), 2015, IFI Framework for a Harmonised Approach to Greenhouse Gas Accounting.

¹⁷ RICS, 2024, Whole Life Carbon Assessment (WLCA) for the Built Environment, Online.

	<p>Example: Reduction of CO₂ by 25% below 1994 levels by 2010.</p> <p>An intensity target is usually expressed as a reduction in the ratio of GHG emissions relative to another business metric.</p> <p>Example: Reduction of CO₂ by 12% per tonne of clinker between 2000 and 2008.</p>	<p>Commitment to set targets within one year from the submission of this form</p> <p>No</p>	
E2.2SK.1	<p>Has the project achieved or exceeded the GHG emission reduction targets? *</p> <p>❗ If the project has low emissions that were already minimised during the development phase, it may respond 'Yes'.</p>	<p>Yes</p> <p>N/A: Targets are future-dated</p> <p>Project in development: future commitment</p> <p>No</p>	<p>BSI 2023 Clause 9.1.c</p> <p>CDSB 2022 REQ-05</p> <p>IFRS S2 Paragraph 35</p>
Indicators related to GHG Emissions Monitoring			
E2.G2K.1	<p>Please disclose scope 1 absolute emissions during the prior calendar year. *</p> <p>❗ Formula: Select a GHG emissions calculation approach and calculate emissions. Indicative formulae are provided below: (A) $\sum [\text{Fuel (i)} \times \text{Emission Factor (i)}]$ (B) $\sum [\text{Fuel (i)} \times \text{Fuel heat content (i)} \times \text{Emission factor (i)}]$ (C) $\sum [\text{Fuel (i)} \times \text{Fuel carbon content (i)} \times 44/12]$ (i.e., 44/12 is the ratio of molecular weights of CO₂ and carbon) Note: Use a carbon accounting tool (could be self-developed) to ensure accuracy. Projects without scope 1 emissions can answer 0.</p>	(Number)	<p>CDSB 2022 REQ-04</p> <p>IFC PS3 Paragraph 8</p> <p>IFRS S2 Paragraph 29(a.i.1)</p>
E2.G2K.2	<p>Please disclose scope 2 absolute emissions during the prior calendar year. *</p> <p>❗ Formula: $\sum [\text{Activity data (i)} \times \text{Emission factor (i)}]$ Note: Use a carbon accounting tool (could be self-developed) to ensure accuracy. Projects without scope 2 emissions can answer 0.</p>	(Number)	<p>CDSB 2022 REQ-04</p> <p>IFC PS3 Paragraph 8</p> <p>IFRS S2 Paragraph 29(a.i.2)</p>
E2.G2K.3	<p>Please disclose scope 3 absolute emissions during the prior calendar year. *</p>	(Number)	<p>IFC PS3 Paragraph 8</p> <p>IFRS S2 Paragraph 29 (a.i.3)</p>

	<p>! Formula: $\sum [\text{Activity data (i)} \times \text{Emission factor (i)}]$ Note: Use a carbon accounting tool (could be self-developed) to ensure accuracy. Projects without scope 3 emissions can answer 0.</p>		
E2.R4D	<p>Does the project estimate future scope 1, 2, and 3 emissions throughout its life (construction and operations)? *</p>	<p>Yes, for scope 1 and 2 Yes, for scope 1, 2, and 3 Commitment to estimate future scope 1 and 2 absolute emissions within one year from the submission of this form Project in development: future commitment N/A: Project acquired during operations; scope 1 and 2 emissions data available only for operations N/A: Project acquired during operations; scope 1, 2, and 3 emissions data available only for operations No</p>	<p>BSI 2023 Principles 4.1.a, 6.1.f UNECE PIRS Indicator 3.1.1.3</p>
E2.8AC	<p>Please disclose annual average scope 1 absolute GHG emissions (historical or forecast) during construction. *</p> <p>! Formula: Select a GHG emissions calculation approach and calculate emissions. Indicative formulae are provided below: (A) $\sum [\text{Fuel (i)} \times \text{Emission Factor (i)}]$ (B) $\sum [\text{Fuel (i)} \times \text{Fuel heat content (i)} \times \text{Emission factor (i)}]$ (C) $\sum [\text{Fuel (i)} \times \text{Fuel carbon content (i)} \times 44/12]$ (i.e., 44/12 is the ratio of molecular weights of CO₂ and carbon) Note: Use a carbon accounting tool (could be self-developed) to ensure accuracy. Projects without scope 1 emissions can answer 0.</p>	<p>(Number)</p>	<p>CDSB 2022 REQ-04</p>

E2.I2L	<p>Please disclose annual average scope 2 absolute GHG emissions (historical or forecast) during construction. *</p> <p>❗ Formula: $\sum [\text{Activity data (i)} \times \text{Emission factor (i)}]$ Note: Use a carbon accounting tool (could be self-developed) to ensure accuracy. Projects without scope 2 emissions can answer 0.</p>	(Number)	CDSB 2022 REQ-04
E2.Q5L	<p>Please disclose annual average scope 3 absolute GHG emissions (historical or forecast) during construction. *</p> <p>❗ Formula: $\sum [\text{Activity data (i)} \times \text{Emission factor (i)}]$ Note: Use a carbon accounting tool (could be self-developed) to ensure accuracy. Projects without scope 3 emissions can answer 0.</p>	(Number)	CDSB 2022 REQ-04
E2.9PZ	<p>Please disclose annual average scope 1 absolute GHG emissions (historical or forecast) during operations. *</p> <p>❗ Formula: Select a GHG emissions calculation approach and calculate emissions. Indicative formulae are provided below: (A) $\sum [\text{Fuel (i)} \times \text{Emission Factor (i)}]$ (B) $\sum [\text{Fuel (i)} \times \text{Fuel heat content (i)} \times \text{Emission factor (i)}]$ (C) $\sum [\text{Fuel (i)} \times \text{Fuel carbon content (i)} \times 44/12]$ (i.e., 44/12 is the ratio of molecular weights of CO₂ and carbon) Note: Use a carbon accounting tool (could be self-developed) to ensure accuracy. Projects without scope 1 emissions can answer 0.</p>	(Number)	CDSB 2022 REQ-04
E2.VJ8	<p>Please disclose annual average scope 2 absolute GHG emissions (historical or forecast) during operations. *</p> <p>❗ Formula: $\sum [\text{Activity data (i)} \times \text{Emission factor (i)}]$ Note: Use a carbon accounting tool (could be self-developed) to ensure accuracy. Projects without scope 2 emissions can answer 0.</p>	(Number)	CDSB 2022 REQ-04

E2.ZZ3	<p>Please disclose annual average scope 3 absolute GHG emissions (historical or forecast) during operations. *</p> <p>❗ Formula: $\sum [\text{Activity data (i)} \times \text{Emission factor (i)}]$ Note: Use a carbon accounting tool (could be self-developed) to ensure accuracy. Projects without scope 3 emissions can answer 0.</p>	(Number)	CDSB 2022 REQ-04
Indicators related to GHG Management: Mitigation Measures			
E2.TR9	Does the project implement mitigation measures to avoid or reduce scope 1, 2, and 3 GHG emissions over its lifetime, including decommissioning? *	<p>Yes Project in development: future commitment N/A: No mitigation measures needed No</p>	<p>BSI 2023 Clauses 6.1.g, 6.1.h IFC PS3 Paragraphs 1, 7 QII Principle 3 SDG 9.4 UNECE PIERS Indicator 3.1.1.2</p>
E2.TR9.1	Select all mitigation strategies implemented. *	<p>Utilising renewable energy Utilising low-carbon electricity Implementing energy-efficient measures Implementing fuel switching Implementing GHG destruction Implementing GHG removal through carbon sinks Purchasing carbon credits Others</p>	CNG 2020 p. 44
E2.ZT8	Does the project include scope 1 and 2 emission reduction and disclosure as assessment criteria in tendering and procurement? *	<p>Yes N/A: Project acquired in operations N/A: Not relevant due to project characteristics (e.g., Nature-based Solution) Project in development: future commitment No</p>	BSI 2023 Clauses 5.1.i, 5.3.c, 5.4, 5.5, 6.2.i

E2.ZT8.1	Does the project influence primary contractors and primary suppliers for the purpose of reducing the GHG footprint of the project? *	Yes No	BSI 2023 Clauses 4.1.d, 5.1.j, 5.1.k, 5.2.c, 5.4, 5.5
Risk Mitigation Indicators related to Emissions Intensity and Energy Consumption - The sectors to which the indicator applies are listed below the indicator field			
E2.2MA	Please disclose the project's lifecycle emissions intensity. * <p>❗ This should be lower than 100g CO₂e/kWh. This threshold will be reduced every 5 years in line with a trajectory to net zero CO₂e in 2050.</p> <p>[Power Generation Plant except Wind, Solar, and Marine Power Generation Plant]</p>	(Number ≤ 100 gCO ₂ e/kWh)	European Commission 2020
E2.AG1	Please disclose the lifecycle emissions intensity of the electricity or heat utilised by the project. * <p>❗ Lifecycle emissions intensity of the electricity or heat utilized can also be referred to as average carbon intensity for the indirect GHG emissions. This should be lower than 100 gCO₂e/kWh. This threshold will be reduced every 5 years in line with a trajectory to net zero CO₂e in 2050.</p> <p>[Aluminum Refinery; Hydrogen Production Facility]</p>	(Number ≤ 100 gCO ₂ e/kWh)	European Commission 2020
E2.J6P	Please disclose the average lifecycle emissions intensity of the electricity transmitted. * <p>❗ Average lifecycle emissions intensity of the electricity transported can also be referred to as average system grid emissions factor, where the average is computed over a rolling 5-year period. This should be lower than 100 gCO₂e/kWh. This threshold will be reduced every 5 years in line with a trajectory to net zero CO₂e in 2050.</p> <p>[Power Network]</p>	(Number ≤ 100 gCO ₂ e/kWh)	European Commission 2020
E2.6VD	Please disclose scope 1 emissions intensity for the production process. *	(Number ≤ 1 tCO ₂ /t)	EU Taxonomy Report European Commission 2020

	<p>ⓘ Scope 1 emissions intensity should be lower than 1 tCO₂/t. [Ammonia Production Facility]</p>		
E2.6VD.1	<p>Please disclose scope 1 and 2 emissions intensity in tCO₂e/t product. * ⓘ Scope 1 and 2 emissions intensity should be lower than 1.3 tCO₂e/t. [Ammonia Production Facility]</p>	(Number ≤ 1.3 tCO ₂ /t)	European Commission 2020
E2.L4H	<p>Please disclose scope 1 emissions intensity for the production process. * ⓘ Scope 1 emissions intensity should be lower than 1.484107 tCO₂e/t. [Aluminum Refinery]</p>	(Number ≤ 1.484107 tCO ₂ e/t)	EU Taxonomy Report European Commission 2020
E2.M8R	<p>Please disclose the electricity consumption for the manufacturing process. * ⓘ Electricity consumption for the manufacturing process should not exceed 15.5 MWh/t. [Aluminum Refinery]</p>	(Number ≤ 15.5 MWh/t)	EU 2021
E2.YK7	<p>Please disclose scope 1 emissions intensity for the production of hydrogen. * ⓘ Scope 1 emissions intensity should be lower than 5.8 tCO₂e/t. [Hydrogen and Synthetic Fuel Production Facility; Hydrogen and Ammonia Power Plant]</p>	(Number ≤ 5.8 tCO ₂ e/t)	European Commission 2020
E2.Q7G	<p>Please disclose the electricity consumption for the manufacturing process of hydrogen. * ⓘ Electricity consumption for the manufacturing process should not exceed 58 MWh/t. [Hydrogen and Synthetic Fuel Production Facility; Hydrogen and Ammonia Power Plant]</p>	(Number ≤ 58 MWh/t)	European Commission 2020
E2.RM7	<p>Please disclose the applicable manufacturing steps involved in the production process. * [Iron Production Facility]</p>	Hot metal Sintered ore Coke (excluding lignite coke) Iron casting	EU 2021

		Electric Arc Furnace high alloy steel Electric Arc Furnace carbon steel	
E2.RM7.1	<p>Please disclose scope 1 emissions intensity for the production of hot metal. *</p> <p>❗ Scope 1 emissions intensity, reduced by the amount of emissions assigned to the production of waste gases in accordance with point 10.1.5(a) of Annex VII to Regulation (EU) 2019/331, should be lower than 1.331 tCO₂e/t.</p> <p>[Iron Production Facility]</p>	(Number ≤ 1.33 tCO ₂ e/t)	EU 2021
E2.RM7.2	<p>Please disclose scope 1 emissions intensity for the production of sintered ore. *</p> <p>❗ Scope 1 emissions intensity, reduced by the amount of emissions assigned to the production of waste gases in accordance with point 10.1.5(a) of Annex VII to Regulation (EU) 2019/331, should be lower than 0.163 tCO₂e/t.</p> <p>[Iron Production Facility]</p>	(Number ≤ 0.163 tCO ₂ e/t)	EU 2021
E2.RM7.3	<p>Please disclose scope 1 emissions intensity for the production of coke (excluding lignite coke). *</p> <p>❗ Scope 1 emissions intensity, reduced by the amount of emissions assigned to the production of waste gases in accordance with point 10.1.5(a) of Annex VII to Regulation (EU) 2019/331, should be lower than 0.144 tCO₂e/t.</p> <p>[Iron Production Facility]</p>	(Number ≤ 0.144 tCO ₂ e/t)	EU 2021
E2.RM7.4	<p>Please disclose scope 1 emissions intensity for iron casting. *</p> <p>❗ Scope 1 emissions intensity, reduced by the amount of emissions assigned to the production of waste gases in accordance with point 10.1.5(a) of Annex VII to Regulation (EU) 2019/331, should be lower than 0.299 tCO₂e/t.</p> <p>[Iron Production Facility]</p>	(Number ≤ 0.299 tCO ₂ e/t)	EU 2021

E2.RM7.5	<p>Please disclose scope 1 emissions intensity for the production of Electric Arc Furnace (EAF) high alloy steel. *</p> <p>! Scope 1 emissions intensity, reduced by the amount of emissions assigned to the production of waste gases in accordance with point 10.1.5(a) of Annex VII to Regulation (EU) 2019/331, should be lower than 0.266 tCO₂e/t.</p> <p>[Iron Production Facility]</p>	(Number ≤ 0.266 tCO ₂ e/t)	EU 2021
E2.RM7.6	<p>Please disclose scope 1 emissions intensity for the production of Electric Arc Furnace (EAF) carbon steel. *</p> <p>! Scope 1 emissions intensity, reduced by the amount of emissions assigned to the production of waste gases in accordance with point 10.1.5(a) of Annex VII to Regulation (EU) 2019/331, should be lower than 0.209 tCO₂e/t.</p> <p>[Iron Production Facility]</p>	(Number ≤ 0.209 tCO ₂ e/t)	EU 2021
E2.RM7.7	<p>Please disclose the percentage of steel scrap input relative to the product output for EAF high alloy steel. *</p> <p>! The percentage of steel scrap input relative to product output should not be lower than 70%.</p> <p>[Iron Production Facility]</p>	(Number ≥ 70%)	EU 2021
E2.RM7.8	<p>Please disclose the percentage of steel scrap input relative to the product output for EAF carbon steel. *</p> <p>! The percentage of steel scrap input relative to product output should not be lower than 90%.</p> <p>[Iron Production Facility]</p>	(Number ≥ 90%)	EU 2021
E2.L4F	<p>Does the project implement best practices for energy efficiency? *</p> <p>! This implies implementation of the relevant practices described in the most recent 'Best Practice Guidelines</p>	Yes No	EU 2021 European Commission 2024

	for the European Code of Conduct for Data Centre Energy Efficiency’. [Data Centre]		
E2.L4F.1	Please select all best practices that apply. * [Data Centre]	Optimise airflow and cooling Reduce power distribution losses Rightsize servers Virtualise and consolidate servers Optimise power settings Use energy-efficient software Implement a centralised energy management system Conduct regular benchmarking Report energy usage Decommission unused equipment Use renewable energy Engage with suppliers Others	European Commission 2024
E2.7VS	Does the project use exclusively refrigerants in the data centre cooling system with a Global Warming Potential (GWP) not exceeding 675? * [Data Centre]	Yes No	EU 2021
Risk Mitigation Indicators related to Transport and Support of CO₂-intensive Activities - The sectors to which the indicator applies are listed below the indicator field			
E2.L2W	Please disclose the percentage of CO ₂ leakages incurred from CO ₂ capture point to CO ₂ injection point. * ❗ The percentage of CO ₂ leakages should be lower than 5% of the mass of CO ₂ transported. [Carbon Transport]	(Number ≤ 5%)	EU 2021
E2.6EJ	Is the CO ₂ ultimately delivered to a permanent underground geological storage site? * ❗ Only underground geological formations are eligible for the FAST-Infra Label as CO ₂ storage sites.	Yes No	EU 2021

	[Carbon Transport and Storage]		
E2.6EJ.1	Has an assessment of the storage complex and surrounding area been conducted in order to establish whether the formation is suitable for CO ₂ storage? * [Carbon Transport and Storage]	Yes No	EU 2021
E2.6EJ.2	Have the CO ₂ storage sites implemented appropriate leakage detection systems to prevent release of CO ₂ during operation and a monitoring plan of all relevant facilities with regular reports checked by the competent national authority? * [Carbon Transport and Storage]	Yes No	EU 2021
E2.6EJ.3	Are the storage sites located within the European Union? * [Carbon Transport and Storage]	Yes No	EU 2021
E2.6EJ.4	Do the sites comply with Directive 2009/31/EC? * [Carbon Transport and Storage]	Yes No	EU 2021
E2.6EJ.5	Do the sites comply with ISO 27914:2017? * [Carbon Transport and Storage]	Yes No	EU 2021
E2.MG1	Please select all the activities included in the project. * [Natural Gas, Crude Oil, HGL, and Refined Petroleum Transport, Distribution, and Storage]	Construction or operation of new transmission and distribution networks dedicated to hydrogen or other low-carbon gases Conversion/repurposing of existing natural gas networks to 100% hydrogen Retrofit of gas transmission and distribution networks that enables the integration of hydrogen and other low-carbon gases in the network, including any gas transmission or distribution network activity that enables the	EU 2021

		<p>increase of the blend of hydrogen or other low carbon gases in the gas system</p> <p>None of the above</p>	
E2.MG1.1	<p>Does the project include leak detection and repair of existing pipelines and other network elements to reduce methane leakage? *</p> <p>[Natural Gas, Crude Oil, HGL, and Refined Petroleum Transport, Distribution, and Storage]</p>	<p>Yes</p> <p>No</p>	EU 2021
E2.6JC	<p>Is the project dedicated to the transport of fossil fuels or blended fossil fuels? *</p> <p>[Natural Gas, Crude Oil, HGL, and Refined Petroleum Transport, Distribution, and Storage]</p>	<p>Yes</p> <p>No</p>	EU 2021
E2.FX6	<p>Select all functions that apply to the project's infrastructure. *</p> <p>❗ Examples: (1) Electricity charging and hydrogen refuelling for aircraft. (2) Fixed electrical ground power and preconditioned air systems for stationary aircraft. (3) Electric vehicle charging points, electricity grid connection upgrades, and hydrogen refuelling stations to support airport operations.</p> <p>[Aviation]</p>	<p>The project is dedicated to the operation of aircraft with zero tailpipe CO₂ emissions</p> <p>The project is dedicated to the provision of fixed electrical ground power and preconditioned air to stationary aircrafts</p> <p>The project is dedicated to the zero direct emissions performance of the airport's own operations</p> <p>The project is dedicated to the construction of power supply facilities at airport bridges</p> <p>None of the above</p>	<p>EU 2021</p> <p>IPSF 2021</p>
<p>Risk Mitigation Indicators related to Alignment with 1.5°C Temperature Increase - The sectors to which the indicator applies are listed below the indicator field</p>			
E2.LE4	<p>Is the project an existing development? *</p> <p>❗ New oil and gas developments are not aligned with 1.5°C-aligned milestones and are therefore not eligible for the FAST-Infra Label.</p>	<p>Yes</p> <p>No</p>	NewClimate Institute 2024

	[Coal, Oil, and Natural Gas Processing Facility]		
E2.LE4.1	Is the project aligned with the goal of limiting the global temperature increase to 1.5°C by 2050? * [Coal, Oil, Natural Gas, and Synthetic Fuel Processing Facility]	Yes No	UNEP FI 2023
	Methodology	IEA 2023 ¹⁸ IEA 2022 ¹⁹ Climate Action Tracker ²⁰ SBTi Oil and Gas Sector Guidance ²¹ TPI Oil and Gas ²² IPCC 2018 ²³ UNEP Emissions Gap Report ²⁴ IRENA World Energy Transitions Outlook ²⁵ Other	

E2 – POSITIVE CONTRIBUTION

Table 7. E2 Climate Change Mitigation – Positive Contribution indicators

¹⁸ International Energy Agency (IEA), 2023, Net Zero Roadmap: A Global Pathway to Keep the 1.5°C Goal in Reach.

¹⁹ International Energy Agency (IEA), 2022, World Energy Outlook 2022.

²⁰ Climate Action Tracker, 2024, Climate Action Tracker, Online.

²¹ Science Based Targets Initiative (SBTi), 2025, Oil and Gas Sector Guidance, Online.

²² Transition Pathway Initiative (TPI), 2025, Oil and Gas Sector, Online.

²³ Intergovernmental Panel on Climate Change (IPCC), 2018, Global Warming of 1.5°C.

²⁴ United Nations Environment Programme (UNEP), 2022, Emissions Gap Report 2022.

²⁵ International Renewable Energy Agency (IRENA), 2023, World Energy Transitions Outlook 2023: 1.5°C Pathway.

ID	Field	Answer Options	Reference
Declaration			
E2.X1M	Does the project want to claim a positive contribution to this criterion?	Yes No	
E2.X5F	Does the project avoid GHG emissions compared to the estimated baseline emissions without the use of purchased GHG offsets? ! Avoided emissions quantify the benefits that a project provides through its products and services compared to a reference scenario (see the Glossary). To claim avoided emissions, a project must not only meet the baseline requirements for this criterion but also (i) demonstrate mitigation potential aligned with the latest climate science and recognized sources, and must not involve activities related to exploration, extraction, mining, production, distribution, or sale of fossil fuels, including oil, natural gas, and coal; and (ii) show a direct and significant decarbonising impact (WBCSD 2023).	Yes No	
Qualifying Positive Contribution			
E2.2UG	Select for which of the below examples the project meets the Positive Contribution declaration(s) for this criterion, which may be either realised or anticipated.	Increase in population with primary reliance on clean fuels and technology Production of renewable energy Production and support of clean energy research and technology (e.g., renewable energy, energy efficiency and advanced and cleaner fossil-fuel technology) Production of energy-efficient technology Replacement of carbon-intensive technology Other GHG emission avoidance activities	SDG Indicators 7.1.2, 7.2.1, 7.a, 7.b.1, 9.4.1
Quantifying Positive Contribution – Pick and detail at least one			

E2.YM3	<p>Please disclose the increase in the number of people with primary reliance on clean fuels compared to the pre-project level.</p> <p>❗ Formula: Average annual number of individuals with primary reliance on clean fuels during operations – Baseline number of individuals with primary reliance on clean fuels (annualised)</p> <p>Note: Use the pre-project level as the baseline. Primary reliance on clean fuels refers to the use of clean fuels and technologies for cooking, heating and lighting. The number of individuals should be measured within the project’s area of influence. To avoid double counting, each person should be counted only once, even if they had access to multiple services. Use forecast data if historical data is not available.</p>	(Number)	SDG 7.1.2
E2.K6B	<p>Please disclose the amount of renewable energy produced.</p> <p>❗ Formula: Total renewable energy generated in the prior calendar year</p> <p>Note: Renewable energy refers to energy derived from natural processes that are replenished constantly, including solar, wind, hydro, geothermal, ocean energy sources. If the project is not yet operational, please provide the forecast average annual energy produced.</p>	(Number)	SDG Indicator 7.2.1
E2.L3E	<p>Please disclose the percentage of total OPEX dedicated to the production and support of clean energy research and technology (e.g., renewable energy, energy efficiency and advanced and cleaner fossil-fuel technology).</p> <p>❗ Formula: (OPEX dedicated to production and support of clean energy research and technology in the prior calendar year / Total OPEX in the prior calendar year) × 100</p>	(Number)	SDG Indicators 7.a, 7.b.1

	Note: If the project has not yet incurred any OPEX, please use the forecast average annual OPEX values during operations.		
E2.Q8W	<p>Please disclose the project's avoided GHG emissions.</p> <p>❗ Formula: Baseline emissions (annualised) – Average annual avoided emissions during operations</p> <p>Note: Baseline emissions refer to the emissions that would occur in a 'without-project' scenario (see the Glossary). Use forecast data if historical data is not available.</p>	(Number)	SDG Indicator 9.4.1
E2.LU5	Are the costs associated with implementing these measures accounted for within the project CAPEX and/or within the project's profit and loss (P&L) statement?	<p>Project CAPEX</p> <p>In the Profit and Loss statement</p> <p>Both</p> <p>None</p>	
E2.LU5.1	<p>Please disclose the percentage of the total project CAPEX that the measure(s) represent.</p> <p>❗ Formula: (Total value of the measure(s) / Total project CAPEX) × 100</p> <p>Note: The total value of the measure(s) and the project's CAPEX should be based on the latest available figures, using either forecast or actual data.</p>	(Number)	
E2.LU5.2	<p>Please disclose the OPEX dedicated to the measure(s) as a percentage of the project's total revenue.</p> <p>❗ Formula: (OPEX dedicated to the measure(s) in the prior calendar year / Total revenue in the prior calendar year) × 100</p> <p>Note: If the project has not yet incurred any OPEX and/or revenue, please use the forecast average annual OPEX and revenue values during operations.</p>	(Number)	
E2.LU5.3.A	<p>Please disclose the OPEX dedicated to the measure(s) during the prior calendar year.</p> <p>❗ Formula: Total OPEX dedicated to the measure(s) in the prior calendar year</p>	(Number)	

E2.LU5.3.B	Please disclose the forecast annual OPEX dedicated to the measure(s) during operations. ❗ Formula: Forecast average annual OPEX dedicated to the measure(s) during operations	(Number)	
E2.EP1	Please explain how the numerical values provided in this section contribute to the project's positive contribution examples selected for this criterion.	(Text)	

E3 – RESOURCES & CIRCULARITY

E3 – BASELINE REQUIREMENTS

Table 8. E3 Resources & Circularity – Baseline requirements indicators

ID	Field	Answer Options	Reference
Declaration			
E3.8TF	Does the project comply with national and subnational circular economy policies, strategies, action plans, and international agreements to which the country is a party? * ❗ International agreements include, for example, the Global Alliance on Circular Economy and Resource Efficiency (UNEP 2021).	Yes N/A: No national/subnational circular economy policies or relevant international agreements No	IFC PS3 Paragraph 5 QII Principle 3.1
Indicators related to Materials			
E3.9NH	Has a Life Cycle Assessment (LCA) on material footprint been conducted for the purpose of the project? *	Yes Project in development: future commitment N/A: Project acquired during construction or operations N/A: As per project scope, no materials or equipment are required No	GRI Disclosure 301 IFC PS3 Paragraph 4 SDGs 9.4, 12.2

E3.9NH.1	Does the project implement a life cycle approach? *	Yes No	GRI Disclosure 301 IFC PS3 Paragraph 4 QII Principle 3.1 SDGs 9.4, 12.2
E3.ZZ1	Does the project preferentially source materials, energy and equipment from companies that meet environmental industry standards and have relevant accreditations? *	Yes Project in development: future commitment N/A: Sourcing criteria not applicable due to project location or type No	IFC PS6 Paragraph 30 SDG 12.7
E3.TY9	Does the project limit the use of critical raw materials and/or maximise the usage of recycled or alternative materials which can be reused, repaired, or repurposed? *	Yes Project in development: future commitment N/A: Critical raw materials not required and/or no substitutes available No	GRI Disclosure 301 IFC PS3 Paragraph 6 SDGs 9.4, 12.5 UNECE PIERS Indicator 3.2.1.1
Indicators related to Waste			
E3.8IE	Has the project developed a waste management plan for reduction or environmentally sound management of waste for the entire project's life cycle and to reduce diversion of waste to a landfill? *	Yes Project in development: future commitment Commitment to a waste management plan within one year from the submission of this form N/A: Zero-waste project No	GRI Disclosure 306-2 IFC PS3 Paragraphs 12 SDG 12.4 UNECE PIERS Indicator 3.2.1.3
E3.MJ3	Is waste management included in the project's budget? *	Yes Project in development: future commitment No	QII Principle 2.1
Indicators related to Water			
E3.A4I	Has the project identified and implemented strategies for all project phases to reduce the	Yes	IFC PS3 Paragraph 9

	amount of freshwater consumed/used by the project compared to its sector benchmark? *	Project in development: future commitment N/A: Not relevant due to project's characteristics (e.g., Nature-based Solution) N/A: Project does not use water No	UNECE PIERS Paragraph 3.3.2
E3.HY1.2.1	Select all the measures adopted to avoid or reduce water usage. *	Water conservation measures within the project's operations Alternative water supplies Water consumption offsets Evaluation of alternative project locations Others	IFC PS3 Paragraph 9
E3.QK5.A	Please disclose the project's water usage during the prior calendar year, or the first applicable year. *	(Number)	GRI Disclosure 303-5.a UNECE PIERS Paragraph 3.3.2
E3.QK5.B	Please disclose the project's forecast annual average water usage during operations. *	(Number)	UNECE PIERS Paragraph 3.3.2
Indicators related to Long-term Value and Post-life			
E3.6XO	Is the project responsible for decommissioning and dismantling the equipment in its post-life? *	Yes N/A: Not relevant due to project characteristics (e.g., Nature-based Solution, other agreements in place, indefinite project lifetime) No	
E3.6XO.1	Are decommissioning and dismantling costs included in the financial model and economic projections? *	Yes No	QII Principle 2.1
Risk Mitigation Indicators - The sectors to which the indicator applies are listed below the indicator field			
E3.PO2	Can the project demonstrate that its biomass or methanol production is environmentally responsible, socially equitable, and economically sustainable? *	Yes N/A: The project does not use biomass or methanol	MAS 2023 p. 34

	[Biomass & Renewable Waste Power Plant; Other biomass conversion facilities; Biofuel Production Facility]	No	
E3.PO2.1	Select all biomass or methanol sources that apply. * [Biomass & Renewable Waste Power Plant; Other biomass conversion facilities; Biofuel Production Facility]	<p>Waste</p> <p>Feedstock compliant with the Forest Stewardship Council (FSC)</p> <p>Feedstock compliant with the Biomass Biofuels voluntary scheme (2bsvs)</p> <p>Feedstock compliant with the Bonsucro (Better Sugarcane Initiative)</p> <p>Feedstock compliant with the Roundtable of Sustainable Biomaterials (RSB)</p> <p>Feedstock compliant with the Round Table on Responsible Soy (RTRS)</p> <p>Feedstock compliant with the International Sustainability and Carbon Certification (ISCC and/or ISCC plus)</p> <p>None of the above</p>	MAS 2023 p. 34

E3 – POSITIVE CONTRIBUTION

Table 9. E3 Resources & Circularity – Positive Contribution indicators

ID	Field	Answer Options	Reference
Declaration			
E3.G5P	Does the project want to claim a positive contribution to this criterion?	Yes No	
E3.9OT	Does the project improve circular economy performance compared to the sector benchmark or the pre-project baseline?	Yes No	
Qualifying Positive Contribution			
E3.V2H	Select for which of the below examples the project meets the Positive Contribution declaration(s) for	<p>Increase in water-use efficiency</p> <p>Reduction in food waste</p>	SDG Indicators 6.4.1, 8.4.2, 12.2.2, 12.3.1, 12.5, 12.8.1, 12.a.1

	this criterion, which might be either realised or anticipated.	<p>Decrease in Domestic Material Consumption (DMC)</p> <p>Reduction in waste generation</p> <p>Support of circular economy education programmes</p> <p>Support of circular economy research and development</p>	
Quantifying Positive Contribution – Pick and detail at least one. Measures here should be read as actions taken by the project towards Circularity or Waste Management which go beyond the project's scope			
E3.05T	<p>Please disclose the amount of water that is recycled by other sites or returned to the local watershed.</p> <p>❗ Formula: Amount of water recycled or returned to local watershed in the prior calendar year Note: Water recycled by the project or other sites may be used for beneficial purposes such as agricultural, municipal, or industrial use. Water returned to the local watershed must meet appropriate quality standards, including legal compliance, to ensure it is readily available for environmental, social, agricultural, or industrial purposes (WBCSD 2024). If the project has not yet recycled or returned to the local watershed any water, please provide the forecast average annual amount of water recycled or returned.</p>	(Number)	SDG Indicator 6.4.1
E3.9IP	<p>Please disclose the amount of water saved compared to the sector benchmark.</p> <p>❗ Formula: Baseline water consumption (annualised) - Average annual water consumption during operations Note: Use the sector benchmark as the baseline. Use forecast data if historical data is not available.</p>	(Number)	SDG Indicator 6.4.1
E3.Q4B	<p>Please disclose the amount of Domestic Material Consumption (DMC) saved compared to the sector benchmark.</p> <p>❗ Formula: Baseline DMC (annualised) – Average annual DMC during construction and operations</p>	(Number)	SDG Indicators 8.4.2, 12.2.2

	Note: Use the sector benchmark as the baseline. DMC includes (see also the Glossary): biomass (crops, wood, fish, etc.), fossil fuels (coal, oil, natural gas), metal ores, and non-metallic minerals (sand, gravel, clay, etc.). Use forecast data if historical data is not available.		
E3.1QL	<p>Please disclose the reduction in food waste compared to the pre-project level.</p> <p>❗ Formula: $\text{Baseline food waste (annualised)} - \text{Average annual food waste during operations}$ Note: Use the pre-project level as the baseline. Food waste should be measured within the project's area of influence. Use forecast data if historical data is not available.</p>	(Number)	SDG Indicator 12.3.1
E3.7XO	<p>Please disclose the reduction in waste generation achieved through prevention, reduction, recycling, and reuse compared to the sector benchmark.</p> <p>❗ Formula: $\text{Baseline waste generation (annualised)} - \text{Average annual waste generated during operations}$ Note: Use the sector benchmark as the baseline. Waste generation should be measured within the project's area of influence. Use forecast data if historical data is not available.</p>	(Number)	SDG Indicator 12.5.1
E3.Q8P	<p>Please disclose the number of people from surrounding communities participating in circular economy education programmes supported by the project.</p> <p>❗ Formula: $\text{Number of individuals who attended the programme(s) in the prior calendar year}$ Note: To avoid double counting, each person should be counted only once, even if they participated multiple times. If the project has not yet supported any circular economy education programme(s), please provide the forecast average annual number of expected participants.</p>	(Number)	SDG Indicator 12.8.1

E3.CL9	<p>Please disclose the percentage of total OPEX dedicated to circular economy research and development.</p> <p>❗ Formula: $(\text{OPEX dedicated to circular economy research and development in the prior calendar year} / \text{Total OPEX in the prior calendar year}) \times 100$</p> <p>Note: If the project has not yet incurred any OPEX, please use the forecast average annual OPEX values during operations.</p>	(Number)	SDG Indicator 12.a.1
E3.6TP	<p>Are the costs associated with implementing these measures accounted for within the project CAPEX and/or within the project's profit and loss (P&L) statement?</p>	<p>Project CAPEX In the Profit and Loss statement Both None</p>	
E3.6TP.1	<p>Please disclose the percentage of the total project CAPEX that the measure(s) represent.</p> <p>❗ Formula: $(\text{Total value of the measure(s)} / \text{Total project CAPEX}) \times 100$</p> <p>Note: The total value of the measure(s) and the project's CAPEX should be based on the latest available figures, using either forecast or actual data.</p>	(Number)	
E3.6TP.2	<p>Please disclose the OPEX dedicated to the measure(s) as a percentage of the project's total revenue.</p> <p>❗ Formula: $(\text{OPEX dedicated to the measure(s) in the prior calendar year} / \text{Total revenue in the prior calendar year}) \times 100$</p> <p>Note: If the project has not yet incurred any OPEX and/or revenue, please use the forecast average annual OPEX and revenue values during operations.</p>	(Number)	
E3.6TP.3.A	<p>Please disclose the OPEX dedicated to the measure(s) during the prior calendar year.</p> <p>❗ Formula: Total OPEX dedicated to the measure(s) in the prior calendar year</p>	(Number)	

E3.6TP.3.B	Please disclose the forecast annual OPEX dedicated to the measure(s) during operations. ❗ Formula: Forecast average annual OPEX dedicated to the measure(s) during operations	(Number)	
E3.ZDG	Please explain how each numerical value provided in this section contributes to the project's positive contribution examples selected for this criterion.	(Text)	

E4 – POLLUTION PREVENTION

E4 – BASELINE REQUIREMENTS

Table 10. E4 Pollution Prevention – Baseline requirements indicators

ID	Field	Answer Options	Reference
Declaration			
E4.KV9	Does the project comply with national and subnational pollution prevention policies, strategies, action plans, and international agreements to which the country is a party? * ❗ International agreements include, for example, the Stockholm Convention on Persistent Organic Pollutants (UNEP 2001).	Yes N/A: No national/subnational pollution prevention policies or relevant international agreements No	IFC PS1 Paragraph 6 IFC PS3 Paragraph 5
E4.8KU	Does the project implement a pollution management system throughout the project's life cycle? *	Yes Project in development: future commitment N/A: Not relevant due to project characteristics (e.g., Nature-based Solution) No	IFC PS1 Paragraph 5 IFC PS3 Paragraphs 4, 10
Indicators related to Hazardous Waste			

E4.QN9	Is there (actual or potential) hazardous waste generated by the project? *	Yes No	
E4.QN9.1	Are there measures in place to ensure sound management of hazardous waste for its entire life cycle? *	Yes No	IFC PS3 Paragraphs 12, 13
Indicators related to Water Pollution			
E4.V9T	Does the project meet the statutory wastewater discharge norms after treatment? *	Yes Project in development: future commitment N/A: No water discharge No	UNECE PIERS Paragraph 3.3.1
E4.R8J	Are measures in place to prevent (actual or potential) contamination of surface water or groundwater, for example, through leaching or leakages of potentially hazardous chemicals? *	Yes Project in development: future commitment No	IFC PS3 Paragraph 10
Indicators related to Air Pollution			
E4.HB5	Are all (potential) air emissions within national norms or World Health Organization (WHO) global air quality guidelines limits when national norms are not present? * ! Air emissions include, for example, particulate matter, carbon monoxide, ozone, nitrogen dioxide and sulphur dioxide.	Yes Project in development: future commitment N/A: No polluting air emissions No	IFC PS3 Paragraph 5 WHO 2021
Indicators related to Soil Pollution			
E4.Q5F	Are measures in place to prevent (actual or potential) contamination of soil caused by chemicals or other alteration in the natural soil environment? *	Yes Project in development: future commitment N/A: No soil contamination No	IFC PS3 Paragraph 13
Others			
E4.6BK	Does the project minimise (actual or potential) sources of disturbance, such as excessive noise,	Yes	IFC PS3 Paragraph 1

	electromagnetic radiation (including visible light), vibration, and heat? *	Project in development: future commitment N/A: No disturbance No	
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E4 – POSITIVE CONTRIBUTION

Table 11. E4 Pollution Prevention- Positive Contribution indicators

ID	Field	Answer Options	Reference
Declaration			
E4.9CK	Does the project want to claim a positive contribution to this criterion?	Yes No	
E4.JZ4	Does the project contribute to a net reduction in pollution in the project's area of influence compared to the pre-project baseline?	Yes No	
Qualifying Positive Contribution			
E4.O5C	Select for which of the below examples the project meets the Positive Contribution declaration(s) for this criterion, which might be either realised or anticipated.	Reduction in mortality attributed to air pollution Reduction in mortality attributed to unintentional poisoning Reduction in mortality attributed to unsafe water, sanitation, and hygiene (WASH) Improvement in water quality Improvement in air quality Improvement in soil quality Increase in the amount of waste appropriately managed Decrease in plastic debris density	SDG Indicators 3.9.1, 3.9.2, 3.9.3, 6.3.1, 6.3.2, 11.6.1, 11.6.2, 12.4.1, 14.1.1
Quantifying Positive Contribution – Pick and detail at least one. Measures here should be read as actions taken by the project towards Pollution Reduction in the project's area			
E4.N6L	Please disclose the reduction in mortality attributed to household and ambient air pollution compared to the pre-project level.	(Number)	SDG Indicator 3.9.1

	<p>❗ Formula: Baseline number of deaths attributed to air pollution (annualised) - Average annual number of deaths attributed to air pollution during operations</p> <p>Note: Use the pre-project level as the baseline. Air pollution refers to the exposure to fine particulate matter. The number of deaths should be measured within the project's area of influence. Use forecast data if historical data is not available.</p>		
E4.1JE	<p>Please disclose the reduction in mortality attributed to unintentional poisoning compared to the pre-project level.</p> <p>❗ Formula: Baseline number of deaths attributed to unintentional poisoning (annualised) - Average annual number of deaths attributed to unintentional poisoning during operations</p> <p>Note: Use the pre-project level as the baseline. The number of deaths should be measured within the project's area of influence. Use forecast data if historical data is not available.</p>	(Number)	SDG Indicator 3.9.3
E4.8VZ	<p>Please disclose the decrease in mortality attributed to unsafe water, sanitation, and hygiene (WASH).</p> <p>❗ Formula: Baseline number of deaths attributed to unsafe WASH (annualised) - Average annual number of deaths attributed to unsafe WASH during operations</p> <p>Note: Use the pre-project level as the baseline. The number of deaths should be measured within the project's area of influence. Use forecast data if historical data is not available.</p>		SDG Indicator 3.9.2
E4.7BL	<p>Please disclose the increase in safely treated wastewater compared to the pre-project level.</p>	(Number)	SDG 6.3.1

	<p>❗ Formula: Average annual treated wastewater during operations – Baseline treated wastewater (annualised) Note: Use the pre-project level as the baseline. Use forecast data if historical data is not available.</p>		
E4.BR3	<p>Please disclose the amount of solid waste, not generated by the project, which is regularly collected and managed through appropriate, legally compliant disposal or treatment systems.</p> <p>❗ Formula: Average annual amount of solid waste collected and managed during operations Note: Exclude solid waste generated by the project. Use forecast data if historical data is not available.</p>	(Number)	SDG Indicator 11.6.1
E4.S2H	<p>Please disclose the reduction in fine particulate matter compared to the pre-project level.</p> <p>❗ Formula: Baseline fine particulate matter (annualised) – Forecast fine particulate matter after the project (annualised) Note: Use the pre-project level as the baseline. The fine particulate matter should be measured within the project’s area of influence. To avoid double-counting, include smaller particles (e.g., PM 2.5) within the larger category (e.g., PM 10).</p>	(Number)	SDG Indicator 11.6.2
E4.G1M	<p>Please disclose the amount of hazardous waste, not generated by the project, which is managed through appropriate, legally compliant disposal or treatment systems.</p> <p>❗ Formula: Average annual amount of hazardous waste managed during operations Note: Exclude hazardous waste generated by the project. Use forecast data if historical data is not available.</p>	(Number)	SDG Indicator 12.4.2
E4.KO9	<p>Please disclose the decrease in floating plastic debris density compared to the pre-project level.</p>	(Number)	SDG Indicator 14.1.1

	<p>❗ Formula: $\text{Baseline floating plastic debris density (annualised)} - \text{Forecast floating plastic debris density (annualised)}$</p> <p>Note: Use the pre-project level as the baseline. The floating plastic debris density is defined as the concentration of plastic items on the surface of the ocean (see the Glossary). The plastic debris density should be measured within the project's area of influence.</p>		
E4.2MB	<p>Are the costs associated with implementing these measures accounted for within the project CAPEX and/or within the project's profit and loss (P&L) statement?</p>	<p>Project CAPEX In the Profit and Loss statement Both None</p>	
E4.2MB.1	<p>Please disclose the percentage of the total project CAPEX that the measure(s) represent.</p> <p>❗ Formula: $(\text{Total value of the measure(s)} / \text{Total project CAPEX}) \times 100$</p> <p>Note: The total value of the measure(s) and the project's CAPEX should be based on the latest available figures, using either forecast or actual data.</p>	<p>(Number)</p>	
E4.2MB.2	<p>Please disclose the OPEX dedicated to the measure(s) as a percentage of the project's total revenue.</p> <p>❗ Formula: $(\text{OPEX dedicated to the measure(s) in the prior calendar year} / \text{Total revenue in the prior calendar year}) \times 100$</p> <p>Note: If the project has not yet incurred any OPEX and/or revenue, please use the forecast average annual OPEX and revenue values during operations.</p>	<p>(Number)</p>	
E4.2MB.3.A	<p>Please disclose the OPEX dedicated to the measure(s) during the prior calendar year.</p> <p>❗ Formula: $\text{Total OPEX dedicated to the measure(s) in the prior calendar year}$</p>	<p>(Number)</p>	

E4.2MB.3.B	<p>Please disclose the forecast annual OPEX dedicated to the measure(s) during operations.</p> <p>ⓘ Formula: Forecast average annual OPEX dedicated to the measure(s) during operations</p>	(Number)	
E4.IN7	<p>Please explain how each numerical value provided in this section contributes to the project's positive contribution examples selected for this criterion.</p>	(Text)	

RESILIENCE & ADAPTATION DIMENSION

R5 – RESILIENCE & ADAPTATION

R5 – BASELINE REQUIREMENTS

Table 12. R5 Resilience & Adaptation – Baseline requirements indicators

ID	Field	Answer Options	Reference
Declaration			
R5.Z5G	<p>Does the project comply with national and subnational resilience and adaptation policies, strategies, action plans, and international agreements to which the country is a party? *</p> <p>! International agreements include, for example, the Sendai Framework (UNDRR 2015).</p>	<p>Yes</p> <p>N/A: No national/subnational resilience and adaptation policies or relevant international agreements</p> <p>No</p>	<p>IFC PS1 Paragraph 5</p> <p>IFRS S2 Paragraph 33</p>
R5.SO3	<p>Has the project conducted an analysis to identify interdependent assets, systems, or services (including ecosystem services) that could be damaged if the project’s assets fail, or conversely, could damage the project if disrupted? *</p> <p>! Interdependent assets and systems rely on the services provided by other entities and are likely to be disrupted if the entity's service becomes unavailable.</p> <p>Example: For power plants, interdependent assets may include equipment within the power grid to which the plant is connected. If the power plant becomes unavailable and causes grid imbalances, this equipment could fail. Interdependent services</p>	<p>Yes, interdependent assets, systems, or services identified</p> <p>Yes, but no interdependent assets, systems, or services identified</p> <p>Project in development: future commitment</p> <p>No</p>	<p>IFRS S2 Paragraph 13</p> <p>TNFD 2023c</p> <p>UNDRR 2022 Paragraph 2.2</p>

	<p>might include manufacturing or industrial operations that depend on the power supply from the plant. A power outage resulting from the plant's unavailability could significantly impact these activities. Conversely, if manufacturing plants experience disruptions in their operations, the construction and operation of power plants might be delayed.</p>		
R5.8SN	<p>Has the project undertaken a (Rapid) Cumulative Impact Assessment (CIA) as part of the ESIA or as a separate process? *</p> <p>❗ An RCIA entails a desk review that, in consultation with the affected communities and other stakeholders, enables the developer to determine whether its activities are likely to significantly affect the viability or sustainability of selected environmental and social attributes (IFC 2013). An RCIA is necessary if the project is located in an area where other existing or planned activities, known environmental or community pressures, or stakeholder concerns suggest that its impacts may contribute to cumulative impacts. See the Glossary for definitions of cumulative impacts and CIA.</p>	<p>Yes Project in development: future commitment N/A: The project is not located in an area with relevant overlapping activities, pressures, or concerns No</p>	IFC 2013
R5.U4F	<p>Has the project identified all relevant physical, transition, and human-made risks, their impact on the project and incorporated adaptation measures (if applicable)? *</p>	<p>Yes, for climate physical and transition risks only Yes, for all physical and transition risks only Yes, for all physical, transition and man-made risks Project in development: future commitment, no major risks identified at this stage No</p>	<p>EP Principle 2 IFRS S2 Paragraphs 10(a)-(b), 14 QII Principle 4 TCFD 2017a p. 5-6</p>

	Methodology	TCFD 2017a ²⁶ TCFD 2017b ²⁷ IFRS 2021 S1 ²⁸ IFRS 2021 S2 ²⁹ CDSB 2022 ³⁰ Other	
Indicators related to Risk Strategy: Physical Risks			
R5.1JT	<p>Has the project performed a Physical Climate Risk Assessment considering physical climate change scenarios? *</p> <p>❗ The Task Force on Climate-related Financial Disclosure (TCFD) recommends considering at least a 2°C scenario, which lays out a pathway and an emissions trajectory consistent with limiting the average global temperature increase to a temperature range around 2°C above pre-industrial levels by 2100.</p>	<p>Yes Project in development: future commitment No</p>	<p>CDSB 2022 REQ-06 TCFD 2017a p. 12</p>
	Methodology	SSP ³¹ 1-1.9 SSP 1-2.6 SSP 2-4.5 SSP 3-7.0 SSP 4-6.0	

²⁶ Task Force on Climate-related Financial Disclosures (TCFD), 2017a, Recommendations of the Task Force on Climate-related Financial Disclosures.

²⁷ Task Force on Climate-related Financial Disclosures (TCFD), 2017b, The Use of Scenario Analysis in Disclosure of Climate-related Risks and Opportunities.

²⁸ International Financial Reporting Standards (IFRS), 2023, IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information.

²⁹ International Financial Reporting Standards (IFRS), 2023, IFRS S2 Climate-related Disclosures.

³⁰ Climate Disclosure Standards Board (CDSB), 2022, CDSB Framework for Reporting Environmental and Social Information.

³¹ Intergovernmental Panel on Climate Change (IPCC), 2023, Climate Change 2023: Synthesis Report, Sixth Assessment Report of the Intergovernmental Panel on Climate Change.

		<ul style="list-style-type: none"> SSP 5-8.5 RCP³² 2.6 RCP 4.5 RCP 6.0 RCP 8.5 NGFS³³ – Net Zero 2050 NGFS – Below 2°C NGFS – Nationally Determined Contributions NGFS – Current Policies NGFS – Divergent Net Zero NGFS – Delayed Transition Other 	
R5.1JT.3	Select all physical climate risks relevant to the project. *	<ul style="list-style-type: none"> Changing temperature (air, freshwater, marine water) Temperature variability Heat stress Heat wave Drought Changing wind patterns Changing precipitation patterns and types (rain, hail, snow/ice) Precipitation and/or hydrological variability Ocean acidification Saline intrusion Sea level rise Water stress Permafrost thawing Coastal erosion Soil degradation 	<ul style="list-style-type: none"> CDSB 2022 REQ-03 European Commission 2020 IFRS S2 Paragraph 10(a)-(b)

³² Van Vuuren, D. P., et al., 2011, The Representative Concentration Pathways (RCP): An Overview. Climatic Change, 109(1-2), 5-31.

³³ Network for Greening the Financial System, 2024, NGFS Scenarios Portal, Online

		<p>Soil erosion Solifluction Landslide Subsidence Avalanche Cold wave/frost Wildfire Storm (including blizzards, dust and sandstorms) Tornado, cyclone, hurricane, typhoon Heavy precipitation Flood (coastal, fluvial, pluvial, groundwater) Others</p>	
R5.1JT.4	<p>Does the physical climate risk assessment include stress testing? *</p> <p>i Stress testing is a method to assess the resilience of infrastructure by subjecting them to extreme scenarios. It helps identify vulnerabilities and weaknesses that might not be apparent under normal circumstances, enabling proactive risk management. Significant risks are those that could materially impact a project, including disruptions, delays, or the need for substantial mitigation, potentially causing financial, operational, or reputational consequences.</p>	<p>Yes Commitment to conduct an assessment within one year from the submission of this form Project in development: future commitment N/A: No significant risks identified No</p>	<p>CDSB 2022 REQ-03 EPRS 2023 IFRS S2 Paragraphs 10(c), 11, 15</p>
R5.F4C	<p>Has the project identified other non-climate related physical risks? *</p>	<p>Yes No</p>	<p>CDSB 2022 REQ-03 IFRS S2 Paragraph 10 TCFD 2021 p. 21</p>
R5.F4C.1	<p>Select all non-climate related physical risks relevant to the project. *</p>	<p>Earthquake Volcanic Eruption Pandemic Infectious Disease Landslide</p>	

		Lightning Others	
Indicators related to Risk Strategy: Transition Risks			
R5.R8S	<p>Has the project performed a Climate Transition Risk Assessment considering transition climate change scenarios? *</p> <p>❗ The Task Force on Climate-related Financial Disclosure (TCFD) recommends considering at least a 2°C scenario, which lays out a pathway and an emissions trajectory consistent with limiting the average global temperature increase to a temperature range around 2°C above pre-industrial levels by 2100.</p>	<p>Yes</p> <p>Project in development: future commitment</p> <p>No</p>	<p>CDSB 2022 REQ-06</p> <p>TCFD 2017a p. 12</p>
	Methodology	<p>SSP³⁴ 1 – Sustainability</p> <p>SSP 2 – Middle Of The Road</p> <p>SSP 5 – Fossil-Fueled Development</p> <p>NGFS³⁵ – Orderly</p> <p>NGFS – Disorderly</p> <p>NGFS – Hot House World</p> <p>NGFS – Too Little, Too Late</p> <p>Other</p>	
R5.R8S.2	Select all climate transition risks relevant to the project. *	<p>Policy & Legal</p> <p>Technology</p> <p>Market</p> <p>Reputation</p> <p>Others</p>	<p>CDSB 2022 REQ-03</p> <p>IFRS S2 Paragraph 10(a)-(c) and Annex A</p>
R5.R8S.3	Does the climate transition risk assessment include stress testing? *	Yes	<p>CDSB 2022 REQ-03</p> <p>EPRS 2023</p>

³⁴ Intergovernmental Panel on Climate Change (IPCC), 2023, Climate Change 2023: Synthesis Report, Sixth Assessment Report of the Intergovernmental Panel on Climate Change.

³⁵ Network for Greening the Financial System, 2024, NGFS Scenarios Portal, Online.

	<p>❗ Stress testing is a method to assess the resilience of infrastructure by subjecting them to extreme scenarios. It helps identify vulnerabilities and weaknesses that might not be apparent under normal circumstances, enabling proactive risk management.</p> <p>Significant risks are those that could materially impact a project, including disruptions, delays, or the need for substantial mitigation, potentially causing financial, operational, or reputational consequences.</p>	<p>Commitment to conduct an assessment within one year from the submission of this form</p> <p>N/A: No significant risks identified</p> <p>Project in development: future commitment</p> <p>No</p>	IFRS S2 Paragraphs 10(c), 11, 15
Indicators related to Risk Strategy: Human-Made Risks			
R5.1KI	Has the project performed a human-made risk assessment? *	Yes No	UNDRR 2015
R5.1KI.1	Select all relevant human-made risks. *	Industrial accident (including chemical, nuclear, and radiological hazard) Transport accident Cybersecurity breaches Pollution and/or contamination Acts of violence (excluding armed conflicts) Others	UNDRR 2018
Indicators related to Risk Management: Disclosure			
R5.3HJ	<p>Are key parameters, assumptions and analytical choices clearly stated in each of the risk assessments conducted? *</p> <p>❗ Key inputs, assumptions, methods and outputs include, but are not limited to, the time horizon considered for the analysis, methods and models used, and scenarios selected.</p>	Yes No	CDSB 2022 REQ-06 IFRS S2 Paragraphs 22(b), 25 TCFD 2021 p. 13
R5.TZ1	<p>Has the project set targets and appropriate mitigation programmes to manage the identified physical, transition and human-made risks? *</p> <p>❗ A climate-related target refers to a specific level, threshold, quantity, or qualitative goal that the</p>	Yes Project in development: future commitment Commitment to set targets within one year from the submission of this form	CDSB 2022 REQ-03 IFRS S2 Paragraph 28(c) TCFD 2021 p. 30

	<p>organisation wishes to meet over a defined time horizon in order to address its climate-related risks. Example: Reducing the proportion of asset value exposed to acute flooding risk by 50% by 2050.</p>	No	
R5.J6R	<p>If the project faces high-ranked risks (in the baseline or under a 2°C, or more optimistic, scenario), can it be justified by the fact that it provides essential services despite vulnerability to optimistic climate scenarios? *</p> <p>⚠ High-ranked risks are risks that have the potential to affect > 50% of the project's assets.</p>	<p>Yes N/A: No risks ranked as high N/A: No 2°C or more optimistic scenario considered No</p>	
Indicators related to Risk Governance			
R5.8GV	<p>Does the project have a structured governance framework for assessing, monitoring, and managing risks? *</p> <p>⚠ The governance framework may include assigned roles and responsibilities, supporting processes to drive solutions and established procedures for document retention and record keeping in support of resilience and adaptation.</p>	<p>Yes Project in development: future commitment Commitment to have a governance framework for risk assessment and management within one year from the submission of this form No</p>	<p>CDSB 2022 REQ-01 IFRS S2 Paragraphs 5-6 TCFD 2017a p. 19</p>
R5.SE2	<p>Are there procedures to stop operations immediately if a safety issue is found, fix the problem quickly, and only restart operations when it is safe? *</p> <p>⚠ Safe-to-fail infrastructure remains safe in the event of a partial or complete failure that renders it unable to provide its usual services; this is different from fail-safe infrastructure, which is designed to prevent failure from occurring. When fail-safe infrastructure does fail, the consequences can be severe.</p>	<p>Yes Project in development: future commitment N/A: As per project scope, failure concept does not apply (Nbs) No</p>	<p>UNDRR 2022</p>
Indicators related to Risk Management: Adaptation Measures			

<p>R5.UP6</p>	<p>Have adaptation measures been incorporated into the project design to mitigate the identified risks over its lifetime? *</p> <p>! Adaptation measures can range from building flood defences, to setting up early warning systems for cyclones, redesigning communication systems, emergency plans, business operations and government policies. Adaptation measures may also include reserved funds or risk-transfer solutions to enhance recovery after disruptions or engagement with local communities to enhance social resilience.</p> <p>Significant risks are those that could materially impact a project, including disruptions, delays, or the need for substantial mitigation, potentially causing financial, operational, or reputational consequences.</p>	<p>Yes Project in development: future commitment N/A: No significant risks identified No</p>	<p>IFRS S2 Paragraph 14(a.ii) SDG 13.2 UNDRR 2022</p>
<p>R5.UP6.1</p>	<p>Select all adaptation measures implemented. *</p>	<p>Flood defences and water management Resilient materials environmental and infrastructure monitoring and control Early warning systems Vegetation management Climate-resilient design Fortified and reinforced structures Automated systems and mechanisms Asset relocation/raising System redundancy and backup solutions Safety emergency systems Nature-based Solutions Routine and adaptive maintenance Risk-transfer solutions (e.g., insurance) Contingency reserve Community adaptation programmes Capacity building and training</p>	<p>CBI 2023</p>

		Emergency supplier and partner agreements Others	
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R5 – POSITIVE CONTRIBUTION

Table 13. R5 Resilience & Adaptation - Positive Contribution indicators

ID	Field	Answer Options	Reference
Declaration			
R5.BG7	Does the project want to claim a positive contribution to this criterion?	Yes No	
R5.V4H	Does the project provide significant resilience improvement at a broader systems scale, i.e., beyond the project itself? ⓘ Examples: (1) The project replaces another infrastructure that posed potential risks to human lives. (2) The project provides basic services to hospitals and emergency shelters when there would be otherwise no service supply. (3) The project provides services to businesses and industrial activities during natural disasters in situations where there would otherwise be no power supply. (4) The project provides services to other infrastructure, ensuring the continuity of infrastructure services during natural disasters in situations where there would otherwise be no power supply.	Yes No	
Qualifying Positive Contribution			
R5.4KY	Select for which of the below examples the project meets the Positive Contribution declaration(s) for this criterion, which might be either realised or anticipated.	Reduction in disaster-related deaths and missing persons Reduction in the number of people directly affected by natural disasters Increase in agricultural area under productive and sustainable agriculture	SDG Indicators 1.5.1, 2.4.1, 3.6.1, 6.4.2, 11.5.1, 11.5.2, 13.1.2, 14.4.1

		<p>Reduction in mortality attributed to traffic injuries</p> <p>Reduction in economic losses and service disruptions caused by disasters</p> <p>Reduction in pressures linked to climate change impacts (e.g., water scarcity, crop and livestock productivity, fisheries, infectious diseases, malnutrition, mental health, displacement)</p>	
Quantifying Positive Contribution – Pick and detail at least one. Measures here should be read as Adaptation Measures			
R5.U2X	<p>Please disclose the reduction in disaster-related deaths and missing persons compared to the pre-project level.</p> <p>❗ Formula: Baseline number of deaths and missing persons (annualised) – Average annual number of deaths and missing persons during operations</p> <p>Note: Use the pre-project level as the baseline. In this context, disasters refer to climate-related extreme events and other economic, social and environmental shocks. The number of deaths or missing persons should be measured within the project’s area of influence. Use forecast data if historical data is not available.</p>	(Number)	SDG Indicators 1.5.1, 11.5.1, 13.1.2
R5.W8F	<p>Please disclose the reduction in the number of people directly affected by disasters compared to the pre-project level.</p> <p>❗ Formula: Baseline number of individuals directly impacted by disasters (annualised) – Average annual number of individuals directly impacted by disasters during operations</p> <p>Note: Use the pre-project level as the baseline. In this context, disasters refer to climate-related extreme events and other economic, social and environmental shocks. The number of individuals</p>	(Number)	SDG Indicators 1.5.1, 11.5.1, 13.1.2

	<p>should be measured within the project’s area of influence. To avoid double counting, each person should be counted only once, even if they were impacted multiple times. Use forecast data if historical data is not available.</p>		
R5.TU8	<p>Please disclose the increase in agricultural area under productive and sustainable agriculture compared to the pre-project level.</p> <p>❗ Formula: Forecast area under productive and sustainable agriculture after the project – Baseline area under productive and sustainable agriculture Note: Use the pre-project level as the baseline. The area under productive and sustainable agriculture should be measured within the project’s area of influence. Consider agricultural areas where the project has implemented or plans to implement resilient agricultural practices that (i) increase productivity and production, (ii) help maintain ecosystems, (iii) strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters, and (iv) progressively improve land and soil quality.</p>	(Number)	SDG Indicator 2.4.1
R5.6HQ	<p>Please disclose the reduction in mortality attributed to road traffic injuries compared to the pre-project level.</p> <p>❗ Formula: Baseline number of deaths attributed to road traffic injuries (annualised) – Average annual number of deaths attributed to road traffic injuries during operations Note: Use the pre-project level as the baseline. In this context, disasters refer to climate-related extreme events and other economic, social and environmental shocks. The number of deaths should be measured within the project’s area of influence. Use forecast data if historical data is not available.</p>	(Number)	SDG Indicator 3.6.1

R5.H8E	<p>Please disclose the reduction in water stress level compared to pre-project level.</p> <p>❗ Formula: $\text{Baseline water stress level (annualised)} - \text{Average annual water stress level during operations}$ $\text{Water stress level} = (\text{Total freshwater withdrawals in the project area of influence} / \text{Total renewable freshwater resources in the project area of influence}) \times 100$</p> <p>Note: Use the pre-project level as the baseline. Use forecast data if historical data is not available.</p>	(Number)	SDG Indicator 6.4.2
R5.9EB	<p>Please disclose the reduction in economic losses and service disruptions caused by disasters compared to the pre-project level.</p> <p>❗ Formula: $\text{Baseline economic losses (annualised)} - \text{Average annual economic losses during operations}$</p> <p>Note: Use the pre-project level as the baseline. The economic losses should be measured within the project's area of influence. Use forecast data if historical data is not available.</p>	(Number)	SDG Indicator 11.5.2
R5.W5L	<p>Please disclose the increase in fish stocks within biologically sustainable levels compared to the pre-project level.</p> <p>❗ Formula: $\text{Average annual fish stocks within biologically sustainable levels during operations} - \text{Baseline fish stocks within biologically sustainable levels (annualised)}$</p> <p>Note: Use the pre-project level as the baseline. Use forecast data if historical data is not available.</p>	(Number)	SDG Indicator 14.4.1
R5.B6D	<p>Are the costs associated with implementing these measures accounted for within the project CAPEX and/or within the project's profit and loss (P&L) statement?</p>	<p>Project CAPEX In the Profit and Loss statement Both None</p>	
R5.B6D.1	<p>Please disclose the percentage of the total project CAPEX that the measure(s) represent.</p>	(Number)	

	<p>❗ Formula: $(\text{Total value of the measure(s)} / \text{Total project CAPEX}) \times 100$ Note: The total value of the measure(s) and the project's CAPEX should be based on the latest available figures, using either forecast or actual data.</p>		
R5.B6D.2	<p>Please disclose the OPEX dedicated to the measure(s) as a percentage of the project's total revenue.</p> <p>❗ Formula: $(\text{OPEX dedicated to the measure(s) in the prior calendar year} / \text{Total revenue in the prior calendar year}) \times 100$ Note: If the project has not yet incurred any OPEX and/or revenue, please use the forecast average annual OPEX and revenue values during operations.</p>	(Number)	
R5.B6D.3.A	<p>Please disclose the OPEX dedicated to the measure(s) during the prior calendar year.</p> <p>❗ Formula: Total OPEX dedicated to the measure(s) in the prior calendar year</p>	(Number)	
R5.B6D.3.B	<p>Please disclose the forecast annual OPEX dedicated to the measure(s) during operations.</p> <p>❗ Formula: Forecast average annual OPEX dedicated to the measure(s) during operations</p>	(Number)	
R5.Y1Q	<p>Please explain how each numerical value provided in this section contributes to the project's positive contribution examples selected for this criterion.</p>	(Text)	

SOCIAL DIMENSION

S6 – INCLUSIVITY & GENDER

S6 – BASELINE REQUIREMENTS

Table 14. S6 Inclusivity & Gender – Baseline requirements indicators

ID	Field	Answer Options	Reference
Declaration			
S6.9LA	<p>Does the project comply with national and subnational inclusivity and gender policies, strategies, action plans, and international agreements to which the country is a party? *</p> <p>❗ International agreements include, for example, the UN Charter, see Article 1(3) (UN 1945).</p>	<p>Yes</p> <p>N/A: No national/subnational inclusivity and gender policies or relevant international agreements</p> <p>No</p>	IFC PS2 Paragraph 16
S6.A9K	<p>Is gender and social inclusion explicitly addressed in the project’s needs and risk assessments, based on an analysis of social, gender, and inclusion aspects? *</p> <p>❗ Gender and social inclusion considerations can be addressed in early feasibility studies, Environmental and Social Impact Assessments (ESIAs), or equivalent analysis. The analysis may be conducted as a standalone study or integrated into broader assessments.</p> <p>Refer to the World Bank’s PPP Gender Toolkit (World Bank, 2024) and the UK ICF’s GEDSI Guidance – Annex 3 (UK ICF, 2023) for further guidance.</p>	<p>Yes</p> <p>Project in development: future commitment</p> <p>N/A: Project does not/is not responsible for providing direct service to populations</p> <p>No</p>	<p>UNECE PIERS Criterion 1</p> <p>QII Principle 5.2</p> <p>SDG 10.2</p> <p>UN Women & UN Global Compact 2020a Principle 7</p>

	Methodology	UN Women and UN Global Compact 2020b ³⁶ SOS Pulse ³⁷ Harvard Gender Analysis Framework ³⁸ Other	
S6.Z5Q	<p>Has the project developed and implemented a gender and inclusion action plan, including monitoring of social risks? *</p> <p>i A gender and inclusion action plan provides an overview of the project's social context, identifies gender-related and broader social risks, and outlines the corresponding response measures. The plan may be prepared as a standalone document or incorporated into broader project documentation, such as the Environmental and Social Impact Assessment (ESIA), Environmental and Social Action Plan (ESAP), or similar studies.</p>	<p>Yes Project in development: future commitment Commitment to implement a gender and inclusion action plan within one year from the submission of this form</p> <p>No</p>	UN Women & UN Global Compact 2020a Principle 7
Indicators related to Project Objectives, Targets, and Monitoring			
S6.U8C	<p>Does the project regularly collect data disaggregated for gender, disability and/or local communities (e.g. age, geographical location, socio-economic status)? *</p> <p>i Disability-disaggregated data can be collected using the Washington Short Set Questions (WG-SS 2022).</p>	<p>Yes Project in development: future commitment Commitment to collect disaggregated data within one year from the submission of this form</p> <p>No</p>	GRI Disclosure 405 UN Women & UN Global Compact 2020a Principle 7
Indicators related to Equal Opportunities to Staff and Contractors			
S6.LJ1	<p>Has the project implemented equal employment and wage parity policies and practices for workers directly hired by the project? *</p>	<p>Yes Project in development: future commitment</p> <p>No</p>	ILO 1951 Article 1 ILO 1958 Articles 1-3

³⁶ United Nations (UN) Women & UN Global Compact, 2020b, Women Empowerment Principles Gender Gap Analysis Tool.

³⁷ SOS Pulse, 2023, FOWOSE: A Tool for Better Gender Integration in Entrepreneurship Support Structures.

³⁸ Overholt, Anderson, Austin, and Cloud, 1985, Gender Roles in Development Projects.

	<p>❗ Refer to the GEDSI-Lens Toolkit for Infrastructure Project Developers (UK GCIP 2025) page 40 for a comprehensive list of actions to promote equal employment opportunities and workforce diversity.</p>		<p>ILO 2022b Principle 2.b, 2.c IFC PS2 Paragraphs 15, 16 QII Principle 5.3 SDG 10.3 UN Women & UN Global Compact 2020a Principle 2</p>
S6.3PA	<p>Does the project require that primary contractors and primary suppliers implement an equal employment and wage parity policy or practice? *</p> <p>❗ This requirement applies at a minimum to workers directly involved in the project. Projects must check on whether primary contractors and primary suppliers have a specific policy or clause on equal employment in their general policies.</p>	<p>Yes Project in development: future commitment No</p>	<p>IFC PS2 Paragraphs 24, 25</p>
S6.CA5	<p>Does the project promote workforce diversity by supporting the inclusion of women and people with disabilities? *</p> <p>❗ Examples: (1) Efforts to increase workforce diversity such as diversity targets, accountability mechanisms, inclusive recruitment and hiring practices, and workforce development initiatives. (2) Efforts to foster a more inclusive workplace and culture such as unconscious bias training, non-discrimination policies, equal pay initiatives, care support, and provisions for gender- and disability-specific health needs. (3) Efforts to ensure a safe and healthy workplace such as GBVH training, gender- and disability-sensitive facilities, and measures to address gender/disability-specific occupational health and safety needs.</p>	<p>Yes Project in development: future commitment N/A: No suitable roles for women and/or people with disabilities No</p>	<p>UK GCIP 2025 Activity 4</p>

S6.LS4.1	<p>Please disclose the percentage of women on the project's board, or management in case there is no board, during the prior calendar year. *</p> <p>❗ Formula: $(\text{Women in the project's board during the prior calendar year} / \text{Total number of members in project's board during the prior calendar year}) \times 100$</p> <p>Note: Where no board is in place, please refer to the project's high-level management. If the project is still in development and neither a board nor management level is in place, it can answer 0.</p>	(Number)	<p>GRI Disclosure 405-1a UN Women & UN Global Compact 2020a Principle 2 SDG Indicator 5.5.2 UK GCIP 2025 Activity 4</p>
S6.LS4.2	<p>Please disclose the percentage of people with disabilities on the project's board, or management in case there is no board, during the prior calendar year. *</p> <p>❗ Formula: $(\text{People with disabilities in the project's board during the prior calendar year} / \text{Total number of members in project's board during the prior calendar year}) \times 100$</p> <p>Note: Where no board is in place, please refer to the project's high-level management. If the project is still in development and neither a board nor management level is in place, it can answer 0.</p>	(Number)	<p>GRI Disclosure 405-1a UK GCIP 2025 Activity 4</p>
S6.3WY.A	<p>Please disclose the percentage of women that were employed by the project during the prior calendar year. *</p> <p>❗ Formula: $(\text{Number of women FTEs employed during the prior calendar year} / \text{Number of FTEs employed during the prior calendar year}) \times 100$</p> <p>Note: Only consider workers directly hired by the project company on permanent contracts. To avoid double counting, each person should be counted only once.</p>	(Number)	<p>GRI Disclosure 405-1b</p>

S6.3WY.B	<p>Please disclose forecast annual average percentage of women employed by the project during operations. *</p> <p>❗ Formula: (Average forecast annual number of women FTEs employed during operations / Average forecast annual number of FTEs employed during operations) × 100</p> <p>Note: Only consider female workers directly hired by the project company on permanent contracts. To avoid double counting, each person should be counted only once.</p>	(Number)	GRI Disclosure 405-1b
S6.M6N.A	<p>Please disclose the percentage of people with disabilities that were employed by the project during the prior calendar year. *</p> <p>❗ Formula: (Number of people with disabilities FTEs employed during the prior calendar year / Number of FTEs employed during the prior calendar year) × 100</p> <p>Note: Only consider workers directly hired by the project company on permanent contracts. To avoid double counting, each person should be counted only once.</p>	(Number)	GRI Disclosure 405
S6.M6N.B	<p>Please disclose forecast annual average percentage of people with disabilities employed by the project during operations. *</p> <p>❗ Formula: (Average forecast annual number of people with disabilities FTEs employed during operations / Average forecast annual number of FTEs employed during operations) × 100</p> <p>Note: Only consider workers directly hired by the project company on permanent contracts. To avoid double counting, each person should be counted only once.</p>	(Number)	GRI Disclosure 405
S6.7BP	Does the project have an inclusive procurement strategy that ensures women, persons with	Yes No	UK GCIP 2025 Activity 6

	disabilities, and members of the local community are included in and/or benefit from the project's supply chain? *		
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Indicators related to Discrimination and Harassment			
S6.LV7	<p>Has a Gender-Based Violence and Harassment (GBVH) risk assessment been carried out for the project, addressing (1) the GBVH risks linked to the project's activities and context, and (2) the company's capacity to prevent and respond to such risks and incidents? *</p> <p>❗ GBVH risk assessments can be integrated into broader screening processes during early project stages, such as scoping studies, needs assessments, or feasibility studies, and explored in greater depth during the appraisal or due diligence phase (e.g. Environmental and Social Impact Assessments). For projects at more advanced stages, such assessments can be embedded within ongoing implementation and monitoring activities.</p>	<p>Yes Project in development: future commitment Commitment to implement a GBVH risk assessment and action plan within one year from the submission of this form</p> <p>No</p>	IFC 2020 Chapter 4
S6.Y7A	<p>Does the project have a GBVH policy and code of conduct for all workers that is regularly communicated to those inside and outside of the company? *</p>	<p>Yes Project In Development: Future Commitment</p> <p>No</p>	<p>UN Women & UN Global Compact 2020a Principle 3 IFC 2020 Chapter 5, Annexes 2, 6 IFC PS2 Paragraph 15</p>
S6.5VW	<p>Does the project provide regular training and awareness-raising about what constitutes GBVH, how to report it, what the response process involves, and what support services are available and how to access them? *</p> <p>❗ Training can be delivered as a standalone module and/or integrated into broader training (such as</p>	<p>Yes Project in development: future commitment Commitment to implement training within one year from the submission of this form</p> <p>No</p>	<p>UN Women & UN Global Compact 2020a Principle 4 IFC 2020 Chapter 5.5</p>

	general occupational health and safety). Effective training is typically tailored and proportionate to the GBVH risks linked to the project, as well as its sectoral and country context.		
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S6 – POSITIVE CONTRIBUTION

Table 15. S6 Inclusivity & Gender - Positive Contribution indicators

ID	Field	Answer Options	Reference
Declaration			
S6.GB7	Does the project want to claim a positive contribution to this criterion?	Yes No	
S6.Q6K	Does the project improve inclusivity and gender equality in the surrounding communities compared to the pre-project level?	Yes No	
Qualifying Positive Contribution			
S6.O2B	Select for which of the below examples the project meets the Positive Contribution declaration(s) for this criterion, which might be either realised or anticipated.	Increase in population with access to basic services (e.g., water, sanitation, electricity, healthcare, education, housing, transportation, internet, social protection) Increase in gender parity in education Increase in access to education for vulnerable populations (e.g., persons with disabilities, Indigenous peoples, displaced communities, or those living in poverty) Reduction in any form of violence (including physical, psychological, gender-based, and community violence)	SDG Indicators 1.4.1, 4.5.1, 6.1.1, 6.2.1, 7.1.1, 9.1.1, 9.c.1, 11.2.1, 16.1.1, 16.1.2, 16.1.3, 16.1.4, 17.6.2
Quantifying Positive Contribution – Pick and detail at least one. Measures here should be read as Programmes or Services the project is enabling towards Gender and Inclusivity			
S6.HB5	Please disclose the increase in the number of people with access to basic services compared to the pre-project level.	(Number)	SDG Indicators 1.4.1, 6.1.1, 6.2.1, 7.1.1, 9.1.1, 9.c.1, 11.2.1, 17.6.2

	<p>❗ Formula: Average annual number of individuals with access to basic services during operations – Baseline number of individuals with access to basic services (annualised)</p> <p>Note: Use the pre-project level as the baseline. Basic services may include access to water, sanitation, electricity, healthcare, education, housing, transportation, internet, and social protection. The number of individuals should be measured within the project’s area of influence. To avoid double counting, each person should be counted only once, even if they had access to multiple services. Use forecast data if historical data is not available.</p>		
S6.J4A	<p>Please disclose the increase in gender parity in education compared to the pre-project level.</p> <p>❗ Formula: Proportion of female individuals in education during operations – Baseline proportion of female individuals in education</p> <p>Proportion of female individuals in education = $(\text{Number of female individuals in education} / \text{Number of male individuals in education}) \times 100$</p> <p>Note: Use the pre-project level as the baseline. The number of individuals should be measured within the project’s area of influence. To avoid double counting, each person should be counted only once, even if they participated multiple times. Use forecast data if historical data is not available.</p>	(Number)	SDG Indicator 4.5.1
S6.KV9	<p>Please disclose the increase in the number of individuals from vulnerable populations with access to education compared to the pre-project level.</p> <p>❗ Formula: Average annual number of individuals from vulnerable population in education during operations – Baseline number of individuals from vulnerable population in education (annualised)</p>	(Number)	SDG Indicator 4.5.1

	<p>Note: Use the pre-project level as the baseline. Vulnerable populations may include individuals from low-income households, persons with disabilities, Indigenous peoples, displaced communities, or other groups at risk of exclusion. The number of individuals should be measured within the project's area of influence. To avoid double counting, each person should be counted only once, even if they participated multiple times. Use forecast data if historical data is not available.</p>		
S6.KO9	<p>Please disclose the decrease in any form of violence compared to the pre-project level.</p> <p>❗ Formula: Baseline number of individuals experiencing violence (annualised) - Annual average number of individuals experiencing violence during operations</p> <p>Note: Use the pre-project level as the baseline. In this context, violence refers to physical, psychological, gender-based, and community violence. The number of individuals should be measured within the project's area of influence. To avoid double counting, each person should be counted only once, even if they experienced violence multiple times. Use forecast data if historical data is not available.</p>	(Number)	SDG Indicators 16.1.1, 16.1.2, 16.1.3, 16.1.4
S6.Q5F	<p>Are the costs associated with implementing these measures accounted for within the project CAPEX and/or within the project's profit and loss (P&L) statement?</p>	<p>Project CAPEX In the Profit and Loss statement Both None</p>	
S6.Q5F.1	<p>Please disclose the percentage of the total project CAPEX that the measure(s) represent.</p> <p>❗ Formula: (Total value of the measure(s) / Total project CAPEX) × 100</p> <p>Note: The total value of the measure(s) and the project's CAPEX should be based on the latest</p>	(Number)	

	available figures, using either forecast or actual data.		
S6.Q5F.2	<p>Please disclose the OPEX dedicated to the measure(s) as a percentage of the project's total revenue.</p> <p>❗ Formula: (OPEX dedicated to the measure(s) in the prior calendar year / Total revenue in the prior calendar year) × 100</p> <p>Note: If the project has not yet incurred any OPEX and/or revenue, please use the forecast average annual OPEX and revenue values during operations.</p>	(Number)	
S6.Q5F.3.A	<p>Please disclose the OPEX dedicated to the measure(s) during the prior calendar year.</p> <p>❗ Formula: Total OPEX dedicated to the measure(s) in the prior calendar year</p>	(Number)	
S6.Q5F.3.B	<p>Please disclose the forecast annual OPEX dedicated to the measure(s) during operations.</p> <p>❗ Formula: Forecast average annual OPEX dedicated to the measure(s) during operations</p>	(Number)	
S6.2MB	Please explain how each numerical value provided in this section contributes to the project's positive contribution examples selected for this criterion.	(Text)	

S7 – HEALTH & SAFETY

S7 – BASELINE REQUIREMENTS

Table 16. S7 Health & Safety – Baseline requirements indicators

ID	Field	Answer Options	Reference
Declaration			

S7.S9L	Does the project comply with national and subnational health and safety policies, strategies, action plans, and international agreements to which the country is a party? * i International agreements include, for example, the Environmental, Health and Safety Guidelines (WBG 2007).	Yes N/A: No national/subnational health and safety policies or relevant international agreements No	IFC PS4 Paragraph 5
S7.YD5	Does the project have an Occupational Health and Safety (OHS) policy and plan in place to manage health and safety for its direct workers? *	Yes Project in development: future commitment No	IFC PS2 Paragraph 23 ILO 2006 Article 4.2
	Methodology	ILO 2022a ³⁹ IFC 2007a ⁴⁰ Other	
S7.V6X	Does the project require that contracted workers comply with the project's OHS policy/plan, or have contractor management provisions on OHS? *	Yes Project in development: future commitment No	IFC PS2 Paragraphs 24, 25
Indicators related to Occupational Health and Safety (OHS)			
S7.8RB	Does the project identify and assess OHS risks (including sector-specific risks), physical, chemical, biological, and radiological hazards, and specific threats to women? *	Yes Project in development: future commitment N/A: Assessment conducted and no risks identified No	IFC PS2 Paragraph 23 GRI Disclosure 403-2-a
S7.8RB.1	Have preventive and protective measures been implemented to minimise all identified risks? *	Yes Project in development: future commitment No	IFC PS2 Paragraph 23 GRI Disclosure 403-7
S7.FP7	Does the project take responsibility for ensuring that first aid, including the provision of trained personnel, is available? *	Yes Project in development: future commitment No	IFC 2007a p. 63 ILO 2022a Paragraphs 9.2.1, 9.2.2

³⁹ International Labour Organization (ILO), 2022a, ILO Code of Practice on Safety and Health in Construction.

⁴⁰ International Finance Corporation (IFC), 2007a, Environmental, Health, and Safety Guidelines.

S7.E1O	Does the project provide training on OHS for workers relevant to their respective activities? *	Yes Project in development: future commitment No	IFC PS2 Paragraph 23 GRI Disclosure 403-5
S7.Z9O	Does the project monitor, document and report on occupational accidents, injuries, illnesses and fatalities? *	Yes Project in development: future commitment No	IFC PS2 Paragraph 23 ILO 2001 Paragraph 3.11
S7.Z9O.3	Please disclose the non-fatal accident rate during the prior calendar year. * <p>❗ Formula: (Number of new cases of non-fatal occupational injuries in the prior calendar year / Number of direct workers) × 100,000 Note: If no accidents have occurred, the appropriate response is 0.</p>	(Number)	GRI Disclosure 403-10 SDG Indicator 8.8.1
Indicators related to Community Health and Safety (CHS)			
S7.D2S	Are there communities located in the project's area of influence? *	Yes No	
S7.8BR	Has the project conducted a Health Impact Assessment (HIA) or alternative equivalent? * <p>❗ A HIA provides an overview of the project's effects on the health of a population. It typically considers a range of personal, social, cultural, economic, and environmental factors that influence health status (IAIA 2021). The HIA may be prepared as a standalone document or incorporated into broader project documentation, such as the Environmental and Social Impact Assessment (ESIA), Environmental and Social Action Plan (ESAP), or similar studies.</p>	Yes Project in development: future commitment Commitment to conduct a HIA within one year from the submission of this form No	IFC PS4 Paragraph 5
S7.QO5	Throughout its life cycle, does the project monitor and evaluate its impacts on Community Health and Safety (CHS) and take preventive and control measure consistent with Good International Industry Practices (GIIP)? *	Yes Project in development: future commitment No	IFC PS4 Paragraph 5 IFC 2009

	<p>! GIIP include, for example, the World Bank Group Environmental, Health and Safety Guidelines (IFC 2007a) or other internationally recognized sources.</p>		
S7.FG3	<p>Does the project have CHS emergency and disaster prevention, preparedness and response plans in place? *</p>	<p>Yes Project in development: future commitment Commitment to implement such plans within one year from the submission of this form No</p>	<p>IFC PS1 Paragraph 20 IFC PS4 Paragraph 11</p>

S7 – POSITIVE CONTRIBUTION

Table 17. S7 Health & Safety - Positive Contribution indicators

ID	Field	Answer Options	Reference
Declaration			
S7.4BM	Does the project want to claim a positive contribution to this criterion?	Yes No	
S7.P5W	Does the project improve the health and/or safety of the surrounding communities compared to the pre-project level?	Yes No	
Qualifying Positive Contribution			
S7.LJ9	Select for which of the below examples the project meets the Positive Contribution declaration(s) for this criterion, which might be either realised or anticipated.	<p>Reduction in food insecurity Reduction in maternal mortality Reduction in under-five mortality Reduction in the number of people affected by communicable diseases Reduction in the number of people affected by non-communicable diseases Support for programmes aimed at preventing or treating substance abuse Increase in the coverage of essential health services</p>	<p>SDG Indicators 2.1.2, 3.1.1, 3.1.2, 3.2.1, 3.2.2, 3.3.1, 3.3.2, 3.3.3, 3.3.4, 3.3.5, 3.4.1, 3.4.2, 3.5.1, 3.5.2, 3.8.1, 3.a.1, 3.b.1, 3.b.2, 3.c.1</p>

Quantifying Positive Contribution – Pick and detail at least one. Measures here should be read as actions taken by the project on Health and Safety applied to the Surrounding Communities			
S7.2JQ	<p>Please disclose the reduction in food insecurity compared to the pre-project level.</p> <p>❗ Formula: Baseline number of individuals experiencing moderate/severe food insecurity (annualised) – Average annual number of individuals experiencing moderate/severe food insecurity during operations</p> <p>Note: Use the pre-project level as the baseline. The number of individuals experiencing food insecurity should be measured using the Food Insecurity Experience Scale (FIES), consisting of 8 standard questions (FAO 2025). The number of individuals should be measured within the project’s area of influence. To avoid double counting, each person should be counted only once, even if they experienced food insecurity multiple times. Use forecast data if historical data is not available.</p>	(Number)	SDG Indicator 2.1.2
S7.U8M	<p>Please disclose the reduction in maternal deaths compared to the pre-project level.</p> <p>❗ Formula: Baseline number of maternal deaths (annualised) – Average annual number of maternal deaths during operations</p> <p>Note: Use the pre-project level as the baseline. The number of deaths should be measured within the project’s area of influence. Use forecast data if historical data is not available.</p>	(Number)	SDG Indicators 3.1.1
S7.MF6	<p>Please disclose the reduction in under-five mortality compared to the pre-project level.</p> <p>❗ Formula: Baseline under-five number of deaths (annualised) – Average annual under-five number of deaths during operations</p>	(Number)	SDG Indicator 3.2.1, 3.2.2

	<p>Note: Use the pre-project level as the baseline. The number of deaths should be measured within the project’s area of influence. Use forecast data if historical data is not available.</p>		
S7.VZ8	<p>Please disclose the reduction in the number of people affected by communicable diseases compared to the pre-project level.</p> <p>❗ Formula: Baseline number of individuals affected by communicable diseases (annualised) – Average annual number of individuals affected by communicable diseases during operations</p> <p>Note: Use the pre-project level as the baseline. Communicable diseases include, but are not limited to: HIV/AIDS, tuberculosis, malaria, hepatitis, water-borne diseases, neglected tropical diseases, and other infectious diseases. The number of individuals should be measured within the project’s area of influence. To avoid double counting, each person should be counted only once, even if they were affected by communicable diseases multiple times. Use forecast data if historical data is not available.</p>	(Number)	SDG Indicators 3.3.1, 3.3.2, 3.3.3, 3.3.4, 3.3.5
S7.R3Q	<p>Please disclose the reduction in the number of people affected by non-communicable diseases compared to the pre-project level.</p> <p>❗ Formula: Baseline number of individuals affected by non-communicable diseases (annualised) – Average annual number of individuals affected by non-communicable diseases during operations</p> <p>Note: Use the pre-project level as the baseline. Non-communicable diseases include, but are not limited to: cardiovascular diseases, cancer, chronic respiratory diseases, and diabetes, as well as mental health conditions and other chronic illnesses not caused by infectious agents. The number of individuals should be measured</p>	(Number)	SDG Indicators 3.4.1, 3.4.2

	<p>within the project’s area of influence. To avoid double counting, each person should be counted only once, even if they were affected by non-communicable diseases multiple times. Use forecast data if historical data is not available.</p>		
S7.WV4	<p>Please disclose the number of people from surrounding communities participating in programmes supported by the project aimed at preventing or treating substance abuse.</p> <p>❗ Formula: Number of individuals who received the programme(s) in the prior calendar year Note: Substance abuse includes the harmful use of alcohol. To avoid double counting, each person should be counted only once, even if they participated multiple times. If the project has not yet supported any substance abuse prevention and treatment programme(s), please provide the forecast average annual number of expected participants.</p>	(Number)	SDG Indicators 3.5.1, 3.5.2
S7.NS2	<p>Please disclose the increase in coverage of essential health services compared to the pre-project level.</p> <p>❗ Formula: Baseline number of individuals who received tracer interventions (annualised) – Average annual number of individuals who received tracer interventions during operations Note: Use the pre-project level as the baseline. Tracer interventions include reproductive, maternal, newborn and child health, infectious diseases, non-communicable diseases and service capacity and access. The number of individuals should be measured within the project’s area of influence. To avoid double counting, each person should be counted only once per tracer, even if they received the service</p>	(Number)	SDG Indicator 3.8.1

	multiple times. Use forecast data if historical data is not available.		
S7.P8B	Are the costs associated with implementing these measures accounted for within the project CAPEX and/or within the project's profit and loss (P&L) statement?	Project CAPEX In the Profit and Loss statement Both None	
S7.P8B.1	Please disclose the percentage of the total project CAPEX that the measure(s) represent. ❗ Formula: (Total value of the measure(s) / Total project CAPEX) × 100 Note: The total value of the measure(s) and the project's CAPEX should be based on the latest available figures, using either forecast or actual data.	(Number)	
S7.P8B.2	Please disclose the OPEX dedicated to the measure(s) as a percentage of the project's total revenue. ❗ Formula: (OPEX dedicated to the measure(s) in the prior calendar year / Total revenue in the prior calendar year) × 100 Note: If the project has not yet incurred any OPEX and/or revenue, please use the forecast average annual OPEX and revenue values during operations.	(Number)	
S7.P8B.3.A	Please disclose the OPEX dedicated to the measure(s) during the prior calendar year. ❗ Formula: Total OPEX dedicated to the measure(s) in the prior calendar year	(Number)	
S7.P8B.3.B	Please disclose the forecast annual OPEX dedicated to the measure(s) during operations. ❗ Formula: Forecast average annual OPEX dedicated to the measure(s) during operations	(Number)	
S7.BY2	Please explain how each numerical value provided in this section contributes to the	(Text)	

	project's positive contribution examples selected for this criterion.		
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S8 – HUMAN & LABOUR RIGHTS

S8 – BASELINE REQUIREMENTS

Table 18. S8 Human & Labour Rights– Baseline requirements indicators

ID	Field	Answer Options	Reference
Declaration			
S8.FD1	Are the rights and wellbeing of workers engaged throughout the life cycle of the project in accordance with the International Labour Organization (ILO) Fundamental Principles and Rights at Work or national laws, whichever is more stringent? *	Yes Project in development: future commitment No	ILO 2022b Principle 2 IFC PS2 Paragraph 8 SDG Indicator 8.8.2
S8.FA6	Does the project protect its workforce by refraining from any form of forced, compulsory, or child labour throughout the project's life cycle? *	Yes Project in development: future commitment No	ILO 2022b Principles 2.b, 2.c ILO 2014 Article 1 ILO 1999 Article 1 IFC PS2 Paragraphs 21, 22 SDG 8.7
Indicators related to Working Conditions and Management of Worker Relationship			
S8.XE5	Does the project provide workers with documented information that is clear and understandable, regarding their rights under national labor and employment law and any applicable collective agreements, including their	Yes Project in development: future commitment No	IFC PS2 Paragraph 9 SDG 16.10

	<p>rights related to hours of work, wages, overtime, compensation, and benefits? *</p> <p>❗ Such documented information is usually compiled in the employment contract.</p>		
S8.W7L	<p>Does the project have a remuneration policy that respects the local laws and meets the local minimum wage? *</p> <p>❗ If there is no local minimum wage or the local minimum wage is too low, the project might refer to the best possible calculation of local living wage.</p>	<p>Yes Project in development: future commitment No</p>	<p>ILO 1951 Articles 1-2 IFC PS2 Paragraph 8</p>
S8.6NC	<p>Does the employment policy include a clause(s) stating that the employer does not prevent employees from freely associating, does not prevent collective bargaining and ensures adherence to collective bargaining agreements where they exist? *</p>	<p>Yes Project in development: future commitment N/A: National laws do not encompass freedom of association No</p>	<p>ILO 1949 Articles 1-4 ILO 2022b Principle 1 IFC PS2 Paragraphs 10, 13, 14</p>
S8.2VU	<p>When necessary for the project to provide accommodation services for its workers, does the project ensure adequate living conditions, safety, security, privacy, hygiene, and access to essential services in line with international best practices and human rights standards? *</p>	<p>Yes Project in development: future commitment N/A: No accommodation necessary No</p>	<p>IFC & EBRD 2009 IFC PS2 Paragraph 12</p>
S8.OL5	<p>Do the employment contracts, employee handbook, or project's labour policies include fair retrenchment policies as specified by Good International Industry Practices (GIIP) or national laws, whichever is more stringent? *</p> <p>❗ Good International Industry Practice (GIIP) should, at a minimum, be as stringent as the International Labour Organization (ILO) Termination of Employment Convention (ILO, 1982) and IFC PS 2. This includes, among other</p>	<p>Yes Project in development: future commitment No</p>	<p>ILO 1982 Articles 1-14 IFC PS2 Paragraphs 18, 19</p>

	requirements: (i) an analysis of alternatives to retrenchment; (ii) minimising adverse impacts on workers, in line with principles of non-discrimination and stakeholder consultation; (iii) compliance with any applicable collective bargaining agreements; and (iv) provision of severance payments.		
Indicators related to Labour Practices, Human Rights, and Community Relations			
S8.9BT	<p>Has the project conducted a human rights assessment as referenced in the Equator Principles (EP) or equivalent human rights assessment? *</p> <p>❗ The human rights assessment should follow the Guidance Note on Implementation of Human Rights Assessments under the Equator Principles (EP 2020).</p>	<p>Yes Project In Development: Future Commitment No</p>	EP 2020
S8.9BT.1	<p>Has the project implemented a risk mitigation plan to manage, eliminate, or limit the potential human rights risks or negative impacts? *</p>	<p>Yes Commitment to implement a risk mitigation plan within one year from the submission of this form N/A: No risks identified No</p>	IFC PS1 Paragraphs 13-16
S8.PQ5	<p>Does the project promote local employment opportunities? *</p>	<p>Yes Project in development: future commitment N/A: Local technical skills unavailable or remote location No</p>	IDB 2018 Criterion 1.1 UK GCIP 2025 Activity 4
S8.PQ5.1	<p>Please disclose the percentage of local community members on the project's board, or management in case there is no board, during the prior calendar year. *</p> <p>❗ Formula: (Local community members in the project's board during the prior calendar year /</p>	(Number)	UK GCIP 2025 Activity 4

	<p>Total number of members in the project's board during the prior calendar year) × 100</p> <p>Note: Where no board is in place, please refer to the project's high-level management. If the project is still in development and neither a board nor management level is in place, it can answer 0.</p>		
S8.PQ5.2	<p>Please disclose the percentage of local community members that were employed by the project during the prior calendar year. *</p> <p>❗ Formula: (Number of local community FTEs employed during the prior calendar year / Number of FTEs employed during the prior calendar year) × 100</p> <p>Note: Only consider workers directly hired by the project company on permanent contracts. To avoid double counting, each person should be counted only once. If the project is still in development, please use the forecast average annual number of local community FTEs during operations.</p>	(Number)	
Indicators related to Supply Chain			
S8.Z5L	<p>Does the project take measures to ensure that human and labour rights issues are identified, disclosed, and corrected at least across its primary contractors and primary suppliers? *</p>	<p>Yes</p> <p>Project in development: future commitment</p> <p>No</p>	<p>GRI Disclosures 403-7, 406-1, 407-1, 408-1, 409-1</p> <p>ILO 2019</p> <p>IFC PS2 Paragraphs 27-29</p>
S8.6UK	<p>Does the project ensure that its primary contractors and primary suppliers align with the International Labour Organization (ILO) Fundamental Principles and Rights at Work or national laws, whichever is more stringent? *</p>	<p>Yes, through audits</p> <p>Yes, through contractual agreements</p> <p>Yes, through other mechanisms</p> <p>Project in development: future commitment</p> <p>No</p>	<p>GRI Disclosures 403-7, 406-1, 407-1, 408-1, 409-1</p> <p>ILO 2019</p> <p>ILO 2022b Principle 2</p> <p>IFC PS2 Paragraphs 27-29</p>

S8 – POSITIVE CONTRIBUTION

Table 19. S8 Human & Labour Rights - Positive Contribution indicators

ID	Field	Answer Options	Reference
Declaration			
S8.U5R	Does the project want to claim a positive contribution to this criterion?	Yes No	
S8.SU1	Does the project provide, implement or support significant human and labour rights measures or services at a broader systems scale, i.e., beyond the project itself?	Yes No	
Qualifying Positive Contribution			
S8.6SA	Select for which of the below examples the project meets the Positive Contribution declaration(s) for this criterion, which might be either realised or anticipated.	Support for education and training programs in surrounding communities Increase in the number of schools with access to basic services Increase in formal employment in non-agricultural sectors Decrease in unemployment in the surrounding communities Increase in the number of youths (aged 15-24) in education, employment, or training Advancement in research and development activities	SDG Indicators 4.3.1, 4.a.1, 8.3.1, 8.5.2, 8.6.1, 9.5.1
Quantifying Positive Contribution – Pick and Detail at least one. Measures here should be read as Programmes or Services the project is enabling towards Labour Rights			

S8.3ZI	<p>Please disclose the number of people from the surrounding communities participating in education programmes and trainings supported by the project.</p> <p>❗ Formula: Number of individuals who attended the programme(s) in the prior calendar year Note: To avoid double counting, each person should be counted only once, even if they participated multiple times. If the project has not yet supported any education programme(s) or training, please provide the forecast average annual number of expected participants.</p>	(Number)	SDG Indicator 4.3.1
S8.N8N	<p>Please disclose the increase in the number of schools with access to basic services compared to the pre-project level.</p> <p>❗ Formula: Number of schools with access to basic services during operations – Baseline number of schools with access to basic services Note: Use the pre-project level as the baseline. Basic services may include access to water, sanitation, electricity, internet, and adapted infrastructure and materials for students with disabilities. Use forecast data if historical data is not available.</p>	(Number)	SDG Indicator 4.a.1
S8.X5O	<p>Please disclose the increase in formal employment in non-agricultural sectors compared to the pre-project level.</p> <p>❗ Formula: Average annual number of employed individuals in non-agricultural sectors during operations – Baseline number of employed individuals in non-agricultural sectors (annualised) Note: Use the pre-project level as the baseline. The number of individuals should be measured within the project’s area of influence. To avoid</p>	(Number)	SDG Indicator 8.3.1

	double counting, each person should be counted only once, even if they were employed multiple times. Use forecast data if historical data is not available.		
S8.I8Q	<p>Please disclose the decrease in unemployment in the surrounding communities compared to the pre-project level.</p> <p>❗ Formula: Baseline number of unemployed individuals (annualised) – Average annual number of unemployed individuals during operations Note: Use the pre-project level as the baseline. The number of individuals should be measured within the project’s area of influence. To avoid double counting, each person should be counted only once, even if they were unemployed multiple times. Use forecast data if historical data is not available.</p>	(Number)	SDG Indicator 8.5.2
S8.XC8	<p>Please disclose the increase in the number of youths in education, employment, or training compared to the pre-project level.</p> <p>❗ Formula: Average annual number of youths in education, employment, or training during operations – Baseline number of youths in education, employment, or training (annualised) Note: Use the pre-project level as the baseline. Youths are defined as individuals between the ages of 15 and 24. The number of individuals should be measured within the project’s area of influence. To avoid double counting, each person should be counted only once, even if they participated multiple times. Use forecast data if historical data is not available.</p>	(Number)	SDG Indicator 8.6.1
S8.I1U	Please disclose the percentage of total OPEX dedicated to research and development.	(Number)	SDG Indicator 9.5.1

	<p>❗ Formula: (Research and development OPEX in the prior calendar year / Total OPEX in the prior calendar year) × 100 Note: If the project has not yet incurred any OPEX, please use the forecast average annual OPEX values during operations.</p>		
S8.7ZH	<p>Are the costs associated with implementing these measures accounted for within the project CAPEX and/or within the project's profit and loss (P&L) statement?</p>	<p>Project CAPEX In the Profit and Loss statement Both None</p>	
S8.7ZH.1	<p>Please disclose the percentage of the total project CAPEX that the measure(s) represent.</p> <p>❗ Formula: (Total value of the measure(s) / Total project CAPEX) × 100 Note: The total value of the measure(s) and the project's CAPEX should be based on the latest available figures, using either forecast or actual data.</p>	<p>(Number)</p>	
S8.7ZH.2	<p>Please disclose the OPEX dedicated to the measure(s) as a percentage of the project's total revenue.</p> <p>❗ Formula: (OPEX dedicated to the measure(s) in the prior calendar year / Total revenue in the prior calendar year) × 100 Note: If the project has not yet incurred any OPEX and/or revenue, please use the forecast average annual OPEX and revenue values during operations.</p>	<p>(Number)</p>	
S8.7ZH.3.A	<p>Please disclose the OPEX dedicated to the measure(s) during the prior calendar year.</p> <p>❗ Formula: Total OPEX dedicated to the measure(s) in the prior calendar year</p>	<p>(Number)</p>	
S8.7ZH.3.B	<p>Please disclose the forecast annual OPEX dedicated to the measure(s) during operations.</p>	<p>(Number)</p>	

	! Formula: Forecast average annual OPEX dedicated to the measure(s) during operations		
S8.ZT6	Please explain how each numerical value provided in this section contributes to the project's positive contribution examples selected for this criterion.	(Text)	

S9 – RESETTLEMENT & LAND USE

S9 – BASELINE REQUIREMENTS

Table 20. S9 Resettlement & Land Use – Baseline requirements indicators

ID	Field	Answer Options	Reference
Declaration			
S9.O7H	Has there been or will there be any project-related land acquisition or restriction on land use that has led or will lead to involuntary displacement? *	No Yes	IFC PS5 Paragraph 5
S9.9LQ	Has the project planned and implemented appropriate measures, such as a Resettlement Action Plan (RAP) and/or a Livelihood Restoration Plan (LRP), to mitigate the negative impacts of physical and/or economic displacement on local communities? *	Yes Project in development: future commitment N/A: Different measures from RAP and LRP implemented No	IFC PS5 Paragraphs 19-22, 25-29 SDG 10.7
S9.IX7	Has the project engaged with affected communities on the development of an RAP and an LRP (or equivalent) to ensure that the mitigation of adverse effects as well as the benefits of resettlement are appropriate and sustainable? *	Yes Project in development: future commitment No	IFC PS5 Paragraph 10

	<p>ⓘ Engagement with affected communities should include, at a minimum: (1) the disclosure of all relevant information, (2) consultation with displaced persons and vulnerable groups, and (3) their participation in the decision-making process.</p>		
Indicators related to the Implementation of the Resettlement Action Plan and/or the Livelihood Restoration Plan			
S9.OE1	Has the project identified the persons or communities eligible for compensation and assistance through a census? *	<p>Yes Project in development: future commitment No</p>	IFC PS5 Paragraph 12
S9.OE1.1	<p>Does the project offer compensation for loss or use of assets at full replacement cost to affected communities and persons? *</p> <p>ⓘ Resettlement assistance is necessary to help restore standards of living or livelihoods.</p>	<p>Yes Project in development: future commitment No</p>	IFC PS5 Paragraph 9
S9.2QR	Can the project demonstrate that, through its current design, it minimises involuntary physical and economic displacement? *	<p>Yes No, but it can demonstrate that there was no alternative to involuntary displacement Project in development: future commitment No</p>	IFC PS5 Paragraph 8

S9 – POSITIVE CONTRIBUTION

Table 21. S9 Resettlement & Land Use – Positive Contribution indicators

ID	Field	Answer Options	Reference
Declaration			
S9.G6C	Does the project want to claim a positive contribution to this criterion?	<p>Yes No</p>	
S9.6ZY	Does the project provide benefits to surrounding or affected communities that lead to a significant improvement to their livelihoods compared to the pre-project level?	<p>Yes No</p>	

	<p>! Benefits may encompass enhancements to economic, educational, health, social, religious, or cultural well-being through the provision of services or facilities such as schools, healthcare centres (including hospitals, maternity facilities, clinics), community centres, sports facilities, or similar amenities.</p>		
Qualifying Positive Contribution			
S9.7QG	<p>Select for which of the below examples the project meets the Positive Contribution declaration(s) for this criterion, which might be either realised or anticipated.</p>	<p>Increase in the population with secure tenure rights to land Decrease in the urban population living in slums, informal settlements, or inadequate housing Support for the preservation, protection, and conservation of cultural and natural heritage Increase in public green space</p>	<p>SDG Indicators 1.4.2, 11.1.1, 11.4.1, 11.7.1</p>
Quantifying Positive Contribution – Pick and detail at least one. Measures here should be read as Programmes or Services that benefit the Surrounding or Affected Communities			
S9.KL9	<p>Please disclose the increase in the population with secure tenure rights to land compared to the pre-project level.</p> <p>! Formula: Average annual number of individuals with secure tenure rights to land during operations – Baseline number of individuals with secure tenure rights to land (annualised) Note: Use the pre-project level as the baseline. In this context, secure tenure rights to land refer to land tenure arrangements that are legally recognised, and where occupants perceive their rights as secure. The number of individuals should be measured within the project’s area of influence. To avoid double counting, each person should be counted only once, even if they had secured</p>	<p>(Number)</p>	<p>SDG Indicator 1.4.2</p>

	multiple tenure rights. Use forecast data if historical data is not available.		
S9.1AO	<p>Please disclose the decrease in the urban population living in slums, informal settlements, or inadequate housing.</p> <p>❗ Formula: Baseline number of individuals living in slums, informal settlements, or inadequate housing – Forecast number of individuals living in slums, informal settlements, or inadequate housing after the project</p> <p>Note: Use the pre-project level as the baseline. The number of individuals should be measured within the project’s area of influence. To avoid double counting, each person should be counted only once, even if they lived in multiple areas. Use forecast data if historical data is not available.</p>	(Number)	SDG Indicator 11.1.1
S9.GW7	<p>Please disclose the percentage of total OPEX dedicated to the preservation, protection, and conservation of cultural and natural heritage.</p> <p>❗ Formula: (OPEX for the preservation, protection, and conservation of cultural and natural heritage in the prior calendar year / Total OPEX in the prior calendar year) × 100</p> <p>Note: If the project has not yet incurred any OPEX, please use the forecast average annual OPEX values during operations.</p>	(Number)	SDG Indicator 11.4.1
S9.6NY	<p>Please disclose the increase in public green space compared to the pre-project level.</p> <p>❗ Formula: Forecast area of public green space after the project – Baseline area of public green space</p> <p>Note: Use the pre-project level as the baseline. The area of green space should be measured within the project’s area of influence.</p>	(Number)	SDG Indicator 11.7.1

S9.B1G	Are the costs associated with implementing these measures accounted for within the project CAPEX and/or within the project's profit and loss (P&L) statement?	Project CAPEX In the Profit and Loss statement Both None	
S9.B1G.1	Please disclose the percentage of the total project CAPEX that the measure(s) represent. ❗ Formula: (Total value of the measure(s) / Total project CAPEX) × 100 Note: The total value of the measure(s) and the project's CAPEX should be based on the latest available figures, using either forecast or actual data.	(Number)	
S9.B1G.2	Please disclose the OPEX dedicated to the measure(s) as a percentage of the project's total revenue. ❗ Formula: (OPEX dedicated to the measure(s) in the prior calendar year / Total revenue in the prior calendar year) × 100 Note: If the project has not yet incurred any OPEX and/or revenue, please use the forecast average annual OPEX and revenue values during operations.	(Number)	
S9.B1G.3.A	Please disclose the OPEX dedicated to the measure(s) during the prior calendar year. ❗ Formula: Total OPEX dedicated to the measure(s) in the prior calendar year	(Number)	
S9.B1G.3.B	Please disclose the forecast annual OPEX dedicated to the measure(s) during operations. ❗ Formula: Forecast average annual OPEX dedicated to the measure(s) during operations	(Number)	
S9.Q3T	Please explain how each numerical value provided in this section contributes to the project's positive contribution examples selected for this criterion.	(Text)	

S10 – STAKEHOLDER ENGAGEMENT

S10 – BASELINE REQUIREMENTS

Table 22. S10 Stakeholder Engagement – Baseline requirements indicators

ID	Field	Answer Options	Reference
Declaration			
S10.ZY6	<p>Does the project have a governance framework in place for stakeholder engagement, including clearly defined targets, dedicated staff, and budget? *</p> <p>❗ The governance framework may include assigned roles and responsibilities, supporting processes and established procedures for document retention and record keeping in support of stakeholder engagement.</p>	<p>Yes</p> <p>Project in development: future commitment</p> <p>No</p>	IFC 2007c p. 100
S10.J4L	<p>Has the project conducted an analysis to identify people or communities that are or could be affected by the project? *</p> <p>❗ Please refer to the principles of stakeholder engagement as articulated in IFC PS1 and EBRD PR10 (IFC PS1, EBRD 2019). Individuals or groups experiencing direct or indirect impacts are denoted as 'project-affected people' or 'project-affected communities'. This encompasses those affected by land utilisation at the project site, the consequences of air and water emissions, potential impacts from the off-site transportation of hazardous materials, as well as socio-economic effects related to job creation across the entire supply chain.</p>	<p>Yes, the project affects people or communities</p> <p>Yes, the project does not affect people or communities</p> <p>Project in development: future commitment</p> <p>No</p>	IFC PS1 Paragraph 26
S10.LP1	<p>Has the project conducted a process of information disclosure and effective consultation with affected</p>	<p>Yes</p> <p>Project in development: future commitment</p>	EP Principle 5

	<p>communities and other affected stakeholders on the purpose, nature and scale of the project as well as on its socio-environmental and health impacts? *</p> <p>❗ Please refer to the principles of stakeholder engagement as articulated in IFC PS1 and EBRD PR10 (IFC PS1, EBRD 2019). Relevant information should include the purpose, nature, and scale of the project; the duration of proposed project activities; any risks to and potential impacts on such communities and relevant mitigation measures; the envisaged stakeholder engagement process; the time/venue of any envisaged public meetings, and the process by which meetings are notified, summarised, and reported; the grievance mechanism.</p>	No	IFC PS1 Paragraphs 29, 30
S10.D3W	Does the stakeholder engagement plan have differentiated measures in place to allow for the effective participation of people or communities identified as disadvantaged or vulnerable? *	<p>Yes</p> <p>Project in development: future commitment</p> <p>N/A: No vulnerable or disadvantaged communities identified</p> <p>No</p>	EP Principle 5 IFC PS1 Paragraph 27
S10.7QA	Has the project engaged with local communities significantly impacted by the project to explore community development programmes benefitting them? *	<p>Yes</p> <p>Project in development: future commitment</p> <p>N/A: No affected communities identified</p> <p>No</p>	IFC PS1 Paragraph 31
Indicators related to Indigenous People			
S10.KW5	Are Indigenous groups or people being affected by the project? *	<p>Yes</p> <p>No</p>	IFC PS7 Paragraphs 5, 8
S10.KW5.1	Has the project consulted with their representatives, institutions or organisations and planned separately to address their specific issues? *	<p>Yes</p> <p>Project in development: future commitment</p> <p>No</p>	IFC PS7 Paragraph 10
S10.5PV	Does the project involve relocating Indigenous people?	<p>Yes</p> <p>No</p>	IFC PS7 Paragraph 15

S10.OF4	Does the project impact critical cultural heritage and/or use cultural heritage for commercial purposes? * ❗ (Critical) cultural heritage includes both tangible and intangible heritage, built and green areas, and refers to elements of outstanding significance to a community (see also the Glossary).	Yes No	EP Principle 5 IFC PS7 Paragraphs 16, 17
S10.OF4.2	Has the project obtained the Free, Prior and Informed Consent (FPIC) from the affected communities? *	Yes No	EP Principle 5 IFC PS7 Paragraphs 15, 16, 17
Indicators related to Engagement and Reporting			
S10.5SI	Has the project set up a grievance mechanism and ensured that concerns from affected communities and other stakeholders, including workers and local communities, are addressed? * ❗ Such grievance mechanism should be safe, accessible and effective for GBVH reports. Please refer to the principles of stakeholder engagement as articulated in IFC PS1 and EBRD PR10 (IFC PS1, EBRD 2019) and to GBVH mechanisms described by IFC (IFC 2020 Chapter 5.3 and Annex 7).	Yes Project in development: future commitment Commitment to implement a grievance mechanism within one year from the submission of this form N/A: No affected stakeholders or communities identified No	EP Principle 6 IFC PS1 Paragraph 35
S10.5SI.1	Please disclose the number of grievances that the project received in the prior calendar year. *	(Number)	IFC 2007c p. 75
S10.5SI.2	Please disclose the number of grievances addressed in the prior calendar year. *	(Number)	IFC 2007c p. 75

GOVERNANCE DIMENSION

G11 – ANTI-CORRUPTION

G11 – BASELINE REQUIREMENTS

Table 23. G11 Anti-Corruption – Baseline requirements indicators

ID	Field	Answer Options	Reference
Declaration			
G11.PT2	Has the project implemented a comprehensive anti-bribery and corruption management system (including a code of conduct, risk assessment, employee training, reporting mechanism, regular review and continual improvement) to be used throughout the project’s life cycle? *	Yes Project in development: future commitment No	QII Principle 6 SDG 16.5 Transparency International 2024 Step 3
G11.N1K	Does the project conduct reviews of the anti-corruption management system and implement modifications as required? *	Yes Commitment to conduct annual reviews within one year from the submission of this form No	Transparency International 2024 Step 5
G11.R4D	Does the project disclose publicly its anti-corruption business principles or an equivalent alternative? * ! Anti-corruption business principles refer to a set of voluntary guidelines that assist businesses in developing and implementing effective policies and practices to prevent corruption in all forms – direct or indirect – across their operations. These	Yes Project in development: future commitment Commitment to disclose anti-corruption business principles or equivalent within one year from the submission of this form No	Transparency International 2024 Step 1

	principles promote integrity, transparency, accountability, and compliance with anti-corruption laws and standards, including zero tolerance for bribery and unethical conduct (Transparency International 2009). Example: Public disclosure on project’s website.		
G11.4UO	Has the project conducted a corruption risk assessment to identify inherent risks of corruption and evaluate the effectiveness of existing risk-mitigating measures? *	Yes Project in development: future commitment N/A: Not relevant due to project characteristics No	GRI Disclosure 205-1 Transparency International 2024 Step 2
Indicators related to Anti-Corruption and third parties			
G11.SJ2	Is the code of conduct on anti-corruption and its updated versions communicated to the different project participants including primary contractors and primary suppliers? * i The code of conduct encompasses policies and procedures. Project participants are entities such as the project company's subsidiary and associated companies, agents, consultants, joint venture and consortium partners, subcontractors, and suppliers.	Yes Project in development: future commitment N/A: Participants' code of conduct evaluated and aligned with project expectations No	GRI Disclosure 205-2 QII Principle 6
Indicators related to Anti-Corruption Risk Management			
G11.9SA	Does the project offer training to communicate the code of conduct at all levels of the organisation? *	Yes Project in development: future commitment No	GRI Disclosure 205-12 Transparency International 2024 Step 4
G11.PV5	Does the project have an internal whistleblowing system that aligns with best practices, or alternatively, a reporting mechanism for employees to escalate concerns about corruption? *	Yes Project in development: future commitment Commitment to implement a whistleblowing system within one year from the submission of this form No	Transparency International 2022

	<p>! Best practices include the ones described by Transparency International (Transparency International 2022).</p>		
G11.4UQ	<p>Please disclose the number of confirmed incidents of corruption during the prior calendar year involving employees working directly on the project. *</p> <p>! The number of confirmed incidents of corruption is defined as the total number of reported incidents of corruption related to the project, in which at least one directly hired employee was involved. Projects without confirmed incidents of corruption can answer 0.</p>	(Number)	GRI Disclosure 205-3 Transparency International 2024 Step 4

G12 – TRANSPARENCY & REPORTING

G12 – BASELINE REQUIREMENTS

Table 24. G12 Transparency & Reporting – Baseline requirements indicators

ID	Field	Answer Options	Reference
Declaration			
G12.PQ5	<p>Does the project comply with all applicable laws and regulations throughout its life cycle and in full transparency? *</p> <p>! Applicable laws and regulations include local (municipal and regional), national, regulatory and administrative requirements as well as applicable international law and Indigenous rights. The scope of such laws extends to all topics covered under the FAST-Infra Label, including environmental, social, and governance aspects.</p>	<p>Yes</p> <p>No</p>	<p>EP Principle 8</p> <p>IDB 2018 Indicator 4.6</p>

G12.U5R	Does the project promote ethics, accountability, integrity, and transparency throughout the project life cycle? *	Yes No	QII Principle 6 SDG 16.6
G12.N4B	Are the services provided by the project used for activities that are causing significant environmental or social harm (e.g., production or trade in weapons, alcoholic beverages, tobacco, illicit drugs, radioactive materials for use in weapons, gambling)? * i Please refer to the IFC Exclusion List (IFC 2007b) for a list of activities that are causing significant environmental or social harm.	No Yes	IFC 2007b
Indicators related to Tendering			
G12.9BT	How has the project been awarded or secured? * i Please select the mechanism used to secure the main project costs, including those related to primary contractors, sub-contractors, primary suppliers, and/or major investment expenses.	Tender Bilateral Auction Unsolicited proposal Other	
G12.YL6.1	Has the project adhered to best practices in tendering procedures, including clear timelines, deliverable outlines, and demonstrable criteria for attribution (e.g., cost, sustainability, and technical criteria)? *	Yes No	QII Principle 6.1
Indicators related to Financial Disclosure			
G12.W7L	Can the project disclose all ultimate beneficial owners with more than 25% ownership? *	Yes N/A: Not relevant due to project governance structure No	OECD 2015 Chapter 5 Point 3
Indicators related to Project Environmental and Social Disclosure			

G12.2VU	Does the project disclose publicly material on Environmental and Social (E&S) targets, climate-related and human-made risks? *	Yes Commitment to disclose all relevant materials within one year from the submission of this form No	EP Principle 10 SDG 12.6
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G13 – FINANCIAL INTEGRITY

G13 – BASELINE REQUIREMENTS

Table 25. G13 Financial Integrity – Baseline requirements indicators

ID	Field	Answer Options	Reference
Declaration			
G13.Q7P	Does the project report on all required financial information where it is a tax resident? * ⓘ This may encompass: i) identification of resident entities; ii) principal activities undertaken by the organisation; iii) employee count and the methodology for calculating it; iv) revenues generated from third-party sales; v) revenues derived from intra-group transactions with other tax jurisdictions; vi) profit/loss before tax; vii) tangible assets, excluding cash and cash equivalents; viii) corporate income tax paid on a cash basis; ix) corporate income tax accrued on profit/loss; x) explanation for the variance between corporate income tax accrued on profit/loss and the tax liability calculated using the statutory tax rate applied to profit/loss before tax (GRI Disclosure 207-04).	Yes N/A: Financial information not required to be filed No	GRI Disclosure 207-4
G13.5UW	Is the project tax strategy, or approach to tax, approved by the project’s governance bodies and	Yes N/A: Project is not required to file financial information (e.g., public project)	GRI Disclosure 207-1

	<p>coherent with its business and sustainable development strategies? *</p> <p>❗ For a positive response, the project must refrain from engaging in or planning transactions solely intended to generate a tax benefit that exceeds a reasonable interpretation of applicable tax regulations.</p>	No	
Indicators related to Fiscal Reporting and Governance			
G13.5PI	<p>Is the project company, or any of its parent or subsidiary companies, located in a country included on the Financial Action Task Force (FATF) high-risk or increased monitoring jurisdiction list, or the EU list of non-cooperative jurisdictions for tax purposes? *</p> <p>❗ The FATF identifies countries with weaknesses in anti-money laundering and counter-terrorist financing systems. The EU list of non-cooperative jurisdictions for tax purposes identifies countries that encourage tax avoidance, tax evasion, or harmful tax practices. Please refer to the respective websites for the most up-to-date lists of countries.</p>	<p>No</p> <p>Yes, in the FATF high-risk jurisdiction list</p> <p>Yes, in the FATF increased monitoring jurisdiction list</p> <p>Yes, in the EU list of non-cooperative jurisdictions</p>	<p>EU 2022 Table 3</p> <p>Indicator 22</p> <p>EU 2024</p> <p>FATF 2025</p>
G13.RL7	<p>Can the project demonstrate audited consolidated financial statements for the last reporting period? *</p>	<p>Yes</p> <p>Commitment to have consolidated accounts within one year from submission of this form</p> <p>N/A: Project's governance structure does not require consolidated accounts</p> <p>No</p>	<p>GRI Disclosure 207-4</p>
G13.7FD	<p>Select the type of financial structure adopted by the project. *</p>	<p>Public Investment</p> <p>Private Investment</p> <p>Public-Private Partnership (PPP)</p> <p>Others</p>	
G13.BH8.1	<p>Has the project provided any financial information requested by the government(s), enabling them to</p>	<p>Yes</p> <p>Project in development: future commitment</p>	<p>QII Principle 6</p>

	<p>assess the most up-to-date fiscal obligations and/or contingent liabilities of the project? *</p> <p>! Government(s) refers to the central government authority responsible for managing public finances. Financial information may include a comprehensive business plan, including a detailed financial model. For further details on the type of information that a government might require from project sponsors, please refer to PFRAM 2.0 (IMF 2019).</p>	<p>Commitment to provide such information within one year from submission of this form N/A: No information requested No</p>	
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G14 – SUSTAINABILITY & COMPLIANCE

G14 – BASELINE REQUIREMENTS

Table 26. G14 Sustainability & Compliance – Baseline requirements indicators

ID	Field	Answer Options	Reference
Declaration			
G14.H3V	<p>Has the project, or any affiliated entity acting on its behalf, been found guilty of a legal, regulatory, or administrative violation (e.g., environmental, labor, corruption, or other serious non-compliance) in the last five years? *</p> <p>! 'Found guilty' refers to any final decision by a competent legal, regulatory, or administrative authority determining that the project or an affiliated entity has violated applicable laws or regulations (e.g., rulings by courts, regulatory bodies, or oversight agencies). The scope of such violations extends to all topics covered under the FAST-Infra Label, including environmental, social, and governance aspects.</p>	<p>No Yes</p>	
Indicators related to Budget			

G14.IL3	Have environmental and social actions, including climate-related ones, been accounted for in the project budget for development and construction, or treated as separate expenses? *	Both Project budget Separate expenditure Actions not accounted for	
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