

New Development Bank
Sustainable Financing Policy Framework
governing the issuances of green/social/sustainability debt
instruments

Owner: Treasury and Portfolio Management Division

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Change Log

Revision Date	Chapter revised	Revision Details
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Abbreviation

Agreement	Articles of Agreement on the New Development Bank
NDB / The Bank	New Development Bank
BOD	Board of Directors
ESF	Environment and Social Framework
Framework	Sustainable Development Financing Policy Framework
GBP	ICMA Green Bond Principles
ICMA	International Capital Market Association
SBP	ICMA Social Bond Principles
SBG	ICMA Sustainability Bond Guidelines
SDGs	Sustainable Development Goals
Strategy	NDB's General Strategy: 2017 – 2021

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1. Introduction

1.1. NDB's mandate and strategic focus

The New Development Bank (“NDB” or “the Bank”) was established by the governments of the Federative Republic of Brazil, the Russian Federation, the Republic of India, the People’s Republic of China and the Republic of South Africa, collectively the BRICS countries, according to the Agreement on the New Development Bank (“Agreement”) signed on 15 July 2014¹. The Bank has its headquarters in Shanghai, the People’s Republic of China.

The initial authorised capital of NDB is USD 100 billion and the initial subscribed capital of NDB is USD 50 billion according to the Agreement of which USD 10 billion will be paid in seven installments and USD 40 billion is callable. The initial subscribed capital is equally distributed amongst the founding members.

The Bank is mandated to mobilize resources for infrastructure and sustainable development projects in BRICS and other emerging economies and developing countries, complementing the existing efforts of multilateral and regional financial institutions for global growth and development. Sustainable infrastructure development is the primary focus of NDB’s General Strategy: 2017 – 2021 (“Strategy”), and one of the means to deliver the Bank’s ultimate mandate. The NDB aims to achieve a development impact in alignment with the development efforts of its member countries, and seeks to become an important player in helping the countries reach the UN’s 2030 Sustainable Development Goals, as well as those of the 2015 Paris Agreement on Climate Change.

Sustainable infrastructure can be defined as infrastructure that incorporates economic, environmental and social criteria in its design, building and operation. As elaborated in the Strategy, the concept of sustainable infrastructure moves beyond short-term, direct economic calculations to a longer-term and broader assessment of economic, environmental and social impacts. All infrastructure projects to be financed by the Bank need to be designed and implemented in a way that avoids, mitigates and/or compensates for any adverse impacts on the environment and social groups, in line with the Bank’s policies. Sustainable infrastructure, however, goes beyond doing no harm, to generating overall positive impacts.

Similar to other multilateral development banks, NDB was created by governments to leverage capital for development purposes in a financially prudent fashion. Moreover, as

¹ The Agreement can be downloaded from the NDB official website: <https://www.ndb.int/data-and-documents/ndb-core-documents/>

aligned with the strategic objective, since its inception, NDB has been channelling funds to projects that generate positive economic, social and environmental benefits for society.

1.2. Ownership and Approval Authority of the Framework

The Treasury and Portfolio Management Division of the Bank is responsible for drafting, reviewing and proposing amendments to this Sustainable Financing Policy Framework governing the issuances of green/social/sustainability debt instruments (“Framework”) in close cooperation with other divisions of the Bank, mainly Operations Divisions and the Strategy and Partnerships Division.

The Framework is submitted to NDB’s Board of Directors (“BOD”) for approval following the approval by Finance Committee. In addition, the detailed procedures and guidelines with respect to the Framework which would be developed over time will be approved by Finance Committee and submitted to the BOD for information.

1.3. Periodic Review

The Framework shall be internally reviewed at least on an annual basis and updated if required. The updates, if not minor in nature, will be subject to the prior approval of an independent external reviewer. Any future updated version of this Framework that may exist will either keep or improve the current levels of transparency and reporting disclosures, including the corresponding review by the external reviewer. The updated Framework(s), if any, will be published on the NDB website and will replace this Framework.

2. Purpose and Objectives

This Framework describes the Bank’s principles in governing the use and management of the proceeds of green, social and sustainability bonds (“Bond(s)”) and other debt instruments issued in international and domestic capital markets of its member countries in accordance with applicable laws and regulations to finance and/or refinance projects that promote sustainable objectives in line with the Agreement and policies of NDB (“Eligible Projects”).

This Framework describes the process for project selection and evaluation, the reporting and disclosure rules related to respective Bonds. The following policies set out the core principles which govern the operations of NDB including but not limited to:

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- NDB's General Strategy: 2017 – 2021²;
 - Policy on Loans with Sovereign Guarantee³;
 - Policy on Processing of Loans with Sovereign Guarantee;
 - Policy on Transactions without Sovereign Guarantee;
 - Policy on Loans without Sovereign Guarantee to National Financial Intermediaries;
 - Environment and Social Framework (“ESF”);
 - Liquidity Risk Management Policy; and
 - Information Disclosure Policy.

This Framework has been developed to facilitate Bond issuance in alignment with:

- The Green Bond Principles (“GBP”) - voluntary process guidelines for issuing green bonds, published by the International Capital Market Association (“ICMA”) in June 2018;
- The Social Bond Principles (“SBP”) - voluntary process guidelines for issuing social bonds, published by the ICMA in June 2018;
- The Sustainability Bond Guidelines (“SBG”) - voluntary process guidelines for issuing sustainability bonds, published by the ICMA in June 2018; and
- Relevant green, social or sustainability bond guidelines in BRICS member countries (if applicable).

Further, the framework is broadly aligned with the EU Green Bond Standard and is also broadly in alignment with the EU Taxonomy Final Report, both published in March 2020.

In addition to the above mentioned principles and guidelines, from time to time the Bank will issue bonds that comply with the green bond guidelines in BRICS member countries, such as the People's Bank of China Announcement Number 39 (December 2015) on the issuance of

² NDB's General Strategy can be downloaded from the NDB official website: <https://www.ndb.int/about-us/strategy/strategy/>. According to the Agreement on the New Development Bank, the General Strategy of the Bank shall be approved every five years.

³ NDB's policies can be downloaded from the NDB official website: <https://www.ndb.int/data-and-documents/policies/>

green financial bonds and the associated Green Industry Catalogue (February 2019, the Securities and Exchange Board of India’s “Disclosure Requirements for issuance and listing Green Bonds” (January 2016), and Guidelines for issuing Green Bonds in Brazil 2016 by FEBRABAN (Brazilian Federation of Banks) and CEBDS (Brazilian Business Council for Sustainable Development).

Bonds issued under this Framework may be certified by recognized external green standards or label. The alignment with the criteria specified in the standards or label, will be verified by qualified and accredited third parties appointed by the Bank.

The Bank will issue Bonds and other debt instruments under this Framework with terms and conditions as considered appropriate (format, currency, tenor etc.) to investors in various jurisdictions in accordance with applicable laws and regulations.

The Bank will issue green, social and sustainability bonds under this Framework depending on the selected underlying assets, as defined below.

3. Framework Overview

The structure of the Framework is in line with the GBP 2018, SBP 2018 and SBGs 2018 with reference to their four pillars:

1. Use of proceeds
2. Process for project evaluation and selection
3. Management of proceeds
4. Reporting

3.1. Use of Proceeds

3.1.1 Eligible Sectors

The proceeds of each Bond issued under this Framework will be used exclusively for lending and investing in support of sustainable development activities in the Bank’s member countries satisfying each of the following criteria (“Use of Proceeds”):

- Conforms with NDB policies, guidelines and ESF⁴;
- The underlying activity is consistent with the respective member’s development plans, which may include its commitments under the UN’s 2030 Agenda

⁴ NDB’s Environment and Social Framework can be downloaded from the NDB official website: <https://www.ndb.int/data-and-documents/policies/>

for Sustainable Development, as well as the global climate accord decided at the 2015 Paris Climate Conference (“COP21”); and

- The sustainable activity falls within the Eligible Sectors, as defined below.

Individual Bond issuances under this Framework may be specifically earmarked for allocation to only a subset of the Eligible Sectors and this will be indicated to investors at the time of such issuance.

Proceeds from green bond issuances will be used to finance projects aimed at providing positive environmental impact (“Green Bonds”).

The list of eligible sectors linked to the Bank’s key areas of operation as per its Strategy and within the Bank’s mandate, as well as their description, for the purposes of Green Bond issuances under this Framework (“Green Eligible Sectors”) is provided in the Annexure 1.

Proceeds from social bond issuances will be used to finance projects aimed at providing positive social impact (“Social Bond”).

The list of eligible sectors linked to the Bank’s key areas of operation as per its Strategy and within the Bank’s mandate, as well as their description, for the purposes of Social Bond issuances (“Social Eligible Sectors”) under this Framework is presented in the Annexure 2.

Proceeds from sustainability bond issuances will be used to finance projects in both Green and Social Eligible Sectors (together “Eligible Sectors”) as detailed in Annexure 1 and 2 respectively.

For the avoidance of doubt, NDB will not allocate the proceeds from the Bonds to the sectors or industries that are included in the “Environmental and Social Exclusion List” of the ESF as well as sectors or industries that may be considered to have potential negative social or environmental impact.

An exclusionary list includes, but it is not limited to, the following: mining and quarrying; distilling, rectifying and blending of spirits; coal and fossil fuel related technologies; manufacture of tobacco products; manufacture of coke and refined petroleum products; processing of nuclear fuel; any activities of nuclear power plants; manufacture of weapons and ammunition; manufacture of military fighting vehicles; gambling and betting activities; businesses or activities that have a record of engaging in illegal business practices, including money laundering and terrorist financing activities; businesses or activities that are involved in forced labor and/or child labor; businesses or activities that are involved in activities or products that are deemed illegal under local laws or regulations or international conventions and agreements, and/or subject to international phase-outs or bans; businesses that are

involved in the production or distribution of radioactive materials and unbounded asbestos fibers.

3.1.2 Forms of Financial Support

The Bank may finance projects in Eligible Sectors directly or by making loans to financial institutions from Member countries for on-lending to projects in the Eligible Sectors.

The Bank may lend to businesses or projects that deliver end use products or services and to businesses and projects that are part of the supply chain in any of the Eligible Sectors.

The Bank may use the proceeds from the Bonds to provide financial support through various products and services including loans, bonds, and equity investments as well as contractual or conditional financial support through contingent or conditional cash payments including guarantees.

3.2. Process for Project Evaluation and Selection

3.2.1 NDB Environment and Social Framework

In order to achieve balanced economic, social and environmental benefits through its operations and mitigate environmental and social risks and impacts from projects, the Bank has established the ESF including an Environment and Social Policy and Environmental and Social Standards as defined in the ESF. The core standards related to environmental and social issues include: inclusive and sustainable development; country systems; climate change; environment interests; conservation of natural resources; gender equality; precautionary approach; and co-operative functioning and knowledge dissemination.

NDB's Environmental and Social Standards are utilized by the Bank to manage project risks related to environment, involuntary resettlement, and indigenous peoples. Each of the Bank's potential projects undergo a comprehensive environmental and social due diligence to ensure that project complies with relevant environment and social country systems and the Bank's ESF.

3.2.2 Project Screening

Potential eligible projects for the Use of Proceeds of each Bond will firstly be identified during the project concept review stage by Treasury and Portfolio Management Division in consultation with Operations Policy and Project Support Division (Operations Division III) based on the information provided by Operations Division I and Operations Division II with inputs by the Strategy and Partnerships Division.

For projects identified during the project concept stage as potentially eligible for the Use of Proceeds of each Bond, a set of impact indicators is designed at the project appraisal stage. It is designed by Operations Division I and Operations Division II, Strategy and Partnerships Division, and Treasury and Portfolio Management Division, taking into account the nature of the project and availability of information, to monitor and evaluate the development impact of the project.

Operations Division III, which includes representatives with environmental experience and knowledge, will review and evaluate all proposed projects for the Use of Proceeds of each Bond issue under this Framework. Operations Division III based on its analysis, and with inputs by the Strategy and Partnerships Division, will verify and confirm these projects as Eligible Projects for the Use of Proceeds of each Bond as appropriate in accordance with the standards and processes set out in this Framework.

3.3. Management of Proceeds

3.3.1 Planning the Use of Proceeds

Net proceeds of the Bonds will be used to either reimburse the Bank for previously disbursed eligible loans or to fund new eligible loans in accordance with the standards and processes set out in this Framework. Any surplus could be temporarily invested in Bonds issued in the international markets or markets of the member countries of the Bank, or in money market instruments, or kept in cash until they are allocated to projects in Eligible Sectors. The investment of unallocated proceeds will be in accordance with the Bank's Liquidity Risk Management Policy.

3.3.2 Recording the Use of Proceeds

The Bank will establish a register for the issuance of the Bonds (the "Register"). The Register will contain the following information:

- Details of all Bonds issued under this Framework including the International Securities Identification Number ("ISIN") or equivalent, issue date, maturity date, principal amount and coupon; and
- Details of the Use of Proceeds of all Bonds issued including loan account number, borrower's name, financing amount, amount of loan disbursed and outstanding, loan maturity and other necessary information so that the aggregate of issuance proceeds and Use of Proceeds is recorded at all times.

The Register will be updated regularly to reflect (i) Bonds issued and redeemed and (ii) loans refinanced or repaid, and new loans.

Finance, Budget and Accounting Division and Treasury and Portfolio Management Division will ensure that an accurate Register and the application of proceeds are maintained at all times.

3.4. Reporting

3.4.1 Report on Sustainable Development Financing

NDB will prepare and publish a Report on Sustainable Development Financing on an annual basis with the following details on all Bonds issued under this Framework:

- Aggregate amounts of Bond proceeds allocated to each of the Eligible Sectors listed in Section 3.1.1, together with number of projects and description of the projects;
- The balance of unallocated Bond proceeds at the end of reporting period;
- Regional distribution of projects;
- Information on the environmental and/or social impacts of the projects financed under this Framework.

In all cases, information about borrowers, their operations and projects will be subject to permitted disclosure in accordance with relevant confidentiality agreements or disclosure agreements.

The Bank will be compliant with applicable information disclosure requirements of local regulators when issuing Bonds.

Treasury and Portfolio Management Division and Strategy and Partnerships Division will ensure that a Report on Sustainable Development Financing is prepared.

Each Report on Sustainable Development Financing will be published on the NDB website.

3.4.2 Impact Reporting

In each annual Report on Sustainable Development Financing, the Bank will include information on the environmental and/or social impacts of projects in the Eligible Sectors.

Subject to the nature of eligible sustainable development activities and availability of information, the Bank aims to include the following impact indicators⁵ selected in line with

⁵ The list of Impact Indicators gives an overview of the indicators that may be used depending on the nature of eligible projects and availability of information. Impact reporting will be based on ex ante estimates of expected annual results for a representative year once a project is completed and operating at normal capacity.

the best market practices and referenced from indicators within the United Nations Sustainable Development Goals (SDGs) framework (“Impact Indicators”), which are provided in the Annexure 3.

Wherever relevant, such Impact Indicators will be:

- Reported by Operations Division I and Operations Division II as part of project appraisal and implementation activities; and
- Integrated in the Report on Sustainable Development Financing by Treasury and Portfolio Management Division and Strategy and Partnerships Division.

The impact reporting will also provide information on the methodology and assumptions used for calculation of the impact indicators.

3.4.3 External verification

The Bank will obtain a second party opinion from an appropriate provider to assess if the Framework conforms to the relevant guidelines such as the GBP, the SBP and the SBG and its robustness in meeting the Bank’s environmental and social objectives. The second party opinion will be published on the NDB website.

The Bank’s Sustainable Development Financing report may also be subject to external verification by an External Auditor. The auditor may verify:

- The compliance of assets financed by the green/social/sustainability bond proceeds with eligibility criteria defined in the use of proceeds section in this Framework;
- Allocated amount related to the eligible green assets financed by the green/social/sustainability Bond proceeds;
- The management of proceeds and unallocated proceeds amount.

The external auditor’s report will be published on the NDB website.

ANNEXURE 1: Green Eligible Sectors

	NDB's Key Areas of Operation (indicative)	Green Eligible Sectors	Description (indicative)	Alignment with environmental objectives
1	Irrigation, water resource management and sanitation Sustainable development projects	Agribusiness	Financial support to promote the development of agriculture and food production including: <ul style="list-style-type: none"> • Investments that increase food production yields whilst mitigating adverse impacts on the environment; • Investments that improve the efficiency of food production chain including reduced loss and waste in the production and distribution process; • Investments that mitigate the adverse impact of food production on the ecosystem 	Climate change mitigation
2	Transport infrastructure	Clean Transportation	Low energy or emission transportation assets, systems, infrastructure, components and services (examples include Rail (passenger or freight), Tram, Metro, Bus Rapid Transit systems, Electric Vehicles), and exclude rolling stocks carrying fossil fuel products).	Climate change mitigation
3	Sustainable development projects	Climate Change Adaptation	Climate-resilient infrastructure (examples include flood defense systems and all-weather connectivity infrastructure). Removal and relocation of core infrastructure services away from locations at high risk of adverse climate change impact to areas of lower risk. Adaptation projects that contribute to reducing vulnerability to climate change identified in the project location.	Climate change adaptation

	NDB's Key Areas of Operation (indicative)	Green Eligible Sectors	Description (indicative)	Alignment with environmental objectives
4	Clean energy Sustainable urban development	Energy-Efficient Buildings	New construction building developments or renovation of existing buildings (including public service, commercial, residential and recreational) which meet recognized environmental standards. Buildings which have reduced life cycle consumption of energy levels of at least 20% less than statute/ city baseline consumption levels.	Climate change mitigation
5	Clean energy Sustainable Urban Development	Energy Efficiency	Development of products or technology and their implementation that reduces energy consumption, for underlying asset, technology, product or system(s) across manufacturing, industrial, buildings and other sectors. Examples include improved lighting technology, and reduced power usage in manufacturing operations. Energy efficient investments related to fossil fuel assets are excluded. Improved efficiency in the delivery of bulk energy services (examples include district heating/ cooling systems, smart grids, energy recovery technology, and the storage, transmission and distribution of renewable energy that results in reduced energy losses). Manufacture of components to enable energy efficiency described above (examples include LED lights, fuel cells, smart grid meters).	Climate change mitigation
6	Clean energy	Low Carbon Energy	Investment in projects that deliver at least 25% reduction in the emission of greenhouse gases when compared to alternatives including investment in processes that significantly reduce greenhouse gas emissions from existing power generation facilities. Fossil fuel related assets are excluded.	Climate change mitigation

	NDB's Key Areas of Operation (indicative)	Green Eligible Sectors	Description (indicative)	Alignment with environmental objectives
7	Clean energy	Renewable Energy	Generation of energy from renewable sources (examples include wind, solar, tidal, small hydro power, and waste to energy facilities); Manufacturing of components of renewable energy technology (examples include wind turbines, solar panels).	Climate change mitigation
8	Sustainable development projects Irrigation, water resource management and sanitation	Sustainable Land Use and Biodiversity	Schemes for allocation and protection of environment, local community, biodiversity or equivalent. Forestry with Forest Stewardship Council ("FSC") or Programme for the Endorsement of Forest Certification ("PEFC") certification and agriculture with Roundtable on Sustainable Palm Oil ("RSPO"), Roundtable on Responsible Soy ("RTRS") certification or equivalent.	Climate change mitigation Protection and restoration of biodiversity and ecosystems

	NDB's Key Areas of Operation (indicative)	Green Eligible Sectors	Description (indicative)	Alignment with environmental objectives
9	Sustainable urban development Sustainable development projects	Sustainable Waste Management	Waste minimization, collection, management, recycling, re-use, processing, disposal (such as methane capture) products, technologies and solutions.	Climate change mitigation Pollution prevention and control
10	Irrigation, water resource management and sanitation Sustainable urban development	Sustainable Water Management & Irrigation	Water collection, treatment, recycling, re-use, technologies and related infrastructure (examples include water pipes and collection facilities to collect water/rainwater, dams, treatment plant facilities). Irrigation infrastructure that contributes to environmental wellbeing as well as sustainable agriculture production.	Climate change mitigation Sustainable use and protection of water and marine resources

	NDB's Key Areas of Operation (indicative)	Green Eligible Sectors	Description (indicative)	Alignment with environmental objectives
11	Sustainable development projects Clean energy Irrigation, water resource management and sanitation Sustainable urban development	Pollution prevention and control	Projects aimed at reduction of air emissions, greenhouse gas control, soil remediation, waste prevention, waste reduction, waste recycling and energy/emission-efficient waste to energy.	Climate change mitigation Pollution prevention and control

ANNEXURE 2: Social Eligible Sectors

	Key Areas of Operation (indicative)	Social Eligible Sectors	Key eligibility criteria
1	Irrigation, water resource management and sanitation Sustainable development projects	Agribusiness	Financial support to promote the development of agriculture and food production including investments that enhance efficiency of food supply-chain and increase access and affordability of food, in particular to farmers with low income.
2	Sustainable development projects	Basic Sustainable Infrastructure	Projects that incorporate economic, environmental and social criteria in its design, building and operation and are aimed at promoting access to affordable basic infrastructure (e.g. clean energy, transport infrastructure, irrigation, water resource management, sanitation and urban development), in particular to population suffering from lack of access to basic infrastructure.
3	Sustainable development projects Sustainable urban development	Cultural and historical Heritage	Investments in the protection of cultural and historical heritage including tangible and intangible attributes of a group or society that are inherited from past generations, maintained in the present and preserved for the benefit of future generations.

	Key Areas of Operation (indicative)	Social Eligible Sectors	Key eligibility criteria
4	Sustainable development projects	Education	Projects aimed at increasing access to quality and/or affordability of education; Projects that provide or support the provision of quality education or trainings to society groups where education opportunities are not generally available.
5	Sustainable development projects	Financial Institutions	Projects aimed to provide access to essential financing and financial services to society groups where such services are not generally available.
6	Sustainable development projects Sustainable urban development	Healthcare and Well-being	Projects that contribute to the goal of improving labor and working conditions for safety and health care purposes; achieving the highest attainable standard of primary healthcare, well-being, safety, and security services, in particular to sectors of society suffering from lack of such services. Projects aimed to employment preservation and generation, in particular in the areas impacted by epidemics, pandemics, natural disasters, or other urgent situations.
7	Clean energy Sustainable urban development	Social Housing	Projects that deliver affordable, safe, clean and resource efficient housing.

	Key Areas of Operation (indicative)	Social Eligible Sectors	Key eligibility criteria
8	Sustainable development projects Sustainable urban development	Sustainable Information and Communication Technology	Projects aimed at developing information and communication technology with positive social impact. Projects aimed at increasing accessibility and affordability of information and communication technology, in particular in the regions where there is no access to such technology.

ANNEXURE 3: Impact Indicators

	Eligible Sectors	Impact Indicators
1	Agribusiness	<ul style="list-style-type: none"> • Food production increase (%) • Additional hectares of land under productive and sustainable agriculture use • Number of beneficiaries • Number of job opportunities created • Increase in employment rate • Increased earning per capita, particularly for low-income society groups
2	Clean Transportation	<ul style="list-style-type: none"> • Number of passengers/pkm carried • Tons of freight carried • Length of rail construction • Number of rolling stocks (trains/locomotives/wagons) • Annual GHG emission reduced/avoided (Tons of CO₂eq) • Passenger and freight volumes, by mode of transport
3	Climate Change Adaptation / Mitigation	<ul style="list-style-type: none"> • Number of projects financed • Annual GHG emission reduced/avoided (Tons of CO₂eq) • Assessment of increase resilience to climate change • Project's location

	Eligible Sectors	Impact Indicators
4	Cultural Heritage	<ul style="list-style-type: none"> • Number of projects financed • Number of beneficiaries • Number of jobs in tourism created • Number of visitors to cultural heritage sites • Number of cultural heritage sites benefiting from investments in preservation, protection and conservation
5	Education	<ul style="list-style-type: none"> • Number of projects (universities/schools) financed • Number of beneficiaries • Increase in number of children and young people with access to education • Number of schools with access to basic services and amenities including, but not limited to electricity, internet, computers, infrastructure and materials for students with disabilities, basic drinking water, sanitation facilities; and basic handwashing facilities (as per the WASH indicator definitions) • Number of job opportunities created • Increase in employment rate
6	Energy Efficient Buildings	<ul style="list-style-type: none"> • Number of dwellings • Annual GHG emission reduced / avoided (Tons of CO₂eq) • Annual energy savings in MWh or GWh compared to a baseline
7	Energy Efficiency	<ul style="list-style-type: none"> • Annual GHG emission reduced / avoided (Tons of CO₂eq) • Amount of energy saved (MWh)

	Eligible Sectors	Impact Indicators
8	Financial Institutions	<ul style="list-style-type: none"> • Number of people benefitting from access to essential financing and financial services • Number of job opportunities created • Increase in employment rate
9	Healthcare and Well-being	<ul style="list-style-type: none"> • Number of beneficiaries • Increase in number of people with access to affordable healthcare facilities • Number of people with access to safe sanitation services • Number of job opportunities created • Increase in employment rate • Increased earning per capita, particularly for low-income society groups
10	Low Carbon Energy	<ul style="list-style-type: none"> • Power generated from renewable energy (MW) • Capacity energy renewable built or rehabilitated (MW) • Annual GHG emission reduced / avoided (Tons of CO₂eq)
11	Pollution Prevention and Control	<ul style="list-style-type: none"> • Annual GHG emission reduced / avoided (Tons of CO₂eq) • Volume of waste / energy / water saved / treated/ recycled
12	Renewable Energy	<ul style="list-style-type: none"> • Power generated from renewable energy (MW) • Capacity energy renewable built or rehabilitated (MW) • Annual GHG emission reduced / avoided (Tons of CO₂eq)

	Eligible Sectors	Impact Indicators
14	Social Housing	<ul style="list-style-type: none"> • Number of beneficiaries • Number of residences constructed / renovated
15	Sustainable Land Use and Biodiversity	<ul style="list-style-type: none"> • Number of beneficiaries • Number of conservation programs • Number of species protected • Hectares of land used / protected
16	Sustainable Management Waste	<ul style="list-style-type: none"> • Volume of waste saved/ treated/ recycled
17	Sustainable Management Water	<ul style="list-style-type: none"> • Volume of water saved / reutilized • Number of people with access to safe drinking water services / safe sanitation services • Improvement in water use efficiency
18	Basic Infrastructure Sustainable	<ul style="list-style-type: none"> • Number of beneficiaries, particularly in sectors of society suffering from lack of access to basic sustainable infrastructure
19	Sustainable and Technology Information and Communication	<ul style="list-style-type: none"> • Number of beneficiaries, particularly in sectors of society suffering from lack of access to information and communication technology