SECP

# ADDITIONS TO GUIDELINES ON ESG DISCLOSURES FOR LISTED COMPANIES 2023

SECURITIES AND EXCHANGE COMMISSION OF PAKISTAN

***Disclaimer:*** *The following disclosure requirements, are proposed to be incorporated into the Guidelines on ESG Disclosure for Listed Companies, 2023 issued by the Commission, are being circulated in draft form for consultation. All listed companies are requested to review the draft and submit their comments within* ***25 days*** *to* ***esg.reporting@secp.gov.pk.***

Pakistan is among the climate-vulnerable countries in the world, facing heightened risks from rising temperatures, floods, droughts, and other climate-induced disasters. Addressing these risks and transitioning towards a sustainable future requires collective efforts across all sectors of the economy. In this regard, the Government of Pakistan has committed to its **Nationally Determined Contributions (NDCs)**, making it important for the corporate sector to play an active role in achieving national climate targets and building climate resilience.

Climate action is, therefore, a priority for the government and people of Pakistan. The country's updated 2021 Nationally Determined Contributions (NDCs) signify a paradigm shift toward an inclusive, innovative, whole-of-economy approach to addressing climate change challenges through targeted adaptation and mitigation actions.

The revised NDCs set forth an unconditional emissions reduction target of 15 percent and a conditional target of 35 percent from baseline by 2030. Additionally, the revised NDCs commit to increasing protected area land coverage from 12 to 15 percent, transitioning the energy mix toward 60 percent renewable and alternative energy, and increasing the number of electric vehicles by 30 percent by 2030.

Another major step to support this transition is the development of the **Pakistan Green Taxonomy (PGT)**, which provides a framework for identifying priority sectors and economic activities that contribute meaningfully to environmental objectives.

Based on this foundation, certain disclosure requirements are being incorporated into the *Guidelines on ESG Disclosures for Listed Companies, 2023 (the Guidelines)* as separate sections. These disclosures are relevant for all listed companies, regardless of whether or not they are obtaining green financing. In the initial phase, listed companies will be encouraged to voluntarily disclose climate-related risks and opportunities, including taxonomy-aligned data. A phased approach is envisaged, under which such disclosures will remain voluntary until 2029, after which timelines for mandatory reporting will be introduced.

It is important for the corporate sector to play an active role in achieving national climate targets and building climate resilience and reporting of relevant information under these Guidelines will facilitate assessment of transition of corporate sector of Pakistan towards meeting the NDCs.

The framework emphasizes that:

- Disclosures must demonstrate a **substantial contribution** to the environmental objective such as *climate change mitigation* and *climate change adaptation*
- Activities must **do no significant harm (DNSH)** to the remaining environmental objectives.
- Compliance with **minimum social safeguards** to be demonstrated.

**Climate Change Mitigation activities** refer to economic activities, projects, and investments that directly contribute to reducing or preventing greenhouse gas (GHG) emissions and enhancing Pakistan's transition toward a low-carbon economy.

Substantial contribution towards Climate Change Mitigation is assessed against technical criteria comprising quantifiable or verifiable metrics and thresholds. Contributions may be classified at varying levels (Part A, Part B, Part C) based on their strength of alignment.

For **Climate Change adaptation activities**, refers to activities, projects, and investments that reduce the risks and vulnerabilities of people, ecosystems, and infrastructure to the adverse impacts of climate change, while increasing their resilience and ability to cope with climate-related shocks.

Substantial contribution against Climate Change Adaptation is defined through use of specific quantifiable or verifiable metrics and thresholds; criteria based on demonstrated climate risk reduction or resilience enhancement through an assessment; automatically eligible activities with a low risk of maladaptation; and generic technical criteria for cross-cutting enabling activities.

For agriculture, forestry, fisheries, and aquaculture, substantial contribution is assessed using a practice-based approach, classified as basic, intermediate, or advanced depending on complexity and effectiveness.

The **DNSH** requirements are designed to ensure that no identified activity causes unintended environmental harm. While general DNSH criteria apply across all sectors, specific DNSH requirements are detailed within the definitions of respective activities.

Similarly, **MSS** criteria apply at the entity level to ensure that companies performing relevant activities uphold human rights, labor standards, and social inclusion.

**General Guidance on Reporting Information under the New Sections of the Guidelines**

1. **Section B** of the Guidelines on ESG Disclosures for Listed Companies, 2023 identifies activities which are relevant for the Climate Change Mitigation Objectives. Companies which undertake any of the activities listed under Section B as part of their main business or as a project/ investment are encouraged to report information as per the guidance provided for that activity. The sectors mentioned in the Section B primarily indicate the areas in which Climate Mitigation impact is being created and does not necessarily reflect the core business sector of that company.

   E.g a company engaged in the manufacturing of cement should report the information as per the guidance provided for **Cement** Activity under the **Manufacturing** sector. Similarly, a company engaged in the manufacturing of cement may also undertake ancillary activities such as running waste heat recovery systems, or managing wastewater treatment facilities. In such cases, the company would additionally report under the relevant activities of the Waste and Water sectors.

2. **Section C** of the Guidelines provide guidance regarding activities which are relevant for Climate Change Adaptation objective.

   Companies which undertake any of the activities listed under Section C as part of their main business or as a project/ investment are encouraged to report information as per the guidance provided for that Activity. The sectors mentioned in the Section C primarily indicate the areas in which Climate Change Adaptation impact is being created and does not necessarily reflect the core business sector of that company.

   E.g a company which is engaged in construction business may make an "*investment for efficient water use*" which is classified as an activity relevant for Climate Adaptation in Section C. The company can report relevant information as per the guidance provided under this activity.

   Similarly, a company which is engaged in the Information and Communication Technology Sector can make investment in "*Installation of thermal insulation in data centres to mitigate high temperatures*" which is an activity identified as relevant for Climate Adaptation in Section C under the ICT Sector. The company can report information as per the guidance provided.

   Section C also enlists Adapted Economic Activities and Economic Activities Enabling Adaptation. These are relevant for all sectors for determining contribution towards Climate Change Adaption objectives. Companies which have undertaken any of the project or investment in such activities may report information as per guidance provided.

3. **Section D** encapsulates the Activities which contribute to multiple objectives of Climate Change Mitigation and Climate Change Adaptation. Companies which undertake any of the activities listed under Section D as part of their main business or as a project/ investment are encouraged to report information as per the guidance provided for that activity

E.g a company engaged in business of Animal Production in the Agriculture sector may report information as per the guidance provided.

4. **Section E** provides generic "*Do No Significant Harm (DNSH) Requirements"*. A company which has reported information for any activity under Section B, C or D should also report information regarding generic DNSH for the respective activity.
   E.g a company engaged in manufacturing of Cement may also report information regarding generic DNSH under Section E in addition to the information provided for Cement manufacturing under Section B.

5. **Section F** provides guidance regarding Minimum Social Safeguards (MSS). A company which has reported information for any Activity under Section B, C or D should also report information regarding MSS for such Activity as per the guidance provided. E.g. A company engaged in manufacturing of Cement may also report information regarding MSS under Section F in addition to the information provided for Cement manufacturing under Section B.

# Section B: Climate Change Mitigation

Pakistan is currently the 21st largest global emitter of greenhouse gases (GHGs), contributing nearly 1 percent of worldwide emissions. Within national emissions, the land use sectors—including agriculture (notably livestock), forestry, fishing, and aquaculture—represent the largest share at 46.78 percent, followed by the energy sector at 40.86 percent. Pakistan also ranks 8th globally among methane emitters, largely due to agriculture and energy-related activities.

Pakistan presently has the second-worst air quality in the world with an average PM2.5 concentration exceeding the World Health Organisation's annual guideline by 14.7 times.

This section provides reporting parameters for activities which are considered relevant for Climate Change Mitigation Objectives.

# Sector: Manufacturing

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|---|---|
| **Sector** | **Manufacturing** |
| **Activity** | M1. Manufacture of basic chemicals |
| **Description** | Manufacturing of organic basic chemicals with high efficiency levels (large volume at low cost) or those using renewable energy sources contributes substantially to the objective of mitigating climate change. Production of chemicals includes organic basic chemicals such as acids, anhydrides, industrial alcohols, ketones, aldehydes, fatty acids, turpentine, rosin, non-edible natural dyes, wood distillates such as gums and resins, and other basic organic products not classified elsewhere. |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Are GHG emissions from the production processes of basic organic chemicals lower than:<br>• 0.693 tonnes of CO2 equivalent (tCO2e)/tonne (t) of high-value chemical (HVC)?<br>• 0.0072 tCO2e/t of a complex weighted yield of an aromatic?<br>• 0.171 tCO2e/t of vinyl chloride?<br>• 0.419 tCO2e/t of styrene?<br>• 0.314 tCO2e/t of ethylene oxide or ethylene glycol?<br>• 0.32 tCO2e/t of adipic acid? | (Yes/No) | |
| Is the manufacture based entirely or partially on renewable raw materials (biomass, industrial biowaste, or municipal biowaste)?<br><br>a) If the raw material is biomass (excluding industrial and municipal biowaste):<br>- Has complete traceability of the supply been established through the chain-of-custody management system and its effectiveness demonstrated through certification systems?<br>- Does all forest biomass used in the process comply with forestry regulations and criteria established in the forestry sector? | (Yes/No) | |

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| - Has a regularly audited independent third party certified any forest biomass used in the process, and are non-certified areas aligned with certification requirements?<br>- Is forest biomass from irrigated forest plantations excluded from use?<br>b) If the raw material is industrial biowaste (including from the food industry) or municipal biowaste:<br>- Does it comply with the regulatory framework for waste and with national, regional, and local waste management plans?<br>- When municipal biowaste is used, is it considered complementary and not competing with existing municipal waste management infrastructure?<br>- Are organic chemicals produced entirely or partially from renewable raw materials shown to have lower GHG emissions over the product's lifecycle compared to those from fossil fuels, with emissions (scope 1 and 2) calculated using ISO 14067:2018 or 14064-1:2018 and verified by an independent third party? | | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B** | | |

| **Part B**<br><br>***(Applicable until 2030; all eligible decarbonisation measures must be implemented before then.)*** | | |
|---|---|---|
| Are at least 50 percent of products manufactured on the list of basic chemicals in scope? | (Yes/No) | |
| Does the company have a transition plan aligned with the 1.5°C target of the Paris Agreement? | (Yes/No) | |
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** | | |

| **Part C** | | |
|---|---|---|
| Is the energy source 100 percent coal or fossil fuel, with no transition plan to switch to a sustainable energy source? | (Yes/No) | |

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|---|---|---|
| Is coal being used for on-site electricity generation? | (Yes/No) | |

| **DNSH Requirements** | | |
|---|---|---|
| Are missions from the production process within emission levels associated with best available techniques and comply with applicable national – or provincial - environmental quality standards? | (Yes/No) | |
| Does Implementation of treatment systems for wastewater generated in the manufacturing process ensure that the treated water complies with applicable norms or environmental licenses? | (Yes/No) | |

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| **Sector** | **Manufacturing** |
| **Activity** | M2. Manufacture of cement |
| **Description** | The manufacture of cement proposes minimizing process emissions by increasing energy efficiency, increasing use of alternative fuels and material co-processing for energy production, and promoting reduction of the cement clinker factor. |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| The process is considered green if it meets the following emissions criteria for clinker production and cement production:<br><br>1. Clinker production:<br><br>• Are net (scope 1 and 2) emissions from clinker production < 0.8 tCO2e/t of grey clinker produced? | (Yes/No) | |

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| 2. Cement production:<br>• Are net (scope 1 and 2) emissions from cement production < 0.6 tCO2e/t of grey cement produced? | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

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|---|---|---|
| **Part B**<br><br>***(Applicable until 2030; all eligible decarbonisation measures must be implemented before then.)*** | | |
| Has the facility implemented (before 2035) one or more of the following measures?<br>• Installation, upgrade, and operation of precalciners?<br>• Heat recovery systems?<br>• Desulphurisation, denitrification, dust removal, or exhaust treatment for heavy metal gases?<br>• Digitised control equipment or infrastructure (sensors, software, automation)?<br>• Testing equipment (e.g., automated X-ray diffractometer systems)?<br>• Electrification of heat (e.g., electrified kiln processes)?<br>• Measures to reduce emissions in line with Paris Agreement (facility lifespan)?<br>• Carbon capture and storage aligned with Mitigation Objective?<br>• Hydrogen-based cement production aligned with Mitigation Objective?<br>• Clinker binder ratio reduced to 0.58? | (Yes/No) | |
| Does the company have a transition plan aligned with the 1.5°C target of the Paris Agreement? | (Yes/No) | |
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** | | |

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|---|---|---|
| **Part C** | | |
| Is the energy source 100% coal or fossil fuels with no transition plan? | (Yes/No) | |
| Is coal used for on-site electricity generation? | (Yes/No) | |

| DNSH Requirements | | |
|---|---|---|
| Are process emissions within best available technique levels and in compliance with national/provincial standards (PM < 300 mg/Nm³, preferably < 30 mg/Nm³)? | (Yes/No) | |
| Are process discharges to water bodies within best available technique levels and in compliance with national standards (pH 6–9, temperature norms, suspended solids ≤ 200 mg/L, BOD ≤ 80 mg/L)? | (Yes/No) | |

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| **Sector** | **Manufacturing** |
| **Activity** | M3. Manufacture of iron and steel |
| **Description** | This activity considers secondary production of steel, meaning use of recycled scrap steel, to be directly eligible because its emissions are significantly lower than with primary production, and it contributes to the circular economy. |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Is all steel produced in an electric arc furnace with ≥ 90% of iron content from scrap steel? | (Yes/No) | |
| Do GHG emissions (scope 1 and 2) from production remain below thresholds for each process step?<br><br>- Hot metal ≤ 1.331 tCO2e/t?<br>- Sintered ore ≤ 0.163 tCO2e/t?<br>- Coke ≤ 0.144 tCO2e/t?<br>- Iron casting ≤ 0.299 tCO2e/t?<br>- EAF high alloy steel ≤ 0.266 tCO2e/t?<br>- EAF carbon steel ≤ 0.209 tCO2e/t? | (Yes/No) | |

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| Are other melting technologies (induction furnace, BOF with energy recovery, hydrogen DRI) used that meet substantial contribution criteria? | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

| **Part B** | | |
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| Has the facility been designed to meet green criteria by 2030? | (Yes/No) | |
| From onset, is carbon capture, use, and storage (≥ 20% of emissions) applied? | (Yes/No) | |
| Does the facility have a transition plan aligned with the 1.5°C Paris target? | (Yes/No) | |
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** | | |

| **Part C** | | |
|---|---|---|
| Is the energy source 100% coal/fossil fuels with no transition plan? | (Yes/No) | |
| Is coal used for on-site electricity generation? | (Yes/No) | |
| Are dedicated crops, primary organic streams, or wood used as biomass/reducing agents/energy generation? | (Yes/No) | |

| **DNSH Requirements** | | |
|---|---|---|
| Do all investments related to manufacturing of basic iron and steel plants comply with the country's regulations regarding environmental protection? | (Yes/No) | |
| **Sustainable Use and Protection of Water Resources**<br><br>**a)** Does the facility comply with wastewater regulations and environmental permits necessary for the development of the economic activity? | (Yes/No) | |

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| **b)** Are emissions of hydrocarbons and suspended solids in water controlled?<br>**c)** Are waste and by-products from coke and smelting operations, including tar and benzole, controlled? | | |
| **Pollution Prevention and Control**<br><br>Are air emissions from coke manufacturing and smelting operations (including particulate matter/dust, NOx, $SO_2$, CO, chlorides, fluorides, VOCs, PAHs, dioxins, furans, and heavy metals) controlled and in compliance with applicable national or provincial environmental quality standards? | (Yes/No) | |

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| **Sector** | **Manufacturing** |
| **Activity** | M4. Manufacture of aluminium |
| **Description** | Manufacture of aluminium activity includes both primary and secondary aluminium manufacturing. Aluminium recycling contributes substantially to climate change mitigation because it has much lower emissions than primary production. |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Is the activity the manufacture of secondary aluminium (production of aluminium from recycled aluminium)? | (Yes/No) | |
| Are GHG emissions for primary aluminium production ≤ 1.5 tCO2e/t? | (Yes/No) | |

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| Is electricity consumption for electrolysis ≤ 15.3 MWh/t of aluminium? | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

| **Part B**<br><br>***(Applicable until 2030; all eligible decarbonisation measures must be implemented before then.)*** | | |
|---|---|---|
| Has the facility implemented decarbonisation measures that enable it to increase the share of renewable energy used? | (Yes/No) | |
| Is the company's transition plan aligned with the 1.5°C target of the Paris Agreement, with all eligible decarbonisation measures implemented before 2030? | (Yes/No) | |

| **DNSH Requirements** | | |
|---|---|---|
| Are emissions of perfluorocarbons, fluorinated gases, polycyclic aromatic hydrocarbons, particles (e.g., unused cryolite), and short-lived climate pollutants such as black carbon controlled to prevent significant health impacts? | (Yes/No) | |
| Are hydrogen fluoride emissions monitored, given their toxicity to vegetation? | (Yes/No) | |
| Are dissolved fluorides and cyanides from spent pot lining material controlled to avoid significant environmental impacts, including contamination of groundwater and local water bodies? | (Yes/No) | |
| Are emissions from the production process within emission levels associated with best available techniques and in compliance with applicable national or provincial environmental quality standards? | (Yes/No) | |

| **Sector** | **Manufacturing** |
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| **Activity** | M5. Manufacture of plastics in primary form |
| **Description** | Plastic manufacturing should be considered eligible when at least 90 percent of the final plastic is not used |

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| | for single-use consumer products, with single-use plastics understood to be those designed to be discarded after being used once without considering their potential for reuse (e.g., plastic beverage bottles, food wrappers, bottle caps, plastic bags). This must be confirmed through research and scientific studies, among other methods. |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Is the plastic fully manufactured using mechanically recycled plastic waste? | (Yes/No) | |
| If mechanical recycling is not technically feasible or economically viable, incase of any of the following?<br><br>- Is the plastic in primary form fully manufactured by chemically recycling plastic waste?<br>- Are the lifecycle GHG emissions of the manufactured plastic (excluding credits from production of fuels) lower than the lifecycle GHG emissions of equivalent plastic in primary form manufactured from fossil fuel feedstock?<br>- Are lifecycle GHG emissions calculated using ISO 14067:2018 or ISO 14064-1:2018?<br>- Have quantified lifecycle GHG emissions been verified by an independent third party? | (Yes/No) | |
| If the plastic is derived wholly or partially from renewable feedstock:<br><br>- Are its lifecycle GHG emissions lower than the lifecycle GHG emissions of equivalent plastic in primary form manufactured from fossil fuels?<br>- Are lifecycle GHG emissions calculated using ISO 14067:2018 or ISO 14064-1:2018?<br>- Have quantified lifecycle GHG emissions been verified by an independent third party? | (Yes/No) | |

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| Is at least 90 percent of the produced plastic not knowingly used for single-use consumer products? | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

| **Part B** | | |
|---|---|---|
| Until 2030, is at least 70 percent of the produced plastic not intended for single-use consumer products? | (Yes/No) | |
| Are plastic bottles manufactured containing at least 50 percent recycled plastic, in line with the Single-Use Plastics – Prohibition Regulations, 2023? | (Yes/No) | |
| Are production plants transitioning from fossil fuels to solar, wind, or bioenergy, in line with the prescribed criteria? | (Yes/No) | |
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** | | |

| **Part C** | | |
|---|---|---|
| Plastic manufactured for single-use consumer products are not eligible. Do you comply? | (Yes/No) | |

| **DNSH Requirements** | | |
|---|---|---|
| Are the emissions within emission levels associated with best available technique and comply with applicable national – or provincial - environmental quality standards? | (Yes/No) | |

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| **Sector** | **Manufacturing** |
| **Activity** | M6. Manufacture of batteries |
| **Description** | Manufacture of rechargeable batteries; battery packs and accumulators for transport or stationary, on-grid, or off-grid energy storage; and other industrial applications; manufacture of respective components (battery active materials, battery cells, casings, electronic components) |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Does the economic activity include the manufacture and repurpose of rechargeable batteries, battery packs and accumulators (and their respective components), including from secondary raw materials, such as recycled plastics, that result in substantial GHG emission reductions in transport; stationary (provided to the grid), on grid and off-grid energy storage; and other industrial applications? | (Yes/No) | |
| Does the economic activity recycle end-of-life batteries, including battery imports? | (Yes/No) | |

| **DNSH Requirements** | | |
|---|---|---|
| **Pollution Prevention and control**<br><br>1. Are emissions to air, water and soil prevented or minimised according to international and national standards (e.g., IFC Environmental, Health, and Safety Guidelines: Air Emissions and Ambient Air Quality; ISO 14001:2015 Environmental Management Systems Requirements with Guidance for Use; Strategic Approach to International Chemicals Management; ISO | (Yes/No) | |

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| 11014:2009 safety data sheet for chemical products), and are process emissions within emission levels associated with best available techniques and compliant with applicable national – or provincial – environmental quality standards?<br>2. Has a recognised environmental management system been implemented and adhered to (e.g., 14001, eco-management and audit scheme)?<br>3. Have risks related to water quality and consumption been identified and managed at the appropriate level?<br>4. Is battery import not banned under the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal? | | |
| **Promotion of circular economy**<br><br>1. Are batteries and electronics (in particular, critical raw materials therein) reused and recycled in accordance with the waste hierarchy?<br>2. Have measures governing waste management been implemented to minimise and manage waste and material use, especially hazardous manufacturing waste, according to international standards and guidelines (e.g., King Abdullah Petroleum Studies and Research Center guide to circular economy; French standard XP X30-901, Circular Economy Project Management System; ISO/TC 323 [in development Scenario 2]; ISO/AWI 59014, Secondary Materials—Principles, Sustainability and Traceability Requirements; Global Recycled Standard; Strategic Approach to International Chemicals Management; ISO 11014:2009(en), Safety Data Sheet for Chemical Products; Energy Technology Perspectives Clean Energy Technology Guide)?<br>3. Have water use and conservation management plans been developed in consultation with relevant stakeholders and implemented according to international standards and guidelines (e.g., United Nations Environment Programme International Water Quality Guidelines for Ecosystems; ISO 13.060: Water Quality)? | (Yes/No) | |

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| **Sector** | **Manufacturing** |
| **Activity** | M7. Manufacture of renewable energy technologies |
| **Description** | Manufacture of components used in renewable energy technologies |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| **Renewable energy**<br><br>Does the economic activity include the manufacture of essential products, components, and machinery that support eligible renewable energy technologies promoting the development of the electricity supply sector, including the supply chain of energy generation technologies or facilities included in the energy sector (e.g., solar, wind, bioenergy)? | (Yes/No) | |
| **High-efficiency energy savings**<br><br>1. Does the economic activity include the manufacture of high-efficiency energy-saving household appliances such as energy-saving air conditioners, electric washing machines, and other machines that comply with National Energy Efficiency and Conservation Authority energy ratings?<br>2. Can companies that manufacture products with a top energy efficiency rating be considered green?<br>3. Does the economic activity include the manufacturing of high-efficiency energy-saving heat pump units and modular air conditioners? | (Yes/No) | |

| DNSH Requirements | | |
|---|---|---|
| **Transition to circular economy**<br><br>1. Does the activity adopt techniques that support reuse and use of secondary raw materials and reused components in manufactured products?<br>2. Does the activity adopt techniques that support design for high durability, recyclability, easy disassembly, and adaptability of manufactured products?<br>3. Does the activity adopt techniques that support waste management that prioritizes recycling over disposal in the manufacturing process?<br>4. Does the activity adopt techniques that support information and traceability of substances of concern throughout the lifecycle of manufactured products? | (Yes/No) | |
| **Pollution prevention and control**<br><br>1. Are process emissions within emission levels associated with best available techniques and compliant with applicable national – or provincial – environmental quality standards?<br>2. Are low-global warming potential refrigerants used in air conditioners and refrigerators according to the Kigali Agreement to the Montreal Protocol? | (Yes/No) | |

| **Sector** | **Manufacturing** |
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| **Activity** | M8. Manufacture of low-carbon technologies for transport |
| **Description** | Manufacture of low-carbon vehicles and their respective key components, fleets and vessels meeting the criteria set out, specifically in the transport sector |

| Part A | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Does the economic activity include the manufacture of electric or hybrid vehicles and their components with zero or low emissions? | (Yes/No) | |
| Does the economic activity include the manufacture of zero-emission micromobility systems (e.g., hydrogen, fuel cell, electricity)? | (Yes/No) | |
| Does the economic activity include the manufacture of urban, suburban, and interurban passenger fleets with zero direct emissions (e.g., light rail, metro, tram, trolley, bus, railway)? | (Yes/No) | |
| Does the economic activity include the manufacture of vehicle fleets or rolling stock for private service transport with zero direct emissions? | (Yes/No) | |
| Does the economic activity include the manufacture of railway fleets: trains with zero direct emissions? | (Yes/No) | |
| Does the economic activity include the manufacture of inland waterway or maritime transport such as electric or hybrid watercraft, based on biofuel? | (Yes/No) | |

| DNSH Requirements | | |
|---|---|---|
| **Promotion of circular economy**<br><br>1. Does the activity adopt techniques that support reuse and use of secondary raw materials and reused components in manufactured products?<br>2. Does the activity adopt techniques that support design for high durability, recyclability, easy disassembly, and adaptability of manufactured products?<br>3. Does the activity adopt techniques that support waste management that prioritises recycling over disposal in the manufacturing process?<br>4. Does the activity adopt techniques that support information about and traceability of substances of concern throughout the lifecycle of manufactured products? | (Yes/No) | |
| **Pollution prevention and control**<br><br>1. Where applicable, do vehicles not contain lead, mercury, hexavalent chromium, or cadmium, in accordance with national and international guidelines (e.g., End-of-Life Vehicle Directive limits: lead 0.1%, mercury 0.1%, hexavalent chromium 0.1%, cadmium 0.01%), and with reference to the Handling, Manufacture, Storage, Import of Hazardous Waste and Hazardous Substances Rules, 2024 issued by the Pakistan Environmental Protection Agency?<br>2. Are emissions to air, water, and soil prevented or minimised according to applicable national – or provincial – environmental quality standards, including fuel efficiency standards, the Energy Efficiency and Conservation Action Plan, and other relevant transport sector standards developed by NEECA?<br>3. Are low-global warming potential refrigerants used in air conditioners and refrigerators according to the Kigali Agreement to the Montreal Protocol? | (Yes/No) | |

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| **Sector** | **Manufacturing** |
| **Activity** | M9. Manufacture of energy-efficient equipment for buildings |
| **Description** | Manufacture of low-carbon technologies and their key components to achieve energy efficiency in buildings, demonstrating greater reductions in GHG emissions than alternative technologies or products with better environmental performance and solutions available in the market |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Does the economic activity include the manufacture of elements of building management systems that include automation, monitoring, and control equipment and applications for temperature, energy, and water? | (Yes/No) | |
| Does the economic activity include the manufacture of high-efficiency windows (U-value >0.7 W/m²K)? | (Yes/No) | |
| Does the economic activity include the manufacture of high-efficiency doors (U-value >1.2 W/m²K)? | (Yes/No) | |
| Does the economic activity include the manufacture of insulation products with low thermal conductivity (lambda <0.045 W/mK)? | (Yes/No) | |

| | | |
|---|---|---|
| Does the economic activity include the manufacture of external cladding with a U-value less than 0.5 W/m²K and roofing systems with a U-value less than 0.3 W/m²K? | (Yes/No) | |
| Does the economic activity include the manufacture of appliances with high-efficiency labels according to National Energy Efficiency and Conservation Authority energy ratings (e.g., water heaters, washing machines, electric stoves, air conditioners, cooling and heating systems)? | (Yes/No) | |
| Does the economic activity include the manufacture of high-efficiency lighting devices and public lighting systems using state-of-the-art light-emitting-diode lamps, following the Minimum Energy Performance Standards for Lighting developed by the national energy efficiency and conservation authority? | (Yes/No) | |
| Does the economic activity include the manufacture of daylight controls for lighting system automation? | (Yes/No) | |
| Does the economic activity include the manufacture of heat pumps? | (Yes/No) | |
| Does the economic activity include the manufacture of façade and roofing elements with sun protection or control function, including those that support vegetation growth? | (Yes/No) | |
| Does the economic activity include the manufacture of energy-efficient building automation and control systems for commercial buildings? | (Yes/No) | |
| Does the economic activity include the manufacture of thermostats and zonal devices for smart monitoring of major electricity loads for residential buildings and detection equipment (e.g., motion control)? | (Yes/No) | |

| | | |
|---|---|---|
| Does the economic activity include the manufacture of products for heat measurement and thermostatic controls for individual homes connected to district cooling systems and individual floors connected to central cooling systems that serve an entire building? | (Yes/No) | |

| **DNSH Requirements** | | |
|---|---|---|
| **Promotion of circular economy**<br><br>1. Does the activity adopt techniques that support reuse and use of secondary raw materials and reused components in manufactured products?<br>2. Does the activity adopt techniques that support design for high durability, recyclability, easy disassembly, and adaptability of manufactured products?<br>3. Does the activity adopt techniques that support waste management that prioritises recycling over disposal in the manufacturing process?<br>4. Does the activity adopt techniques that support information about and traceability of substances of concern throughout the lifecycle of manufactured products? | (Yes/No) | |
| **Pollution prevention and control**<br><br>1. Is 100 percent of wastewater treated in a treatment plant to properly dispose of effluent waste generated by dyeing and water recycling in the manufacturing process, and does treated wastewater meet applicable environmental standards?<br>2. Is the end product proven free of harmful levels of toxic substances?<br>3. Are emissions to air, water, and soil prevented or minimised according to applicable national – or provincial – environmental quality standards, where applicable?<br>4. Are low-global warming potential refrigerants used in air conditioners and refrigerators according to the Kigali Agreement to the Montreal Protocol? | (Yes/No) | |

| | |
|---|---|
| **Sector** | **Manufacturing** |
| **Activity** | M10. Manufacture of other low-carbon technologies |
| **Description** | Manufacture of regulated goods that meet the highest performance level for a given good in energy rating system |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Does the manufacturing of regulated goods, equipment, and appliances meet the highest performance level for a given good in the energy rating system introduced by the National Energy Efficiency and Conservation Authority or an internationally available equivalent, and are lifecycle assessments disclosed to ensure transparency? | (Yes/No) | |

| **DNSH Requirements** | | |
|---|---|---|
| **Promotion of circular economy**<br><br>1. Does the activity include reuse and use of secondary raw materials and reused components in manufactured products?<br>2. Does the activity include design for high durability, recyclability, easy disassembly, and adaptability of manufactured products?<br>3. Does the activity include waste management that prioritizes recycling over disposal in the manufacturing process?<br>4. Does the activity include information about and traceability of substances of concern throughout the lifecycle of manufactured products? | (Yes/No) | |
| **Pollution prevention and control**<br><br>Are low-global warming potential refrigerants used in air conditioners and refrigerators according to the Kigali Agreement to the Montreal Protocol? | (Yes/No) | |

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|---|---|
| **Sector** | **Manufacturing** |
| **Activity** | M11. Manufacture of textiles |
| **Description** | Manufacture of fabrics and garments that meet internationally recognized standards on sustainable production and manufacture |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Does the activity have GHG emissions less than 100g CO2e/kWh for energy used for the manufacturing process? | (Yes/No) | |
| Does the activity ensure input of at least 30 percent recycled material or fibres from sustainable sources (verified according to any sustainability certification such as the Better Cotton Initiative, or meeting the criteria of the agricultural sector into the final product, or materials with a Higg Material Sustainability Index of less than 25 for apparel? | (Yes/No) | |
| Does the activity demonstrate compliance through sustainable textile certifications in the market (e.g., Global Organic Textile Standard, Oeko Tex, Waste and Resource Action Programme, Better Cotton Initiative) that meet the above technical screening criteria related to energy and material use? | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

| **Part B** | | |
|---|---|---|
| Does the activity ensure input of at least 15 percent recycled material or fibres from sustainable sources (verified by any sustainability certification or meeting the criteria of the agricultural sector) into the final product, or materials with a Higg Material Sustainability Index of less than 40 for apparel? | (Yes/No) | |

| DNSH Requirements | | |
|---|---|---|
| **Pollution Prevention and Control**<br><br>1. Is 100% of wastewater generated during dyeing treated in a wastewater treatment plant, with effluent meeting applicable environmental standards? If applicable, are water recycling and zero liquid discharge (ZLD) systems implemented in textile processing units (see Water Sector)?<br>2. Toxic Substances: Is the end product proven free from harmful levels of toxic substances, for example, through Oeko-Tex Standard 100 certification?<br>3. Microplastic Control: Are advanced filtration systems installed in textile manufacturing plants to capture and prevent discharge of microplastics during the fabrication phase? | (Yes/No) | |
| **Promotion of Circular Economy**<br><br>1. Are mechanisms established to promote repair, recovery, and recycling of textiles, for example, through deposit–return systems for textile products or development of value chains for textile waste recovery under extended producer responsibility schemes?<br>2. Are products designed to enhance longevity and recyclability, for example:<br>- Modular clothing that can be easily repaired or upgraded, or<br>- Development of zero-waste patterns to minimize textile waste? | (Yes/No) | |

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|---|---|
| **Sector** | **Manufacturing** |
| **Activity** | M12. Manufacture of bricks |
| **Description** | Brick kilns with substantially greater lifecycle GHG emission savings than best-performing alternative technology, product, or solution available on the market |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Does the activity use a zig-zag kiln with GHG emissions of 83 $gCO_2$/kg of fired brick or less (i.e., at least 20% lower than the Climate and Clean Air Coalition baseline of 103 $gCO_2$/kg)? | (Yes/No) | |
| Does the activity use a vertical shaft kiln with GHG emissions of 56 $gCO_2$/kg of fired brick or less (i.e., at least 20% lower than the Climate and Clean Air Coalition baseline of 70 $gCO_2$/kg)? | (Yes/No) | |
| Has the activity replaced fixed chimney Bull's Trench kilns and down-draught kilns with zig-zag, vertical shaft, or other cleaner kiln technologies**?** | (Yes/No) | |
| Does the energy used in the manufacturing process have GHG emissions of less than 100 $gCO_2e$/kWh? | (Yes/No) | |
| Has the activity achieved an increase in resource or materials efficiency of at least 40% compared to the 2024 baseline? | (Yes/No) | |
| Has the activity implemented measures that reduce direct-process GHG emissions by at least 40% compared to the 2024 baseline, in line with achieving net zero by 2050**?** | (Yes/No) | |

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| Is the activity related to research and development of new low-emission kilns? | (Yes/No) | |
| Is the activity related to research and development on the use of alternative lower-carbon non-fossil fuels? | (Yes/No) | |
| Is the activity related to research and development for energy efficiency upgrades to zig-zag and vertical shaft kilns? | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

**Part B**
***(Applicable until 2030; all eligible decarbonisation measures must be implemented before then.)***

| | | |
|---|---|---|
| **Fuel Switching**<br><br>1. Has coal been replaced with a low-carbon alternative (e.g., low-carbon hydrogen as defined in the energy sector)?<br>2. Is low-carbon hydrogen (as defined in the energy sector) being blended with natural gas as a transitional step toward a hydrogen economy?<br>3. Has the activity implemented the preparation and use of refuse-derived fuel**?** | (Yes/No)<br><br>(Yes/No)<br><br>(Yes/No) | |
| **Process Improvements**<br><br>4. Has infrastructure been installed to use any of the following as a substitute for raw materials?<br>o Non-recyclable solid waste – Yes / No<br>o Fly ash – Yes / No<br>o Waste glass powder – Yes / No<br>5. Have leakage prevention systems been installed in existing natural gas transmission and distribution lines in brick kiln industries?<br>6. Have transmission and distribution lines of power and natural gas utilities in existing brick kiln industries been retrofitted?<br>7. Have waste heat recovery systems been installed to capture exhaust gases and reuse heat for preheating raw materials or air entering the kiln?<br>8. Have energy efficiency measures been introduced that demonstrate at least 30% energy savings in the brick manufacturing process (e.g., insulation, efficient firing technology, or optimisation of kiln design to maximise heat use, energy consumption, and reduce emissions)? | (Yes/No)<br><br>(Yes/No)<br><br>(Yes/No)<br><br>(Yes/No)<br><br>(Yes/No) | |
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** | | |

| **Part C** | | |
|---|---|---|
| Is the energy source 100% coal or other fossil fuel with no transition plan to switch to a sustainable energy source? | (Yes/No) | |
| Is coal being used for on-site electricity generation? | (Yes/No) | |

| DNSH Requirements | | |
|---|---|---|
| **Pollution Prevention and Control**<br><br>Does the project comply with the national environmental quality standards (with a maximum allowable concentration for 16 parameters (pollutants) in gaseous emissions from industrial sources)? | (Yes/No) | |
| **Promotion of Circular Economy**<br><br>Does at least 20 percent of the input material come from recycled materials such as plastic waste, fly ash waste, and waste glass powder? | (Yes/No) | |

| **Sector** | **Manufacturing** |
|---|---|
| **Activity** | M13. Research and development and professional services |
| **Description** | Research, development and innovation activities in the manufacturing sector that reduce the environmental impact of the economic sector |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Does the activity involve creation of intangible assets, research, development, and innovation activities to promote compliance with the substantial contribution criteria of the sectors? | (Yes/No) | |
| Does the activity include research, development, and innovation for CCS-related technologies, including direct air capture in the manufacturing sector? | (Yes/No) | |

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| **Sector** | **Manufacturing** |
| **Activity** | M14. General guidance for other manufacturing industries |
| **Description** | For industries that do not have a specific activity , compliance with climate change mitigation objectives is assessed by analysing use of funds for the specific activity under evaluation. |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |

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|---|---|---|
| **General Questions on Energy Efficiency**<br><br>• Does the energy efficiency measure substantially improve the performance of an activity (e.g., replacing machinery with technologies that have lower emissions or energy consumption)?<br>• Does the activity demonstrate that overall performance levels in terms of energy intensity or carbon intensity are within the limits established under the technical substantial contribution criteria?<br>• Is the energy efficiency measure free from hindering the overall mitigation objective (e.g., not applied to fossil fuel-based machinery)? | (Yes/No) | |

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| **Food and Beverage Industry**<br><br>**Associated Impacts**<br><br>• Does the activity consider the impacts on raw material acquisition (subject to type of manufacturing)?<br>• Does the activity account for high emissions generation and energy consumption in food manufacturing processes (e.g., acquisition of raw materials, processing, packaging, transport)?<br>• Does the activity manage discharge into water bodies and odor generation in industrial processes?<br><br>**Related Sectors**<br><br>• Does raw material acquisition comply with procurement criteria of agricultural, forestry, aquaculture, and fishing sectors ?<br>• Does the facility's energy use comply with the electricity, gas, steam, and air conditioning sector requirements (100 gCO2e/kWh or use of renewable sources)?<br>• Do discharges from industrial processes in food manufacturing comply with the water sector criteria?<br>• Do vehicles used for transport comply with the criteria established for corresponding activities in the transport sector? | (Yes/No)<br><br>(Yes/No) | |

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|---|---|---|
| **Paper and Cardboard Industry**<br><br>**Associated Impacts**<br><br>• Does the activity consider the impacts on raw material acquisition (subject to type of manufacturing)?<br>• Does the activity account for high emissions generation and energy consumption in manufacturing processes (e.g., raw material acquisition, processing, packaging, transport)?<br>• Does the activity involve high water consumption?<br>• Does the activity manage discharge into water bodies and odor generation in industrial processes?<br><br>**Related Sectors**<br><br>• For virgin raw materials, does the activity comply with practices defined in the forestry sector?<br>• When using recovered materials, does the activity comply with requirements of the waste management sector?<br>• Does the facility's energy use comply with the electricity, gas, steam, and air conditioning sector requirements (100 gCO2e/kWh or use of renewable sources)?<br>• Does the activity comply with water management and treatment criteria of the water supply and treatment sector?<br>• Do discharges from industrial processes in paper and cardboard manufacturing comply with water supply and treatment sector criteria (wastewater and sewage)? | (Yes/No)<br><br>(Yes/No) | |

| **Sector** | **Manufacturing** |
|---|---|
| **Activity** | M15. Carbon capture, utilisation, and storage (CCUS), including transport |
| **Description** | CCUS (Carbon Capture, Use and Storage) technology is a set of technological processes with the purpose of reducing carbon emissions in the atmosphere, capturing the $CO_2$ generated on a large scale. |

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| | This activity relates to the capture of $CO_2$ from a point source in an industrial facility. Captured $CO_2$ may be transported and stored or used on-site by industrial processes that require a source of carbon. |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |

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|---|---|---|
| **$CO_2$ Capture, Storage, and Transport – Eligibility Criteria**<br><br>1. Is point capture of $CO_2$ used only as a complementary activity for activities in the manufacturing sector, and does it guarantee capture of at least 90 percent of the $CO_2$ emissions generated in the industrial process?<br>2. Are avoided emissions from direct $CO_2$ capture excluded from being counted towards meeting the threshold of the economic activity?<br>3. Does the company have a carbon neutrality or decarbonization plan in place? | (Yes/No) | |
| **$CO_2$ Storage**<br><br>4. Does the operation of the permanent $CO_2$ storage facility meet the criteria of ISO 27914:2017 ($CO_2$ capture, transport, geological storage) and other relevant standards such as:<br><br>- ISO 14064 Series (Greenhouse Gas Accounting and Verification)?<br>- ISO 13903:2015 (Carbon Dioxide Vocabulary)? | (Yes/No) | |
| **$CO_2$ Transport**<br><br>5. For permanent capture sites, does the asset operate below the leakage threshold per tonne of $CO_2e$, where leakage per tonne of $CO_2$ transported from the head-end(s) of the transport network to the injection point(s) is less than 0.5 percent, and the GHG is delivered to a an activity?<br>6. Is there a monitoring plan and leak control systems in place, in line with current regulations? | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

| **Part B** |
|---|
| N.A. |

| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** |
|---|

| **Part C** | | |
|---|---|---|
| Is CCUS (Carbon Capture, Use and Storage) technology applied in oil and gas industries? | (Yes/No) | |

| **DNSH Requirements** | | |
|---|---|---|
| **Pollution Prevention and Control – CCUS**<br><br>1. Is hazardous waste from amine solvent and carbon use in CCUS, particularly in the amine scrubbing process for $CO_2$ capture, avoided by:<br><br>1.1. Maintaining proper solvent concentration (regularly monitoring and adjusting concentration of amine solvents)?<br>1.2.Using solvent regeneration techniques to reduce the need for fresh amine solvent?<br><br>2. Is the formation of secondary aerosols and production of tropospheric ozone minimised by:<br><br>1.1 Using low-emission solvents (e.g., advanced amine-based or ionic liquids) to minimise volatile organic compounds?<br>1.2 Using leak detection and repair technologies?<br>1.3 Reducing precursor emissions?<br>1.4 Optimising process conditions such that NOx, volatile organic compounds, and particulate emissions are minimised? | (Yes/No) | |

# Sector: Transport

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|---|---|
| **Sector** | **Transport** |
| **Activity** | T1. Public transport in urban and rural areas (passengers) |
| **Description** | Public transport is a comprehensive system of different modes of transport, including buses, taxis, bicycles, trams, trolleys, trains and water vehicles. Given that the transport sector is an important source of GHG emissions, including $CO_2$, methane, nitrogen oxides, it is essential to adopt sustainable systems that integrate with urban structures to transport large numbers of passengers efficiently; this necessitates the expansion of low- or zero-emission vehicles and alignment with decarbonisation and sustainable mobility plans to reduce environmental impact. |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |

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|---|---|---|
| **Eligibility Criteria – Vehicle Fleets for Passenger Transport**<br><br>The activity must meet one of the following criteria:<br><br>1. **Vehicle fleets for urban public transport by land, rail, funicular or cable car, river or sea with zero direct emissions (e.g., electric or powered by low-carbon hydrogen).**<br>o Examples of urban land or rail public transport fleet: rapid transit buses, intermediate or feeder buses, light trains, subways, trams, trolleys, commuter or suburban trains, taxis, shared private vehicles, ride-sharing systems.<br>o Examples of river or maritime transport fleet: ferries, water taxis.<br>2. **Vehicle fleets for passenger transport that use sustainable biofuels and biomethane, guaranteed by technological design or by continuous monitoring and verification by third parties to meet criteria for substantial contribution.**<br>o Ensure use of transport technologies that allow use of B100 (biofuel). | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

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| **Part B**<br><br>***(Applicable until 2030; all eligible decarbonisation measures must be implemented before then.)*** | | |
| **Land Public Transport**<br><br>1. Are direct emissions less than 20 $gCO_2e$ per passenger-km until the end of 2030, aligned with the national target that 30% of new vehicles in 2030 should be electric?<br>2. Are diesel-hybrid buses at least 20% more efficient than conventional diesel buses until the end of 2030? | (Yes/No) | |
| **Water Transport**<br><br>Until December 31, 2030, are hybrid and double-fuel ships using at least 50% of their fuel energy from zero direct emission sources (measured in the exhaust pipe) or plug-in energy for normal operation**?** | (Yes/No) | |

| DNSH Requirements | | |
|---|---|---|
| **Sustainable Use and Protection of Water Resources**<br><br>Are vehicles cleaned only at designated sites, ensuring rational use of water resources and avoiding wastewater discharge that does not comply with environmental permits and authorisations? | (Yes/No) | |
| **Promotion of Circular Economy**<br><br>1. For battery-powered transport, is there reuse and recycling of batteries and electronic components, including the critical raw materials they contain?<br>2. Is there a management plan that allows use and reuse of the fleet that is out of circulation, in compliance with regulations regarding the circular economy and solid waste management?<br>3. Is the disused fleet disassembled in compliance with environmental regulations, such as the Hong Kong Convention (ratified by Pakistan) for the dismantling of ships?<br>4. Are certificates of final disposal of solid waste generated throughout the management process of disused vehicles, detailing the type of treatment provided according to the type of waste?<br>5. In the maintenance and management of vehicles at the end of their lifespan (dismantling), is compliance ensured with current national legislation on generation, management, and treatment of hazardous waste? | (Yes/No) | |

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| **Pollution Prevention and Control**<br><br>1. Do vehicles comply with permissible limits for emissions (unburned hydrocarbons, CO, $CO_2$) and opacity for combustion engine vehicles?<br>2. In addition to meeting the target for direct $CO_2$ emissions, do vehicles meet standards under the Pakistan Environmental Protection Act (PEPA), 1997 on permissible limits for pollutants emitted by motor vehicles (CO, hydrocarbons, NOx, particulate matter)?<br>3. For direct emissions from exhaust gases of internal combustion engines (NOx, total hydrocarbons, hydrocarbons other than methane, CO, particulate matter), do buses comply with Euro V standard or higher?<br>4. If there is no national standard on maximum permitted noise levels, do vehicles comply with at least one of the following international standards:<br><br>• ISO 13.040.50: Emissions from mobile sources<br>• ISO 362: Measurement of noise emitted by road vehicles during acceleration<br>• ISO 28580:2018: Method of measuring rolling resistance of tires for passenger cars, trucks, and buses | (Yes/No) | |

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|---|---|
| **Sector** | **Transport** |
| **Activity** | T2. Micromobility (other land transport) |
| **Description** | Micromobility refers to transport in small, light vehicles that usually operate at speeds of less than 25 km/h and are ideal for trips of up to 10 km [56]. They can be human or electric powered and be used individually or shared by several people. Current micromobility solutions include mopeds, bicycles, skateboards, hoverboards, roller skates, e-scooters, e-skateboards, gyroboards, and other small means of transport, which are normally electric and, because of their technical, functional, and environmental characteristics, are good candidates for environmentally sustainable transport solutions. |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Is the freight or passenger micromobility fleet or system operating with **direct zero emissions**? | (Yes/No) | |

| **DNSH Requirements** | | |
|---|---|---|
| **Promotion of Circular Economy**<br><br>1. Have measures been implemented to manage waste according to type during the use phase (maintenance**)** and at the end of the fleet's life?<br>2. Do these measures include:<br>  ○ Reuse and recycling of batteries?<br>  ○ Reuse and recycling of electronic devices (especially the critical raw materials they contain)? | (Yes/No) | |

| **Sector** | **Transport** |
|---|---|
| **Activity** | T3. Interurban transport (cargo and passengers) |
| **Description** | Interurban transport refers to movement of goods or passengers between urban centres. |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |

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| **Interurban Transport – Eligibility Criteria**<br><br>The activity is eligible if it meets **one** of the following:<br><br>1. Does the fleet of vehicles or rolling stock (for cargo or passengers, by road or rail) have zero direct emissions?<br>2. Does the fleet consist of vehicles or rolling stock (for cargo or passengers) that use sustainable biofuels and biogas, with use guaranteed by:<br>○ Technological design?<br>○ Continuous monitoring and third-party verification?<br>3. Do the vehicles allow for the use of 100% biofuels? | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

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| **Part B**<br><br>***(Applicable until 2030; all eligible decarbonisation measures must be implemented before then.)*** | | |
| By 2030, is the fleet of vehicles intended for interurban transport (cargo or passengers) hybrid? | (Yes/No) | |
| If diesel-hybrid, does the fleet demonstrate at least 20% lower $CO_2$ emissions compared to conventional diesel vehicles? | (Yes/No) | |
| Is the fleet aligned with the national policy target of 30% electric vehicles by 2030? | (Yes/No) | |
| Until 2030, do the vehicles allow for the use of biofuel mixtures of any percentage? | (Yes/No) | |
| After 2030, will the vehicles meet the green criteria? | (Yes/No) | |
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** | | |

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| **Part C** | | |
| Are the vehicles or rolling stock based on fossil fuels? | (Yes/No) | |
| Do the vehicles or rolling stock use fossil fuel blends with alternative fuels? | (Yes/No) | |

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| Are the vehicles primarily transporting fossil fuels? | (Yes/No) | |

| **DNSH Requirements** | | |
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| **Pollution Prevention and Control – Compliance Check**<br><br>1. Does the maintenance and end-of-life management of vehicles comply with regulations on integrated waste or hazardous waste management?<br>2. Do the activities comply with permissible limits for air emissions (unburned hydrocarbons, CO, $CO_2$, opacity) for combustion motor vehicles according to applicable local regulations?<br>3. For commercial vehicles, is a load test conducted on a chassis dynamometer?<br>4. Regarding direct emissions to the air from internal combustion engines (NOx, total hydrocarbons, non-methane hydrocarbons, CO, particulate matter), do the vehicles comply with the current Euro V standard or higher? | (Yes/No) | |
| **Promotion of Circular Economy – Compliance Check**<br><br>1. Have measures been implemented to manage waste according to type during the use phase (maintenance) and at the end of the fleet's life?<br>2. Do these measures include the reuse and recycling of batteries and electronic devices, especially the critical raw materials they contain? | (Yes/No) | |

| **Sector** | **Transport** |
|---|---|
| **Activity** | T4. Low-carbon transport infrastructure |
| **Description** | This activity includes infrastructure, machinery, and equipment designed to promote sustainable modes of transport and computer equipment for providing control services and maintenance facilities. Low-carbon transport infrastructure produces less $CO_2$ than |

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| | traditional alternatives and supports sustainable, efficient travel. Actions such as constructing, rehabilitating, operating, and maintaining such infrastructure are essential for promoting sustainability. To be truly effective, sustainable infrastructure should be climate resilient, socially inclusive, technologically advanced, productive, and adaptable. |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Is the infrastructure required for zero-emission transport (e.g., electric charging points, upgrades to the electric grid connection, hydrogen fuelling stations, electric highways)? | (Yes/No) | |
| Does the infrastructure, machinery, and equipment (including fleets) for active micromobility (e.g., pedestrian, bicycle, scooters) include:<br>○ Redesigned road profiles to increase pedestrian areas and bike lanes?<br>○ Micromobility systems in general (urban equipment for public shared micromobility system stations, consolidation points, last-mile goods distribution such as cross-docking, secure parking for micromobility at public transport stations)?<br>○ If yes, do the vehicle fleet or modes of transport using this infrastructure meet the direct emissions thresholds as defined in activity T2? | (Yes/No) | |
| Is the infrastructure, machinery, or equipment required to upgrade existing facilities or vehic**les** to ensure compliance with stricter emissions standards (e.g., upgrading engines, replacing parts to adapt to low-carbon fuels)? | (Yes/No) | |

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| Is the non-electrified railway infrastructure covered by an existing plan for electrification or use of trains with alternative engines? | (Yes/No) | |
| Does the project include multimodal logistics infrastructure, such as:<br>○ Low-carbon logistics and freight transport with development of logistics consolidation and distribution centres?<br>○ Infrastructure for low-emission logistics corridors (e.g., rail and waterway corridors)?<br>○ Logistics platforms that connect road, rail, and waterway to support efficiency in freight transport and reduce GHG emissions? | (Yes/No) | |
| Is the infrastructure designed for the supply of sustainable biofuels and green hydrogen? | (Yes/No) | |
| Does the project include technological infrastructure and platforms for mobility as a service in cargo and passenger transport? | (Yes/No) | |
| Does the activity cover maintenance and repair of low-emission vehicles (e.g., electric, hydrogen, hybrid) that meet the energy criteria**?** | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

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| **Part B** |
| N.A. |
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** |

| **Part C** | | |
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| Is the Infrastructure dedicated to transport of fossil fuels or blended fossil fuels? | (Yes/No) | |

| **DNSH Requirements** | | |
|---|---|---|
| **Promotion of Circular Economy**<br><br>1. Have measures been implemented to ensure reuse of parts and recycled materials during renovation, improvement, and construction of infrastructure?<br>2. Does the project ensure that at least 20% (by weight) of non-hazardous construction and demolition waste generated on site is prepared for reuse, recycling, and material recovery, increasing to:<br><br>• **60% by 2028**<br>• **70% by 2030**?<br><br>3. Has a circular economy plan been established that prioritises the use of low-carbon or sustainable materials? | (Yes/No) | |
| **Pollution Prevention and Control**<br><br>Have measures been taken to minimise noise and vibrations caused by the use of infrastructure (e.g., open trenches, wall barriers)? | (Yes/No) | |
| **Sustainable Use and Protection of Biodiversity and Ecosystems**<br><br>1. Have steps been taken to avoid fragmentation and degradation of natural and urban landscapes, and to reduce risks of road incidents or wildlife collisions?<br>2. Are measures in place to prevent harm to aquatic ecosystems caused by tunnels that may alter hydro-morphological conditions of water bodies?<br>3. Is there a system to monitor and protect urban ecosystems, particularly public spaces, green areas, and tree cover? | (Yes/No) | |

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|---|---|
| **Sector** | **Transport** |
| **Activity** | T5. Sea and coastal water transport (cargo and passengers) |
| **Description** | Sea and coastal transport are used to move cargo and passengers and can be national and international. The purpose of the activity is to demonstrate a substantial reduction in GHG emissions. |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |

| | | |
|---|---|---|
| **Maritime Transport Eligibility**<br><br>1. Does the fleet include zero-direct-emission vessels, such as cargo and passenger vessels with kite technology or wind power propulsion?<br>2. Does the fleet include vessels using alternative fuels such as green hydrogen, or its derivatives (green ammonia, methanol, biogas, biofuels), whose use is guaranteed by technological design or continuous monitoring and verification by third parties?<br>3. Does the fleet include auxiliary vehicles for maritime transport with zero direct $CO_2$ emissions or powered by alternative fuels (green hydrogen, green ammonia, methanol, biogas, biofuels) guaranteed by technological design or continuous monitoring and verification by third parties? | (Yes/No) | |
| **International Maritime Transport Vessels**<br><br>1. Does the vessel comply with the International Convention for the Prevention of Pollution from Ships (IMO), which defines rules for reducing carbon intensity and advancing toward the International Maritime Organization's Initial Strategy on GHG emissions?<br>2. Has the Projected Energy Efficiency Index (EEDI) and Applicable Energy Efficiency Existing Ship Index (EEXI) been calculated for:<br>o New ships<br>o Existing ships<br>o Ships that have undergone significant modifications<br>in accordance with IMO guidelines?<br>3. Does the ship carry on board a Ship Energy-Efficiency Management Plan (SEEMP) establishing mechanisms for increasing energy efficiency using operational measures?<br>4. Do all ship operators with a gross tonnage of 5,000 tons or more collect and report fuel consumption data in accordance with Appendix IX of Annex VI of the IMO Convention?<br>5. For ships with a gross tonnage of 5,000 tonnes or more, is the annual operational carbon intensity calculated, and when required, is a corrective plan formulated in line with IMO guidelines? | (Yes/No) | |

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| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** |

| **Part B**<br><br>***(Applicable until 2030; all eligible decarbonisation measures must be implemented before then.)*** | | |
|---|---|---|
| Do river vessels meet eligibility if their direct CO2 emissions per tonne-kilometre (measured using the Energy Efficiency Operational Index) are at least 50% lower than the reference average for heavy-duty vehicles, noting that this option is allowed only until December 31, 2030, when meeting green criteria is not technologically or economically feasible? | (Yes/No) | |
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** | | |

| **Part C** | | |
|---|---|---|
| Are Vessels dedicated to transport of fossil fuels? (if yes, ineligible) | (Yes/No) | |

| **DNSH Requirements** |
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|---|---|---|
| **Promotion of circular economy**<br><br>1. Have measures been defined to manage waste during the use phase and at the end of the vessel's life according to the waste hierarchy, including control and management of hazardous materials on board vessels and ensuring their safe recycling?<br>2. Has a management plan been established that allows use and reuse of the fleet that is out of circulation, in compliance with corresponding national regulations regarding circular economy and solid waste management, and does disassembly of the disused fleet comply with the standards of the Hong Kong International Convention for the Safe and Environmentally Sound Recycling of Ships (ratified by Pakistan in 2023)?<br>3. For ships powered by batteries, have measures been defined to include reuse and recycling of batteries and electronic components, including critical raw materials they contain? | (Yes/No) | |

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| **Pollution prevention and control**<br><br>1. Do vessels comply with emission limits established in related regulations?<br>2. Do ships operating with marine diesel engines comply with certifications and recognitions ensuring they do not pollute the atmosphere?<br>3. Are all deliberate emissions of substances that deplete the ozone layer prohibited, and do ships avoid containing such substances?<br>4. Do ships with systems or equipment containing substances that deplete the ozone layer have an International Air Pollution Prevention Certificate and maintain a record of such substances?<br>5. Has a control strategy been applied for sulphur oxide and particulate matter emissions from fuel oil used or transported for use on board the ship, including procedures for fuel oil change, sampling, and sulphur content control, with a maximum sulphur content limit of 0.50% m/m?<br>6. At points and terminals (docks, ports, harbours) defined by local regulations, do tankers, gas carriers, and crude oil–carrying ships implement a volatile organic compounds management plan approved by the appropriate authority?<br>7. For NOx emissions, do vessels comply with Regulation 13 of Annex VI to the IMO MARPOL Convention, applying Tier II requirements for ships constructed after 2011, and Tier III requirements (for ships constructed after 1 January 2016) when operating in NOx emission control areas?<br>8. Do discharges of black and grey water comply with Annex IV to the IMO MARPOL Convention? | (Yes/No) | |

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| **Sector** | **Transport** |
| **Activity** | T6. Inland water transport (cargo and passengers) |
| **Description** | Transport of passengers, freight, or cargo via rivers, canals, lakes, and other inland waterways, including inside harbours and ports. Rental of pleasure boats with crew for inland water transport. |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Do vessels have zero direct tailpipe CO2 emissions? | (Yes/No) | |
| Do vessels use alternative fuels such as green hydrogen, including its derivatives such as green ammonia, methanol, and biogas or biofuels, guaranteed by technological design or continuous monitoring and verification by third parties? | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

| **Part B**<br><br>***(Applicable until 2030; all eligible decarbonisation measures must be implemented before then.)*** | | |
|---|---|---|
| Until 2030, do vessels have direct tailpipe emissions that do not exceed 28.3 g of CO2 per tonne-kilometre? | (Yes/No) | |
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** | | |

| **Part C** | | |
|---|---|---|
| Are Vessels dedicated to fossil fuel transport? (if yes, not eligible) | (Yes/No) | |

| **DNSH Requirements** |
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| | | |
|---|---|---|
| **Promotion of circular economy**<br><br>1. Have measures been defined to manage waste in the use phase and at the end of the vessel's life according to the waste hierarchy, including control and management of hazardous materials on board vessels and ensuring their safe recycling?<br>2. Has a management plan been established that allows use and reuse of the fleet that leaves circulation in compliance with the corresponding national regulations regarding circular economy and solid waste management, and does disassembly of the disused fleet comply with the standards of the Hong Kong International Convention for the Safe and Environmentally Sound Recycling of Ships, which Pakistan ratified in 2023?<br>3. For ships powered by batteries, do these measures include reuse and recycling of batteries and electronic components, including critical raw materials they contain? | (Yes/No) | |

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|---|---|---|
| **Pollution prevention and control**<br><br>1. Do ships operating with marine diesel engines comply with certifications and recognitions that ensure that they do not pollute the atmosphere?<br>2. Are all emissions of substances that deplete the ozone layer prohibited, as well as ships containing substances that deplete the ozone layer?<br>3. Is control ensured of sulphur oxide and particulate matter emissions from fuel oil used or transported for use on board the ship, with control measures including procedures for fuel oil change, fuel oil sampling, and sulphur content control, which must have a limit of 0.50 percent m/m?<br>4. At points and terminals (docks, ports, harbours) defined by local regulations, do tankers, gas carriers, and crude oil–carrying ships carry and implement a volatile organic compound management plan that the appropriate authority has approved?<br>5. As regards NOx emissions, do vessels comply with Regulation 13 of Annex VI to IMO MARPOL Convention, with Tier II NOx requirements applying to ships constructed after 2011, and while operating in NOx emission control areas established under IMO rules, do ships constructed after January 1, 2016, comply with stricter engine requirements (Tier III) reducing NOx emissions?<br>6. Do discharges of black and grey water comply with Annex IV to the IMO MARPOL Convention? | (Yes/No) | |

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| **Sector** | **Transport** |
| **Activity** | T7. Freight and passenger air transport |
| **Description** | Passenger air transport<br>1. Transport of passengers by air over regular routes and on regular schedules, charter flights for passengers, and scenic and sightseeing flights<br>2. Renting of air transport equipment with operator for the purpose of passenger transport and |

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| | general aviation activities such as transport of passengers by aero clubs for instruction or pleasure<br>Freight air transport<br>1. Transport of freight by air over regular routes and on regular schedules, non-scheduled transport of freight by air, launching of satellites and space vehicles, space transport<br>2. Renting air transport equipment with operator for the purpose of freight transport<br>3. Vehicles and equipment that support ground activities in airports |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Once the International Civil Aviation Organisation develops a credible, science-based, 1.5°C-aligned pathway, will it be reviewed for inclusion? | (Yes/No) | |
| Pending this development, does the activity comply with the following criterion: zero-exhaust CO2-emission aircraft such as those powered by electricity or hydrogen meeting the criteria? | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

| **Part B** | | |
|---|---|---|
| Does the purchase or use of sustainable aviation fuel (SAF) make a substantial contribution if it is used in the processes? | (Yes/No) | |
| Can investments in manufacturing, infrastructure, and supply chains for development of the SAF industry and activities that promote production and adoption of SAF be classified as Amber measures? | (Yes/No) | |

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| Can manufacturing, infrastructure, and supply chains for development of the SAF industry be classified as Amber only if they relate to SAFs that meet the feedstock criteria? | (Yes/No) | |
| **SAF feedstock:**<br><br>• International Civil Aviation Organisation recognise SAF feedstock as eligible under the Carbon Offsetting and Reduction Scheme for International Aviation, or it must be certified under European Union Renewable Energy Directive 36<br><br>The following additional measures for accomplishing the Long-Term Aspirational Goal for International Aviation Emissions Reductions of the International Civil Aviation Organisation, which is designed to achieve net-zero carbon emissions from international aviation by 2050, are also eligible:<br><br>• Can air traffic management and operational efficiency measures, such as efficient routing, optimised flight paths, shorter wait times, better aircraft scheduling, and better operational practices that reduce fuel consumption and emissions, be implemented?<br>• Are market-based measures, whereby carbon emitted (only for fuel consumption) is offset through projects that meet the International Civil Aviation Organisation Carbon Offsetting and Reduction Scheme for International Aviation Eligible Emissions Unit criteria, eligible, provided these criteria are accompanied by a decarbonisation plan for the aviation company that demonstrates credible plans for use of SAF or other alternate fuels after the sunset date for the Amber criteria of 2030?<br>• Do technology improvements such as development of more fuel-efficient engines, lightweight materials, and aerodynamically optimised aircraft designs demonstrate a significant long-term emissions reduction in aviation? | (Yes/No) | |
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** | | |

| Part C | | |
|---|---|---|
| Does Air transport use 100 percent fossil fuels? (if yes, ineligible) | (Yes/No) | |

| DNSH Requirements | | |
|---|---|---|
| **Pollution prevention and control**<br><br>1. Must a waste management plan be in place to avoid waste generation in the use phase (maintenance, operation of air transport services) and manage any remaining waste in accordance with the waste hierarchy?<br>2. Must measures be in place to manage and recycle waste at the end-of-life of the fleet, including through decommissioning contractual agreements with aircraft recycling service providers? | (Yes/No) | |

| **Sector** | **Transport** |
|---|---|
| **Activity** | T8. Transport by passenger cars and light commercial vehicles |
| **Description** | Private transport vehicles or vessels with zero direct emissions (e.g., electricity or low-carbon hydrogen) are directly eligible. |

| Part A | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |

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| Are light transport vehicles with zero direct (tailpipe) emissions? | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

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| **Part B**<br><br>***(Applicable until 2030; all eligible decarbonisation measures must be implemented before then.)*** | | |
| Availability of plug-in vehicles? | (Yes/No) | |
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** | | |

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| **Part C** | | |
| Any vehicles that do not meet the Part A or B? | (Yes/No) | |

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| **DNSH Requirements** | | |
| **Pollution prevention and control**<br><br>1. Regarding air and noise pollution, must private transport vehicles comply with the policies incorporated in the World Forum for Harmonization of Vehicle Regulations of WP.29?<br>2. Must hybrid vehicles comply with permissible limits for air emissions (unburned hydrocarbons, CO, CO2, opacity) for combustion motor vehicles according to applicable local regulations? | (Yes/No) | |
| **Promotion of circular economy**<br><br>1. Must measures be taken to manage waste according to type during the use phase (maintenance) and at the end of the fleet's life, including reuse and recycling of batteries and | (Yes/No) | |

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| electronic devices (especially critical raw materials that they contain)? | | |

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| **Sector** | **Transport** |
| **Activity** | T9. Research and development—professional services |
| **Description** | Research, development, and innovation in the transport sector that reduce the environmental impact of the sector |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Are creation of intangible assets and research, development, and innovation activities that promote compliance with the substantial contribution criteria in the transport sector directly eligible? | (Yes/No) | |
| Some intangible assets and research, development, and innovation activities that enable substantial contribution to climate change mitigation are:<br>• Are supervisory control and data acquisition systems that track energy use at the component or equipment level to increase energy efficiency and enable zero-emission vehicles eligible?<br>• Is innovation in charging infrastructure for zero-emission vehicles eligible?<br>• Is innovation in infrastructure and asset management eligible?<br>  ○ For smart infrastructure, does this include developing intelligent transport systems that use data analytics and the Internet of Things to optimise traffic flow and reduce congestion?<br>  ○ For maintenance and sectorisation, does this include implementing predictive maintenance using artificial intelligence and machine learning to extend the lifespan of infrastructure and reduce downtime? | (Yes/No) | |

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|---|---|---|
| • Is alternative fuels technology that enables zero-emission vehicles eligible?<br>• Are advanced batteries and efficient motors that enable zero-emission vehicles eligible? | | |

# Sector: Energy

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|---|---|
| **Sector** | **Energy** |
| **Activity** | E1. Energy from solar photovoltaic and concentrated solar power |
| **Description** | This class includes generation of bulk electric power, transmission from generating facilities to distribution centres, and distribution to end users and power generation as part of cogeneration.<br>This class includes:<br>• Operation of generation facilities that produce electricity, including thermal, nuclear, hydroelectric, gas turbine, diesel, and renewable<br>• Operation of transmission systems that convey electricity from the generation facility to the distribution system<br>• Operation of distribution systems (lines, poles, meters, wiring) that convey electricity received from the generation facility or the transmission system to the final consumer<br>• Sale of electricity to users<br>• Activities of electric power brokers or agents that arrange the sale of electricity via power distribution systems operated by others<br>• Operation of electricity and transmission capacity exchanges for electric power<br>• Off-grid renewable energy solutions and decentralized grids for energy equity. |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |

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| Does the project involve energy generation or cogeneration from solar photovoltaic or concentrated solar power? | (Yes/No) | |
| If hybrid solar-wind or floating solar is used, is it included within the project scope? | (Yes/No) | |
| Have photovoltaic panels and components been designed for durability, ease of disassembly, and recycling? | (Yes/No) | |
| Is there a waste management plan in place for hazardous and non-hazardous waste (including panel replacement waste)? | (Yes/No) | |
| Are solar PV modules certified under UL1703/UL61730 or equivalent? | (Yes/No) | |
| Has a water management plan been established to promote efficient use of water, especially during panel cleaning? | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

| **Part B** |
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| N.A. |
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** |

| **Part C** |
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|---|---|---|
| Is the power plant dedicated to supporting fossil fuel infrastructure (e.g., operations of fossil fuel activities)? | (Yes/No) | |

| **DNSH Requirements** | | |
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| Have photovoltaic panels and components been designed and manufactured for durability and ease of disassembly, reconditioning, and recycling? | (Yes/No) | |
| Is there a hazardous and non-hazardous waste management plan in place for replacement and operation of panels, prioritising recycling and proper management of hazardous waste? | (Yes/No) | |
| Are solar photovoltaic modules certified under UL1703/UL61730 or an equivalent standard? | (Yes/No) | |
| Has a water resource management plan been established to promote efficient water use, especially when cleaning panels? | (Yes/No) | |

| **Sector** | **Energy** |
|---|---|
| **Activity** | E2. Electricity generation from wind power |
| **Description** | This class includes<br>• Generation of bulk electric power, transmission from generating facilities to distribution centres, and distribution to end users and power generation as part of cogeneration.<br>• Operation of generation facilities that produce electricity, including thermal, nuclear, hydroelectric, gas turbine, diesel, and renewable<br>• Operation of transmission systems that convey electricity from the generation facility to the distribution system<br>• Operation of distribution systems (lines, poles, meters, wiring) that convey electricity received from the generation facility or the transmission system to the final consumer<br>• Sale of electricity to the user<br>• Activities of electric power brokers or agents that arrange |

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| | the sale of electricity via power distribution systems operated by others<br>• Operation of electricity and transmission capacity exchanges for electric power<br>• Off-grid renewable energy solutions and decentralized grids for ensuring energy equity. |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Does the project involve electricity generation from wind energy? | (Yes/No) | |
| If hybrid solar-wind plants are included, are they covered within the project scope? | (Yes/No) | |
| Is a waste management plan in place for recycling or disposal of electrical and electronic equipment at end-of-life? | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

| **Part B** |
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| N.A. |
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** |

| **Part C** |
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|---|---|---|
| Is the plant dedicated to supporting fossil fuel infrastructure (e.g., fossil fuel operations)? | (Yes/No) | |

| **DNSH Requirements** | | |
|---|---|---|
| Is there a waste management plan in place to ensure end-of-life recycling of electrical and electronic equipment? | (Yes/No) | |
| At the end of its useful life, is the equipment prepared for reuse, recovery, or appropriate recycling/disposal, including treatment of fluids and waste electrical/electronic equipment? | (Yes/No) | |

| **Sector** | **Energy** |
|---|---|
| **Activity** | E3. Electricity generation from hydropower |
| **Description** | This class includes<br>• Generation of bulk electric power, transmission from generating facilities to distribution centres and distribution to end users and power generation as part of cogeneration.<br>• Operation of generation facilities that produce electricity, including thermal, nuclear, hydroelectric, gas turbine, diesel, and renewable<br>• Operation of transmission systems that convey electricity from the generation facility to the distribution system<br>• Operation of distribution systems (lines, poles, meters, wiring) that convey electricity received from the generation facility or the transmission system to the final consumer<br>• Sale of electricity to the user<br>• Activities of electric power brokers or agents that arrange the sale of electricity via power distribution systems operated by others<br>• Operation of electricity and transmission capacity exchanges for electric power |

## Part A

| Requirements | Criteria Met (Yes/No) | Please provide details if Yes |
|---|---|---|
| Is the hydropower facility run-of-the-river without artificial reservoirs? | (Yes/No) | |
| If reservoir-based, is power density above 5W/m² or lifecycle emissions less than 100 gCO2e/kWh? | (Yes/No) | |
| For pumped storage, are energy sources below 100 gCO2/kWh emissions? | (Yes/No) | |
| Has the project conducted an Environmental & Social Impact Assessment (ESIA)? | (Yes/No) | |
| Is a river basin management plan established? | (Yes/No) | |
| Does the project ensure fish migration pathways and biodiversity safeguards? | (Yes/No) | |
| Has a waste management plan been established to avoid dumping waste into water bodies? | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

| Part B |
|---|
| N.A. |
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** |

| Part C | | |
|---|---|---|
| Is the plant dedicated to supporting fossil fuel infrastructure? | (Yes/No) | |

| DNSH Requirement | | |
|---|---|---|
| Is the project located outside a protected area? | (Yes/No) | |
| Has an Environmental & Social Impact Assessment (ESIA) been conducted to determine impacts on water bodies, habitats, and species? | (Yes/No) | |
| Has a river basin management plan been established? | (Yes/No) | |
| Have measures been implemented to avoid harm to biodiversity from ecosystem fragmentation, hydrological changes, or interference with species migration, supported by a risk mitigation plan? | (Yes/No) | |
| Have international guidelines such as the World Commission on Dams been integrated into project planning? | (Yes/No) | |
| If near biodiversity-sensitive areas (UNESCO, key biodiversity areas, or protected areas), has an appropriate biodiversity assessment been performed? | (Yes/No) | |
| Have measures been taken to ensure fish migration (e.g., fish-friendly turbines, fish passages, restricted discharges during migration/spawning)? | (Yes/No) | |
| Has a strategic environmental assessment been used for river basin planning and hydropower policy development? | (Yes/No) | |
| Has dumping of waste into water bodies been avoided and a construction-phase waste management plan established? | (Yes/No) | |

| **Sector** | **Energy** |
|---|---|
| **Activity** | E4. Geothermal energy generation |
| **Description** | This class includes<br>• Generation of bulk electric power, transmission from generating facilities to distribution centres and distribution to end users and power generation as part of cogeneration.<br>• Operation of generation facilities that produce electricity, |

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| | including thermal, nuclear, hydroelectric, gas turbine, diesel, and renewable<br>• Operation of transmission systems that convey electricity from the generation facility to the distribution system<br>• Operation of distribution systems (lines, poles, meters, wiring) that convey electricity received from the generation facility or the transmission system to the final consumer<br>• Sale of electricity to the user<br>• Activities of electric power brokers or agents that arrange the sale of electricity via power distribution systems operated by others<br>• Operation of electricity and transmission capacity exchanges for electric power |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Is lifecycle emission intensity below 100 gCO2e/kWh? | (Yes/No) | |
| Are emissions of geothermal gases controlled (e.g., H2S, CO2, methane)? | (Yes/No) | |
| Do binary plants have closed systems without steam emissions? | (Yes/No) | |
| Are thermal anomalies in water bodies prevented? | (Yes/No) | |

| | | |
|---|---|---|
| Are abatement systems implemented per international standards? | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

| **Part B** |
|---|
| N.A. |
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** |

| **Part C** | | |
|---|---|---|
| Is the plant dedicated to fossil fuel infrastructure? | (Yes/No) | |

| **DNSH Requirement** | | |
|---|---|---|
| Are emissions of non-condensable geothermal gases ($H_2S$, $CO_2$, methane) controlled and prevented according to international standards? | (Yes/No) | |
| Do binary plants operate as closed systems without steam emissions? | (Yes/No) | |
| Are thermal anomalies from waste heat discharge kept within 3°K for groundwater and 1.5°K for surface water environments? | (Yes/No) | |
| Have adequate abatement systems been implemented to meet international standards (e.g., IFC EHS Guidelines)? | (Yes/No) | |

| **Sector** | **Manufacturing** |
|---|---|
| **Activity** | E5. Bioenergy power generation |
| **Description** | This class includes<br>• Generation of bulk electric power, transmission from generating facilities to distribution centres and distribution to end users and power generation as part of cogeneration. |

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| | • Operation of generation facilities that produce electricity, including thermal, nuclear, hydroelectric, gas turbine, diesel, and renewable<br>• Operation of transmission systems that convey electricity from the generation facility to the distribution system<br>• Operation of distribution systems (lines, poles, meters, wiring) that convey electricity received from the generation facility or the transmission system to the final consumer<br>• Sale of electricity to the user<br>• Activities of electric power brokers or agents that arrange the sale of electricity via power distribution systems operated by others<br>• Operation of electricity and transmission capacity exchanges for electric power |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Does the project operate with lifecycle emissions below 100 gCO2e/kWh? | (Yes/No) | |
| Is biomass sourced sustainably (waste, certified schemes, or agricultural criteria)? | (Yes/No) | |
| If biowaste is used, is it source-separated and compliant with regulations? | (Yes/No) | |
| Does project avoid deforestation and competition with food production? | (Yes/No) | |

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|---|---|---|
| Is there a waste and biogas management plan? | (Yes/No) | |
| Does installation avoid replacing forests or housing? | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

| **Part B** |
|---|
| N.A. |
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** |

| **Part C** | | |
|---|---|---|
| Is the project linked to fossil fuel infrastructure? | (Yes/No) | |

| **DNSH Requirement** | | |
|---|---|---|
| If using industrial or municipal biowaste, is it sourced from separately collected, non-hazardous waste streams? | (Yes/No) | |
| Does the biowaste comply with waste regulations and management plans at national, regional, and local levels? | (Yes/No) | |
| If municipal biowaste is used, does the project complement (not compete with) existing municipal waste management infrastructure? | (Yes/No) | |
| If using biogas as feedstock, does it meet the compliance requirements of the waste and emissions capture sector? | (Yes/No) | |
| Does the installation avoid replacing forest areas or displacing housing? | (Yes/No) | |

| | |
|---|---|
| **Sector** | **Energy** |
| **Activity** | E6. Electricity generation from ocean energy |
| **Description** | This class includes<br>• Generation of bulk electric power, transmission from generating facilities to distribution centres and distribution to end users and power generation as part of cogeneration.<br>• Operation of generation facilities that produce electricity, including thermal, nuclear, hydroelectric, gas turbine, diesel, and renewable<br>• Operation of transmission systems that convey electricity from the generation facility to the distribution system<br>• Operation of distribution systems (lines, poles, meters, wiring) that convey electricity received from the generation facility or the transmission system to the final consumer<br>• Sale of electricity to the user<br>• Activities of electric power brokers or agents that arrange the sale of electricity via power distribution systems operated by others<br>• Operation of electricity and transmission capacity exchanges for electric power |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Does the project involve electricity generation from ocean energy? | (Yes/No) | |
| Has an assessment been carried out to avoid harm to marine ecosystems? | (Yes/No) | |
| Is the project outside of protected areas? | (Yes/No) | |

| |
|---|
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** |

| **Part B** |
|---|
| N.A. |
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** |

| **Part C** | | |
|---|---|---|
| Is the plant linked to fossil fuel infrastructure? | (Yes/No) | |

| **DNSH Requirement** | | |
|---|---|---|
| Have measures been taken to avoid potential harm to marine ecosystems and biodiversity? | (Yes/No) | |
| Can it be demonstrated that the project will not harm the ecosystem or landscape through preventive measures? | (Yes/No) | |
| Is the project located outside protected areas? | (Yes/No) | |
| Have measures been taken to avoid potential harm to marine ecosystems and biodiversity? | (Yes/No) | |

| **Sector** | **Energy** |
|---|---|
| **Activity** | E7. Electricity generation from hydrogen or derivatives |
| **Description** | This class includes<br>• Generation of bulk electric power, transmission from generating facilities to distribution centres and distribution to end users and power generation as part of cogeneration.<br>• Operation of generation facilities that produce electricity, including thermal, nuclear, hydroelectric, gas turbine, diesel, and renewable<br>• Operation of transmission systems that convey electricity from the generation facility to the distribution system |

| | |
|---|---|
| | • Operation of distribution systems (lines, poles, meters, wiring) that convey electricity received from the generation facility or the transmission system to the final consumer<br>• Sale of electricity to the user<br>• Activities of electric power brokers or agents that arrange the sale of electricity via power distribution systems operated by others<br>• Operation of electricity and transmission capacity exchanges for electric power |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Is lifecycle emission intensity below 100 gCO2e/kWh? | (Yes/No) | |
| Is renewable energy prioritized before hydrogen conversion? | (Yes/No) | |
| Are emissions to air, water and soil minimised per IFC/ISO standards? | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

| **Part B**<br><br>***(Applicable until 2030; all eligible decarbonisation measures must be implemented before then.)*** | | |
|---|---|---|
| Has an existing facility been retrofitted to allow ≥50% hydrogen use? | (Yes/No) | |
| Are new plants capable of ≥50% hydrogen use? | | |

| | | |
|---|---|---|
| | (Yes/No) | |
| Are capital expenditures aligned with hydrogen readiness? | (Yes/No) | |
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** | | |

## Part C

| | | |
|---|---|---|
| Is hydrogen produced from fossil fuels for this project? | (Yes/No) | |

| **DNSH Requirement** | | |
|---|---|---|
| Are emissions to air, water, and soil prevented or minimised according to international standards (e.g., IFC EHS guidelines, ISO 14001, ISO 11014)? | (Yes/No) | |

| | |
|---|---|
| **Sector** | **Energy** |
| **Activity** | E8. Transmission and distribution of electricity |
| **Description** | This class includes<br>• Generation of bulk electric power, transmission from generating facilities to distribution centres and distribution to end users and power generation as part of cogeneration.<br>• Operation of generation facilities that produce electricity, including thermal, nuclear, hydroelectric, gas turbine, diesel, and renewable<br>• Operation of transmission systems that convey electricity from the generation facility to the distribution system<br>• Operation of distribution systems (lines, poles, meters, wiring) that convey electricity received from the generation facility or the transmission system to the final consumer<br>• Sale of electricity to the user<br>• Activities of electric power brokers or agents that arrange the sale of electricity via power distribution systems operated by others<br>• Operation of electricity and transmission capacity exchanges for electric power |

## Part A

| Requirements | Criteria Met (Yes/No) | Please provide details if Yes |
|---|---|---|
| Is transmission system on a decarbonisation trajectory (avg emissions <100 gCO2e/kWh)? | (Yes/No) | |
| Does project strengthen grid quality or reduce losses? | (Yes/No) | |
| Does project support integration of renewables and EV charging? | (Yes/No) | |
| Is environmental assessment conducted for large transmission projects? | (Yes/No) | |
| Are electromagnetic radiation limits met? | (Yes/No) | |
| Is SF6 reduced or replaced with alternatives? | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

| **Part B**<br><br>***(Applicable until 2030; all eligible decarbonisation measures must be implemented before then.)*** | | |
|---|---|---|
| Is the project aligned with national decarbonisation and renewable energy targets (e.g., 60% RE by 2030)? | (Yes/No) | |

| |
|---|
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** |

| **Part C** | | |
|---|---|---|
| Is the infrastructure dedicated to connecting fossil fuel plants? | (Yes/No) | |

| **DNSH Requirement** | | |
|---|---|---|
| Have environmental impact studies been conducted to avoid harm of underground lines to marine and terrestrial ecosystems? | (Yes/No) | |
| For large-scale/high-voltage (>11 kV) projects, has an Initial Environmental Examination or Environmental Impact Assessment been conducted? | (Yes/No) | |
| Have field studies been conducted to collect flora, fauna, and fragile ecosystem data, supported by a risk mitigation plan? | (Yes/No) | |
| Do high-voltage overhead lines comply with regulations limiting electromagnetic radiation per ICNIRP standards? | (Yes/No) | |
| Is equipment free of polychlorinated biphenyl-based electrical fluids? | (Yes/No) | |
| Has the use of SF6 gas in high-voltage switchgear been eliminated or minimised with SF6-free alternatives? | (Yes/No) | |

| | |
|---|---|
| **Sector** | **Energy** |
| **Activity** | E9. Transmission of renewable and low-carbon gases |
| **Description** | Conversion, reuse, or repurposing of existing gas networks for use in transport and distribution of renewable and low-carbon gases (e.g., low-carbon hydrogen) |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |

| | | |
|---|---|---|
| Is the network dedicated to hydrogen or low-carbon gases (<100 gCO2e/kWh)? | (Yes/No) | |
| If converted from natural gas, is it transporting 100% hydrogen? | (Yes/No) | |
| Do compressors and pumps comply with best available technology? | (Yes/No) | |
| Are risks to water quality and consumption managed? | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

| **Part B** | | |
|---|---|---|
| Is the network transporting ≥50% low-carbon gases? | (Yes/No) | |
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** | | |

| **Part C** | | |
|---|---|---|
| Is fossil fuel (natural gas) transmission involved? | (Yes/No) | |

| **DNSH Requirement** | | |
|---|---|---|
| Do fans, compressors, pumps, and equipment comply with regulations and represent best available technology to minimise leak risks? | (Yes/No) | |

| | | |
|---|---|---|
| Have risks to water quality and water consumption been identified and managed appropriately? | (Yes/No) | |

| | |
|---|---|
| **Sector** | **Energy** |
| **Activity** | E10. Energy storage |
| **Description** | Construction and operation of facilities that store energy from the activities and return it in the form of electricity, heat, cooling, or steam. The activity includes pumped hydro storage, thermal energy storage (fluids, aquifer thermal energy storage, underground thermal energy storage), and compressed air storage. This activity can support integration of renewable energy systems into electricity transmission and distribution. |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Does the facility store and return energy from sources which are aligned ? | (Yes/No) | |
| Is electronic waste including batteries recycled with certified organisations? | (Yes/No) | |
| If capacity >5 tonnes, does facility comply with ISO/IEC storage standards? | (Yes/No) | |

| **DNSH Requirement** | | |
|---|---|---|
| Is waste electrical and electronic equipment, including batteries, recycled by certified or authorised organisations? | (Yes/No) | |

| | | |
|---|---|---|
| If storage capacity exceeds 5 tonnes, does the activity comply with international standards (e.g., ISO 19884, IEC 63341-2, ISO16111)? | (Yes/No) | |

| | |
|---|---|
| **Sector** | **Energy** |
| **Activity** | E11. Low-carbon hydrogen production |
| **Description** | Hydrogen production can contribute to climate mitigation. The thresholds reflect the performance of electrolysis with low-carbon energy, as defined in electricity generation activities. The proposed thresholds are also in line with the current market best practices for certifying low-carbon hydrogen. Low-carbon hydrogen can decarbonise activities, reducing emissions in various sectors such as energy, transport, and manufacturing. |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Are lifecycle GHG emissions ≤ 3 tCO2e/t of hydrogen? | (Yes/No) | |
| Are waste and by-products treated according to waste hierarchy and recycled? | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

| **Part B** |
|---|
| N.A. |
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** |

| Part C | | |
|---|---|---|
| Is hydrogen produced from fossil fuels? | (Yes/No) | |

| DNSH Requirement | | |
|---|---|---|
| Are waste and by-products from manufacturing treated according to the waste hierarchy and recycled where possible in the same process? | (Yes/No) | |

| Sector | Energy |
|---|---|
| Activity | E12. Production of heating and cooling using waste heat |
| Description | Waste heat contained in the products and by-products of a process, which raises their temperature to levels higher than those suitable for emission or storage. Energy-intensive industries consume significant volumes of energy for their mechanical, physical, and chemical processes. A large amount of this energy consumed (20–50 percent) is not used and is emitted into the environment in the form of waste heat. The waste heat contained in the products and by-products of a process can be used to increase efficiency and thus help reduce the carbon footprint of other activities. |

| Part A | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Does the project utilize waste heat for heating/cooling? | (Yes/No) | |
| Do pumps and equipment meet best available technology standards? | (Yes/No) | |

| DNSH Requirement | | |
|---|---|---|
| Do pumps and equipment used comply with top-class energy label requirements and represent best available technology? | (Yes/No) | |

| | |
|---|---|
| **Sector** | **Energy** |
| **Activity** | E13. District heating and cooling systems |
| **Description** | Construction, refurbishment, and operation of pipelines and associated infrastructure for distribution of heating and cooling, ending at the sub-station or heat exchanger. |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Are energy sources from activities which are aligned with these Guidelines? | (Yes/No) | |
| Does infrastructure comply with regulations on energy efficiency? | (Yes/No) | |

| | |
|---|---|
| **Sector** | **Energy** |
| **Activity** | E14. Research and development services |
| **Description** | This category includes research, development and implementation of innovative solutions, processes, technologies, technical advice, and business models designed to reduce, eliminate, or prevent GHG emissions. These solutions must demonstrate the ability to contribute substantially to the mitigation objective of the activities of the energy sector. |

| Part A | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Does R&D contribute to substantial mitigation objectives? | (Yes/No) | |
| Are alternative fuels such as hydrogen and advanced biofuels included? | (Yes/No) | |

## Sector: Construction

| **Sector** | **Construction** |
|---|---|
| **Activity** | B1. Construction of new buildings |
| **Description** | Design and construction of new buildings presents an opportunity to increase energy savings and, in turn, mitigate GHG emissions during operation. This activity can contribute substantially more to climate change mitigation than conventionally designed buildings.<br>The substantial contribution criteria of the activity seek to guarantee better performance than under National Sustainable Construction Standards: Energy Conservation Building Code 2023. |

| Part A | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Do buildings achieve at least 20% energy savings over baseline codes? | (Yes/No) | |

| | | |
|---|---|---|
| Are operational emissions <23 kgCO2e/m2 per year? | (Yes/No) | |
| Does project have an accepted green building certification (e.g., LEED, EDGE)? | (Yes/No) | |
| Have resilience strategies been incorporated for climate risks? | (Yes/No) | |
| Are water appliances achieving ≥20% savings or equivalent measures in place? | (Yes/No) | |
| Is at least 20% construction waste reused or recycled? | (Yes/No) | |
| Are sustainable purchasing plans implemented for building materials? | (Yes/No) | |
| Do materials used exclude asbestos or harmful substances? | (Yes/No) | |
| Is indoor air quality maintained (ASHRAE 62.1/62.2)? | (Yes/No) | |

| | | |
|---|---|---|
| Are at least 15% of wood products certified or recycled? | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

| **Part B**<br><br>***(Applicable until 2030; all eligible decarbonisation measures must be implemented before then.)*** |
|---|
| N.A. |
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** |

| **Part C** | | |
|---|---|---|
| Is the building used for fossil fuel extraction, storage, or processing? | (Yes/No) | |
| Is the building dependent on fossil fuel-based energy? | (Yes/No) | |
| Is the building located in GLOF-prone buffer zones? | (Yes/No) | |

| **DNSH Requirement** | | |
|---|---|---|
| Have strategies been incorporated in new buildings to enhance resilience to extreme weather events (e.g., floods, fires, earthquakes, hurricanes) and adapt to rising temperatures for internal comfort, in line with Pakistan's regulations and approved construction codes? | (Yes/No) | |
| Has a climate and non-climate risk assessment scheme been carried out to evaluate the adaptation and resilience potential of the new building? | (Yes/No) | |
| Has an appropriate tool or methodology (e.g., Building Resilience Index, PIEVC, Envision, Fast Infra Label, or equivalent) been used to determine the level of risk of damage from climatic and non-climatic events? | (Yes/No) | |
| Do all relevant water appliances (e.g., showers, faucets, toilets, urinals) achieve at least 20% water savings compared to a baseline, or have alternative water-saving measures (rainwater use, grey/black water reuse) been adopted to meet national standards? | (Yes/No) | |
| Has reuse and recycling of at least 20% of waste generated on site been demonstrated through a circularity plan (rising to 50% by 2028)? | (Yes/No) | |

| | | |
|---|---|---|
| Has the purchase of recycled materials for construction been prioritised with a sustainable purchasing plan, considering sustainability KPIs? | (Yes/No) | |
| By 2026, do recycled or sustainable materials used in construction reach at least 20% of total building materials, in line with criteria defined in the manufacturing sector? | (Yes/No) | |
| Can it be guaranteed that components and construction materials used do not contain asbestos or contaminating substances identified in REACH regulation (or equivalent national standards)? | (Yes/No) | |
| If construction is located on a potentially contaminated site, has the site been examined for contaminants and a management plan established? | (Yes/No) | |
| For noise pollution, are applicable standards being met for 8-hour workdays with permissible exposure levels of 85 dB(A) for 8h, 100 dB(A) for 4h, 102 dB(A) for 45 min, and 115 dB(A) for 7 min? | (Yes/No) | |
| Does the building comply with ASHRAE 62.1 & 62.2 Ventilation Standards for Indoor Air Quality? | (Yes/No) | |
| Do at least 15% of all wood products used in framing, cladding, and finishes come from recycled, reused, or sustainably managed forests, certified by accredited third-party bodies (e.g., FSC, PEFC)? | (Yes/No) | |

| | |
|---|---|
| **Sector** | **Construction** |
| **Activity** | B2. Renovation of existing buildings |
| **Description** | Renovation of buildings is a sustainable solution within the construction sector because, by its very nature, an existing building is reused, which will have a lower environmental impact than demolition. In addition to increasing efficiency, renovation can include energy generation systems (solar systems or similar), installation of charging points for electric vehicles, and integration of energy storage systems. Existing buildings must be adapted to adhere to new regulations and thus align with the country's commitments and goals to address climate change. |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |

| | | |
|---|---|---|
| Does the renovation achieve required energy savings as per B1? | (Yes/No) | |
| Have renewable systems been installed to achieve ≥10% additional savings? | (Yes/No) | |
| Does the renovation project hold valid green building certification? | (Yes/No) | |
| Are water savings ≥20% achieved through appliances or alternative measures? | (Yes/No) | |
| Is a waste management plan in place to reuse/recycle ≥20% waste? | (Yes/No) | |
| Are 20% of materials from recycled sources? | (Yes/No) | |
| Has an asbestos inspection and safe removal plan been conducted? | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

| **Part B** |
|---|
| N.A. |

| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** |
|---|

| **Part C** | | |
|---|---|---|
| Is the building used for fossil fuel-related activities? | (Yes/No) | |

| **DNSH Requirement** | | |
|---|---|---|
| Do all relevant water appliances (e.g., showers, faucets, toilets, urinals) achieve at least 20% water savings, or have alternative water-saving measures (e.g., rainwater use, grey/black water reuse) been adopted to meet national standards? | (Yes/No) | |
| Has reuse and recycling of at least 20% of construction waste been demonstrated through a waste management plan? | (Yes/No) | |
| Has the use of recycled materials or recycled raw materials been demonstrated for at least 20% of the total project materials? | (Yes/No) | |
| Before renovation, has the building been inspected by a specialist trained in asbestos removal and identification of materials containing substances of concern, in line with national legislation? | (Yes/No) | |
| Have trained personnel removed or modified any asbestos-containing coatings, insulation panels, tiles, or other materials, with health surveillance conducted before, during, and after the work, in accordance with regulations? | (Yes/No) | |

| **Sector** | **Construction** |
|---|---|
| **Activity** | B3. Individual measures and professional services |
| **Description** | Inclusion of individual measures and professional services is a fundamental, cross-sector activity in construction and renovation of buildings by allowing the minimum percentages of energy savings indicated to be achieved. The proposed measures are designed to take advantage of environmental conditions, maximising sources of thermal control (control of temperature), natural ventilation, and energy reduction and promoting use of mechanical and electrical systems such as boilers, air conditioning, mechanical ventilation, and electric lighting to create comfortable conditions for occupants.<br>These measures can be implemented at the building level and |

| | |
|---|---|
| | at the municipal level so that their transversality facilitates their adoption. These are related to:<br>B1. Construction of new buildings and B2. Renovation of existing buildings. |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Does the measure reduce energy consumption (e.g., insulation, efficient windows)? | (Yes/No) | |
| Are renewable energy systems (PV, heat pumps) installed? | (Yes/No) | |
| Is efficient lighting, HVAC or water-saving equipment installed? | (Yes/No) | |
| Are green roofs, rainwater harvesting, or wastewater reuse systems implemented? | (Yes/No) | |
| Do professional services support energy audits, certifications, and efficiency improvements? | (Yes/No) | |
| At municipal level, are smart lighting, mobility, waste-to-energy, or ICT solutions adopted? | (Yes/No) | |

| | |
|---|---|
| **Sector** | **Construction** |
| **Activity** | B4. Acquisition or ownership of buildings |
| **Description** | Promoting energy efficiency and reducing GHG emissions in existing buildings through acquisition and ownership helps avoid the impacts of building new buildings, increasing demand of green buildings, generating incentives for owners to renovate buildings with energy efficiency standards and positioning acquisition of buildings as an emerging value market. |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Do buildings built after 2020 meet new building criteria (B1)? | (Yes/No) | |
| For buildings 2015–2020, are energy savings ≥15% over baseline? | (Yes/No) | |
| For pre-2015 buildings, are energy savings ≥10% over baseline? | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

| **Part B** |
|---|
| N.A. |

| |
|---|
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** |

| **Part C** | | |
|---|---|---|
| Is the building used for fossil fuel extraction, storage, or processing? | (Yes/No) | |

# Sector: Waste

| **Sector** | **Waste** |
|---|---|
| **Activity** | W1. Collection and transport of non-hazardous waste |
| **Description** | Selective collection and transport of non-hazardous waste precedes reuse and recycling of this waste. The activity includes segregation of waste at the source, in households and businesses, and its transport to recover reusable materials and perform the corresponding treatment. This can include use of containers, collection and transport vehicles, auxiliary technological equipment, and information technology systems, among other useful services for separating waste collection (e.g., informational material, campaigns, activities with waste advisors), and related infrastructure (e.g., civic service centres, temporary storage, transfer facilities). |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| **Eligibility of project related to collection and transport of non-hazardous waste**<br><br>Is the project related to collection and transport of non-hazardous waste that is segregated at the source or at an intermediate sorting facility that is intended for preparation for reuse, recycling or recovery operations? | (Yes/No) | |

| | | |
|---|---|---|
| **Operation permit of waste storage and transportation facilities**<br><br>Facilities that optimise transport (e.g., transfer stations) and investments in compacting, shredding, and other activities that increase logistical capacity to collect, store, and unload waste are included, comply with guidelines that include an operation permit issued by the ruling body? | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

| **Part B** | | |
|---|---|---|
| **Non-hazardous waste for energy recovery**<br>Is direct collection and transport of non-hazardous waste for energy recovery without material recovery for recycling? | (Yes/No) | |
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** | | |

| **Part C** | | |
|---|---|---|
| Is non-hazardous waste directly collected and transported for disposal to landfills that does not include adequate equipment for collection and transport? | (Yes/No) | |

| **DNSH Requirements** | | |
|---|---|---|
| **Promotion of circular economy**<br>1. Is waste collected separately not mixed in storage and transfer facilities with other waste or materials with different properties?<br>2. Is technology that allows for optimal use of solid waste so that it does not reach the final disposal site without treatment used?<br>3. Do operators have licenses issued by the appropriate authority to ensure that collection and transport operations of non-hazardous waste are in line with regulations? | (Yes/No) | |
| **Pollution prevention and control**<br><br>1. Are leachates properly managed during transport of waste? | (Yes/No) | |

| | | |
|---|---|---|
| 2. Do the waste collection vehicles comply with permissible emission limits set in the National or provincial Environmental Quality Standards for Motor Vehicle Exhaust and Noise or other applicable regulations? | | |

| | |
|---|---|
| **Sector** | **Waste** |
| **Activity** | W2. Biowaste treatment: composting of biowaste |
| **Description** | Composting is the process by which microorganisms decompose biodegradable waste in the presence of oxygen, which is why it is sometimes referred to as aerobic digestion. The aerobic digestion of domestic organic waste includes domestic waste generated in households. This definition helps identify which waste can be considered for this initiative.<br>Among the benefits of this activity are:<br>● Stabilisation of organic matter and reduction of bad odours<br>● Reduction of organic load<br>● Minimisation of GHG emissions<br><br>As part of an integrated waste management system, composting diverts biodegradable waste from landfills and thus reduces GHG emissions, especially methane, in the biological decomposition process. |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| **Eligibility of composting of organic waste**<br><br>Composting of organic waste is eligible if it meets all the following criteria:<br><br>1. Is the system is sustainable, with organic waste segregated before being placed in the system?<br>2. Is the system is well aerated to avoid development of anaerobic zones in the compost piles that can generate methane?<br>3. Is the compost produced used as fertiliser or for soil improvement? | (Yes/No) | |

| |
|---|
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** |

| **Part B** | | |
|---|---|---|
| The activity complies with all of the following criteria:<br>1. Is the unsegregated waste received at the site and sorted before the organic fraction is composted?<br>2. Are the operations ensured to avoid methane generation (e.g., proper aeration or mixing)? | (Yes/No) | |
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** | | |

| **Part C** | | |
|---|---|---|
| Is the waste not segregated at the source or pre-sorted? | (Yes/No) | |
| Is there a proper aeration system? | (Yes/No) | |
| Is the compost quality poor and not suitable for application to soil? | (Yes/No) | |

| **DNSH Requirements** | | |
|---|---|---|
| **Promotion of circular economy**<br>1. Do you comply with PEPA, 1997 for principles on management of hazardous and non-hazardous waste, including compliance with the National or provincial Environmental Quality Standards, established under PEPA, that play a vital role in waste management, particularly in controlling discharge of pollutants into the environment?<br>2. Do you use efficient equipment and technology that enable optimal use of organic solid waste to ensure that it does not reach the final disposal site?<br>3. Do you ensure that the resulting compost meets requirements for organic fertilisers established in the national standards for fertilisers and soil improvers for agricultural use, such as the National Bio-Safety Guidelines, the Organic Fertiliser Standards issued by the Pakistan Standards and Quality Control Authority, and various provincial fertiliser acts (e.g., Punjab Fertiliser Act, Sindh Fertiliser Ordinance)? | (Yes/No) | |
| **Pollution prevention and control** | (Yes/No) | |

| | | |
|---|---|---|
| 1. Are you minimizing atmospheric emissions (e.g., ammonia, methane, formic acid, hydrogen sulphide, particles) by using filters in the system?<br>2. If effluents are disposed of within the sewer system because of the activity, is the discharge in compliance with the technical regulation that applies?<br>3. For composting plants that treat more than 75 tonnes per day, have you established an emissions and odour management plan and do you ensure that air and water emissions are within the ranges of current regulations? | | |

| | |
|---|---|
| **Sector** | **Waste** |
| **Activity** | W3. Biowaste treatment: anaerobic digestion |
| **Description** | In anaerobic digestion, microorganisms decompose organic matter in an environment without oxygen, transforming it into a less-polluting substance. As part of an integrated waste management system, anaerobic digestion is a important to divert biodegradable waste from landfills, reducing GHG emissions, particularly methane. Under controlled conditions, the anaerobic digestion process produces biogas rich in methane and a liquid residue rich in nutrients called digestate. |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Is the organic waste separated at the source? Has an integrated management plan been established for the rejects? | (Yes/No) | |
| Is there a monitoring and control plan in place for products such as methane, biogas, and digestate to prevent leaks that could pose health or environmental risks? | (Yes/No) | |

| | | |
|---|---|---|
| Is the biogas being utilized as an energy source for electricity or heat, or upgraded to biomethane for injection into the natural gas grid, vehicle fuel, or feedstock in the chemical industry? | (Yes/No) | |
| Has the digestate generated in these systems been adequately characterized to confirm it meets maximum permissible limits in national technical regulations, and is it being used as compost, fertilizer, or raw material for composting? | (Yes/No) | |
| Are Punjab Environmental Quality Standards under PEPA, the Sindh Waste to Energy Act (if applicable), or other National Environmental Quality Standards being fully complied with? | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

| **Part B**<br><br>***(Applicable until 2030; all eligible decarbonisation measures must be implemented before then.)*** | | |
|---|---|---|
| Is the waste pre-sorted at the facility, even though it is not source-separated? | (Yes/No) | |
| Has a monitoring and contingency plan been implemented to minimize methane leakage at the facility? | (Yes/No) | |
| Is the biogas produced at the facility being flared directly instead of used as an energy source, and if so, is this practice part of a transition program toward other uses within three years? | (Yes/No) | |
| Is the digestate from single-digestion facilities (excluding sewage sludge) being used as fertilizer or soil improver, either directly or after composting/other permitted treatment? | (Yes/No) | |
| Is the biowaste from anaerobic digestion of sewage sludge being further processed instead of disposed of directly in landfills, with incineration allowed for energy recovery and safe ash disposal? | (Yes/No) | |
| Is the biowaste from co-digestion facilities being processed further to ensure resource recovery rather than being disposed of directly? | (Yes/No) | |
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** | | |

| **Part C** | | |
|---|---|---|
| Is the waste neither source-segregated nor pre-sorted? | (Yes/No) | |

| | | |
|---|---|---|
| Has no methane leakage detection system been installed at the facility? | (Yes/No) | |
| Is the digestate not being used as fertilizer, soil improver, or for energy recovery (when sewage sludge is used as feedstock)? | (Yes/No) | |
| **DNSH Requirements** | | |
| **Sustainable use and protection of water resources**<br><br>For discharge of effluents into surface waters or other water sources, are PEPA 1997 and amendments and the applicable National or Provincial Environmental Quality Standards complied with? | (Yes/No) | |
| **Promotion of circular economy**<br><br>1. Has compliance with PEPA 1997 for hazardous and non-hazardous waste management, including NEQS/PEQS requirements, been verified?<br>2. Do you use efficient equipment and technology that allow optimal use of solid waste through anaerobic digestion to ensure that the waste does not reach the final disposal site? | (Yes/No) | |
| **Pollution prevention and control**<br><br>1. Have filters and monitoring devices been installed to minimize gas releases and remove hydrogen sulphide during anaerobic digestion?<br>2. Are you controlling and reducing air emissions (e.g., nitrogen oxides, sulphur oxides, particles) after biogas combustion (when necessary) and ensuring that they are within the limits set under the National Environmental Quality Standards established under PEPA?<br>**3.** When the resulting digestate is intended to be used as fertiliser or a soil amendment, is it complied with the National Bio-Safety Guidelines, the Organic fertiliser Standards issued by the Pakistan Standards and Quality Control Authority, and applicable provincial fertiliser acts (e.g., Punjab fertiliser Act, Sindh fertiliser Ordinance)? | | |

| | |
|---|---|
| **Sector** | **Waste** |
| **Activity** | W4. Landfill gas capture and use |
| **Description** | The activity is generally conducted as part of or as a complement to closure and remediation of closed landfills (anaerobic, semi-anaerobic and semi-aerobic e.g., those based on Fukoka method). Collection of landfill gas and its use for energy generation helps mitigate climate change by:<br>• Reducing methane emissions to the atmosphere from biodegradable waste previously deposited in landfills;<br>• Displacing use of fossil fuels. |

## Part A

| Requirements | Criteria Met (Yes/No) | Please provide details if Yes |
|---|---|---|
| Is the landfill or landfill cell where the gas capture system is installed, expanded, or modernised permanently closed and no longer receives waste? | (Yes/No) | |
| Is the landfill gas produced used for electricity or heat generation as biogas, transformed into biomethane for injection into the natural gas grid, used as fuel for vehicles, or used as a raw material in the chemical industry? | (Yes/No) | |
| Are methane emissions from the landfill and leaks from landfill gas collection and use facilities controlled and monitored? | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

## Part B

***(Applicable until 2030; all eligible decarbonisation measures must be implemented before then.)***

| | | |
|---|---|---|
| Do you use systems that include only biogas flaring (without use of the biogas) as part of a transition programme to other types of use in the medium term (<3 years)? | (Yes/No) | |

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|---|
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** |

| **Part C** | | |
|---|---|---|
| Are operational landfill cells receiving unprocessed municipal solid waste? | (Yes/No) | |
| Are there landfills where biogas is not captured or flared without use for generation of heat or electricity or production of biomethane? | (Yes/No) | |

| **DNSH Requirements** | | |
|---|---|---|
| **Pollution prevention and control**<br>1. Are landfills where gas capture systems are installed closed, rehabilitated, and cared for following national and international provisions (e.g., International Best Practices Guide for Landfill Gas Energy Projects from the Global Methane Initiative)?<br>2. Are atmospheric emissions (e.g., nitrogen oxides, sulphur oxides) after landfill gas combustion controlled, reduced (when necessary), and kept within the limits established by the National or Provincial Environmental Quality Standards established under PEPA?<br>3. Does the landfill gas capture and closure process apply the guidelines on solid waste management that PEPA or relevant environmental authorities to have established ensure there that there are no adverse effects on air quality, soi, or water bodies, if applicable? | (Yes/No)<br>(Yes/No)<br>(Yes/No) | |

| | |
|---|---|
| **Sector** | **Waste** |
| **Activity** | W5. Material recovery facilities |
| **Description** | Infrastructure and equipment to facilitate material separation and recovery. |

| **Part A** |
|---|

| Requirements | Criteria Met (Yes/No) | Please provide details if Yes |
|---|---|---|
| Are construction and operation of facilities for sorting and processing separately collecting non-hazardous waste streams into secondary raw materials involving mechanical reprocessing except for backfilling purposes? | (Yes/No) | |
| Is at least 50 percent of the weight of the collected materials converted into secondary raw materials? | (Yes/No) | |
| Is the sorted waste used as secondary raw material and substituted for virgin materials in production processes? | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

| **Part B**<br><br>***(Applicable until 2030; all eligible decarbonisation measures must be implemented before then.)*** | | |
|---|---|---|
| Does the activity achieve a recovery efficiency of at least 40%, with the sorted waste stream converted into secondary raw materials to substitute virgin materials in production processes? | (Yes/No) | |
| Are all facilities prepared to meet the green criteria requirements after 2030? | (Yes/No) | |
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** | | |

| **Part C** | | |
|---|---|---|
| Is the recovery efficiency of the material recovery facility less than 40 percent? | (Yes/No) | |

| **Sector** | **Waste** |
|---|---|
| **Activity** | W6. Research and development |

| | |
|---|---|
| **Description** | This category includes research, development and implementation of innovative solutions, processes, technologies, technical advice, and business models designed to reduce, eliminate, or prevent GHG emissions. The ability of these solutions to contribute significantly to the mitigation objective of the activities of the waste sector must be demonstrated. |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Are waste recovery and recycling technologies being developed for both organic and inorganic waste, including innovations such as mechanical recycling, chemical recycling, anaerobic digestion, and black soldier fly technologies? | (Yes/No) | |
| Are ICT solutions being developed for tracking and monitoring waste collection to promote source segregation? | (Yes/No) | |
| Are technologies being developed to treat non-recyclable fractions of waste, including refuse-derived fuel technologies? | (Yes/No) | |
| Are comprehensive operations and maintenance protocol services being developed and implemented? | (Yes/No) | |

# Sector: Water

| Sector | Water |
|---|---|
| **Activity** | W7. Construction, extension, and operation of new and existing water collection, distribution, and treatment systems |
| **Description** | Reducing energy consumption in a water supply system reduces GHG emissions. Some alternatives to achieving this include using more-efficient sources to replace those that demand more energy, implementing more-efficient pumping sources, and managing technical water loss.<br>Some energy-efficiency measures can directly reduce energy consumption in a water supply system, allowing for significant reductions in GHG emissions, including:<br>• Efficient sources to replace those that require more energy (e.g., using surface sources instead of groundwater sources through water harvesting)<br>• Efficient pumping systems<br>• Variable-frequency drives for pumps<br>• Digitalisation and automation<br>For distribution systems, water loss management measures include:<br>• Active leakage control<br>• Flow and pressure management<br>• Rapid, effective repairs<br>• Infrastructure and asset management (including maintenance)<br>• Measurement and micro-measurement<br>• Monitoring and reporting<br>• Digitalisation and automation |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| **New systems**<br>1. For abstraction and water treatment plants, is the average net energy consumption ≤0.5 kWh/m³ of water produced, or is the average carbon intensity ≤100 $gCO_2$/kWh over the infrastructure's lifetime (considering source control and renewable energy generation where applicable)?<br>2. For desalination plants, is the energy used associated with emissions ≤100 $gCO_2e$/kWh, or is the energy consumption ≤3.5 kWh/m³ of potable water produced | (Yes/No) | |

| | | |
|---|---|---|
| (e.g., via Reverse Osmosis or Electrodialysis Reversal)?<br>3. For distribution and supply systems, are structural leaks maintained at or below a threshold of 1.5 in the management zone/network, in line with the Structural Leakage Index (Infrastructure Leakage Index) and technical standards? | | |
| **Existing Systems**<br><br>1. For abstraction and water treatment plants, has the average energy consumption of the system been reduced by at least 20% compared to the three-year reference average (measured in kWh/m³ of treated water supplied)?<br>2. For distribution or supply systems, have network losses (Infrastructure Leakage Index) been reduced by at least 20% compared with the three-year reference average?<br>3. Is the Infrastructure Leakage Index being calculated as the ratio of current annual real losses to unavoidable annual real losses?<br>4. Are manual hand pumps or motorized pumps powered by renewable energy being implemented as decentralized technologies?<br>5. Are solar-powered pumps used for extraction from boreholes?<br>6. Are gravity-fed systems used to source water from rivers or springs, relying on gravity for water movement?<br>7. Are rainwater harvesting systems installed at household or community level for collection?<br>8. Is water trucking being used in areas with no access to freshwater sources?<br>9. Is remote monitoring of rural water systems being applied (e.g., pump head water sensing, flow sensors, pump part movement sensing)?<br>10. Are water automated teller machines (water kiosks) being implemented?<br>11. Are slow and rapid sand filters being used for water treatment? | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

## Part B

| | | |
|---|---|---|
| ***(Applicable until 2030; all eligible decarbonisation measures must be implemented before then.)*** | | |
| **For abstraction and treatment systems**<br><br>1. By 2028, is the net average energy consumption for abstraction and treatment ≤1.5 kWh/m³ of produced water supply?<br>2. By 2030, is the net average energy consumption for abstraction and treatment ≤0.7 kWh/m³ of produced water supply?<br>3. By 2035, is the net average energy consumption for abstraction and treatment ≤0.5 kWh/m³ of produced water supply?<br>4. Are measures being implemented to reduce net energy consumption, such as source control (pollutant load inputs) and onsite/offsite renewable energy generation (e.g., hydraulic, solar, wind)? | (Yes/No) | |
| **For distribution or supply systems**<br><br>1. In the management zone or network, are structural leaks maintained at or below a threshold of 2 according to the Structural Leakage Index (Infrastructure Leakage Index)?<br>2. Is compliance with the required technical standards being ensured as a preventive measure to maintain this threshold? | (Yes/No) | |

| **DNSH Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
|---|---|---|
| **Promotion of circular economy**<br><br>1. Has efficient waste management been integrated into the project for handling sludge and other waste produced?<br>2. Has a water monitoring plan been developed at the plant's inlet and outlet to record and maintain water quality data?<br><br>**Pollution prevention and control** | (Yes/No)<br><br>(Yes/No)<br><br>(Yes/No) | |

| | | |
|---|---|---|
| 1. Do abstraction and water treatment plants comply with WHO guidelines and National/Provincial Environmental Quality Standards for Drinking Water, including turbidity, chemical contamination, and microbial safety parameters?<br>2. If Reverse Osmosis is deployed, is the rejected water being managed in accordance with current regulations?<br>3. Are projects aligned with the National Water Conservation Strategy of the Pakistan Council of Research in Water Resources and the Water Policy, 2018?<br>4. Is there an adequate management plan for the disposal and treatment of oils and lubricants, with compliance to applicable regulations?<br>5. Has a management plan been implemented for chemicals and processes to prevent damage to water sources, soil, and ecosystems?<br><br>**Sustainable use and protection of water resources**<br><br>Are catchment activities registered, studied, and in compliance with the Water Accord (1991), the Groundwater Management Ordinance (2002), the principles of the Water Policy, and the Indus Water Treaty to ensure the natural flow of the resource? | (Yes/No)<br><br>(Yes/No)<br><br>(Yes/No)<br><br>(Yes/No)<br><br>(Yes/No) | |

| | |
|---|---|
| **Sector** | **Water** |
| **Activity** | W8. Construction and renewal of sanitary sewer systems |
| **Description** | Sanitary sewer systems are designed to collect wastewater for pretreatment and treatment systems. This activity should focus on increasing efficiency to reduce energy consumption and increase collection of wastewaters, thereby reducing emissions that untreated discharge into water bodies generate. These systems, which are connected to treatment systems, support coverage of wastewater treatment services and consequently mitigate GHG emissions. |

| **Part A** | | |
|---|---|---|
| **Requirements** | | **Please provide details if Yes** |

| | Criteria Met (Yes/No) | |
|---|---|---|
| Do you have centralised and distributed effluent treatment systems that comply with standards for construction materials used in water and sewer systems set by the Pakistan Standard and Quality Control Authority? | (Yes/No) | |
| Do you have those that prevent leaks or overflows of untreated wastewater? | (Yes/No) | |
| Do you have collection and transport systems that increase the volume of treated wastewater or reduce the discharge of untreated wastewater? | (Yes/No) | |
| Do you have systems that reduce water consumption through reuse, including projects to segregate municipal water, stormwater, and industrial drainage for specialized treatment? | (Yes/No) | |
| Do you have systems to separate stormwater and wastewater with the objective of treating the wastewater? | (Yes/No) | |

| **DNSH Requirements** | | |
|---|---|---|
| **Promotion of circular economy**<br><br>Have you established an adequate management plan for disposal and treatment of sludge and waste? | (Yes/No) | |
| **Pollution prevention and control**<br><br>Have you established an adequate management plan for disposal and treatment of oils and lubricants? | (Yes/No) | |

| | |
|---|---|
| **Sector** | **Water** |
| **Activity** | W9. Wastewater treatment systems |
| **Description** | Wastewater treatment, or purification, consists of a series of physical, chemical, and biological processes designed to eliminate contaminants in water. This activity generates 3 to 7 percent of all GHG emissions, and it is estimated that 80 to 90 percent of these are released into the environment without being treated.<br><br>Methane capture from sludge resulting from wastewater treatment is covered in an activity of the waste sector. |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| **New systems must meet one of these criteria:**<br><br>1. Does the new wastewater treatment system replace a high-GHG-emission system (e.g., pit latrine, septic tank, anaerobic lagoon) and demonstrate at least 20% GHG savings compared to the previous system?<br>2. For a treatment plant capacity of less than 10,000 population equivalent per year, is the net energy consumption ≤35 kWh per population equivalent per year?<br>3. For a treatment plant capacity between 10,000 and 100,000 population equivalent per year, is the net energy consumption ≤25 kWh per population equivalent per year?<br>4. For a treatment plant capacity greater than 100,000 population equivalent per year, is the net energy consumption ≤20 kWh per population equivalent per year? | (Yes/No) | |
| **Existing systems must meet one of the following criteria.**<br><br>1. Do the investments increase the capacity of the treated flow (while meeting the criteria for new systems) or improve the effectiveness of contaminant load removal?<br><br>3. Do the investments reduce energy consumption (kWh/m³) by at least 20% compared with the three- | (Yes/No) | |

| | | |
|---|---|---|
| year reference average, or implement renewable energy that meets the energy sector criteria?<br>4. For anaerobic systems (e.g., upflow anaerobic sludge blanket digestion), is methane leakage from facilities (biogas production/storage, energy generation, digestate storage) controlled through a monitoring plan?<br>5. Is the biogas produced used for electricity or heat generation, or upgraded to biomethane for injection into the gas grid, as vehicle fuel (e.g., bio-CNG), or as a raw material in the chemical industry (e.g., hydrogen, ammonia production)?<br>6. Are activities such as drying, compression, or similar processes implemented to facilitate the use of biogas?<br>7. Are decentralised wastewater treatment systems being implemented in rural/urban areas using low-cost, energy-efficient technologies that contribute to climate change mitigation?<br>8. Do decentralised systems combine modular technical steps, including:<br>o Primary treatment (e.g., septic tanks, sedimentation ponds, settlers, Imhoff tanks)?<br>o Secondary treatment (e.g., anaerobic baffled reactors, anaerobic filters, anaerobic/facultative ponds)?<br>o Secondary aerobic/facultative treatment (e.g., horizontal gravel filters)?<br>o After-treatment (e.g., aerobic polishing ponds)?<br>9. Are constructed artificial wetlands used for wastewater treatment, such as free surface water wetlands, vertical flow wetlands, or horizontal subsurface flow wetlands?<br>10. Are bio-filtration systems using sand and gravel beds applied for wastewater treatment?<br>11. Are waste stabilisation ponds being used as a low-cost, effective solution for small rural communities?<br>12. Are moving-bed biofilm reactors being deployed for small-scale treatment systems? | | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

| **Part B**<br><br>***(Applicable until 2030; all eligible decarbonisation measures must be implemented before then.)*** | | |
|---|---|---|
| Until 2030, is the net energy consumption of the wastewater treatment plant ≤68 kWh per population equivalent per year, regardless of plant capacity? | (Yes/No) | |

| | | |
|---|---|---|
| Until 2030, if systems include only biogas flaring (without using the biogas), are they part of a transition programme to another type of use within three years? | (Yes/No) | |

| **DNSH Requirements** | | |
|---|---|---|
| **Pollution prevention and control**<br><br>1. Has a water monitoring plan been developed at the plant's inlet and outlet to maintain a unified record?<br>2. Have maximum allowable concentrations for chemical and biological pollutants, as set by PEPA and related regulations on effluent discharge into water bodies in Pakistan, been verified?<br>3. Has a plan been developed for managing solids and sedimentation?<br><br>**Promotion of circular economy**<br><br>Is there an adequate management plan for sludge and waste treatment that promotes circular economy approaches, such as nutrient recovery, energy generation, and production of useful materials, to support sustainability, resource efficiency, and environmental protection? | (Yes/No)<br><br>(Yes/No)<br><br>(Yes/No)<br><br>(Yes/No) | |

| | |
|---|---|
| **Sector** | **Water** |
| **Activity** | W10. Investments for efficient water use |
| **Description** | Efficient water use reduces demand for raw drinking water from original sources and increases the efficiency of aqueduct and sewer systems. Water consumption savings decreases demand for fresh water, reducing emissions associated with water extraction, supply, and treatment, which reduces GHG emissions and decreases the burden on water resources. |

| **Part A** | | |
|---|---|---|
| **Requirements** | | **Please provide details if Yes** |

| | Criteria Met (Yes/No) | |
|---|---|---|
| Do the activities, systems, or technologies generate at least a 25% reduction in annual water consumption in economic activities such as construction, industrial processes, buildings with efficient systems, or product/service creation? | (Yes/No) | |
| Is water being reused in closed systems to achieve at least a 25% reduction in annual consumption within facilities, including recovery and reuse through measures such as water-efficient fixtures or rainwater harvesting? | (Yes/No) | |
| Do the activities or systems achieve at least a 20% reduction in annual water consumption per unit of product (e.g., 20% less water per tonne of beverage produced)? | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

| **Part B**<br><br>***(Applicable until 2030; all eligible decarbonisation measures must be implemented before then.)*** | | |
|---|---|---|
| Do the activities, systems, or technologies generate at least a 15% reduction in annual water consumption in economic activities such as construction, industrial processes, buildings with efficient systems, or product/service creation? | (Yes/No) | |
| Is water being reused in closed systems to achieve at least a 15% reduction in annual consumption within facilities, including recovery and reuse measures such as water-efficient fixtures or rainwater harvesting? | (Yes/No) | |
| Do the activities or systems achieve at least a 10% reduction in annual water consumption per unit of product (e.g., 10% less water per tonne of beverage produced)? | (Yes/No) | |

| **Sector** | **Water** |
|---|---|
| **Activity** | W11. Research and development and professional services |
| **Description** | Research; development and implementation of innovative solutions, processes, and technologies; technical advice; and business models designed to reduce, eliminate, or prevent GHG emissions and increase water efficiency. The ability of these solutions to contribute significantly to the mitigation |

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| | objective of the activities of the water sector must be demonstrated. |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Have you created any intangible assets or conducted research, development, and innovation activities that have the objective of promoting compliance with the substantial contribution criteria in the water sector? | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

# Sector: Information and Communication Technology

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|---|---|
| **Sector** | **Information and Communications Technology** |
| **Activity** | ICT1. Data processing, storage, transmission, and management ISIC/PSIC - J6311 |
| **Description** | Provision of infrastructure for data processing services and related activities, specialised hosting activities such as web hosting, streaming services, application hosting, application service provisioning, general time-share provision of mainframe facilities to clients, data processing activities such as complete processing of data supplied by clients or generation of specialized reports from data supplied by clients, data entry services |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |

| | | |
|---|---|---|
| The activity is eligible if it meets all of the following criteria:<br><br>**Data centre energy usage efficiency**<br>Does the data centre have an energy use efficiency of less than 1.5 (power usage effectiveness [PUE]), or the power source for data centres have GHG emissions of less than 100 gCO2e/kWh in their lifecycle? | (Yes/No) | |
| **Refrigerants used in the data centre**<br><br>The global warming potential of refrigerants used in the data centre cooling system must not exceed 675. | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

| **Part B** | | |
|---|---|---|
| **PUE of retrofitted data centres**<br><br>Are the PUE of retrofitted data centres within 2.0 (criteria cut-off date: 2030)? | (Yes/No) | |

| **DNSH Requirements** | | |
|---|---|---|
| **Promotion of circular economy**<br><br>A waste management plan is in place to ensure safe disposal of hazardous waste, including e-waste, considering applicable regulations. Other relevant e-waste regulations include E-waste Management Standard Operating Procedures of June 2024 (Sindh), Development of Standard Operating Procedures for E-waste Management Final Report of September 2023 (Punjab), and E-waste Management Plan Punjab Urban Land Systems Enhancement Project (P172945).<br><br>**Pollution prevention and control**<br><br>• Ensure compliance with regulations on fluorinated gases, such as Pakistan's amendment to the Montreal Protocol, which restricts use of fluorinated gases. The Pakistan Telecommunication Authority controls substances related to ICT equipment. | (Yes/No)<br><br>(Yes/No) | |

| | | |
|---|---|---|
| • Production of servers, storage devices and network technology must meet the requirements of the national and international standards for servers and data storage products. | | |

| | |
|---|---|
| **Sector** | **Information and Communications Technology** |
| **Activity** | ICT2. GHG-related solutions and software |
| **Description** | Writing, modifying, testing, and supporting software; designing the structure and content of systems software and writing the computer code necessary to create and implement systems software (including updates and patches), software applications (including updates and patches), databases, and web pages; customizing software (modifying and configuring an existing application so that it is functional within the client's information system environment); planning and designing computer systems that integrate computer hardware, software, and communication technologies; providing on-site management; and operating clients' computer systems and data-processing facilities, as well as related support services. The activity also includes appliances and equipment that optimise energy use using artificial intelligence and Internet of Things systems. |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| **Eligibility of ICT solutions data and analysis**<br><br>Do the ICT solutions that are predominantly used to provide data and analysis that enable GHG emission reductions or improve adaptation and resilience data? | (Yes/No) | |
| **ICT Solution demonstrates substantial lifecycle GHG emission savings**<br><br>When an alternative solution or technology is available, does the data-driven solution/software demonstrate substantial lifecycle GHG emission savings over the best-performing alternative, and do certified products, systems, and technologies comply with Pakistan Standards and Quality Control Authority technical standards for energy-efficient, low-emission technologies? | (Yes/No) | |

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| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** |

| **Part B**<br><br>***(Applicable until 2030; all eligible decarbonisation measures must be implemented before then.)*** | | |
|---|---|---|
| **ICT solutions reduce the carbon footprint of the industry**<br><br>Do the solutions and software reduce the carbon footprint of the ICT industry by reengineering ICT products and processes to increase their energy efficiency, maximize their use, and minimize their carbon footprint to meet national legal framework? | (Yes/No) | |

| **DNSH Requirements** | | |
|---|---|---|
| **Promotion of circular economy**<br><br>1. Is a waste management plan in place to ensure end-of-life recycling of electrical and electronic equipment?<br>2. At the end of its useful life, does the equipment undergo preparation for reuse, recovery or recycling operations or appropriate treatment, including disposal of all fluids and selective treatment of waste electrical and electronic equipment?<br><br>**Pollution prevention and control**<br><br>Do you comply with regulations on fluorinated gases? E.g., Pakistan's amendment to the Montreal Protocol restricts use of fluorinated gases. The Pakistan Telecommunication Authority controls substances related to ICT equipment. | (Yes/No)<br><br>(Yes/No)<br><br>(Yes/No) | |

# Section C: Climate Change Adaption

The impacts of climate change in Pakistan have resulted in unprecedented natural disasters, severely affecting livelihoods, infrastructure, food security, housing, and other critical sectors. According to the Global Climate Risk Index, Pakistan is ranked as the eighth most affected country, primarily due to escalating damages from floods, earthquakes, and storms.

Projections indicate that Pakistan will face temperature increases ranging from 1.3°C to 4.9°C by the 2090s, alongside more frequent and intense floods, droughts, and extreme weather events. The country is also among the most disaster-prone globally, ranked 18th out of 191

countries for disaster risk. Between 1900 and 2020, more than 32,500 lives were lost to floods, tropical cyclones, and heatwaves.

In line with SECP's emphasis on sustainable finance and ESG disclosure, climate change adaptation activities are assessed against substantial contribution criteria defined through measurable metrics and thresholds. These may include quantifiable indicators (e.g., percentage reductions in freshwater use or stormwater drain design based on minimum return periods) or qualitative requirements aligned with relevant national and international guidelines, standards, and regulations (e.g., nature-based solutions or wetland restoration). This framework is designed to maintain flexibility and accommodate diverse ecological and socio-economic contexts.

In addition, technical criteria for specific activities are established by demonstrating climate risk reduction or enhanced resilience through climate risk assessments. Certain activities and measures are recognised as automatically eligible where the risk of maladaptation is considered sufficiently low.

Finally, additional technical criteria apply to both directly adapted activities and those that enable adaptation across sectors. Given that adaptation to climate change is context-specific, this approach allows for its integration across all sectors of the economy.

This section provides reporting parameters in respect of Activities which are considered relevant for Climate Change Adaptation Objective. Companies which are engaged in any of the relevant activities are encouraged to report the information in accordance with the

# Sector: Water

| **Activity** | Please select **YES** if the activity is being undertaken otherwise select **NO** | **Please provide details in accordance with the guidance provided below** |
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| **WA1.**<br>Are you undertaking investments for efficient water usage? | (Yes/No) | The following activities, systems and technologies are eligible:<br>• Those that reduce annual water consumption of economic activities by at least 25 percent, for example, in the construction sector, industrial processes, buildings with efficient systems, creation of different products or services<br>• Water recovery or reuse processes in closed systems with the aim of minimising annual water consumption within the facilities by 25 percent<br>• Those that produce a minimum reduction of 20 percent in annual water consumption per unit of product<br><br>**DNSH requirements:**<br>Projects must be in line with national regulations: National Water Conservation Strategy for Pakistan and Pakistan's National Water Policy. |
| **WA2.** | | The activity is eligible if it meets the following criteria: |

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| Are you undertaking ecosystem improvement projects in water catchment areas (mainly in the Indus River basin)? | (Yes/No) | • Forest management plan or equivalent instrument: The activity takes place in an area that is subject to a forest management plan or equivalent management instrument that demonstrates a clear objective of soil and water protection, biodiversity conservation and related ecosystem services, including social issues (Annex 7). It includes an analysis of impacts and pressures on habitat conservation, logging conditions, and other activities that affect conservation objectives, such as hunting and fishing; agricultural, pastoral, and forestry activities; and industrial, mining, and commercial activities in the project area.<br><br>All projects should follow the National Forest Law and Policies in Pakistan, including the Sustainable Forest Management to Secure Multiple Benefits in Pakistan's High Conservation Areas project of the Ministry of Climate Change and Environmental Coordination.[1]<br>The forest management plan or equivalent instrument covers a period of 10 years or more and is continuously updated. The activity does not involve degradation of lands with high carbon stocks.<br>The forest management plan or equivalent instrument provides monitoring to ensure the accuracy of the information contained in the plan regarding data related to the affected area.<br><br>• **Audit:** Within two years of the start of the activity and every 10 years thereafter, any of the following verify compliance of the activity with the criteria of substantial contribution to the environmental objectives.<br>  ○ Competent national authorities<br>  ○ An independent third-party certifier, at the request of the national authorities or the operator of the activity. To reduce costs, audits can be conducted in conjunction with any forestry or climate certification or other audit. The independent third-party certifier must not have any conflict of interest with the owner or the funder and must not be involved in the development or operation of the activity.<br>• **Group assessment**: Compliance with forest management plan requirements may be verified at the level of a sufficiently homogeneous group of participants to assess the sustainability risk of the forestry activity, provided that all participants have a longstanding relationship with each other and participate in the activity and that the group of those holdings remains the same for all subsequent audits.<br>Personnel qualified in restoration or preservation of |

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| | | functioning of ecosystems must conduct projects.<br><br>**DNSH requirements**:<br>Projects must be in line with national regulations: National Water Conservation Strategy for Pakistan and Pakistan's National Water Policy |
| **WA3.**<br>Are you working on effective stormwater management i.e. providing for stormwater runoff mitigation and transport and water quality treatment? | (Yes/No) | **Large-scale projects (>1,500 inhabitants)**<br>• Systems should be designed considering changes in climate, rainfall regime, and intensity.<br>• For construction of these systems, refer to the National Water Policy and the Building Code of Pakistan<br>•<br>**Small-scale projects (<1,500 inhabitants)**<br>• Systems should be designed considering changes in climate, rainfall regime, and intensity.<br>• Systems should be prioritised based on the use of green infrastructure such as sustainable urban drainage systems. (These systems must comply with criteria for the activity of sustainable urban drainage systems in WA6.)<br>**DNSH requirements:**<br>A management plan must be in place for waste, sludge, or sediment generated in the system (pollution prevention and control). |
| **WA4.**<br>**Nature-based systems for prevention of and protection against drought or flooding**<br><br>Do nature-based water resource management systems incorporate natural and nature-based features, processes, and functions to collect, store, treat, or distribute water, or to buffer floods and droughts as part of addressing water-related needs? | (Yes/No) | The activity is eligible if it meets the following criteria.<br>• The activity is identified as a flood- or drought-risk-reduction measure in a river basin–scale water uses and protection management plan or coastal integrated zone management plan. These plans pursue flood and drought risk management objectives to reduce adverse consequences, where appropriate, for human health, the environment, cultural heritage, and economic activity.<br>• The risks of environmental degradation related to preservation of water quality, prevention of water stress, and prevention of deterioration of the status of the affected water bodies are identified and addressed to achieve good water status and good ecological potential in accordance with a river basin management plan developed for potentially affected water bodies in consultation with relevant stakeholders.<br>• The activity includes nature restoration or conservation actions with specific benefits to the ecosystem and a clearly defined timeline. Local stakeholders are involved in the planning and design phase. The activity considers the National Biodiversity Strategy and Action Plan and the 2022 Pakistan Floods Response Plan<br>• A monitoring programme is established to evaluate the |

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| | | effectiveness of a nature-based solutions plan in improving the status of the affected water body, achieving conservation and restoration goals, and adapting to changing climate conditions. The programme is revised following the regular approach of river basin management plans (including drought management plans, where appropriate) and flood risk management plans.<br>**DNSH requirements**<br>• The activity does degrade the terrestrial and marine environment with high carbon stocks (climate change mitigation). This must be checked through an environmental impact assessment or similar study.<br>• The activity is not detrimental to recovery or maintenance of populations of protected species or affected and protected habitats and prevents the introduction of invasive alien species or manages their spread (protection of healthy ecosystems and biodiversity).<br>• Construction of any civil work must have a construction and demolition waste management plan ensuring implementation of best environmental practices. |
| **WA5.**<br>Are you contributing to wetland restoration activities? | (Yes/No) | The activity is eligible if it meets the following criteria.<br>• **Restoration plan**: The area is covered by a restoration plan that is consistent with the principles and guidelines of the Ramsar Convention on wetland restoration; complies with the Pakistan National Wetlands policy; carefully considers local hydrological and soil conditions, including dynamics of soil saturation and changing aerobic and anaerobic conditions; and provides for monitoring to ensure accuracy of information contained in the plan regarding data related to the area involved.<br>• **Climate benefits analysis:** A climate benefits analysis is conducted that demonstrates a net balance of GHG emissions and removals generated by the restoration activity over a 30-year period (project scenario) compared with a baseline reference year in the absence of the restoration activity (actual scenario). Analysis of climate benefits is based on transparent, accurate, consistent, complete, comparable information and covers all carbon pools (including aboveground biomass, groundwater biomass, dead wood, leaf litter, soil). For coastal wetlands, the climate benefits analysis considers projections of projected relative sea-level rise and the potential for wetlands to migrate.<br>• **Guarantee of permanence:** the permanence of the wetland condition of the area in which the activity takes place is guaranteed by one of the following measures. |

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| | | ○ The area is designated to be conserved as a wetland and cannot be converted to other land use.<br>○ The area is classified as a protected area.<br>○ The area is subject to a legal or contractual guarantee that it will remain a wetland.<br>• **Audit**: Within 2 years of the start of the activity and every 10 years thereafter, compliance of the activity with the criteria of substantial contribution to the environmental objectives is verified by<br>○ the competent national authorities<br>○ or an independent third-party certifier at the request of the national authorities or the operator of the activity. To reduce costs, audits can be performed in conjunction with any forestry, climate certification, or other audits. The independent third-party certifier must not have any conflict of interest with the owner or the funder and must not be involved in the development or operation of the activity.<br>• **Stakeholder assessment:** Compliance with the criteria may be verified at the level of a sufficiently homogeneous group of stakeholders to assess the sustainability risk of the forestry activity, provided that all participants have a long-standing relationship with each other and participate in the activity and that the group of those holdings remains the same for all subsequent audits.<br>Note: Personnel qualified in restoration or preservation of the functioning of ecosystems must conduct projects.<br>**DNSH requirements**:<br>Projects must be in line with national regulations: Pakistan National Wetlands Policy, Pakistan Wetlands Programme, and National Biodiversity Strategy and Action Plan. |
| **WA6.**<br>Do you have sustainable urban drainage systems in place? | (Yes/No) | The activity leads to stormwater retention in a specific area or an improvement in water quality and must meet the following criteria:<br>• Construction and operation of sustainable urban drainage systems are integrated into urban drainage and wastewater treatment systems. In addition, it should be demonstrated through a flood risk management plan or other relevant urban planning instruments that the activity contributes substantially to achieving the adequate water quality and ecological potential of surface and groundwater bodies or to preventing deterioration of water bodies that already have adequate water quality.<br>Design of the sustainable urban drainage system achieves at least one of the following effects.<br>• A quantified percentage of stormwater in the catchment area of the drainage system is retained and discharged |

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| | | with a staggered delay in receiving water bodies.<br>• A quantified percentage of pollutants, including oils, heavy metals, and hazardous chemicals, are removed from urban runoff before discharge into receiving water bodies.<br>• The maximum runoff flow is reduced by a quantified percentage, with a return period in line with the requirements of flood risk management plans or other local provisions in force.<br>**DNSH requirements:**<br>Projects must be in line with national regulations: 2022 Pakistan Floods Response Plan. |
| **WA7.**<br>Are you utilizing rainwater harvesting systems? | (Yes/No) | Provide brief details |
| **WA8.**<br>Have you expanded of stormwater systems for rainwater conduction, considering the effects of climate change, such as an increase in rainfall intensity? | (Yes/No) | • Demonstrate climate risk reduction or resilience enhancement through a qualitative study (in the case of low or moderate risk to the asset or activity) or a qualitative or quantitative assessment (in the case of high risk to the asset or activity).<br>Consider all material hazards and establish an adaptation plan to demonstrate that the measure or activity mitigates the assessed climate risks over the lifetime of the project or investment. |
| **WA9.**<br>Do you have an aquifer recharge system with treated rainwater? | (Yes/No) | • Demonstrate climate risk reduction or resilience enhancement through a qualitative study (in the case of low or moderate risk to the asset or activity) or a qualitative or quantitative assessment (in the case of high risk to the asset or activity)<br>• Consider all material hazards and establish an adaptation plan to demonstrate that the measure or activity mitigates the assessed climate risks over the lifetime of the project or investment.<br>• Establish a risk mitigation plan. |
| **WA10.**<br>Are you making improvements in stormwater treatment infrastructure such as sludge settling systems and removal of pollutants and waste? | (Yes/No) | • Demonstrate climate risk reduction or resilience enhancement through a qualitative study (in the case of low or moderate risk to the asset or activity) or a qualitative or quantitative assessment (in the case of high risk to the asset or activity)<br>• Consider all material hazards and establish an adaptation plan to demonstrate that the measure or activity mitigates the assessed climate risks over the lifetime of the project or investment. |
| **WA11.**<br>Do you have technology-based solutions such as remote sensing that continuously or | (Yes/No) | Refer to the criteria under the ICT sector if applicable. Otherwise:<br>• Demonstrate climate risk reduction or resilience enhancement through a qualitative study (in the case of low or moderate risk to the asset or activity) or a qualitative or quantitative assessment (in the case of |

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| periodically measure key water quality parameters? | | high risk to the asset or activity)<br>• Consider all material hazards and establish an adaptation plan to demonstrate that the measure or activity mitigates the assessed climate risks over the lifetime of the project or investment. |
| **WA12.**<br>Have you adopted mass drip irrigation systems in the agricultural sector, as a strategic response to increasing water scarcity, erratic rainfall, and the need to sustain agricultural productivity under changing climatic conditions? | (Yes/No) | • Demonstrate climate risk reduction or resilience enhancement through a qualitative study (in the case of low or moderate risk to the asset or activity) or a qualitative or quantitative assessment (in the case of high risk to the asset or activity)<br>• Consider all material hazards and establish an adaptation plan to demonstrate that the measure or activity mitigates the assessed climate risks over the lifetime of the project or investment. |
| **WA13.**<br>Are you installing and operating water management system for agricultural use in freshwater-stressed districts (including rainwater collection, water recycling, flood-proof warehousing)? | (Yes/No) | • Demonstrate climate risk reduction or resilience enhancement through a qualitative study (in the case of low or moderate risk to the asset or activity) or a qualitative or quantitative assessment (in the case of high risk to the asset or activity)<br>• Consider all material hazards and establish an adaptation plan to demonstrate that the measure or activity mitigates the assessed climate risks over the lifetime of the project or investment. |
| **WA14.**<br>**Protection of nature and natural capital**<br><br>Are wetlands and Ramsar sites, including marine and coastal ecosystems (e.g., mangrove forests, salt marshes, estuaries, lagoons, dune systems, mudflats, rocky coasts, barrier islands, meadows, and seagrass beds), being protected or integrated into water resource management activities? | (Yes/No) | • Demonstrate climate risk reduction or resilience enhancement through a qualitative study (in the case of low or moderate risk to the asset or activity) or a qualitative or quantitative assessment (in the case of high risk to the asset or activity).<br>• Consider all material hazards and establish an adaptation plan to demonstrate that the measure or activity mitigates the assessed climate risks over the lifetime of the project or investment. |
| **WA15.**<br>Have you installed any water management and storage systems such as reservoirs, rainwater | (Yes/No) | • Demonstrate climate risk reduction or resilience enhancement through a qualitative study (in the case of low or moderate risk to the asset or activity) or a qualitative or quantitative assessment (in the case of high risk to the asset or activity).<br>• Consider all material hazards and establish an |

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| harvesting, runoff-harvesting technologies, among others? | | adaptation plan to demonstrate that the measure or activity mitigates the assessed climate risks over the lifetime of the project or investment. |
| **WA16.** Do you have monitoring and meteorological systems to monitor weather phenomena? | (Yes/No) | Provide brief details |
| **WA17.** Do you have early warning systems for storms, droughts, floods or dam failure, and water quality or quantity monitoring processes? | (Yes/No) | Provide brief details |
| **WA18.** Do you have wastewater treatment systems with nature-based solutions such as wetlands, to purify wastewater before it is discharged or reused? | (Yes/No) | • Demonstrate climate risk reduction or resilience enhancement through a qualitative study (in the case of low or moderate risk to the asset or activity) or a qualitative or quantitative assessment (in the case of high risk to the asset or activity).<br>• Consider all material hazards and establish an adaptation plan to demonstrate that the measure or activity mitigates the assessed climate risks over the lifetime of the project or investment. |
| **WA19.** Have you undertaken investments to increase the resilience of drinking and wastewater infrastructure? | (Yes/No) | • Demonstrate climate risk reduction or resilience enhancement through a qualitative study (in the case of low or moderate risk to the asset or activity) or a qualitative or quantitative assessment (in the case of high risk to the asset or activity).<br>• Consider all material hazards and establish an adaptation plan to demonstrate that the measure or activity mitigates the assessed climate risks over the lifetime of the project or investment. |
| **WA20.** Do you have emergency systems /mechanisms for water storage and distribution to ensure temporary but reliable access to safe drinking water during climate-induced disruptions such as droughts, floods, earthquakes, or infrastructure failures? | (Yes/No) | • Demonstrate climate risk reduction or resilience enhancement through a qualitative study (in the case of low or moderate risk to the asset or activity) or a qualitative or quantitative assessment (in the case of high risk to the asset or activity).<br>• Consider all material hazards and establish an adaptation plan to demonstrate that the measure or activity mitigates the assessed climate risks over the lifetime of the project or investment. |

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| **WA21.**<br>Are you enhancing capacity and raising awareness for water management i.e., building the knowledge, skills, institutional strength, and public engagement necessary to manage water resources sustainably and equitably, particularly in the face of climate change impacts like droughts, floods, and shifting rainfall patterns? | (Yes/No) | Provide brief details |

# Sector: Disaster Risk Management

| **Activity** | Please select **YES** if the activity is being undertaken otherwise select **NO** | **Please provide details in accordance with the guidance provided below** |
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| **DRA1. Emergency services, including**<br>• Does the activity involve disaster response coordination for establishment and operation of assessment, coordination, or preparedness facilities and teams such as permanent emergency response coordination centres and on-site operations coordination | (Yes/No) | Provide brief details |

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| centres in the location of an emergency? | | |
| • Does the activity involve emergency health services (emergency first aid, medical care of patients in the field) in temporary field hospitals, including military hospitals and medical facilities that treat in- and out-patients affected by a climate emergency? | (Yes/No) | Provide brief details |
| • Does the activity involve disaster relief (ad-hoc on-location post-disaster relief activities such as setting up and managing evacuation centres in coordination with existing structures, local authorities and international organizations until handover to local authorities or humanitarian organizations)? | (Yes/No) | Provide brief details |
| • Does the activity involve search and rescue (e.g., searching for, locating, and rescuing people in distress or imminent danger; trapped by flooding; located | (Yes/No) | Provide brief details |

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| under debris; lost, stranded, or isolated with no means of evacuation; missing and unaccounted for on land and in water)? | | |
| • Does the activity involve hazardous materials response (e.g., detection and isolation of hazardous materials)? | (Yes/No) | Provide brief details |
| • Does the activity involve firefighting and fire prevention (e.g., administration and operation of regular and auxiliary fire brigades)? | (Yes/No) | Provide brief details |
| • Does the activity involve technical protection response and assistance to a climate hazard? | (Yes/No) | Provide brief details |
| **DRA2. Design, construction, extension, rehabilitation, upgrade, and operation of flood risk prevention and protection infrastructure by:**<br>Does the activity involve structural measures, including:<br>• Dikes, river embankments<br>• Sea defence dikes, storm-surge barriers, seawalls, | (Yes/No) | For structural measures:<br>• Demonstrate climate risk reduction or resilience enhancement through a qualitative study (in the case of low or moderate risk to the asset or activity) or a qualitative or quantitative assessment (in the case of high risk to the asset or activity).<br>• Consider all material hazards and establish an adaptation plan to demonstrate that the measure or activity mitigates the assessed climate risks over the lifetime of the project or investment. |

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| and breakwaters<br>• On- and off-line buffer basins for flood detention and control in natural and artificial drainage networks<br>• Measures to control floods by increasing retention capacity of catchment areas (e.g., distributed buffer basins, sewer overflow structures)<br>• Hydraulic structures to regulate water flow (e.g., pumping stations, sluices, gates)<br>• Sediment control structures<br>• Elevated roads and bridges in flood-prone areas to ensure that communication between affected areas remains intact for speedy response, evacuation, and rehabilitation<br>Non-structural measures, including:<br>• Flood awareness–raising campaigns<br>• Flood modelling and forecasting, flood hazard and risk mapping<br>• Spatial planning in flood-prone areas to reduce flood risk (e.g., by applying restrictions to land uses and enforcing protection criteria through building | | For non-structural measures provide brief details |

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| codes)<br>• Flood early warning systems | | |
| **DRA3. Mapping existing irrigation infrastructure**<br>Does the activity involve especially flood embankments, for effective flood monitoring and management? | (Yes/No) | Provide brief details |
| **DRA4. Hydrological modelling and flood-plain mapping and zoning of the Indus River system**<br>Does the activity involve using climate change scenarios to estimate projected flood levels? | (Yes/No) | Provide brief details |
| **DRA5. Does the activity involve development of capacity based on remote sensing for monitoring changes in glaciers and snow cover and in land cover in various agro-ecological zones?** | (Yes/No) | Provide brief details |
| **DRA6. Investments to ensure that infrastructure, including telecommunications, power, utilities, and transport, are resilient in the face of climate change impacts, particularly extreme weather events**<br>Does the activity involve investments aim to reduce vulnerability, minimize service disruptions, and protect economic and social well-being by enhancing the durability and flexibility of infrastructure? | (Yes/No) | • Demonstrate climate risk reduction or resilience enhancement through a qualitative study (in the case of low or moderate risk to the asset or activity) or a qualitative or quantitative assessment (in the case of high risk to the asset or activity).<br>• Consider all material hazards and establish an adaptation plan to demonstrate that the measure or activity mitigates the assessed climate risks over the lifetime of the project or investment. |
| **DRA7. Upgrade of public evacuation** | (Yes/No) | • Demonstrate climate risk reduction or resilience enhancement through a qualitative study (in the case of |

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| **shelters and provision of comprehensive awareness training to ensure their effective use**<br>Does the activity involve improving the physical infrastructure, facilities, and resources of designated safe spaces to better protect and accommodate populations during climate-related disasters such as floods, hurricanes, and heatwaves? | | low or moderate risk to the asset or activity) or a qualitative or quantitative assessment (in the case of high risk to the asset or activity).<br>• Consider all material hazards and establish an adaptation plan to demonstrate that the measure or activity mitigates the assessed climate risks over the lifetime of the project or investment. |
| **DRA8. Development of policies such as affordable crop insurance schemes for disaster-related losses.**<br>Does the activity involve creating and implementing regulatory frameworks and financial mechanisms that provide farmers with access to insurance products protecting them against losses caused by climate-related disasters such as droughts, floods, storms, and pests? | (Yes/No) | Provide brief details |
| **DRA9. Emergency and natural disaster monitoring and response systems**<br>Does the activity involve reducing vulnerability and enhancing community resilience by providing early warnings, facilitating rapid emergency responses, and supporting recovery efforts amid increasing frequency and severity of climate-related disasters? | (Yes/No) | Provide brief details |
| **DRA10. Development and deployment of early warning system** | (Yes/No) | Provide brief details |

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| **for heat waves to reduce associated illnesses and deaths**<br>Does the activity involve specialized monitoring and communication tools designed to detect impending extreme heat events and provide timely alerts to populations and health services? | | |
| **DRA11. Early warning systems, structural interventions, and community preparedness for Glacial Lake Outburst Floods (GLOFs)**<br>Does the activity involve using remote sensing, ground-based sensors, and hydrological data to track lake levels, glacier stability, and signs of potential breach? | (Yes/No) | • For structural measures such as artificial drainage of glacial lakes, construction of check dams and barriers, reinforcement of embankments and elevation of key infrastructure, and tunnel diversion systems, follow criteria set out in DRA2 for "structural measures"<br>• Early warning Infrastructure, such as automated sensors and sirens to detect and alert to water level changes, weather monitoring stations to track precipitation and temperature trends, satellite monitoring and remote sensing for real-time tracking of glacial lakes are directly eligible.<br>• Community-based disaster risk measures, including training locals in emergency evacuation and rescue operations, and creating safe shelters and evacuation routes in high-risk areas are directly eligible. |

# Sector: Transportation

| **Activity** | Please select **YES** if the activity is being undertaken otherwise select **NO** | **Please provide details in accordance with the guidance provided below** |
|---|---|---|
| **TA1.**<br>Are investments being made in improving the physical resilience of transportation systems and infrastructure to extreme weather events (e.g., improving road drainage to prevent damage from excessive rainfall)? | (Yes/No) | • Demonstrate climate risk reduction or resilience enhancement through a qualitative study (in case of low or moderate risk to the asset or activity) or a qualitative or quantitative assessment (in case of high risk to the asset or activity).<br><br>• Consider all material hazards, and establish an adaptation plan to demonstrate that the measure or activity mitigates the assessed climate risks over the lifetime of the project or investment |

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| **TA2.** Is the restoration of transportation infrastructure after extreme events considering the climate vulnerability? | (Yes/No) | • Demonstrate climate risk reduction or resilience enhancement through a qualitative study (in case of low or moderate risk to the asset or activity) or a qualitative or quantitative assessment (in case of high risk to the asset or activity).<br>• Consider all material hazards, and establish an adaptation plan to demonstrate that the measure or activity mitigates the assessed climate risks over the lifetime of the project or investment. |
| **TA3.** Have research and studies been conducted to determine vulnerability factors in transportation networks that may affect nodes, lines, and operations and identification of possible interventions to reduce such impacts? | (Yes/No) | Provide brief details |
| **TA4.** Have building standards, maintenance practices, and other relevant elements been updated to incorporate strategies that enhance resilience? | (Yes/No) | Provide brief details |
| **TA5.** Has airport infrastructure been developed in isolated areas for establishing connectivity within communities when other modes such as land, rail, and river are inadequate? | (Yes/No) | • This infrastructure must use low-carbon energy and vehicle fleets that meet the mitigation thresholds defined in the transportation sector for their operations.<br>• Demonstrate climate risk reduction or resilience enhancement through a qualitative study (in case of low or moderate risk to the asset or activity) or a qualitative or quantitative assessment (in case of high risk to the asset or activity).<br>• Consider all material hazards, and establish an adaptation plan to demonstrate that the measure or 99 Adaptation investments for transportation sector (Case 2) activity mitigates the assessed climate risks over the lifetime of the project or investment. |

# Sector: Waste

| **Activity** | Please select **YES** if the activity is being undertaken otherwise select **NO** | **Please provide details in accordance with the guidance provided below** |
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| **WSA1.** Do flood prevention measures in | (Yes/No) | • Demonstrate climate risk reduction or resilience enhancement through a qualitative study (in the case of low |

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| waste management plants increase the resilience of infrastructure against extreme weather while reducing risks of hazardous waste leaks and service disruptions? | | or moderate risk to the asset or activity) or a qualitative or quantitative assessment (in the case of high risk to the asset or activity).<br>● Consider all material hazards and establish an adaptation plan to demonstrate that the measure or activity mitigates the assessed climate risks over the lifetime of the project or investment. |
| **WSA2.**<br>Do investments in fire and landslide reduction and control protect waste infrastructure by reducing the frequency, intensity, and impacts of hazards intensified by hotter, drier conditions and extreme rainfall events? | (Yes/No) | ● Demonstrate climate risk reduction or resilience enhancement through a qualitative study (in the case of low or moderate risk to the asset or activity) or a qualitative or quantitative assessment (in the case of high risk to the asset or activity).<br>● Consider all material hazards and establish an adaptation plan to demonstrate that the measure or activity mitigates the assessed climate risks over the lifetime of the project or investment. |
| **WSA3.**<br>Do investments to reduce the amount of plastic waste entering the marine environment help maintain the health and resilience of marine and coastal ecosystems, providing natural protection against climate impacts such as storms and sea-level rise? | (Yes/No) | ● Demonstrate and quantify the expected impacts during the project life span.<br>● Establish a risk mitigation plan. |
| **WSA4.**<br>Does the implementation of early warning and leakage detection systems use technologies and processes to identify and alert communities to potential hazards or infrastructure failures (e.g., methane leaks in biogas plants)? | (Yes/No) | Provide brief details |
| **WSA5.**<br>Do investments that promote the use of | (Yes/No) | ● Automatically eligible, although for activity related to production of compost, apply corresponding criteria in the waste sector under the mitigation objective. |

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| organic waste to replace synthetic fertiliser support systems and infrastructure to convert organic waste into organic fertilisers such as compost or biofertilisers? | | |
| **WSA6.**<br>Does the use of waste for biogas production replace firewood in rural households while ensuring methane leaks are minimised in design and operation? | (Yes/No) | Provide brief details |

# Sector: Information and Communication Technology

| **Activity** | Please select **YES** if the activity is being undertaken otherwise select **NO** | **Please provide details in accordance with the guidance provided below** |
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| **ICTA1.**<br>Are the telecommunication systems transitioning from fossil fuel generators to alternative sources such as low-carbon clean energy to operate, so to reduce GHG emissions? | (Yes/No) | The activity is eligible if it meets one of the following criteria.<br>• All telecommunications systems that improve connectivity or are used to implement solutions related to climate change mitigation (e.g., digital solutions to increase efficiency of energy grids) or adaptation to climate change (e.g., antennas and networks to establish early warning systems related to climate disasters) are eligible.<br>• Increases resilience of telecommunications infrastructure, demonstrating reduction of climate risks or increase in resilience through a quantitative and qualitative technical analysis whenever feasible<br>**DNSH requirements**<br>• Lower electricity consumption base on demand: Cellular radio bases with more-efficient technologies than existing systems and modernization of existing equipment<br>• Energy used for telecommunications systems must come from sources that meet the requirements set out in the energy sector.<br>• A waste management plan to ensure end-of-life recycling of electrical and electronic equipment |

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| | | (promotion of circular economy)<br>• At the end of its useful life, the equipment must undergo preparation for reuse, recovery, or recycling operations or appropriate treatment, including disposal of fluids and selective treatment of waste electrical and electronic equipment (promotion of circular economy). |
| **ICTA2.**<br>**Power demand management of data centres and reduction in their vulnerability to climate change**<br>Have strategies been implemented to withstand climate-related risks such as heatwaves, floods, storms, and power outages, in order to ensure reliable service and minimize disruptions? | (Yes/No) | • Demonstrate climate risk reduction or resilience enhancement through a qualitative study (in the case of low or moderate risk to the asset or activity) or a qualitative or quantitative assessment (in the case of high risk to the asset or activity).<br>• Consider all material hazards and establish an adaptation plan to demonstrate that the measure or activity mitigates the assessed climate risks over the lifetime of the project or investment. |
| **ICTA3.**<br>Do you have disaster warning and monitoring systems in place? | (Yes/No) | Provide brief details |
| **ICTA4.**<br>Are you practicing intelligent data collection, monitoring, analysis, automation, for enabling early warning systems, and decision making? | (Yes/No) | Provide brief details |
| **ICTA5.**<br>**Climate modelling, planning, and resilience of urban infrastructure**<br>Are you utilizing scientific tools and simulations to understand current and future climate conditions, such as temperature, precipitation, sea-level rise, and extreme weather events? | (Yes/No) | • Demonstrate climate risk reduction or resilience enhancement through a qualitative study (in the case of low or moderate risk to the asset or activity) or a qualitative or quantitative assessment (in the case of high risk to the asset or activity).<br>• Consider all material hazards and establish an adaptation plan to demonstrate that the measure or activity mitigates the assessed climate risks over the lifetime of the project or investment. |

| | | |
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| **ICTA6. Climate change research, climate change scenario modelling, urban and coastal flood simulation, climate risk analysis**<br>Has vulnerability, exposure, and hazard mapping been conducted? | (Yes/No) | |
| **ICTA7.**<br>Have you installed thermal insulation in data centres to maintain stable internal temperatures, minimize cooling loads, and enhance energy efficiency? | (Yes/No) | • Demonstrate climate risk reduction or resilience enhancement through a qualitative study (in the case of low or moderate risk to the asset or activity) or a qualitative or quantitative assessment (in the case of high risk to the asset or activity).<br>• Consider all material hazards and establish an adaptation plan to demonstrate that the measure or activity mitigates the assessed climate risks over the lifetime of the project or investment. |
| **ICTA8.**<br>Do you construct and operate climate ICT infrastructure for agricultural productivity that collects, processes, and disseminates climate-related information to support farmers in enhancing productivity and resilience? | (Yes/No) | • Demonstrate climate risk reduction or resilience enhancement through a qualitative study (in the case of low or moderate risk to the asset or activity) or a qualitative or quantitative assessment (in the case of high risk to the asset or activity).<br>• Consider all material hazards and establish an adaptation plan to demonstrate that the measure or activity mitigates the assessed climate risks over the lifetime of the project or investment. |
| **ICTA9. Modernisation of water pricing**<br>Has the e-Abiana framework been implemented by digitising the assessment and collection system and establishing a financial diversification programme for irrigation departments to increase revenue? | (Yes/No) | • Demonstrate climate risk reduction or resilience enhancement through a qualitative study (in the case of low or moderate risk to the asset or activity) or a qualitative or quantitative assessment (in the case of high risk to the asset or activity).<br>• Consider all material hazards and establish an adaptation plan to demonstrate that the measure or activity mitigates the assessed climate risks over the lifetime of the project or investment. |

# Sector: Construction

| **Activity** | Please select **YES** if the **Activity** is being undertaken otherwise select **NO** | **Please provide details in accordance with the guidance provided below** |
|---|---|---|
| **CA1.** Design and construction of bioclimatic buildings | (Yes/No) | Demonstrate climate risk reduction or resilience enhancement through a qualitative/quantitative assessment. Consider hazards and establish adaptation plan to mitigate climate risks over lifetime of project. |
| **CA2.** Reinforcement and stability of buildings to withstand hurricanes and severe storms | (Yes/No) | Demonstrate climate risk reduction or resilience enhancement through a qualitative/quantitative assessment. Consider hazards and establish adaptation plan to mitigate climate risks over lifetime of project. |
| **CA3.** Improvement of drainage systems | (Yes/No) | Refer to stormwater management criteria where applicable. Demonstrate climate risk reduction or resilience enhancement. Consider hazards and establish adaptation plan to mitigate climate risks over lifetime of project. |
| **CA4.** Increase in green spaces to reduce heat accumulation, rainwater harvesting, and surface runoff | (Yes/No) | Automatically eligible. For drainage-related measures, refer to water sector criteria. |
| **CA5.** Implementation of green infrastructure to reduce landslide and flood risks | (Yes/No) | Demonstrate climate risk reduction or resilience enhancement through a qualitative/quantitative assessment. Consider hazards and establish adaptation plan to mitigate climate risks over lifetime of project. |
| **CA6.** Water management, collection, and recycling to compensate for water scarcity | (Yes/No) | Demonstrate climate risk reduction or resilience enhancement through a qualitative/quantitative assessment. Consider hazards and establish adaptation plan to mitigate climate risks over lifetime of project. |
| **CA7.** Adaptation of existing buildings to reduce inefficiency in energy and water use | (Yes/No) | Demonstrate climate risk reduction or resilience enhancement through a qualitative/quantitative assessment. Consider hazards and establish adaptation plan to mitigate climate risks over lifetime of project. |
| **CA8.** Coastal protection and reinforcement | (Yes/No) | Demonstrate climate risk reduction or resilience enhancement through a qualitative/quantitative assessment. Consider hazards and establish adaptation plan to mitigate climate risks over lifetime of project. |
| **CA9.** Construction of wave barriers, dikes, or floodgates | (Yes/No) | Demonstrate climate risk reduction or resilience enhancement through a qualitative/quantitative assessment. Consider hazards and establish adaptation plan to mitigate climate risks over lifetime of project. |
| **CA10.** Building of sea walls on low-lying islands | (Yes/No) | Demonstrate climate risk reduction or resilience enhancement through a qualitative/quantitative assessment. Consider hazards and establish adaptation plan to mitigate climate risks over lifetime of project. |
| **CA11.** Restoration and reinforcement of infrastructure affected by catastrophes | (Yes/No) | Demonstrate climate risk reduction or resilience enhancement through a qualitative/quantitative assessment. Consider hazards and establish adaptation plan to mitigate climate risks over lifetime of project. |
| **CA12.** Development of structures to restore | (Yes/No) | Demonstrate climate risk reduction or resilience enhancement through a qualitative/quantitative assessment. Consider |

| | | |
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| resilience of buildings affected by climate change events | | hazards and establish adaptation plan to mitigate climate risks over lifetime of project. |

# Sector: Manufacturing

| **Activity** | Please select **YES** if the activity is being undertaken otherwise select **NO** | **Please provide details in accordance with the guidance provided below** |
|---|---|---|
| **MA1.** Is the activity related to sustainable management of river basins and protection of aquifers (e.g., for water-intensive industries such as food and beverage)? | (Yes/No) | • Demonstrate climate risk reduction or resilience enhancement through a qualitative study (in the case of low or moderate risk to the asset or activity) or a qualitative or quantitative assessment (in the case of high risk to the asset or activity).<br>• Consider all material hazards and establish an adaptation plan to demonstrate that the measure or activity mitigates the assessed climate risks over the lifetime of the project or investment. |
| **MA2.** Does the activity involve cold storage infrastructure for agricultural raw materials to reduce waste in supply chains and planning in low-productivity seasons? | (Yes/No) | • Demonstrate climate risk reduction or resilience enhancement through a qualitative study (in the case of low or moderate risk to the asset or activity) or a qualitative or quantitative assessment (in the case of high risk to the asset or activity).<br>• Consider all material hazards and establish an adaptation plan to demonstrate that the measure or activity mitigates the assessed climate risks over the lifetime of the project or investment. |
| **MA3.** Does the investment aim to minimize operational disruptions, protect assets and workforce safety, and ensure business continuity despite increasing climate hazards? | (Yes/No) | • Demonstrate climate risk reduction or resilience enhancement through a qualitative study (in the case of low or moderate risk to the asset or activity) or a qualitative or quantitative assessment (in the case of high risk to the asset or activity).<br>• Consider all material hazards and establish an adaptation plan to demonstrate that the measure or activity mitigates the assessed climate risks over the lifetime of the project or investment. |
| **MA4.** Does the activity involve development and implementation of sustainable production plans that | (Yes/No) | Provide brief details |

| | | |
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| are respectful of adjacent vulnerable communities? | | |
| **MA5.**<br>Does the activity involve reducing dependence on the grid to enhance energy security and resilience by minimizing vulnerabilities to grid failures caused by extreme weather events, natural disasters, or climate-induced disruptions? | (Yes/No) | The activity must meet the criteria established under the energy sector for the mitigation objective and the following criteria.<br>● Demonstrate climate risk reduction or resilience enhancement through a qualitative study (in the case of low or moderate risk to the asset or activity) or a qualitative or quantitative assessment (in the case of high risk to the asset or activity).<br>● Consider all material hazards and establish an adaptation plan to demonstrate that the measure or activity mitigates the assessed climate risks over the lifetime of the project or investment. |
| **MA6**<br>Does the activity ensure a reliable and timely supply chain for materials and equipment needed for disaster relief to enhance preparedness, reduce response times, and minimise the adverse impacts of increasingly frequent and severe disasters? | (Yes/No) | ● Demonstrate climate risk reduction or resilience enhancement through a qualitative study (in the case of low or moderate risk to the asset or activity) or a qualitative or quantitative assessment (in the case of high risk to the asset or activity).<br>● Consider all material hazards and establish an adaptation plan to demonstrate that the measure or activity mitigates the assessed climate risks over the lifetime of the project or investment. |
| **MA7**<br>Does the activity involve implementation of sustainable procurement practices and services to increase supply chain efficiency? | (Yes/No) | ● Procurement policies must include the criteria and requirements established for the activities covered in the guidelines for suppliers.<br>● Demonstrate climate risk reduction or resilience enhancement through a qualitative study (in the case of low or moderate risk to the asset or activity) or a qualitative or quantitative assessment (in the case of high risk to the asset or activity).<br>● Consider all material hazards and establish an adaptation plan to demonstrate that the measure or activity mitigates the assessed climate risks over the lifetime of the project or investment. |

# Sector: Energy

| Activity | Please select **YES** if the **Activity** is being undertaken otherwise select **NO** | **Please provide details in accordance with the guidance provided below** |
|---|---|---|
| **EA1.** Underground wiring for electricity transmission and distribution in vulnerable areas | (Yes/No) | Demonstrate climate risk reduction or resilience enhancement through a qualitative/quantitative assessment. Consider hazards and establish adaptation plan to mitigate climate risks over lifetime of project. |
| **EA2.** Water management and storage for hydroelectric plants | (Yes/No) | Demonstrate climate risk reduction or resilience enhancement through a qualitative/quantitative assessment. Consider hazards and establish adaptation plan to mitigate climate risks over lifetime of project. |
| **EA3.** Investments to increase resilience of energy systems to climate effects | (Yes/No) | Demonstrate climate risk reduction or resilience enhancement through a qualitative/quantitative assessment. Consider hazards and establish adaptation plan to mitigate climate risks over lifetime of project. |
| **EA4.** Flood protection for utility systems | (Yes/No) | Demonstrate climate risk reduction or resilience enhancement through a qualitative/quantitative assessment. Consider hazards and establish adaptation plan to mitigate climate risks over lifetime of project. |
| **EA5.** Energy demand management systems | (Yes/No) | Provide brief details |
| **EA6.** Energy storage systems | (Yes/No) | Provide brief details |

In order to provide clarity across all sectors, economic activities shall be identified as **adapted activities** or **activities enabling adaptation** on the basis of the nature of investments undertaken and their contribution to climate resilience.

- **Adapted activities** are those that demonstrate measurable reduction of material physical climate risks associated with the activity or asset, and that support broader systemic adaptation while **not impeding** the adaptation efforts of other stakeholders, ecosystems, or assets.
- **Activities enabling adaptation** are those that contribute to reducing material physical climate risks in other economic activities, or that remove systemic barriers—such as access to information, finance, technology, awareness, or capacity—that constrain the ability of others to adapt.

**Eligibility Guidance:**
To be considered under either category, economic activities and assets are expected to follow the guiding principles and supporting provisions outlined in the tables below.

## General Guidelines for Adapted Economic Activities

| Guiding Principles | Supporting Provisions |
|---|---|
| **1. Reduction of physical and material climate risks to economic activities and assets** | The economic activity shall assess the physical and material climate risks associated with the activity or assets. Where the assessment identifies material impacts of climate change, a comprehensive adaptation plan shall be prepared to outline how identified climate risks will be managed. The plan shall be iterative and capable of adjustment in light of new information and changing conditions. |
| **1.1. Incorporation of measures to reduce identified physical climate risks** | The activity shall include physical and non-physical measures designed, on a best-effort basis, to reduce material physical climate risks identified through a risk assessment. |
| | Risk assessment approaches shall be proportionate to risk level:<br>• Low risk (qualitative technical analysis): Identify criticality or vulnerability and define actions to mitigate risks.<br>• Moderate risk (qualitative technical analysis with stakeholder input): Identify criticality or vulnerability and develop a narrative and action set, informed by stakeholder consultation, to mitigate risks.<br>• High risk (qualitative and quantitative analysis): Identify criticality or vulnerability; prepare a stakeholder-informed narrative; and quantify risks to prioritise and design mitigation actions. |
| **1.2. Characteristics of the climate risk assessment** | The assessment shall:<br>• Consider current weather variability and future climate change projections and scenarios, including uncertainty.<br>• Be based on comprehensive and reliable |
| | analysis of available climate data and multiple future climate scenarios.<br>• Be consistent with the expected duration of the economic activity or useful life of the asset.<br>• For activities or assets with a useful life of <10 years: use updated climate projections at the smallest appropriate scale (e.g., five-year horizon).<br>• For other activities: use the most advanced, highest-resolution, nationally available projections consistent with the expected life of the activity or asset (typically ≥10–30 years for large investments).<br>• Reference future scenarios including the shared socioeconomic pathways SSP5 and SSP2, and the RCP8.5 |

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| | concentration trajectory as used by the IPCC.<br>• Consider potential unintended consequences or side-effects. |
| **1.3. Adaptation plan requirement where significant impacts are identified** | Where the risk assessment identifies significant climate-related impacts on the activity or asset, an adaptation plan shall be developed that sets out responsibilities, timelines, resources, and monitoring arrangements for managing those risks. |
| **2. Support for system-wide adaptation** | The economic activity and the associated adaptation measures shall support broader, system-level adaptation and shall not impede the adaptation or disaster-risk-reduction efforts of other stakeholders, ecosystems, or assets. |
| **2.1. No hindrance to others' adaptation and alignment with national objectives** | The activity and its adaptation measures shall not hinder the adaptation efforts or resilience levels of other people, nature, cultural heritage, assets, or other economic activities, and shall be consistent with the objectives of Pakistan's NDC. |
| **2.2. Consistency with adaptation strategies and use of nature-based solutions** | The activity and measures shall be consistent with relevant local, sectoral, regional, or national adaptation strategies and plans. Where feasible, nature-based solutions (see Water sector WA4) that provide environmental, social, and economic co-benefits and build resilience should be prioritised. |

## General Guidelines for Economic Activities Enabling Adaptation

| Guiding Principles | Supporting Provisions |
|---|---|
| **1. Contribution to adaptation of other economic activities** | The economic activity shall reduce material physical climate risks affecting other economic activities, or address systemic barriers to adaptation. Activities that enable adaptation may:<br>• Promote the uptake or scaling of existing technologies, products, practices, governance processes, or innovative applications (including those related to natural infrastructure);<br>• Remove barriers related to information, finance, technology, impact awareness, education, or capacity that constrain others' ability to adapt. |

| | |
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| **1.1. Enabling adaptation beyond the boundaries of the activity** | The activity shall demonstrate a substantial contribution to adaptation in other activities by:<br>• Conducting a robust assessment of current and future climate risks, including associated uncertainty;<br>• Using reliable climate data and projections to identify the risks the activity will help address;<br>• Reviewing other territorial risks that influence the activity; and<br>• Assessing the effectiveness of the activity's contribution to risk reduction, |
| | considering exposure and vulnerability at the relevant scale. |
| **1.2. Infrastructure enabling adaptation** | Where the activity involves infrastructure intended to facilitate adaptation, the infrastructure shall meet the selection criteria applicable to adapted activities and shall be resilient so that it can support the adaptation of other economic activities to climate risks. |
| **2. Cross-cutting criterion that applies to adapted economic activities that enable adaptation** | Monitoring of adaptation results: The reduction of physical climate risks shall be measurable and evidenced through indicators, monitoring, and transparent disclosure.<br><br>**Establish measurement indicators:**<br>• Define explicit, measurable indicators to assess reductions in physical climate risk and adaptation outcomes;<br>• Ensure indicators are relevant and reflect the activity's realised impact on adaptation.<br><br>**Continuous monitoring:**<br>• Implement a continuous monitoring system to measure and evaluate adaptation results over time; and<br>• Reassess climate risks at appropriate intervals, reflecting evolving hazards and new information.<br><br>**Transparent communication:**<br>• Communicate adaptation results transparently; and<br>• Provide explicit information on how the activity contributes to climate-risk reduction and supports successful adaptation by other economic activities. |

# Section D: Sectors and Activities that Contribute Substantially to Multiple Environmental Objectives

The agriculture (including livestock), forestry, fishing, and aquaculture sectors are of paramount importance to Pakistan due to their significant contributions to GDP and greenhouse gas (GHG) emissions—accounting for 46.78% of total national emissions in 2021. These sectors are also highly vulnerable to the projected increase in extreme weather events and shifts in precipitation and temperature patterns. Such changes are expected to affect both the quality and volume of production, thereby creating substantial risks for national food security.

In line with SECP's focus on sustainability and ESG disclosures, this section addresses the seven crosscutting environmental objectives applicable to agriculture, forestry, and fishing. It provides a structured framework of sustainable practices that contribute to multiple environmental and climate priorities. These practices encompass climate change mitigation and adaptation, sustainable use and protection of water resources, preservation of ecosystems, and biodiversity protection. By adopting these practices, Pakistan can strengthen the resilience and long-term sustainability of these sectors, ensuring their continued role in economic growth and environmental stewardship.

To enable progressive adoption, green practices are organised into three levels of complexity—basic, intermediate, and advanced—ensuring a structured transition pathway for farms and production systems:

- **Basic practices** are low-cost and low-complexity interventions that improve resource efficiency and promote environmental preservation compared to traditional extensive models.
- **Intermediate practices** involve greater technical inputs and investments, enhancing efficiency and environmental performance beyond basic interventions.
- **Advanced practices** represent systemic transformation, integrating advanced techniques, knowledge, and inputs that significantly enhance production and environmental sustainability.

**These sustainable management practices enable transformation of the land use sectors by:**

- Increasing carbon stocks and sinks on forest and agricultural lands.
- Strengthening climate risk management in agricultural production.
- Minimising waste, optimising resource use, and regenerating ecosystems.
- Preventing and reducing pollution and ecosystem degradation caused by biotic and abiotic inputs.
- Improving efficiency in water use, while protecting and reducing pollution of water sources.
- Reducing pressures on ecosystems and enhancing habitats for agricultural and forestry production.
- Safeguarding soil integrity—physical, chemical, and biological—by preventing degradation.

This section provides reporting requirements in respect of Agriculture (including Livestock), Forestry, Fishing/ aquaculture and Tourism. Companies which are engaged in the below

mentioned activites are encourage to report information in accordance with relevant requirements.

# Sector: Agriculture

| Sector | Agriculture |
|---|---|
| **Activity** | A1. Perennial and non-perennial crops |
| **Description** | Part A, Part B and Ineligible practices dedicated to the production of perennial and non-perennial crops. The eligibility of green investments in this sector shall be based on the transition to climate-smart and regenerative agricultural practices, which also affect ecosystem restoration and integrated management of the productive landscape to respond to the challenges of food security and low-carbon, climate change resilient production.<br>Practices in production of perennial and non-perennial crops should focus on:<br>• Protection and rational and efficient management of water resources<br>• Conservation and rational use and recovery of soils<br>• Conservation of forests, biodiversity, and other natural ecosystems<br>• Restoration and ecological regeneration of degraded and degrading lands and agro-landscapes<br>• Adaptation of production systems to climate variability and to the principles of sustainability, regenerative agriculture, environmental conservation, and reduction of emissions and pollution, considering profitability factors<br>• Crop diversification, rotation, and association |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| **Do you implement any of the following agricultural practices?**<br><br>**Basic Practices (non-exhaustive)**<br><br>1. Crop rotation with use of seeds, seedlings, equipment, local labor, and technical support. | (Yes/No) | |

| | | |
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| 2. Fertiliser management and efficient irrigation systems, including biofertiliser production, drip irrigation, fertigation, and timely, effective fertiliser application.<br>3. Pest and disease control using biological/physical methods; use of registered agrochemicals only; recordkeeping of pre-harvest interval.<br>4. Integrated Pest Management (IPM) prioritizing biological control agents over chemical pesticides.<br>5. Soil conservation: seeds, biofertiliser, compost, light equipment, terraces, deep-rooting mulch, low/no-till farming, ≥80% biomass coverage.<br>6. Water management: efficient irrigation, storage, drainage, rainwater harvesting, water recycling, solar-powered pumping systems.<br>7. Shift from transient crops or pasture to agroforestry: seedlings, nursery materials, equipment, labor. | | |
| **Do you implement any of the following agricultural practices?**<br><br>**Intermediate Practices (non-exhaustive)**<br><br>1. Waste and wastewater management: equipment, tools, labor for collection, treatment, and disposal of agricultural and pesticide waste.<br>2. Crop residue management to reduce open burning: equipment like happy seeders or super seeders, biomass conversion into fertilizer, biochar, or pellets.<br>3. Organic or green manure (mulch): compost, vermicompost, seedlings, labor; compliance with National Bio-Safety Guidelines and provincial fertilizer regulations. | (Yes/No) | |
| **Do you implement any of the following agricultural practices?**<br><br>**Advanced Practices (non-exhaustive)**<br><br>1. Use of sustainable production certifications or labels (e.g., SRP, BCI, GOTS, WWF, Rainforest Alliance, Roundtable on Sustainable Biomaterials, GLOBALG.A.P.).<br>2. Alternate wetting and drying techniques in rice: equipment and materials to save ≥30% water over traditional flooding.<br>3. Introduction of polycultures/intercropping in permanent crops: seeds, seedlings, tools, labor, technical support. | (Yes/No) | |

| | | |
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| 4. Biotechnology in agricultural production: improved seeds, CRISPR-Cas9 crops, germplasm, biomass processing for bioinputs, technical support, and capacity building.<br>5. Adoption of monitoring and tracking technology to detect crop burning and improve precision in operations.<br>6. Agricultural equipment powered by renewable energy: solar/wind irrigation systems, renewable-energy machinery, biogas or electricity-based equipment, solar tubewell management. | | |
| **Do you implement any of the following agricultural practices?**<br><br>**Additional Eligible Green Practices**<br><br>1. Upgrade of Indus Basin Irrigation System and modernization of water distribution.<br>2. Rural advisory services for beneficiaries.<br>3. Investments in income diversification to reduce community sensitivity.<br>4. Affordable insurance products to increase climate resilience.<br>5. Construction/maintenance of flood and coastal erosion management measures.<br>6. Weather monitoring and forecasting systems (e.g., early warning, wildfire control).<br>7. Policy, technological research, and professional services to increase agricultural resilience.<br>8. Control of locust attacks via early warning, monitoring, natural predators, barriers, and community prevention. | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

## Part B

***(Applicable until 2030; all eligible decarbonisation measures must be implemented before then.)***

| | | |
|---|---|---|
| Do you follow a nutrient management plan based solely on chemical fertilisers with a plan to shift to an integrated approach that reduces nitrogen oxide emissions from synthetic fertiliser use? | (Yes/No) | |
| Do you follow a phytosanitary management plan based solely on chemical pest and disease control with a plan to shift to an integrated approach prioritizing biological and physical methods? | (Yes/No) | |
| Do you provide training or technical assistance programs to raise awareness about the impacts of open burning of crop | | |

| | | |
|---|---|---|
| residues and promote long-term sustainable cultivation practices? | (Yes/No) | |
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** | | |

| **Part C** | | |
|---|---|---|
| Use of chemicals listed in the Updated National Implementation Plan for Phasing Out and Elimination of Persistent Organic Pollutants from Pakistan Under Stockholm Convention Article 7 (A) | (Yes/No) | |
| Are operations being conducted on land defined as being of high conservation value, primary forest, or a protected or high-carbon stock area? | (Yes/No) | |
| Do the activities indicate a change of land use (e.g., from forestry to livestock or agricultural land, or from livestock to agricultural land)? | (Yes/No) | |
| Is the land not intended for agriculture and better suited for another activity? | (Yes/No) | |
| Do the activities involve deliberate open burning of crop residues, which contributes to local and transboundary haze and air pollution? | (Yes/No) | |

| **DNSH Requirements** | | |
|---|---|---|
| Do your agricultural investments comply with the following regulatory and environmental practices?<br><br>• Is the activity located outside protected natural areas?<br>• Does the activity comply with regulations related to protected areas or ecologically important zones, including all necessary environmental permits?<br><br>Are the productive activities aligned with applicable Urban Planning strategies at the national, provincial, and local levels? | (Yes/No) | |

| | |
|---|---|
| **Sector** | **Agriculture** |
| **Activity** | A2. Animal production |
| **Description** | Part A, Part B and Ineligible operations dedicated to animal production. The eligibility of green investments in this sector shall be based on the transition to climate-smart agriculture, with good management of water and soil and local biodiversity synergistically managed.<br>The practices proposed under this activity should have a positive impact on:<br>• Protection and management of water resources<br>• Soil conservation and recovery<br>• Local biological diversity to produce high-quality livestock feed<br>• Conservation of forests and other natural ecosystems<br>• Ecological restoration of degraded lands and agro landscapes<br>• The main animals produced in Pakistan are buffalo, cattle, sheep, and goat |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| **Do you implement any of the following agricultural practices?**<br><br>**Basic practices** (non-exhaustive list):<br>**Paddock division and rotation**: Electric fences, fence posts (preferably live wood or recycled material) not derived from natural forests to separate grazing areas in a defined pattern adapted to the size of the farm to maintain the regenerative capacity of the pastures<br>**Efficient management and protection of water sources**: Drinking troughs, hoses, floats, buoys, pumps, storage tanks, and piping to collect, store, and conserve water to provide livestock with clean, reliable water during seasonal and climatic variations. Harvest water and build livestock aqueducts. Projects related to protection of natural water sources, preventing direct access by livestock (e.g., by isolating riparian forest areas, planting native species for stream restoration)<br>**Crop residue use** in livestock feeding projects<br>**Physical protection of soil and increase in aboveground and groundwater biomass**: Livestock agroforestry technologies through installation of windbreaks, protection | (Yes/No) | |

| | | |
|---|---|---|
| belts, living fences, or single- or multi-layer hedges with multipurpose forest or fruit species; rows with local trees<br>**Capacity building on sustainable livestock models**: Reinforcement of capacity-building programmes on sustainable livestock models; promotion of technological development agreements with private sector and human capital formation<br>**Intermediate practices** (non-exhaustive list)<br>**Livestock health improvement**: Medical programmes, medicine and veterinary services, pasture-based protein banks or forage trees, harmless treatment systems for sick and dead livestock and poultry, construction of elevated beds<br>**Reducing methanogens and improving animal diet**: Carbohydrates, dietary supplements, immunization materials, and technical expertise to reduce methanogens and other microbes involved in methanogenesis (e.g., incorporating 3-nitrooxypropanol into the animal diet to reduce emission of methane)<br>**Pasture and fodder management**: Purchase and sowing of seeds of improved or natural varieties of grasses and native creeping legumes, selected according to soil and climatic conditions in the region; network of nurseries (including on-site nurseries) of native or focal tree material; equipment for planting trees and shrubs that provide fruits and leaves for livestock, accelerating soil recovery and favouring the wildlife population<br>**Diversification of productive activities**: Livestock agroforestry technologies such as grazing in perennial crop plantations or forest plantations; family gardens with backyard livestock<br>**Advanced practices** (non-exhaustive list):<br>**Intensive silvopastoral systems**: Purchase and stocking of species tested under various regions and conditions; adaptation of paddocks, shade, drinking fountains, and related inputs; fodder banks, mixed fodder banks, and fodder hedgerows, allowing for greater variety of species, high protein benefits, nutrient recycling, soil moisture retention, and biodiversity<br>**Organic and green manure, manure and effluent use**: good management of manure, urine, and other organic residue using equipment, materials, tools, and inputs (e.g., compost, seedlings, seeds, local labour, vermicompost); biochar production and biodigesters for organic waste management; construction of facilities for storage, treatment, and use of livestock and poultry waste<br>**Improved breeds**: Research, development, and dissemination of livestock breeds to increase productivity and resilience and reduce GHGs (resistant to heat and water stress), including conventional breeding and biotechnology; eligible inputs: local breeds, conventional breeding | | |

| | | |
|---|---|---|
| (crossbreeding) giving preference to local breeds, biotechnological tools (review and consider Biosafety Guidelines of the government of Pakistan)<br>**Use of sustainable livestock production certifications or labels**: Certified livestock productions: Global Roundtable for Sustainable Beef, Sustainable Poultry Network, PoultryCARE<br>Monitoring and treatment services to prevent, monitor, and treat climate-related pathogens and diseases in ruminant livestock, poultry, and swine<br>Construction of physical structures and installation of equipment to protect livestock against heat stress | | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

| **Part B**<br><br>***(Applicable until 2030; all eligible decarbonisation measures must be implemented before then.)*** | | |
|---|---|---|
| Do you follow a nutrient management plan based solely on chemical fertiliser with a plan to shift to an integrated approach that reduces nitrogen oxide emissions from synthetic fertiliser use? | (Yes/No) | |
| Do you follow a phytosanitary management plan based solely on chemical pest and disease control with a plan to shift to an integrated approach prioritising biological and physical control methods? | (Yes/No) | |
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** | | |

| **Part C** | | |
|---|---|---|
| **Do you carry out any of the following practices?**<br><br>Use feed related to ineligible operations under perennial and non-perennial crop activity.<br><br>Operate on continuous wooded areas (land >1 hectare with trees >5 m high and canopy cover >30%, or trees capable of reaching these thresholds).<br><br>Operate on wetlands (land permanently or seasonally saturated with water, e.g., mangroves, floodplains).<br><br>Conduct activities that involve a change of land use (e.g., from forestry to livestock or agricultural land, or livestock to agricultural land). | (Yes/No) | |

| | | |
|---|---|---|
| Use land not intended for livestock farming whose best use is for forestry (e.g., due to slope). | | |

| **DNSH Requirements** | | |
|---|---|---|
| Do your agricultural investments comply with the following regulatory and environmental practices;<br><br>• Is the activity located outside protected natural areas?<br>• Does the activity comply with regulations related to protected areas or ecologically important zones, including all necessary environmental permits?<br><br>Are the productive activities aligned with applicable Urban Planning strategies at the national, provincial, and local levels? | (Yes/No) | |

# Sector: Forestry

| **Sector** | **Forestry** |
|---|---|
| **Activity** | F.1 Sustainable forest management |
| **Description** | Part A, Part B, and Ineligible assets, projects and related to sustainable forest management, including practices to reduce deforestation and natural forest degradation, technological development, technical assistance, and basic infrastructure are included. |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| **Do you implement any of the following practices?**<br><br>**Basic practices** (non-exhaustive list)<br>**Nurseries required for adoption of integrated farm management practices**: Infrastructure, services, and materials needed to operate nurseries, including water, energy, and organic fertiliser and biofertiliser for biocontrol; | (Yes/No) | |

| | | |
|---|---|---|
| high-quality seeds and plants to guarantee sustainability of managed forests<br>**Monitoring systems**: Adoption and maintenance of monitoring technology that enables tracking of forest extracts and forest conservation status; software, hardware, analysis services, and communication equipment<br>**Conservation and maintenance of forests**: Control and risk reduction, reinforcements for rangers and forestry officials or similar schemes, support for the forestry community and regional forest protection<br>**Forest management and control**: Support of community forestry and regional projects related to forest protection and management, implementation of plans to monitor physical and functional condition of forests at a scale that allows for local action, control systems to protect forest integrity<br>**Support of national programmes designed to conserve existing forests and increase the area under forest cover**: Technical and financial support to national programmes established in the NDC (e.g., Billion Trees Afforestation Project, Ten Billion Tree Tsunami Programme, and others that demonstrate an increase in forest cover, improvement of interconnected areas, and presence of native species)<br>**Cultivation and conservation of honeybees (apiculture):** cultivation and conservation of honeybees (apiculture) plays a vital role in forest management by enhancing pollination, which supports biodiversity and ecosystem stability. Sustainable forest management practices, such as preserving nectar-rich flora, provide ideal habitats for honeybee colonies, ensuring their survival and productivity.<br>**Intermediate practices** (non-exhaustive list)<br>**Ecosystem services**: Activities for technical support and diffusion that increase carbon stocks or reduce the impact of forestry activities through associated management and information systems and other technologies; support for formation and strengthening of community-based organizations that support integration and sustainable use of ecosystem goods and services<br>**Land acquisition** and refinancing if sustainable forest management practices are being conducted or being implemented as certified by credible national programmes or international schemes<br>**Forest management norms**: Improvement of the regulatory framework and forest governance to strengthen the environment.<br>**Shelter belt technology**: Establishment of windbreaks with suitable tree species to protect forests and farmland from erosion and extreme weather<br>**Advanced practices** (non-exhaustive list)<br>**Equipment** Activities related to pre- and post-extraction, including primary processing that is powered using | | |

| | | |
|---|---|---|
| renewable energy or is among the most energy efficient in the country as certified by or based on local energy efficiency standards and rating systems<br>**Restoration**: A process of supporting an ecosystem that has been damaged, degraded, or destroyed in engaging a path of recovery to a reference state that ensures its health, integrity, and sustainability. Reforestation and afforestation increase connectivity between and improve the conditions of various ecosystems through new plantations in places where there is no forest (afforestation) or by salvaging degraded forest ecosystems through forest plantation processes (reforestation). All practices for restoration of forests are eligible.<br>Certification schemes that are eligible for sustainable forest management<br>• Forest Stewardship Council.<br>• Programme for the Endorsement of Forest Certification<br>• Rainforest Alliance<br>**Non-timber forest products and related services**: Activities related to structuring and implementation of bio-business, including business advisory and planning, construction of basic infrastructure and facilities, and marketing mechanisms<br>**Green technologies for forestry**: Biodigesters, biofuels, solar and wind energy systems, other renewable energy systems that meet criteria established in the energy sector of the ESG Framework of SECP, water management and treatment plants, other systems and practices focused on increasing energy and water efficiency<br>Use of early warning systems or wildfire control measures (to reduce damage from wildfires)<br>9. **Use of regeneration material** (species and ecotypes) that is less sensitive to strong winds, timely management of seedling stands, and timely thinning (to reduce damage to forest stands from increased wind) . | | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

| **Part B** | | |
|---|---|---|
| Do you carry out any of the following practices?<br><br>Acquire land with the purpose of adopting sustainable forest management practices, as defined and certified by credible national schemes. | (Yes/No) | |

| | | |
|---|---|---|
| Extract timber products to be used as biomass or feedstock for heat generation and biofuels. | | |
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** | | |

| **Part C** | | |
|---|---|---|
| Do you carry out any of the following practices?<br><br>1. Exploit timber or non-timber products from any species in a way that could lead to or worsen its threatened conservation status.<br>2. Operate on land defined as high conservation value, primary forest, protected area, or high-carbon stock area.<br>3. Conduct activities that indicate a change of land use or cause forest degradation.<br>Use fire for land clearing. | (Yes/No) | |

| **DNSH Requirements** | | |
|---|---|---|
| Do you comply with the following regulatory and environmental practices?<br><br>• Is the activity located outside protected natural areas?<br>• Does the activity comply with regulations related to protected areas or ecologically important zones, including all necessary environmental permits?<br><br>Are the productive activities aligned with applicable Urban Planning strategies at the national, provincial, and local levels? | (Yes/No) | |

| **Sector** | **Forestry** |
|---|---|
| **Activity** | F2. Forestry plantation |
| **Description** | Part A, Part B and Ineligible assets, projects and activities related to forestry plantation; reforestation for commercial purposes. |

| Part A | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| **Do you implement any of the following practices?**<br><br>**Basic practices** (non-exhaustive list):<br>**Forest management and control**: Use of organic and biofertiliser (only relevant for restoration or replanting of natural forest) according to type of plantation and monitoring of soil fertility and nutritional status of trees based on local conditions; use of physical and biocontrol of pathogens, pests, and weeds; fertiliser application equipment and materials that allow timely dosing<br>**Conservation and maintenance of forests**: Control and risk reduction, reinforcements of rangers and forestry officials or similar schemes, support for the forestry community, regional forest protection.<br>**Monitoring systems for natural forests control**: Adoption and maintenance of monitoring technology that enables tracking of forest extracts and the forest's conservation status, software, hardware, analytical services, and communication equipment.<br>**Forest management and control**: Support of community forestry and regional projects related to forest protection and management.<br>**Promotion of tree plantation and conservation in urban areas**: Investment in studies, consultancies and capacity building for development of urban forestry plans, contributing to greening cities and spaces in urban areas and protecting roadsides. With effective planning and management, urban trees and forests will improve air quality, reduce urban heat island effect, and enhance biodiversity. Urban forests also contribute to mental well-being and mitigate climate change by sequestering carbon.<br>**Intermediate practices** (non-exhaustive list)<br>**Establishment of forest**: Planting, deliberate seeding, or natural regeneration of non-forested land that was under a different land use or not used (afforestation)<br>**Nurseries required for adoption of integrated farm management practices**: Infrastructure, services, materials needed to operate nurseries, including water, energy, and biofertilisers for biocontrol, highlighting the importance of native, climate-resilient species to prevent monoculture risks and enhance biodiversity<br>**Forest regulations**: Improving the regulatory framework and forest governance to strengthen the environment; | (Yes/No) | |

| | | |
|---|---|---|
| developing studies, consultancies, and training in forestry plantation (afforestation and reforestation)<br>**Windbreak, fire and frost barriers, and living fences for commercial plantations**: Investments that physically and biologically protect plantations using trees and shrubs that protect against wind, fire, frost, floods, and pests and creation of biological corridors in protection and conservation areas within commercial plantations<br>**Soil conservation and water management for commercial plantations**: Construction and procurement of equipment that allows efficient water management; planting of trees, which allows penetration and conservation of water<br>**Block plantation of hybrid species**: Establishment of plantations with fast-growing hybrids to ensure rapid biomass production while maintaining soil stability<br>**Advanced practices** (non-exhaustive list)<br>**Agroforestry integration**: Combining timber and fruit trees with seasonal crops to diversify farmer income and improve soil health<br>**Equipment** Activities related to pre- and post-extraction, including primary processing that is powered using renewable energy or is among the most energy efficient in the country as certified by or based on local energy efficiency standards and rating systems<br>**Restoration**: Activities related to reestablishing forest areas on previously forested land, including activities focused on naturally regenerating forest after an extreme event in line with the Intergovernmental Panel on Climate Change definition or after a wildfire is defined by national law or equivalent<br>**Terrace farming**: Development of terraces in sloped areas to manage water runoff and prevent soil erosion<br>**Rhodes grass for hay**: Introduction of drought-resistant Rhodes grass into plantation systems for economic and ecological benefits<br>Certification schemes for sustainable forest management<br>• Forest Stewardship Council<br>• Programme for the Endorsement of Forest Certification<br>• Rainforest Alliance<br>• National certifications<br>**Non-timber forest products and related services**: Activities related to structuring and implementing bio-businesses, including business advisory and planning, construction of basic infrastructure and facilities, and marketing mechanisms.<br>**Green technologies for forestry**: Biodigesters, wind energy, biofuels, solar energy, photovoltaic systems, water management plants, and other systems and practices focused on increasing energy and water efficiencyfor Sustainable Beef, Sustainable Poultry Network, PoultryCARE | | |

| | | |
|---|---|---|
| Monitoring and treatment services to prevent, monitor, and treat climate-related pathogens and diseases in ruminant livestock, poultry, and swine<br>Construction of physical structures and installation of equipment to protect livestock against heat stress | | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

| **Part B**<br><br>***(Applicable until 2030; all eligible decarbonisation measures must be implemented before then.)*** | | |
|---|---|---|
| Are nutrient management plans based solely on chemical fertilizers eligible if there is a plan to shift to an integrated approach that reduces nitrogen oxide emissions from synthetic nitrogen fertilizer consumption? | (Yes/No) | |
| Are phytosanitary management plans based solely on chemical treatments eligible if there is a plan to shift to an integrated approach that prioritizes biological and physical control of pests and diseases? | (Yes/No) | |
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** | | |

| **Part C** | | |
|---|---|---|
| Do you use chemicals listed in the Updated National Implementation Plan for Phasing out and Elimination of Persistent Organic Pollutants from Pakistan under Stockholm Convention Article 7 (A)? | (Yes/No) | |
| Do you operate on land that has been defined as high conservation value, primary forest, or a protected or high-carbon-stock area? | (Yes/No) | |
| Do you exploit timber or non-timber products from any species in a way that could lead to, or worsen, its threatened conservation status? | (Yes/No) | |
| Do you engage in activities that indicate a change of land use or forest degradation? | (Yes/No) | |

| **DNSH Requirements** |
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| | | |
|---|---|---|
| Do your agricultural investments comply with the following regulatory and environmental practices;<br><br>• Is the activity located outside protected natural areas?<br>• Does the activity comply with regulations related to protected areas or ecologically important zones, including all necessary environmental permits?<br><br>Are the productive activities aligned with applicable Urban Planning strategies at the national, provincial, and local levels? | (Yes/No) | |

| | |
|---|---|
| **Sector** | **Forestry** |
| **Activity** | F3. Conservation, restoration, and maintenance of natural, pristine forests |
| **Description** | Part A, Part B and Ineligible assets, projects, and activities related to conservation, restoration, and maintenance of natural, pristine forests, including restoration of degraded forest soils |

| **Part A** | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| **Do you implement any of the following practices?**<br><br>**Basic practices** (non-exhaustive list)<br>**Conservation and maintenance of forests**: Control and risk reduction, reinforcements to rangers and forestry officials or similar schemes, support for forestry community and regional forest protection, conservation projects for protection or remediation of degraded ecosystems, construction and maintenance of ecological function areas<br>**Management of natural forests**: Use of organic and biofertilisers (relevant only for restoration or replanting of natural forest); use of physical and biocontrol of pathogens, pests, and weeds<br>**Nurseries with integrated farm management practices**: Development of buildings, services, and materials required to operate nurseries, including energy and water use, and use of seeds and seedlings sourced from native species in sustainably managed areas | (Yes/No) | |

| | | |
|---|---|---|
| **Adoption and maintenance of monitoring technology**: Adoption and maintenance of monitoring technology that enables tracking of forest extracts and its conservation status, software, hardware, analytical services, and communication equipment<br>**Forest management and control**: Support community forestry and regional projects related to pristine forest protection and management<br>**Support of national programmes aimed at conserving forests in protected areas**: Technical and financial support of national programmess established in the NDCs (e.g., Protected Areas Initiative and others that demonstrate conservation of pristine forests)<br>**Intermediate practices** (non-exhaustive list)<br>**Rehabilitation and restoration of forests**: Supporting an ecosystem that has been damaged, degraded, or destroyed by engaging a path of recovery to a reference state that ensures its health, integrity, and sustainability. Activities aligned with national policies, the Restoration Initiative or the Convention on Biological Diversity are also eligible.<br>**Ecosystem services**: Facilitation and promotion of schemes for valuing biodiversity and ecosystem services such as Payments for Ecosystem Services, carbon sequestration, cultural values, (Reduced Emissions from Deforestation and Forest Degradation activities; services related to design and development of projects and for certification, verification, and validation of projects<br>Support for the formation and strengthening of organisations and communities that support integration and use of sustainable assets and ecosystem services<br>**Financial investments**: Land acquisition with the purpose of conservation, restoration, and maintenance of forests<br>**Forest management norms**: Investments in improvement of regulatory frameworks and forest governance to strengthen the environment, developing studies, consultancies, and training.<br>**Advanced practices** (non-exhaustive list)<br>**Reforestation**: Activities related to establishing forest areas on previously forested land, include activities focused on naturally regenerating forests after an extreme event in line with the Intergovernmental Panel on Climate Change definition, or after a wildfire, as it is defined by national laws or regulations. Studies and consultancies in the process of reforestation of natural forests are eligible. | | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

| Part B |
|---|
| N.A. |
| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** |

| Part C | | |
|---|---|---|
| Are you carrying out any activity that indicate change of land use and occurring in forest degradation? | (Yes/No) | |

| DNSH Requirements | | |
|---|---|---|
| Do your investments comply with the following regulatory and environmental practices;<br><br>• Is the activity located outside protected natural areas?<br>• Does the activity comply with regulations related to protected areas or ecologically important zones, including all necessary environmental permits?<br><br>Are the productive activities aligned with applicable Urban Planning strategies at the national, provincial, and local levels? | (Yes/No) | |

# Sector: Fishing and Aquaculture

| **Sector** | **Fishing and Aquaculture** |
|---|---|
| **Activity** | FA1. Sustainable aquaculture production |
| **Description** | Part A, Part B and Ineligible assets, projects and activities related to sustainable aquaculture production, including practices for energy transition in production of aquaculture products and nature-based tools for sustainable aquaculture production. |

| Part A | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Has a national sustainable aquaculture policy or plan been developed? | (Yes/No) | |
| Is water quality monitoring and evaluation carried out for aquaculture sites? | (Yes/No) | |
| Are investments made in technology to measure and track water indicators? | (Yes/No) | |
| Are water management technologies implemented to reduce water footprint? | (Yes/No) | |
| Are alternative, non-wild caught feeds developed or used? | (Yes/No) | |
| Are aquaculture waste treatment technologies implemented (e.g., biodigesters)? | (Yes/No) | |
| Are improved animal seed strains developed for resilience? | (Yes/No) | |

| | | |
|---|---|---|
| Are pest and disease control measures implemented? | (Yes/No) | |
| Is seaweed farming used for ecological or bioremediation benefits? | (Yes/No) | |
| Is integrated multi-trophic aquaculture (IMTA) practiced? | (Yes/No) | |
| Are wastewater collection and treatment systems in place for aquaculture effluents? | (Yes/No) | |
| Are recirculation systems adopted to reuse water? | (Yes/No) | |
| Is aquaculture certified by recognized sustainability standards? | (Yes/No) | |
| Is spatial planning carried out to avoid ecological conflicts in aquaculture development? | (Yes/No) | |
| Are nature-based tools used (e.g., aquatic plant wastewater systems)? | (Yes/No) | |

| | | |
|---|---|---|
| Are marine ecosystem restoration technologies used (e.g., drones, buoys)? | (Yes/No) | |
| Are mangroves planted/restored to protect coastal aquaculture areas? | (Yes/No) | |

| **DNSH Requirements** | | |
|---|---|---|
| Is the aquaculture activity located outside key ecological or protected areas? | (Yes/No) | |
| Does the activity comply with national environmental regulations and permits? | (Yes/No) | |
| Is the project consistent with urban planning frameworks? | (Yes/No) | |
| Is there an environmental management plan (scaled to project size)? | (Yes/No) | |

| | |
|---|---|
| **Sector** | **Fishing and Aquaculture** |
| **Activity** | FA2. Sustainable fishing production |
| **Description** | Part A, Part B and Ineligible assets, projects and activities related to sustainable fishing production, including practices for conservation of coastal and marine ecosystems in sustainable fishing production and energy transition in industrial processing of fishing. |

| Part A | | |
|---|---|---|
| **Requirements** | **Criteria Met (Yes/No)** | **Please provide details if Yes** |
| Are wastewater collection and treatment systems used in fisheries? | (Yes/No) | |
| Are selective fishing techniques and improved gear adopted to reduce bycatch? | (Yes/No) | |
| Has energy efficiency in industrial fish processing been implemented? | (Yes/No) | |
| Is seaweed cultivation practiced to mitigate destructive wave effects? | (Yes/No) | |
| Is cogeneration of energy or reuse of waste heat applied in processing? | (Yes/No) | |
| Are coastal ecosystem rehabilitation programmes implemented (e.g., mangrove rehabilitation)? | (Yes/No) | |
| Is the fishery certified by a sustainable production standard (e.g., MSC, Fairtrade)? | (Yes/No) | |

| | | |
|---|---|---|
| Are renewable energy technologies used for processing plants? | (Yes/No) | |
| Are eco-friendly fisheries projects developed (e.g., carbon sink fisheries)? | (Yes/No) | |
| Are artisanal fleets converted to more sustainable fleets? | (Yes/No) | |
| Are marine conservation technologies used (e.g., tracking devices, monitoring)? | (Yes/No) | |
| Is sustainable fisheries management enforced (catch limits, no-take zones)? | (Yes/No) | |
| Are marine ecosystem restoration projects implemented (e.g., drones, buoys)? | (Yes/No) | |
| Are mangrove conservation and restoration activities conducted? | (Yes/No) | |
| **If your activity does not meet the Part A criteria, please refer to the requirements blow under the Part B segment** | | |

| **Part B** |
|---|
| N.A. |

| **If your activity does not meet the Part B criteria, please refer to the requirements below under the Part C segment** |
|---|

| **Part C** | | |
|---|---|---|
| Are destructive fishing practices (overfishing, blast fishing, illegal/unreported/unregulated fishing) avoided? | (Yes/No) | |
| Are species on the IUCN Red List or CITES avoided? | (Yes/No) | |
| Is drift net fishing avoided? | (Yes/No) | |
| Is deep-sea bottom trawling avoided? | (Yes/No) | |
| Is fishing with explosives or cyanide avoided? | (Yes/No) | |

| **DNSH Requirements** | | |
|---|---|---|
| Is the fishing activity located outside key ecological or protected areas? | (Yes/No) | |
| Does the activity comply with relevant fishing and environmental regulations? | (Yes/No) | |
| Is the project consistent with urban planning frameworks? | (Yes/No) | |
| Is there an environmental management plan (scaled to project size)? | (Yes/No) | |

# Sector: Tourism

| Activity | Please select YES if the activity is being undertaken otherwise select NO | Please provide details in accordance with the guidance provided below |
|---|---|---|
| **T1.** Investments Related to the Protected Area Initiative Program | (Yes/No) | Eligible investments must support conservation and ecotourism in protected areas (e.g., national parks), following forestry conservation criteria. |
| **T2.** Development of eco-friendly tourism infrastructure | (Yes/No) | Buildings and accommodations must comply with green building criteria (B1–B4), use local materials, manage waste, adopt renewable energy, and comply with DNSH. |
| **T3.** Provision of utilities (energy, water, waste) in tourism sector | (Yes/No) | Waste services must follow waste sector criteria, energy must be renewable or below 100 gCO2/kWh, and water systems must meet climate adaptation thresholds. |
| **T4.** Passenger transport for tourism | (Yes/No) | Investments must be in low/zero-emission vehicles or sustainable multimodal transport options reducing GHG emissions. |
| **T5.** Tourism ICT infrastructure | (Yes/No) | Eligible if supporting early warning systems for extreme weather communication to tourists via digital means. |
| **T6.** Retrofit of coastal tourism properties | (Yes/No) | Directly eligible if retrofits enhance resilience of tourism properties in vulnerable coastal areas. |
| **T7.** Responsible adventure tourism (sustainable trekking) | (Yes/No) | Projects must integrate environmental and social safeguards (controlled access, conservation funds, permits, waste management, marked trails, GSTC criteria). |

# Section E: Generic Do No Significant Harm (DNSH) Requirements

The Generic Do No Significant Harm (DNSH) requirements are applicable on all companies and their activities that fall within the sectors defined in this document, ensuring that business operations and investments do not cause adverse environmental or social impacts while aligning with the prescribed sustainability and compliance standards.

The below reporting requirements are applicable to all companies that report information under Section B, C or D.

| Environmental Objective | Do No Significant Harm (DNSH) Requirements | (Yes/No) |
|---|---|---|
| **Climate Change Adaptation** | • Does the activity ensure that all investments in physical assets incorporate appropriate maintenance programmes and measures designed to ensure the resilience of the | (Yes/No) |

| | | |
|---|---|---|
| | infrastructure to climate change?<br>(The International Standards Organisation 14091:2021 standard can be used as a reference)<br>• Whether the activity or project is consistent with the sectoral, regional, or national adaptation efforts set out in the National Adaptation Plan of Pakistan?<br>• Do the interventions being undertaken lead to maladaptation or increase risk unintentionally? | (Yes/No)<br>(Yes/No) |
| **Sustainable Use and Protection of Water Resources** | • Does the activity identify, assess, and manage risks associated with water use and conservation, if applicable?<br>• Does the activity verify that the activity does not lead to irrational use of water or over-extraction of groundwater resources and that the necessary measures will be taken to reduce water consumption and keep costs low?<br>• Does the activity ensures that Ramsar Sites and ecologically sensitive wetlands are not overexploited and assess the effect of water extraction on groundwater recharge rates and aquatic biodiversity, when applicable?<br>• If assets or activities are in water-stressed areas, does the activity ensure that water use and conservation management plans, developed in consultation with relevant local entities, have been implemented?<br>• Under the Pakistan Environmental Protection Act, does the activity ensure that projects such as dam construction, water extraction for industries, and large-scale irrigation, undergo an environmental impact | (Yes/No)<br>(Yes/No)<br>(Yes/No)<br>(Yes/No)<br>(Yes/No) |

| | | |
|---|---|---|
| | assessment before approval?<br>• Does the activity review the National Environmental Quality Standards (or the respective environmental quality standards applicable in each province) and ensure that they are adhered to according to the type of activity or project, specifically for Drinking Water Quality Standards? | (Yes/No) |
| **Protection of Healthy Ecosystems and Biodiversity** | • Is a new activity or project located in an ecosystem that is strategic for food security or rich in biodiversity or that provides a habitat for endangered species (flora and fauna)?<br>• Has an appropriate assessment been performed of activities and projects located in or near biodiversity-sensitive areas (defined as areas identified as United Nations Educational, Scientific, and Cultural Organization World Heritage sites, key biodiversity areas, or other protected areas. The Convention on Biological Diversity's Voluntary Guidelines on Biodiversity Inclusive Impact Assessment and International Finance Corporation Performance Standard 6 can serve as a reference (depending on the scale of the project). | (Yes/No)<br>(Yes/No) |
| **Pollution Prevention and Control** | • Does the activity or project ensure that the activity or project does not result in significantly greater emissions of pollutants to the air, water, or soil than before the start of the activity (including generation of hazardous waste)?<br>• Under PEPA, must projects that are likely to emit significant levels of greenhouse gases into the | (Yes/No)<br>(Yes/No) |

| | | |
|---|---|---|
| | atmosphere or other pollutants such as waste or wastewater, into the soil and water, undergo an environmental impact assessment?<br>• Does the activity or project ensure adherence to the National Environmental Quality Standards according to type of activity or project? | (Yes/No) |
| **Promotion of Circular Economy** | • Does the activity maximise efficient use, reduction, repair, recycling, and reuse of materials during the activity's operational lifecycle (e.g., using technical datasheets where available and ensuring the use of highly durable and recyclable equipment and components is prioritised entering into contractual agreements with recycling companies, and integrating recycling costs into project planning)?<br>• Does the activity include a waste management system that is appropriate for the scale of the project?<br>• Under PEPA, has an environmental impact assessment been conducted for projects and industries that are likely to generate significant amounts of waste?<br>• Does the activity ensure that inappropriate waste disposal can contaminate groundwater and should trigger fines or penalties as stipulated in national and provincial regulations? | (Yes/No)<br><br>(Yes/No)<br><br>(Yes/No) |
| **Sustainable Land Management** | Requirements for this objective are relevant for the agricultural, forestry, and fishing sector (including livestock and aquaculture. | (Yes/No) |
| **Climate Change Mitigation** | Does the activity ensure that the activity or project does not increase operational consumption of hydrocarbons (fossil gas, oil, or | (Yes/No) |

| | | |
|---|---|---|
| | coal and their derivatives) or lead to lock- in of hydrocarbons? | |

## Section F: Minimum Social Safeguards (MSS)

The Minimum Social Safeguards (MSS) ensure that all eligible activities or projects avoid causing social harm. These safeguards are applied at the entity level.

Within the ESG Framework of SECP, MSS are intended to confirm that entities demonstrating alignment of economic activities comply with a core set of social standards. This is achieved by assessing social risks and ensuring adherence to safeguards relating to labor rights, community impacts, and broader human rights obligations during project evaluation.

The MSS criteria require compliance with Pakistan's laws and regulations as well as internationally recognized standards commonly adopted in global capital markets.

The criteria outlined below are designed to support alignment with the social safeguards associated with key social pillars relevant to social risk analysis.

The below reporting requirements are applicable to all companies that report information under Section B, C or D.

| **Social Core Pillars** | **Criteria** | **Relevant National and International Operational and Human Rights Standards or Regulations (Non-exhaustive list)** | **Example of Key Performance Indicators (KPI) (Non-exhaustive list based on: ESRM by SBP, SECP ESG disclosure guidelines, Basel Principles, SASB, IFRS – GRI)** |
|---|---|---|---|
| **Good Corporate Governance** | The entity responsible for development of the project or activity has a corporate governance policy, that includes environmental and social aspects | Companies Act, 2017<br>Securities Act, 2015<br>Listed companies (Code of Corporate Governance) Regulations, 2019<br>Draft Guidelines on Environmental, Social and Governance Disclosures for Listed Companies, 2023 developed by SECP (Social category: global health & safety)<br>es A, D, and E of the Environmental and Social Risk Management Implementation Manual developed by the State Environmental and Social Due Diligence Risk Assessment Tool developed by SBP<br>Public Sector Companies (Corporate Governance) Rules, 2013<br>Pakistan Stock Exchange | Does the entity have a robust/ or adequate Environmental and Social Management system?<br>Does the entity have policies for climate and social risk assessment?<br>Number of legal issues associated with the entity's E&S performance<br>Number of operations that local stakeholder grievances, media coverage, or nongovernmental organisations campaigns have affected over environmental and social (E&S) issues<br>Does the entity publish a sustainability report?<br>Does the entity provide sustainability data in line with any sustainability reporting frameworks?<br>Key SDG Targets: |

| | | | |
|---|---|---|---|
| | | Listing Rules IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks and Impacts. OECD Principles of Corporate Governance International Financial Reporting Standards Basel III Banking Regulations | SDG 16: 16.6 Develop effective, accountable and transparent institutions at all levels.<br>SDG 16: 16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels |
| **Occupational Health and Safety** | The entity responsible for developing the project or activity has a workplace health and safety policy and reports on work-related illnesses and injuries<br>The entity responsible for developing the project or activity does not have any occupational health and safety concern or have mitigated them adequately. | Occupational Safety and Health Code of Practice for the Construction Sector of Pakistan (OSH-CSP-2024), which is based on the ILO Code of Practice. Safety and Health in Construction - 2022 es A, D, and E of the Environmental and Social Risk Management Implementation Manual developed by the State Environmental and Social Due Diligence Risk Assessment Tool developed by SBP Draft Guidelines on ESG Disclosures for Listed Companies, 2023 developed by SECP (Social category: global health and safety) | Does the entity follow an occupational health or global health & safety policy?<br>Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks Hazard identification, risk assessment, and incident identification; occupational health services; employee participation; Workers training on occupational health and safety; Promotion of employees' health; Prevention and mitigation of occupational health and safety impacts, directly linked to the company through its business relationships; Worker covered by occupational health and safety management system; employees protected against work-related injuries and ill health.<br>Percentage of frequency of injury events relative to total workforce time<br>Key SDG Targets: SDG 3.9 Mortality from environmental pollution: Reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination SDG 8.8 Protect labour |

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| | | | rights and promote safe and secure working environments of all employees, including migrant workers, particularly women migrants, and those in precarious. |
| **Labour and Working Conditions** | The entity responsible for developing a project or activity provides fair and responsible remuneration to all its employees and reports on labour practices, including for people employed under collective agreements | The Industrial Relations Act, 2012<br>International Labour Organization (ILO) Convention 107 (1957) (ratified by Pakistan)<br>ILO Convention 100 (Equal Remuneration) – Ratified in 2001<br>C087 - Freedom of Association and Protection of the Right to Organise Convention, 1948 (No. 87)<br>C011 - Right of Association (Agriculture) Convention, 1921 (No. 11)<br>A, D, and E of the Environmental and Social Risk Management Implementation Manual developed by the State Environmental and Social Due Diligence (ESDD)<br>Risk Assessment Tool developed by SBP<br>Draft Guidelines on ESG Disclosures for Listed Companies, 2023 developed by SECP (Social category: Employee Turnover)<br>IFC Performance Standard 2: Labour and working conditions | Number of legal challenges of labour unrest or negative media coverage or protest from activist for poor working conditions.<br>Description of how the entity manages freedom of association and collective bargaining.<br>Description of how the entity manages labour/management relations in compliance with key national and international human rights conventions or standards.<br>Key SDG Targets: SDG 8.8 Protect labour rights and promote safe and secure working environments of all workers, including migrant workers, particularly women migrants, and those in precarious. |
| **Community Engagement** | The entity responsible for developing a project or activity has a community engagement strategy, that has been developed in consultation with the local community and has established processes to manage risks and opportunities associated with community rights and | A, D, and E of the Environmental and Social Risk Management Implementation Manual developed by the State Environmental and Social Due Diligence Risk Assessment Tool developed by SBP<br>UN Convention on Civil and Political Rights and UN | Percentage of operations with implemented local community engagement, impact assessments, and/or development programmes.<br>Percentage of operations with significant actual and potential negative impacts on local communities.<br>Description of how stakeholders, including the |

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| | interests including community health and safety.<br>There is no evidence of issues that may create nuisance/accidents/injuries to the local community with the project that cannot be mitigated.<br>All projects or activities are community-centred and context-specific, championing community-led, local solutions and needs.<br>All economic activities include transfer of technology and knowledge to local communities and relevant stakeholders wherever applicable.<br>The entity responsible for developing the project or activity must ensure formal Civil Society Organisation engagement mechanisms to align investment strategies with community needs and strengthen governance, accountability, transparency, and decision-making, when applicable. | Convention on Economic, Social and Cultural Rights (ratified by Pakistan)<br>IFC Performance Standard 4: Community health, safety, and security<br>Environmental Impact Assessments require public hearings before large-scale development projects are approved. | local community, are consulted or engaged on all relevant issues (such as rehabilitation, compensation, and their expectations, as the case may be)<br>Key SDG Targets: SDG 11.a Support positive economic, social and environmental links between urban, peri-urban and rural areas by strengthening national and regional development planning. |
| **Indigenous and Tribal Communities** | The entity responsible for developing a project or activity shall conduct due diligence and implement community engagement processes such as Free, Prior and Informed Consent (FPIC), or equivalent process for Indigenous People, marginalized groups, and affected local communities, before any development projects are approved and implemented, if applicable (e.g., for aspects such as human rights, indigenous rights, operation in areas of | C107 - Indigenous and Tribal Populations Convention, 1957 (No. 107) (ratified by Pakistan)<br>A, D, and E of the Environmental and Social Risk Management Implementation Manual developed by the State Environmental and Social Due Diligence Risk Assessment Tool developed by SBP<br>Free, Prior, and Informed Consent: FPIC is a specific right for Indigenous Peoples as recognised in the United Nations Declaration on the Rights of Indigenous | Percentage of (1) proved and (2) probable reserves in or near indigenous land.<br>Evidence that the project/activity developers consults/engages with the stakeholders including indigenous people on all relevant issues (such as rehabilitation, compensation, their expectations as the case may be)<br>Number of signed binding agreements specifying commitments, rights and benefits with the Indigenous and Tribal Communities.<br>Number of mechanisms for |

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| | conflict). | Peoples. Applicable to projects that may affect local communities.<br>United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP) – 2007<br>Convention on Biological Diversity – 1992 (Pakistan is a party to this convention)<br>UN Convention on Civil and Political Rights and UN Convention on Economic, Social and Cultural Rights (ratified by Pakistan)<br>IFC Performance Standard 7: Indigenous peoples | the community to supervise the execution of the agreement.<br>Number of penalties for Free, Prior, and Informed Consent Failure.<br>Key SDG targets:<br>SDG 11.4: Strengthen efforts to protect and safeguard the world's cultural and natural heritage |
| **Gender Equality** | The entity responsible for developing a project or activity has designed, implemented and communicated a diversity policy to promote gender inclusion at all employee levels and that is applied to all projects that the entity develops. | The Workmen's Compensation Act, 1923<br>Convention on the Elimination of All Forms of Discrimination Against Women– 1996<br>C018 - Workmen's Compensation (Occupational Diseases) Convention, 1925 (No. 18)<br>C019 - Equality of Treatment (Accident Compensation) Convention, 1925 (No. 19)<br>C118 - Equality of Treatment (Social Security) Convention, 1962 (No. 118)<br>Articles 25, 34 and 37 of the Constitution of Pakistan<br>National Commission on the Status of Women– 2000<br>Women Protection Act – 2006<br>Protection Against Harassment of Women at Workplace Act – 2010<br>A, D, and E of the Environmental and Social Risk Management Implementation Manual developed by the State<br>Draft Guidelines on ESG Disclosures for Listed Companies, 2023 developed by SECP (Social | Percentage Total enterprise headcount held by men and women<br>Percentage of women in project leadership roles (e.g., managers, decision-makers).<br>Percentage of women in project workforce (compared to men).<br>Percentage of women-led businesses or organizations involved in the project.<br>Percentage of women and marginalized gender groups consulted during project planning.<br>Key SDG Targets:<br>SDG 5: Achieve gender equality and empower all women and girls. |

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| | | category: Gender Diversity) | |
| **Land Acquisition and Involuntary Resettlement** | The entity responsible for developing the project or activity must ensure that projects do not displace of vulnerable communities<br>The entity responsible for developing a project or activity ensures the establishment of consultation and grievance mechanisms for ensuring citizen participation, conflict resolution, and accountability.<br>If the project requires total or partial resettlement of populations, the entity has a resettlement plan that addresses community needs and complies with national and international legal frameworks, providing compensation to affected people for loss of assets at full replacement cost. | Land Acquisition Act, 1894 (LAA 1894)<br>Punjab Land Revenue Act, 1967<br>Sindh Revenue Act, 1967<br>Balochistan Revenue Act, 1967<br>Khyber Pakhtunkhwa Revenue Act, 1967<br>National Resettlement Policy (Draft, 2002) (Not yet fully adopted)<br>Pakistan Environmental Protection Act, 1997 environmental impact assessment for large projects<br>A, D, and E of the Environmental and Social Risk Management Implementation Manual developed by the State<br>Performance Standard 5: Land acquisition and involuntary resettlement<br>World Bank Operational Policy4.12 – Involuntary Resettlement<br>UN Basic Principles on Evictions (2007) | Percentage of land acquisitions completed in accordance with national laws and international standards<br>Percentage of land acquisitions that involved meaningful consultation with affected communities.<br>Percentage of people who were able to continue their traditional land use or cultural practices.<br>Number of disputes or grievances raised and resolved related to land acquisition.<br>Percentage of land acquisitions conducted through voluntary agreements versus involuntary resettlement.<br>Percentage of displaced persons who received alternative land or housing of equal or better value.<br>Satisfaction levels of affected communities regarding compensation and resettlement.<br>Key SDG Targets or Indicators:<br>SDG 1.4.2 – Proportion of total adult population with secure land tenure rights.<br>SDG 5.a.1 – Proportion of total agricultural population with ownership or rights over agricultural land, by sex.<br>SDG 5.a.2 – Legal frameworks to protect women's land rights |
| **Cultural Heritage Protection** | The entity responsible for a development of a project or activity ensures that the project does not affect cultural heritage sites. If applicable conduct a cultural heritage impact assessment is conducted. | A, D, and E of the Environmental and Social Risk Management Implementation Manual developed by the State<br>Antiquities Act, 1975 (Main Law for Cultural Heritage Protection) | Percentage of projects conducting cultural heritage impact assessments (CHIA) before development.<br>Percentage of cultural heritage sites legally designated and protected in the project area. |

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| | There are special exclusions for World Heritage Sites that UNESCO has designated. If the project involves use of knowledge, innovations or practices of local communities for commercial purposes, it shall conduct a consultation process with such communities, document it and ensure fair and equitable sharing of benefits from commercialisation. | The Punjab Heritage Act, 2005<br>The Sindh Cultural Heritage (Preservation) Act, 1994<br>Khyber Pakhtunkhwa Antiquities Act, 2016<br>Gilgit-Baltistan Antiquities Act, 2016<br>UNESCO 1972 World Heritage Convention<br>UNESCO 2003 Convention for the Safeguarding of Intangible Cultural Heritage<br>IFC Performance Standard 8: Cultural heritage | Percentage of identified heritage sites that have received conservation measures.<br>Key SDG Targets: SDG 11.4: Strengthen efforts to protect and safeguard the world's cultural and natural heritage. |
| **Non-Discrimination, Diversity and Equal Opportunity** | The entity responsible for the development of a project or activity has implemented and communicated a diversity policy to ensure that every employee is treated equally and has equal opportunities without discrimination. | C111 - Discrimination (Employment and Occupation) Convention, 1958 (No. 111) | Number of formal non-discrimination and equal opportunity policies in the entity.<br>Percentage of leadership/executive positions held by diverse groups.<br>Percentage of projects within the company complying with national and international non-discrimination laws<br>Number of complaints related to workplace discrimination and their resolution rate<br>Percentage of employees with disabilities hired in the entity/project.<br>Key SDG Targets: SDG 16.b. Promote and enforce non-discriminatory laws and policies for sustainable development. |
| **Modern Slavery (forced labour, bonded labour, child labour, human trafficking, and domestic servitude)** | The entity responsible for the development of a project or activity must report on the risks of modern slavery in its operations and supply chains including reporting on entities directly owned and entities owned or controlled by those entities. The entity must | Draft Guidelines on Environmental, Social And Governance Disclosures for Listed Companies, 2023 developed by SECP (Social category: Child & Forced Labor)<br>C182 - Worst Forms of Child Labour Convention, 1999 (No. 182)<br>Article 11, 37 of the | Percentage of suppliers and contractors complying with anti-slavery laws.<br>Number of labour rights violations reported and addressed (e.g., unpaid wages, passport confiscation, restricted movement)<br>Percentage of workers below legal working age in |

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| | have an anti-slavery policy for all of its operations. | Constitution of Pakistan<br>Bonded Labour System (Abolition) Act, 1992<br>Prevention of Trafficking in Persons Act, 2018<br>Employment of Children Act, 1991<br>Punjab Prohibition of Child Labor at Brick Kilns Act, 2016<br>C029 - Forced Labour Convention, 1930 (No. 29)<br>C105 - Abolition of Forced Labour Convention, 1957 (No. 105)<br>C138 - Minimum Age, 1973 (No. 105) | project operations or supply chains.<br>Key SDG Targets: SDG 8.7. Take immediate and effective action to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms. |