

A6.4-SB011-AA-A06

Draft Tool

Article 6.4 sustainable development tool

Version 06.0

DRAFT



United Nations
Framework Convention on
Climate Change

COVER NOTE

1. Procedural background

1. The Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA), at its third session, requested the Supervisory Body of the mechanism established by Article 6, paragraph 4, of the Paris Agreement (Article 6.4 mechanism) to review the sustainable development tool in use for the clean development mechanism (CDM SD tool) and other tools and safeguard systems in use in existing market-based mechanisms to promote sustainable development with a view to developing similar tools for the Article 6.4 mechanism by the end of 2023.
2. Decision 3/CMA.3, annex, paragraphs 24(a)(x) and 24(a)(xi), requests the Supervisory Body to establish the requirements and processes necessary to operate the Article 6.4 mechanism, relating to, inter alia, the application of robust, social and environmental safeguards and the development of tools and approaches for assessing and reporting information about how each activity is fostering sustainable development, while acknowledging that the consideration of sustainable development is a national prerogative.
3. At its fourth meeting, the Supervisory Body considered the concept note “Workplan for developing a sustainable development tool for the mechanism established by Article 6, paragraph 4, of the Paris Agreement” and requested the secretariat to develop a sustainable development tool for the Article 6.4 mechanism (A6.4 SD tool), taking into account to:
 - (a) Make the use of the A6.4 SD tool mandatory, and include provisions on the use of the tool in the activity standards, validation and verification standards and/or cycle procedures, as appropriate;
 - (b) Design the A6.4 SD tool to allow users to take into account specific sustainable development objectives of each host Party, which are national prerogatives;
 - (c) Reflect both the positive and negative sustainable development impacts of activities using quantitative and/or qualitative indicators;
 - (d) Conduct further review of other bilateral and multilateral market-based mechanisms that currently use sustainable development tools; and
 - (e) Connect to the Sustainable Development Goals (SDGs) by considering their time frame.
4. The Supervisory Body requested the secretariat to present the outcomes of the activities mentioned in paragraphs 2 and 3 above and to present a draft A6.4 SD tool at its seventh meeting for consideration. However, during (i) the review of other bilateral and multilateral market-based mechanisms that currently use sustainable development tools; and (ii) surveys with related stakeholders, the secretariat came across two aspects for which further guidance from the Supervisory Body was required for the further development of the draft A6.4 SD tool, in particular whether the sustainable development indicators should

- be developed either bottom-up or top-down and whether environmental and social safeguard requirements should be implemented with or without a safeguard communication channel maintained by activity participants with local stakeholders during the entire crediting period of an activity.
5. At its seventh meeting, the Supervisory Body considered the concept note “Development of a sustainable development tool for Article 6.4 of the Paris Agreement” and the outline of a draft A6.4 SD tool circulated during the meeting. The Supervisory Body requested the secretariat to prepare a draft A6.4 SD tool, taking into account to:
- (a) Provide options to assess the positive and negative impacts of activities on the SDGs, targets and/or indicators of the host Party;
 - (b) Clarify the relationship between activity-level sustainable development indicators and environmental and social indicators;
 - (c) Revise steps for developing activity-level sustainable development indicators consistent with the SDGs, targets and/or host Party indicators;
 - (d) Consider monitoring descriptions/requirements for sustainable development indicators in the context of the rules, modalities and procedures for the Article 6.4 mechanism;
 - (e) Provide relevant safeguards necessary to avoid and/or minimize negative environmental and social impacts on activities involving emission reductions and/or removals, reflecting the latest decisions and discussions at the meetings of the Supervisory Body with a view to fulfilling the mandate in paragraph 5(c) of decision 3/CMA.3;
 - (f) Provide separate module/guiding questions for REDD+ projects/AFOLU/Cancun Safeguards;
 - (g) Provide a clear explanation on how the designated operational entity is meant to validate and verify sustainable development contributions and safeguards, which may require the development of relevant guidance on specific principles;
 - (h) Reflect balance between host Party priorities and safeguards principles;
 - (i) Balance framing of guiding questions under safeguards.
6. During its eighth meeting, the Supervisory Body provided guidance on the draft A6.4 SD tool and requested the secretariat to launch a call for public inputs and prepare a revised version if the draft, taking into account the comments received from the call for inputs,¹ and present it at the tenth meeting.
7. During its tenth meeting, the Supervisory Body considered the draft A6.4 SD tool and requested the secretariat to prepare an expanded cover note summarizing how the stakeholder comments received during the call for inputs to the annotated agenda of the tenth meeting are considered in the revised draft A6.4 SD tool and to revise the draft tool

¹ The submissions are available at:
<https://unfccc.int/process-and-meetings/the-paris-agreement/article-64-mechanism/calls-for-input/call-for-input-2023-stakeholder-interactions-sustainable-development-tool>.

for its consideration and adoption at its eleventh meeting, considering the feedback provided, including, but not limited to:

- (a) Include both positive and negative impacts against the 17 SDGs in the draft tool;
- (b) Maintain Appendix 1 of the draft tool in the context of land use, land-use change and forestry activities;
- (c) Reinforce proposed safeguards criteria and guiding questions in the draft tool to be applied for carbon dioxide removal (CDR) activities, including through continued monitoring and analysis of relevant external safeguard systems and frameworks. The Supervisory Body will request the secretariat to develop new specific annex(es) for the draft A6.4 SD tool to include safeguards criteria and guiding questions specific to respective CDR activities at an appropriate stage in its development of regulations for activities involving removals.

2. Purpose

- 8. This document presents the revised draft A6.4 SD tool based on the Supervisory Body guidance provided at its tenth meeting and the stakeholder comments received during the call for inputs to the annotated agenda of the tenth meeting.

3. Analysis of stakeholder comments received during the call for inputs to the annotated agenda of the tenth meeting

- 9. The A6.4 SD tool (ver. 04.0) submitted for the consideration at the tenth meeting of the Supervisory Body considered 12 submissions received during a call for public inputs (3 November–1 December 2023). During the call for input to the annotated agenda and related annexes of the tenth meeting of the Supervisory Body, eight submissions² related to the draft A6.4 SD tool were received. The summary and analysis of the submissions are as shown below:

Table 1. Summary and analysis of the submissions related to the draft A6.4 SD tool

Draft A6.4 SD tool section	Summary of the inputs	Consideration of the input to the revised draft A6.4 SD tool
5. Environmental and social safeguards	<ul style="list-style-type: none"> • Alignment of the Article 6.4 mechanism with the Paris Agreement’s vision, including human rights considerations. 	<ul style="list-style-type: none"> • The A6.4 SD tool has been developed based on decision 3/CMA.3, annex, para. 24(a): “the consideration of sustainable development is a national prerogative.” The draft A6.4 SD tool includes Principle 4: “Human Rights” to ensure respect for international human rights regarding sustainable development, poverty alleviation and ensuring fair distribution of development opportunities and benefits, which is the objective of this

² The submissions are available at: <https://unfccc.int/process-and-meetings/the-paris-agreement/article-64-mechanism/calls-for-input/call-for-input-2024-issues-included-in-the-annotated-agenda-and-related-annexes-of-the-tenth-meeting>.

Draft A6.4 SD tool section	Summary of the inputs	Consideration of the input to the revised draft A6.4 SD tool
	<ul style="list-style-type: none"> • Respect, protection and fulfilment of human rights in Article 6.4 activities. • Compliance with international law and internationally agreed minimum standards rather than on individual host countries' laws. • Ensuring access to information, meaningful participation, and justice/remedy/acknowledgement of the importance of rights-based and participatory actions for sustainable outcomes. • Proposal for impartial third-party evaluations to avoid bias in activity assessments. 	<p>tool. Other aspects of human rights are considered in the other 10 principles.</p> <ul style="list-style-type: none"> • The A6.4 SD tool promotes respect of human rights through the application of 17 SDGs and 11 environmental and social safeguards (ensures rights to access to energy, health, and clean air and water, promotes safe and healthy labour conditions and gender equality, considers rights of Indigenous Peoples, prevents breaches during the process of land acquisition and resettlement, protects cultural heritage, ecology and natural resources, and fosters anti-corruption). • Based on the rules, modalities and procedures for the Article 6.4 mechanism (RMPs), which state that “acknowledging that the consideration of sustainable development is a national prerogative”, the assessment of principles and criteria is against the host Party requirements. In case of lack of legal/regulatory requirements of the host Party, the activity participant may use industry best practices or voluntary corporate policies of the organization. • Revision to the section 2 of the draft A6.4 SD tool incorporates the communication channels established under the Article 6.4 mechanism for access to information and meaningful participation by stakeholders. The activities participants are accountable for respecting the 11 principles as per host country regulations; while stakeholders can use the Article 6.4 Mechanism communication channels and the appeal and grievance process for justice/remedy acknowledgement related to the A6.4 SD tool outcomes. • Validation/verification of all A6.4 activities by third-party entities

Draft A6.4 SD tool section	Summary of the inputs	Consideration of the input to the revised draft A6.4 SD tool
	<ul style="list-style-type: none"> Monitoring of indicators beyond the crediting period. 	<p>(designated operational entities (DOEs)) as per the A6.4 accreditation standard.</p> <ul style="list-style-type: none"> The monitoring during the crediting period in the A6.4 SD tool is based on the A6.4 Activity Standard, Activity Cycle Procedure and Validation and Verification Standard and the review of other carbon market schemes.
5.2.1. Principle 1: Climate and energy	<ul style="list-style-type: none"> No approval of an activity which increases greenhouse gas (GHG) emissions or fossil fuel usage. Assessment based on full life cycle GHG emissions. 	<ul style="list-style-type: none"> The input linked to the development of methodology requirements. The input linked to the development of methodology requirements.
5.2.2. Principle 2: Air, land and water	<ul style="list-style-type: none"> “Appropriate and culturally sensitive” approaches based on meaningful consultation and participation of rights-holders who will be impacted by the activity. Recognition and inclusion of the role of Indigenous Peoples in resource management. 	<ul style="list-style-type: none"> Revision to the draft A6.4 SD tool incorporates culturally sensitive sustainable resource management practices based on meaningful consultation and participation of rights-holders impacted by the activity. New inclusion of a footnote to include Indigenous Peoples.
5.3.1. Principle 4: Human rights	<ul style="list-style-type: none"> Reference to Universal Declaration of Human Rights. Human rights as the overarching principle, guiding the design, interpretation, and implementation of all environmental and social safeguards. Requirement for all activity participants to respect human rights, avoid infringement on the human rights of others, and address adverse human rights risks and impacts caused by or contributed to by proposed activities. 	<ul style="list-style-type: none"> Inclusion of reference to the Universal Declaration of Human Rights in human rights principles and criteria. While principle 4 focuses on sustainable development, which is the scope of the A6.4 SD tool, human rights are promoted and respected by requesting the activity participant to apply the 17 SDGs and 11 environmental and social safeguards. Requirement for all activity participants to respect the 11 safeguard principles, including human rights and 17 SDGs. For example, by considering rights to access to energy, health, and clean air and water; safe and healthy labour conditions; and gender equality, and considering the rights of Indigenous Peoples prevent breaches during the process of land acquisition and resettlement, protects cultural

Draft A6.4 SD tool section	Summary of the inputs	Consideration of the input to the revised draft A6.4 SD tool
	<ul style="list-style-type: none"> Alignment with the United Nations Guiding Principles on Business and Human Rights. Human rights principle in order to prevent infringement on human rights and to ensure respect for Indigenous Peoples' rights by obtaining free, prior, and informed consent (FPIC). 	<p>heritage and ecology and natural resources, fosters anti-corruption, etc.</p> <ul style="list-style-type: none"> The A6.4 SD tool is based on the RMP, which state: "The development of tools and approaches for assessing and reporting information about how each activity is fostering sustainable development, while acknowledging that the consideration of sustainable development is a national prerogative". Requirement regarding the rights of Indigenous Peoples and FPIC are stipulated in principle 9.
5.3.2. Principle 5: Labour	<ul style="list-style-type: none"> All principles must be more than considerations. Neither this principle, nor any other can be treated as merely a check-box exercise. Reference to International Labour Organization's (ILO) core standards needed. Protections for whistleblowers required. Meaning of 'social labour' unclear. 	<ul style="list-style-type: none"> Each principle includes criteria and guiding questions to be assessed by the activity participant and validated/verified by the DOE. ILO core labor standards are not considered as minimum standards for an Article 6.4 activity due to the RMPs, which state that sustainable development contribution is a national prerogative, therefore, the application of any international standard will be considered based on host country regulatory requirements. The A6.4 SD tool is based on different communication channels as per the A6.4 AS, ACP and appeal and grievance processes. Revision from 'social labour' to 'safe and healthy labour' to correct editorial error.
5.3.3. Principle 6: Health and safety	<ul style="list-style-type: none"> Consideration of health co-benefits and mitigation outcomes under a 'One Health' vision and 'Health in all Policies' approach. Alignment/reference of health statements in principle 6 as per the World Health Organization (WHO). Consideration of health risks occurring after the crediting period and 	<ul style="list-style-type: none"> Positive impacts related to the activity such as health co-benefits in the section 6 of the draft A6.4 SD tool (SDG 3: Good health and well-being). Revision to include definition of 'health' as per WHO as a footnote. The length of the monitoring period considered under the A6.4 SD tool

Draft A6.4 SD tool section	Summary of the inputs	Consideration of the input to the revised draft A6.4 SD tool
	<p>responsibility of activity participants for impacts occurring after the crediting period.</p> <ul style="list-style-type: none"> • Consideration of long-term health and safety impacts of activities. 	<p>based on the A6.4 AS, ACP and VVS requirements, which require monitoring during the crediting period and not beyond.</p> <ul style="list-style-type: none"> • The draft A6.4 SD tool requires the activity to undertake an appropriate health and safety risk assessment; long-term impacts will be considered based on host country regulations.
5.3.4. Principle 7: Gender equality	<ul style="list-style-type: none"> • Action plan required from activity participants addressing gender violence, enhancing women’s participation, and generating socioeconomic benefits for women. • Development of minimum guidelines for gender protection by the Supervisory Body when national laws are inadequate. • Requirements for activity participants to avoid contributing to the unpaid workload of women and girls. • Concerns raised about the exclusion of questions related to stakeholder consultation issues/right to public participation, access to information, and access to justice should be ensured/reporting on stakeholder consultation issues is essential to assess implementation of grievance processes. 	<ul style="list-style-type: none"> • Positive impacts such as the enhancement of women’s participation and generation of socioeconomic benefits in section 6 of the draft A6.4 SD tool (SDG 5: Gender equality). • Based on the RMPs, the assessment of principle 7, as well as other principles, are based on host country regulations. • Criteria in section P7.1 to request activity participants to avoid reinforcement of adverse impacts on gender equality and/or the situation of women and girls in all their diversity. • The draft A6.4 SD tool is based on the stakeholder consultation and continuous engagement of stakeholders as per the A6.4 AS and all inputs received from stakeholders is validated/verified by the third party by interviewing relevant stakeholders.
5.3.5. Principle 8: Land acquisition and involuntary resettlement	<ul style="list-style-type: none"> • Avoidance of involuntary settlement. • No resettlement or land acquisition for Indigenous Peoples/no displacement of Indigenous Peoples from their lands and territories/Indigenous Peoples’ rights to their lands, territories, and resources without their free, prior and informed consent (FPIC). • Direct involvement/participation of affected communities, individuals or Indigenous Peoples in resettlement plans as per international standards. Recognizing power imbalances, the A6.4 SD tool should emphasize the importance 	<ul style="list-style-type: none"> • Revision to section P8.1 to ensure that activity participants shall avoid involuntary resettlement. • Revision to section P8.2 to ensure that if the proposed activity involves Indigenous Peoples, FPIC must be obtained in accordance with section 5.3.6 of principle 9 and the criteria in section P9.5. • Sections P9.3 and P9.5 provide the criteria to be followed when relocation of Indigenous Peoples take place; this includes FPIC and good faith negotiation with Indigenous Peoples. Section P8.4 requires the activity

Draft A6.4 SD tool section	Summary of the inputs	Consideration of the input to the revised draft A6.4 SD tool
	<p>of fair negotiation in developing resettlement plans/resettlement plans should address all aspects, including benefits, costs and responsibilities.</p>	<p>participant to develop a “resettlement action plan and/or livelihood action plan”, which shall be integrated into the A6.4 Environmental and Social Management Plan Form. This also applies when Indigenous Peoples are involved in the activity. The revised draft A6.4 SD tool provides links between principle 8 (Land acquisition and involuntary resettlement) and principle 9 (Indigenous Peoples).</p>
<p>5.3.6. Principle 9: Indigenous Peoples</p>	<ul style="list-style-type: none"> • Alignment with the United Nations Declaration on the Rights of Indigenous Peoples. • Consideration of traditional Indigenous knowledge and customary laws at same level as the host country regulations. • Consideration of Indigenous perspectives, laws and traditional knowledge as principles for establishing monitoring indicators. • No removal of Indigenous Peoples from their lands without FPIC. 	<ul style="list-style-type: none"> • Based on the RMPs, the assessment of principle 9 (and other principles) is to be based on host country regulations, while FPIC which is a key components of the United Nations Declaration on the Rights of Indigenous Peoples has been also considered. • Principle 9 of the revised draft SD tool states that the activity participant shall recognize the Indigenous legal systems, which are those that are recognized under national laws. In the absence of such laws, Indigenous legal systems based on the international law will be recognized by the activity participant if they are in accordance with international law and they do not conflict with national legislations. • Consideration of Indigenous perspectives, laws and traditional knowledge as the principles for establishing monitoring indicators to be considered by the activity participant if these are consistent with para. above. • Sections P9.3 and P9.5 provides the criterion to be followed when the relocation of Indigenous Peoples take place; this includes FPIC and good faith negotiation with the Indigenous Peoples. Section P8.4 requires the activity participant to develop a “resettlement action plan and/or livelihood action plan”, which shall be integrated into the A6.4 Environmental and Social Management Plan Form. This also

Draft A6.4 SD tool section	Summary of the inputs	Consideration of the input to the revised draft A6.4 SD tool
	<ul style="list-style-type: none"> • Self-identification of Indigenous Peoples as rights-holders and the full and effective participation in the assessment of risks to their rights/self-consideration by Indigenous Peoples of any sites, objects or structures of critical cultural heritage/consideration of Indigenous Peoples across the different principles, particularly on principles 2, 4, 8 and 11. 	<p>applies when Indigenous Peoples are involved in the activity. The revised draft A6.4 SD tool provides links between principle 8 (Land acquisition and involuntary resettlement) and principle 9 (Indigenous Peoples).</p> <ul style="list-style-type: none"> • As per section P9.4, all Article 6.4 activities must adhere to Indigenous Peoples’ rights to self-determination and recognize and respect the Indigenous Peoples’ collective rights to own, use, and develop and control the lands, resources and territories that they have traditionally owned, occupied or otherwise used or acquired, including lands and territories for which they do not yet possess title.
5.3.7. Principle 10: Corruption	<ul style="list-style-type: none"> • Consultation with INTERPOL Environmental Crimes Unit to create a sustainable protection plan against corruption. • Further guidance required for preventing corruption. 	<ul style="list-style-type: none"> • As per the para. 38(d) of the “Article 6.4 project cycle procedure for projects”, activity participants/DOEs shall submit “A declaration that the development, implementation and operation of the proposed A6.4 activity does not involve any illegal activities, including money laundering, tax evasion, fraud, bribery and criminal activities”. • Revision to include a footnote to provide guidance on anti-corruption measures based on the United Nations Global Compact.
5.3.8. Principle 11: Cultural heritage	<ul style="list-style-type: none"> • Establishment of minimum standards in case no relevant host country regulation exists. • Recognition of the unique and specific needs for Indigenous cultural heritage. 	<ul style="list-style-type: none"> • Revision to apply best practices in case no relevant host country regulation exists. • Revision to link between principle 11 (Cultural heritage) and principle 9 (Indigenous Peoples).
6. Demonstrating impact to sustainable development	<ul style="list-style-type: none"> • Consideration of both positive and negative impacts on the 17 SDGs. • Clarity in defining qualitative sustainable development indicators at the activity level. 	<ul style="list-style-type: none"> • Revision to consider both positive and negative impacts on 17 SDGs based on the decision taken by the Supervisory Body at its tenth meeting (SB 010). • Revision of table 17 to include two examples of qualitative sustainable development indicators.
7. Validation 2.1 Scope	<ul style="list-style-type: none"> • The timing to conduct the stakeholder consultation to share the documents is before the project start date or the date of 	<p>These inputs are not related to the draft A6.4 SD tool. The “A6.4 Project Standard for projects”, specifically on stakeholder consultation and</p>

Draft A6.4 SD tool section	Summary of the inputs	Consideration of the input to the revised draft A6.4 SD tool
	submitting the project design document (PDD) to a DOE for validation. • How is the DOE going to select the local stakeholders during the validation process?	validation requirements, may be revised to consider: i) Conducting a stakeholder consultation when the PDD is submitted to the DOE; and ii) Further detailing the process to interview local stakeholders during the validation process by the DOE.
Appendix 1 and appendix 2	• Prejudice on inclusion of REDD+ activities as part of possible Article 6 activities, while REDD+ is already considered under Article 5. • Consideration of risks associated with removal activities, including to human rights, health and environment, and no removal under the Article 6.4 mechanism have been defined.	• Revision to appendix 1 based on the decision taken at SB 010. • Reinforcement of proposed safeguards criteria and guiding questions for CDR activities based on the decision taken at SB 010.

4. Impacts

10. The A6.4 SD tool will form the regulatory basis for the operationalization of the Article 6.4 mechanism.

5. Subsequent work and timelines

11. As per its 2024 workplan, the Supervisory Body plans to finalize the A6.4 SD tool at this eleventh meeting. Based upon its approval of the A6.4 SD tool, the Supervisory Body may request the secretariat to prepare the respective A6.4 Environmental and Social Safeguards Risk Assessment Form, A6.4 Sustainable Development Tool Form and the A6.4 Environmental and Social Management Plan Form, as referred in the A6.4 SD tool.

6. Recommendations for the Supervisory Body

12. Based on the decision of the Supervisory Body at its tenth meeting and the review of inputs referred in the section 3 above, the secretariat has further revised the A6.4 SD tool and recommends that the Supervisory Body:
 - (a) Adopt the draft A6.4 SD tool; and
 - (b) Request the secretariat to prepare the respective forms referred to in the A6.4 SD tool:
 - (i) A6.4 Environmental and Social Safeguards Risk Assessment Form;
 - (ii) A6.4 Sustainable Development Tool Form; and
 - (iii) A6.4 Environmental and Social Management Plan Form.
13. Future revisions to the A6.4 SD tool, including appendix 1 for land use, land-use change, and forestry, is required when the Supervisory Body finalizes its development of regulations for activities involving removals.

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1. Introduction

1.1. Background

1. The Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA), at its third session, adopted the rules, modalities and procedures (RMPs) for the mechanism established by Article 6, paragraph 4, of the Paris Agreement (Article 6.4 mechanism) and requested the Supervisory Body to apply robust, social and environmental safeguards and to develop tools and approaches for assessing and reporting information about how each activity is fostering sustainable development, while acknowledging that the consideration of sustainable development is a national prerogative.
2. The RMPs also refer to the eleventh preambular paragraph of the Paris Agreement (*Acknowledging* that climate change is a common concern of humankind, Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of Indigenous Peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity).
3. The Supervisory Body of the Article 6.4 mechanism, at its **Xth** meeting (SB **XXX**), approved the Article 6.4 sustainable development tool (A6.4 SD tool).

2. Scope, applicability, and entry into force

2.1. Scope

4. The Article 6.4 sustainable development tool (hereinafter referred to as the A6.4 SD Tool) provides a step-wise approach for activity participants to assess, demonstrate, manage and monitor potential negative environmental and social impacts and potential positive and negative contributions to the Sustainable Development, by Article 6.4 activities and/or A6.4 **programmes of activity** (hereafter “activity” or “activities” refers to activity, Article 6.4 Activities and/or A6.4 PoA).
5. The A6.4 SD tool requires an activity participant to identify and evaluate potential risks and adverse outcomes of the proposed activities and to adopt mitigation strategies to avoid or, where avoidance is not possible, minimize identified risks to provide evidence that the activities are consistent with host country regulations and/or relevant standards, best practices and obligations.
6. While sustainable development contributions by the proposed activities shall be confirmed by the host country in the letter of approval (LoA), activity participants are required to demonstrate how the proposed activities contribute to sustainable development by applying the A6.4 SD Tool.

7. This tool is divided into three sections:
 - (a) Environmental and social safeguards: These safeguards aim to identify, mitigate and minimize adverse/negative environmental and social impacts that may arise during the implementation of an activity.
 - (b) Sustainable development Impact: This section focuses on the assessment, demonstration, and monitoring of an activity's impact to sustainable development.
 - (c) Validation and verification: This section provides additional requirements to the VVS-P/PoA to be considered by the DOEs during the validation and verification stages.
8. The results of the assessment of the environmental and social safeguards shall be reflected in the A6.4 Environmental and Social Safeguards Risk Assessment Form and the A6.4 Environmental and Social Management Plan Form, and the evaluation of sustainable development impact shall be reflected in the A6.4 Sustainable Development Tool Form. These forms must be shared during the local stakeholder consultation, in accordance with host Party rules and/or the Article 6.4 mechanism activity cycle procedures and **the section 6.9 and appendix 2 of the Article 6.4 mechanism activity standards.**³
9. Based on inputs received from local stakeholder consultation, activity participants **are required to may** revise/update the A6.4 Environmental and Social Safeguards Risk Assessment Form, the A6.4 Environmental and Social Management Plan Form and the A6.4 Sustainable Development Tool Form and shall submit them to a DOE for validation.
10. The validated A6.4 Environmental and Social Safeguards Risk Assessment Form, the A6.4 Environmental and Social Management Plan and A6.4 the Sustainable Development Tool Form shall be part of the registered activity documentation and will be used for ex-post monitoring during the crediting period and shall be verified by a DOE during each request for issuance of Article 6.4, emission reductions [A6.4 ERs].
11. **Activity participants and sStakeholders may submit any issue and comments** related to compliance of this tool through the local stakeholder consultation and global stakeholder consultation prior to the registration of an activity. After the registration of the activity under the Article 6.4 mechanism, the activity participant shall create and maintain until the end of the valid crediting period of the project a window for stakeholders to comment on compliance of this tool as per the continuous engagement of stakeholders, as defined in Article 6.4 activity standard, and appeal and grievance processes under the Article 6.4 mechanism. **All activities will make their documents publicly available in their respective activity view page hosted on the Article 6.4 mechanism website.**

2.2. Applicability

12. The use of the A6.4 SD tool is mandatory for all proposed Article 6.4 activities to identify, evaluate potential risks and adverse outcomes, adopt risk mitigation measures and demonstrate their impacts on sustainable development. This includes mandatory use for

³ <https://unfccc.int/sites/default/files/resource/a64-sb008-a04.pdf>.

all interested CDM activities to be eligible for transition to the Article 6.4 mechanism. The A6.4 SD tool and its three forms⁴ provides:

- (a) Environmental and social safeguards principles, criteria, and risk assessment requirements and action plans for the mitigation of risks and impacts.
- (b) Guidance for identifying the sustainable development [contribution] [impact] of proposed Article 6.4 mechanism activities and CDM activities, transitioned to the Article 6.4 mechanism.
- (c) Steps for determining the Sustainable Development Goals (SDGs)⁵ impacted by the proposed activity, taking into consideration the host countries' sustainable development objectives.
- (d) Principles for establishing sustainable development monitoring indicators based on the SDGs and their targets.
- (e) Requirements for DOEs to be considered under the validation and verification processes.

2.3. Entry into force

13. Version 01.0 of the A.6.4 SD tool enters into force on [DD Month YYYY].

3. Normative references

14. The following referenced documents are indispensable for the application of this tool:
 - (a) United Nations 17 Sustainable Development Goals (17 SDGs)⁶;
 - (b) Article 6.4 mechanism activity standard for activities (ACP-P);
 - (c) Article 6.4 mechanism activity standard for programmes of activities (AS-PoA);
 - (d) Article 6.4 mechanism validation and verification standard for activities (VVS-P);
 - (e) Article 6.4 mechanism validation and verification standard for programmes of activities (VVS-PoA);
 - (f) Article 6.4 mechanism activity cycle procedure for activities (ACP-P);
 - (g) Article 6.4 mechanism activity cycle procedure for programmes of activities (ACP-PoA);

⁴ Three forms include: the A6.4 Environmental and Social Management Plan Safeguard Risk Assessment Form, the A6.4 Environmental and Social Management Plan Form and the A6.4 Sustainable Development Tool Form.

⁵ Available at:
<https://www.un.org/sustainabledevelopment/blog/2015/09/historic-new-sustainable-development-agenda-unanimously-adopted-by-193-un-members/>.

⁶ Available at:
https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202023%20refinement_Eng.pdf.

- (h) Article 6.4 appeal and grievance processes under the Article 6.4 mechanism.

4. Definitions

15. In addition to the definitions found in the “Glossary: Article 6.4 mechanism terms”, the following terms are applicable in this procedure:
- (a) Sustainable Development Goals (SDGs): The 17 SDGs build upon the successes of the Millennium Development Goals while incorporating new areas such as climate change, economic inequality, innovation, sustainable consumption, peace and justice, among other priorities.
 - (b) Activity-level SD indicators: These are activity-specific indicators aligned with the UN Sustainable Development Goals, used to monitor the Sustainable Development (SD) contribution of an Art 6.4 activity, and sustainable development objectives, as defined by a host party, that are required to be specified in the "A6.4 Sustainable Development form". Examples of activity-level SD indicators for a cookstove distribution activity may include:
 - (i) The number of improved cookstoves (ICS) distributed under the activity, serving as an indicator for providing basic service access to households under SDG 1, target 1.4.
 - (ii) The percentage of users reporting a reduction in smoke/particulate matter after shifting to ICS within the activity, addressing SDG 3, target 3.9.
 - (iii) The percentage of users reporting time savings due to reduced fuel consumption or cooking time within the activity, related to SDG 5 and its target 5.4; and/or
 - (iv) The average percentage of fuel savings reported by users within the activity, pertaining to SDG 12 and its target 12.2.
 - (c) Activity-level environmental and social indicators: activity specific indicators identified during “Do-No-Harm Risk Assessment” that are required to be defined in "A6.4 Environmental and Social Management Plan". Examples of activity-level environmental and social indicators for an activity that requires water consumption may include the activity-level indicator of the volume of water consumed per month/day/time period in order to ensure that water consumption does not exceed the limit indicated in the water use licence issued by the host country’s authority. ~~for afforestation or reforestation activity may include mitigation measures to compensate tenants for land and to relocate the lands to a different part of the concession.~~
 - (d) Sustainable development objectives of a host country: sustainable development objectives or indicators defined by host countries.
 - (e) A6.4 Environmental and Social Safeguards Risk Assessment Form: a management tool/do-no-harm risk assessment that identifies environmental and/or social risk caused by a proposed activity.
 - (f) A6.4 Environmental and Social Management Plan: a management tool that details the set of mitigation measures and monitoring to be taken during its entire crediting

period to eliminate adverse unintended⁷ environmental and social impacts, offset them, and/or reduce them to acceptable levels as per host country regulations applicable to the proposed activity.

- (g) Direct impact: an impact which is based on direct contribution/interaction by an activity with an environmental, social or economic component during the crediting period.
- (h) Cultural heritage:⁸ artefacts, monuments, a group of buildings and sites and/or museums that have a diversity of values, including symbolic, historic, artistic, aesthetic, ethnological or anthropological, scientific, and social significance. It includes tangible heritage (movable, immobile, and underwater), intangible cultural heritage (ICH) embedded into cultural, and natural heritage artefacts, sites or monuments. The definition excludes ICH related to other cultural domains, such as festivals, celebrations, etc.
- (i) Indigenous Peoples:⁹ inheritors and practitioners of unique cultures and ways of relating to people and the environment. They have retained social, cultural, economic and political characteristics that are distinct from those of the dominant societies in which they live.
- (j) Gender equality:¹⁰ is required to work for the elimination of discrimination against women and girls; empowerment of women; and achievement of equality between women and men as partners and beneficiaries of development, human rights, humanitarian action, and peace and security.
- (k) Child labour: work that is inappropriate for a child's age, affects children's education, or is likely to harm either their health, safety or morals.
- (l) Generic assessments: conclusion provided by the activity participant in regard to the proposed activity alignment with host country regulatory requirements applicable to the proposed activity for transparency and compliance purposes.
- (m) Host country regulations: whether any regulatory requirements are applicable to the proposed activity established by the host country.
- (n) Stakeholders: The public, including individuals, groups or communities, **affected, marginalized and disadvantaged groups, women, children, older persons, persons with disabilities, minorities, and Indigenous Peoples** or any other any person who may be affected or is likely to be affected, by the proposed Art 6.4 activity or PoA, or actions leading to the implementation of such an activity.

⁷ Not intentional; happening unexpectedly or by accident. Source: [Cambridge Dictionary](#)

⁸ <https://uis.unesco.org/en/glossary-term/cultural-heritage>.

⁹ <https://www.un.org/development/desa/indigenouspeoples/about-us.html#:~:text=%E2%80%9CIndigenous%20communities%2C%20peoples%20and%20nations%20are%20those%20which%2C%20having,territories%2C%20or%20parts%20of%20them>.

¹⁰ <https://www.un.org/youthenvoy/2013/07/un-women-the-united-nations-entity-for-gender-equality-and-the-empowerment-of-women/#:~:text=elimination%20of%20discrimination%20against%20women.action%20and%20peace%20and%20security>.

5. Environmental and social safeguards

16. The implementation and operation of an activity may cause negative social and environmental impacts. Environmental and social safeguards help an activity developer to identify, evaluate, prevent and mitigate unintended negative environmental and social impacts and risks produced by an activity in its environment during implementation and operation.
17. In addition to the requirements of the Validation and Verification Standard, Activity Cycle Procedure and Activity Standard listed in section 3 related to compliance with legal and regulatory requirements of the host country, activity participants are required to document in the activity form [project design document (PDD)] that their proposed activities do not cause any environmental and/or social harm by completing the A6.4 Environmental and Social safeguards risk assessment form and the A6.4 Environmental and Social Management Monitoring Plan Form for addressing environmental and/or social risks identified in A6.4 Environmental and Social Safeguards Risk Assessment Form. While an activity is expected to comply with host country regulations applicable to the proposed activity, the outcome of the assessment of environmental and social safeguards (A6.4 Environmental and Social Safeguards Risk Assessment and A6.4 Environmental and Social Management Plan) shall be shared at the local stakeholder consultation.
- ~~18. [If a proposed activity falls under the category of REDD+ according to paragraph 71 of decision 1/CP.16, the activity participant shall follow the safeguards referred to Appendix 1 of this tool which is based on in paragraph 2 of appendix I of decision 1/CP.16 and, when applicable, the safeguards guidelines submitted by Parties (available on the UNFCCC REDD+ WEB Platform)].~~
19. This section provides the process for activity participants to assess potential negative social and environmental impacts, which may be caused by their activity, against the environmental and social safeguard principles/criteria:
 - (a) The activity participant shall conduct a Do-No-Harm Risk Assessment to identify possible negative environmental and social impacts from the construction and operation and decommissioning, if applicable, of the activity against eleven principles under the environmental safeguards and the social safeguards defined in section 5.1 and 5.2 below using the A6.4 Environmental and Social safeguards Risk Assessment Form by answering the principle level question(s) under guiding question tables of each principles in section 5.1 and 5.2. These eleven principles

are common principles observed from other international financial institutions, other UN agencies and voluntary carbon market systems¹¹¹²¹³¹⁴¹⁵¹⁶¹⁷¹⁸;

- (b) If an activity participant identifies that its activity has an impact on principles under the environmental and social safeguards, the activity participant shall conduct further assessment against principles according to the host country legal/regulatory requirements applicable to the proposed activity type. If host country does not have legal/regulatory requirements on one of eleven principles, the activity participant may apply the criteria and guiding questions of the principles that are identified by an activity in step (a) above using the A6.4 Environmental and Social Safeguards Risk Assessment Form:
- (i) The assessment shall compare the activity scenario to the baseline scenario(s);
 - (ii) The assessment shall consider the following safeguard principles and criteria defined in the section 5.2 and 5.3 below. The activity participant may determine the severity level based on possible responses in Table 1 below to the individual criteria and guiding questions;
 - (iii) The activity participant is requested to provide the level of severity to as part of the do-no-harm risk assessment, for each identified principle;
 - (iv) The principles' severity level is classified as per table 1:¹⁹

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¹¹ Gold Standard (2023) Safeguard Principles & Requirements. Available at: https://globalgoals.goldstandard.org/standards/103_V2.0_TC_PAR_Safeguarding-Principles-Requirements.pdf

¹² GCF (2023). Environmental and social safeguards. <https://www.greenclimate.fund/activity/sustainability-inclusion/ess>

¹³ UNEP (2020). UNEP environmental, social and sustainability framework. Available at: <https://www.unep.org/resources/report/un-environments-environmental-social-and-economic-sustainability-framework>

¹⁴ World Bank (2016). Environmental and Social Framework (ESF). Available at: <https://www.worldbank.org/en/activity-operations/environmental-and-social-policies>

¹⁵ FAO (2022). Framework for Environmental and Social Management. Available at: <https://www.fao.org/3/cb9870en/cb9870en.pdf>

¹⁶ GCC (2022). Environment and Social Safeguards Standard. Available at: https://www.globalcarboncouncil.com/wp-content/uploads/2022/09/Environment-and-Social-Safeguards-Standard.V3.0-1_.pdf

¹⁷ IADB (2020). Environmental and Social Policy Framework. Available at: <https://blogs.iadb.org/sostenibilidad/en/espf-environmental-and-social-policy-framework-in-a-nutshell/>

¹⁸ WWF (n.d.). Environmental and Social Safeguards (ESS). Available at: <http://assets.worldwildlife.org/publications/844/files/original/SafeguardsonepagerFINAL.pdf>

¹⁹ Guiding questions may or may not include all possible response options due to the nature of the questions and expected response.

Table 1. Possible responses in the do-no-harm risk assessment for principle-level questions and additional guiding questions

Response	Description	Guidance
Yes	If negative impacts exist for certain principles or if the activity, during its operations, fails to meet the national legal/regulatory requirements or is likely to fail in meeting the legal/regulatory requirements, they will be marked as “yes” as they are likely to cause harm (and may be unsafe).	All negative impacts shall be included in the A6.4 environmental and social management plan. In case of lack of legal/regulatory requirements of the host party, the activity participant may take industry best practices or voluntary corporate policies of the organization to assess if the aspects are harmful.
Potentially	This means that the risk or expected issue may be relevant at some point in the activity’s cycle, but is not necessarily relevant now and/or may never arise.	The requirements apply but the activity may justify with evidence why these requirements do not need to be demonstrated as being met. The activity shall update information on any assessment questions answered with ‘potentially’ for each monitoring report.
No	This means that the risk or expected issue is not relevant to the activity.	Justification shall be provided to support this conclusion, with evidence provided where required.
NA	This means that the question is not relevant to the activity and its potential impact.	Activity participant is required to justify exclusion of any principles.

- (c) Based on the outcome of the do no harm risk assessment, the activity participant shall develop A6.4 Environmental and Social Management Plan in order to reduce and address identified/potential negative impacts. It will define and provide:
- (i) Desired outcomes and actions to address and mitigate potential negative environmental and social impacts in the do-no-harm risk assessment process;
 - (ii) Monitoring parameters and acceptance criteria that can be tracked over activity crediting periods, and with estimates of the resources and responsibilities for implementation, to demonstrate that the impacts do not cause harm to the environment or society;
 - (iii) Indicators that can be used to monitor environmental and social aspects in the A6.4 Environmental and Social Management Plan may be quantitative or qualitative in nature;

- (iv) Safeguard communication channel maintained by activity participants to offer local stakeholders²⁰ an effective avenue for expressing concerns and achieving remedies and promote a mutually constructive relationship during the activity crediting period. Such process shall be established as part of the process for continuous engagement of local stakeholders in accordance with the “Article 6.4 activity standard for projects” or the “Article 6.4 activity standard for programmes of activities;
- (d) Activity participants are required to propose measures and actions to address identified/potential negative impacts in accordance with the host country regulatory requirements applicable to the proposed activity;
- (e) A6.4 Environmental and Social Management Plan shall be validated by a designated operational entity (DOE) during registration, and the outcome of monitoring for a monitoring period as per A6.4 Environmental and Social Management Plan, including any records of a safeguard communication channel, shall be verified by a DOE.

5.1. Environmental and social safeguards principles

20. The environmental and social safeguards principles are shown in table 2 below. The definition of each principle and relevant criteria are introduced in section 5.2 below.

Table 2. Environmental and social safeguards principles

Safeguard principles		
Environmental	Principle 1	Climate and Energy
	Principle 2	Air, land and water
	Principle 3	Ecology and natural resources
Social	Principle 4	Human rights
	Principle 5	Labour
	Principle 6	Health and safety
	Principle 7	Gender equality
	Principle 8	Land acquisition and involuntary resettlement
	Principle 9	Indigenous Peoples
	Principle 10	Corruption
	Principle 11	Cultural heritage

5.2. Environmental safeguards principles and criteria

5.2.1. Principle 1: Climate and energy

21. The proposed activity shall not increase greenhouse gas (GHG) emissions over the baseline scenarios (unless this is specifically allowed by the applied/approved Article 6.4

²⁰ Local Stakeholders: The public, including individuals, groups or communities affected, or likely to be affected, by the proposed Art 6.4 activity or PoA, or actions leading to the implementation of such an activity.

methodology). Activities shall also not affect the availability and reliability of the energy supply to other users.

Principle 1 (Climate and energy) criteria:

- 22. P1.1: Climate: Activity shall not increase GHG emissions over the baseline scenario unless this is specifically allowed within the activity-applicable approved methodology.
- 23. P1.2: Energy: Activity shall not affect the availability and reliability of the energy supply to other users.²¹

Table 3. Guiding questions for the do-no-harm risk assessment on climate and energy

P 1 Climate and energy (Climate)			Host country regulations	Generic risk assessments
Principle level question	Does the proposed A6.4 activity expect to increase greenhouse gas (GHG) emissions over the baseline scenario? (If yes or potentially, please respond to the additional guiding questions)	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A		
Additional guiding question:				
P1.1	Does the proposed A6.4 activity have any risks increasing of the GHG emissions over the baseline scenario that are not considered under Article 6.4 approved applied methodology?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A		
P 1 Climate and energy (Energy)			Host country regulations	Generic risk assessments

²¹ Including, for example, curtailment and/or diversion of renewable energy supply away from users and into mitigation activities.

P 1 Climate and energy (Climate)		Host country regulations	Generic risk assessments
P1.2 Principle level question	Does the proposed A6.4 activity pose a risk to the availability and reliability of the energy supply to other users? (If yes or potentially, please respond to the additional guiding questions)	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
Additional guiding question			
P1.2	Does the proposed A6.4 activity result in or lead to negative ²² impacts on the availability and reliability of the energy supply to other users?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
Conclusion of the do-no-harm risk assessment on principle 1 (Climate and energy):			<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A

5.2.2. Principle 2: Air, land and water

24. Proposed activity shall avoid releasing pollutants to air, land and water, this includes hazardous and/or non-hazardous pollutants in the solid, liquid or gaseous phases, ~~and includes other components such as~~. This principle covers all forms of environmental degradation, including, but not limited to thermal discharge to water, emissions of short-lived and long-lived climate pollutants, plastics, biomedical waste, nuisance odours, noise, vibration, radiation, electromagnetic energy, excessive water consumption and water discharge, and the creation of potential visual impacts, including light pollution.

²² For example: if the proposed activity intends to consume high amount of energy that might result into overload exiting energy supply.

Principle 2 (Air, land and water) criteria:

P2.1 Air

25. P2.1.1: The activity participant shall avoid the release of pollutants or, when pollutants. When avoidance is not feasible, the activity participant shall minimize and/or control the intensity and mass flow of their release in accordance with host country regulations. This applies to the release of pollutants due to routine, non-routine, and accidental circumstances with the potential for local, regional and transboundary impacts. A6.4 activities involving carbon dioxide removal methods that entail the release or discharge of materials into the environment shall take appropriate measures to control air pollution risks.
26. P2.1.2: Where historical pollution²³ such as air contamination exists, the activity participant shall seek to determine whether it is responsible for mitigation measures. If it is determined that the activity participant is legally responsible, then these liabilities will be resolved in accordance with national law, or where this is silent, in accordance with subnational or local regulations. Mitigation measures shall be defined and implemented in coordination with national and local government agencies, communitiesstakeholders, and the contributors to the contamination. Activity participants can use historical records, ongoing monitoring, and reporting through data logging of physical measurements, online sources and government data.

Table 4. Guiding questions for the do-no-harm risk assessment on air

<i>P2 Air</i>		<i>Host country regulations</i>	<i>Generic risk assessment</i>
<i>Principle level question</i>	Does the proposed A6.4 activity involve to the release of air pollutants due to routine and non-routine activities, with the potential for local, regional and transboundary impacts? If yes or potentially, please respond to guiding question P2.1.1	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
<i>Principle level question</i>	Is the proposed A6.4 activity located in an area	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No	

²³ Historical pollution refers to any level of effect into air, soil and water not consistent with host country regulations and/or relevant standards, best practices and obligations in the site where the proposed activity will take place.

<i>P2 Air</i>		<i>Host country regulations</i>	<i>Generic risk assessment</i>
	<p>where historical pollution such as air contamination exists?</p> <p>If yes or potentially, please respond guiding question P2.1.2</p>	<input type="checkbox"/> N/A	
<p><i>Additional guiding question: If yes or potentially above, please complete the questions below:</i></p>			
<i>P2.1.1</i>	<p>Does the proposed A6.4 activity have any risks of the release air pollutants that cannot be minimized and/or controlled in the terms of intensity and mass flow of their release in accordance with host country regulations?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
<i>P2.1.1</i>	<p>Does the proposed A6.4 activity have a risk of releasing pollutants into the air in routine, non-routine, or accidental circumstances with the potential for local, regional, and transboundary impacts?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
<i>P2.1.2</i>	<p>Does the proposed A6.4 activity have any risk of historical pollution such as air contamination not in accordance with host country</p>	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	

<i>P2 Air</i>		<i>Host country regulations</i>	<i>Generic risk assessment</i>
	regulations or subnational and local regulations where the activity participant is legally responsible for mitigation measures?		
<i>Conclusion of the do-no-harm risk assessment on principle 2 (Air, land and water) – Air:</i>			<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A

P2.2 Land²⁴

27. P2.2.1: The proposed activity shall avoid the release of pollutants or, when avoidance is not feasible, minimize and/or control the intensity and mass flow of their release in accordance with host country regulations. This applies to the release of pollutants due to routine, non-routine and accidental circumstances with the potential for local, regional and transboundary impacts. A6.4 activities involving carbon dioxide removal methods that entail the release or discharge of materials onto or into land shall take appropriate measures to control soil contamination risks.
28. P2.2.2: Where historical pollution such as land contamination exists, the activity participant shall seek to determine whether it is responsible for mitigation measures. If it is determined that the activity participant is legally responsible, then these liabilities will be resolved in accordance with national law, or where this is silent, in accordance with subnational or local regulations. Mitigation measures shall be defined and implemented in coordination with national and local government agencies, communities, and the contributors to the contamination. Activity participants can use historical records, ongoing monitoring, and reporting through data logging of physical measurements, online sources and government data.
29. P2.2.3: The activity shall demonstrate that measures will be undertaken to ensure that the soil and land use, as well as surface and groundwaters are protected from erosion and that these measures are in place prior to the commencement of the activity.
30. P2.2.4: The activity shall identify the functions and services provided by the landscape and demonstrate no degradation of soil resources and loss of ecosystem services provided by soils.

²⁴ Land considers land, soil and subsoil and surfaces.

31. P2.2.5: Activities that involve the production, harvesting and/or management of living natural resources by small-scale landholders and/or local communities²⁵ shall adopt appropriate and culturally sensitive sustainable resource management practices²⁶.

Table 5. Guiding questions for the do-no-harm risk assessment on land

P2 Land			Host country regulations	Generic risk assessment
<i>Principle level question</i>	Does the proposed A6.4 activity lead to the release of land pollutants due to routine and non-routine activities, with the potential for local, regional and transboundary impacts? If yes or potentially, please respond to guiding questions P2.2.1, P2.2.3, P2.2.4 and P2.2.5	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A		
<i>Principle level question</i>	Is the proposed A6.4 activity located in an area where historical pollution such as land contamination exists? If yes or potentially, please respond to guiding questions P2.2.2, P2.2.3 and P2.2.4.	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A		
<i>Additional guiding question: If yes or potentially above, please complete the questions below.</i>				
<i>P2.2.1</i>	Does the proposed A6.4 activity have any risk of the release of land	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A		

²⁵ Small-scale landholders and/or local communities may include Indigenous Peoples.

²⁶ Culturally sensitive sustainable resource management practices based on meaningful consultation and participation of rights-holders who will be impacted by the activity.

P2 Land		Host country regulations	Generic risk assessment
	pollutants that cannot be, minimized and/or controlled in terms of the intensity and mass flow of their release in accordance with host country regulations? ²⁷		
P2.2.1	Does the proposed A6.4 activity have a risk of releasing pollutants to land in routine, non-routine or accidental circumstances with the potential for local, regional, and transboundary impacts?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
P2.2.2	Does the proposed A6.4 activity have any risk of continuing historical pollution such as air contamination not in accordance with host country regulations or subnational and local regulations where the activity participant is legally responsible for mitigation measures?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	

²⁷ Including, but not limited to, soil policy, soil protection laws, regulations and international best practices governing fertilizer or soil conditioner use in croplands and grasslands, including in relation to A6.4 carbon dioxide removal activities that involve the addition of carbonaceous or other materials or matter to soils. Particular attention should be given to potential contaminants and by-products from carbon dioxide removal activities on land in relation to, for example, the maximums of tolerable free metals and other types of contaminants in arable and grassland soils.

P2 Land		Host country regulations	Generic risk assessment
<i>P2.2.3</i>	Has the activity participant identified any risk to soil and land use, as well as surface and groundwaters due to land erosion caused by the proposed A6.4 activity?		
<i>P2.2.4</i>	Has the activity participant identified any risk to the functions and services provided by the landscape by degradation of soil resources and loss of ecosystem services provided by soils?		
<i>P2.2.5</i>	Does the proposed A6.4 activity that involves the production, harvesting and/or management of living natural resources by small-scale landholders and/or local communities pose any risk related to appropriate and culturally sensitive sustainable resource management practices ?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
<i>Conclusion of the do-no-harm risk assessment on principle 2 (Air, land and water) – Land:</i>			<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A

P2.3: Water

- 32. P2.3.1: The proposed activity shall promote the sustainable and efficient use of water resources to avoid adverse impacts on water resources and water-related ecosystems, including mountains, coasts, oceans, forests, wetlands, rivers, aquifers and lakes.
- 33. P2.3.2: The activity participant shall avoid the release of pollutant or, when avoidance is not feasible, minimize and/or control the intensity and mass flow of their release in accordance with host country regulations. This applies to the release of pollutants due to routine, non-routine and accidental circumstances with the potential for local, regional and transboundary impacts.²⁸ A6.4 activities that include carbon storage in proximity to groundwater resources, or carbon dioxide removal methods that entail the release or discharge of materials into the environment, shall take appropriate measures to control water pollution risks.
- 34. P2.3.3: When the proposed activity is a potentially significant consumer of water, in addition to applying the resource efficiency requirements of this principle, the activity participant shall adopt measures that avoid or reduce water usage so that the activity's water consumption does not have significant adverse impacts on people and biodiversity in terms of availability, reliability and quality as the same level to the baseline. These measures include, but are not limited to, the use of additional, technically feasible water conservation measures, the use of alternative water supplies, the reuse of water, water consumption offsets to reduce total demand for water resources to within the available supply, and evaluation of alternative activity locations, as appropriate.
- 35. P.2.3.4: The activity participant shall implement technically and financially feasible and cost-effective²⁹ measures for improving efficiency in its consumption of water, with a focus on core areas of the proposed activity(ies).
- 36. P.2.3.5: The activity shall ensure that water resources covering surface water and ground water are conserved.

Table 6. Guiding questions for the do-no-harm risk assessment on water

P2 Water			Host country regulations	Generic risk assessment
<i>Principle level question</i>	Does the proposed A6.4 activity involve water usage that can result in adverse impacts on water resources	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A		

²⁸ Transboundary pollutants include those covered under the Convention on Long-Range Transboundary Air Pollution.

²⁹ Technical feasibility is based on whether the proposed measures and actions can be implemented with commercially available skills, equipment, and materials, taking into consideration prevailing local factors such as climate, geography, infrastructure, security, governance, capacity, and operational reliability. Financial feasibility is based on financial considerations, including relative magnitude of the incremental cost of adopting such measures and actions compared to the activity's investment, operating and maintenance costs.

P2 Water		Host country regulations	Generic risk assessment
	<p>and water-related ecosystems, including mountains, coasts, oceans, forests, wetlands, rivers, aquifers and lakes?</p> <p><i>(If yes or potentially, please respond to the guiding questions)</i></p>		
<p>Additional guiding question: <i>If yes or potentially above, please complete the questions below.</i></p>			
P2.3.1	<p>Does the proposed A6.4 activity have any risk that could compromise the promotion of the sustainable and efficient use of water resources to avoid adverse impacts on water resources and water-related ecosystems, including mountains, coasts, oceans, forests, wetlands, rivers, aquifers and lakes?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
P2.3.2	<p>Does the proposed A6.4 activity have a risk of releasing pollutants to water in routine, non-routine or accidental circumstances?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
P2.3.2	<p>Does the proposed A6.4 activity involve or lead to any potential risk of pollutant release</p>	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	

P2 Water		Host country regulations	Generic risk assessment
	that cannot be avoided? ³⁰		
P2.3.3	<p>Has the activity participant identified any risk in adopting measures to avoid or reduce water usage so that the activity's water consumption that have significant adverse impacts on people and biodiversity in terms of availability, reliability and quality as the same level to the baseline?</p> <p>Has the activity participant adopted measures that avoid or reduce water usage so that the activity's water consumption does not have significant adverse impacts on people and biodiversity?.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
P2.3.4	Has the activity participant identified any risk in implementing technically and financially feasible and cost-effective measures for	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	

³⁰ A6.4 activities involving subsurface geological CO₂ storage shall be undertaken consistent with local and national surface and groundwater protection laws and regulations. Attention should also be given to potential impacts on water bodies that may receive runoff that contains materials or other by-products from land treated for the purpose of CO₂ removal. Consideration shall also be given to relevant marine treaties (e.g. United Nations Convention on Law of the Sea; London Convention and Protocol; Oslo-Paris Treaty) that in some cases apply to CO₂ removal activities, including those clauses relating to the control of land-based sources of marine pollution.

P2 Water		Host country regulations		Generic risk assessment
	improving efficiency in its consumption of water, with a focus on core areas of the proposed activity(ies)?			
P2.3.5	Does the proposed A6.4 activity pose any risk that could compromise the conservation of water resources, including surface water and groundwater?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A		
<i>Conclusion of the do-no-harm risk assessment on principle 2 (Air, land and water) – Water:</i>				<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A

5.2.3. Principle 3: Ecology and natural resources

37. Activity participant shall consider the direct, indirect and cumulative³¹ activity-related impacts on habitats and the biodiversity they support. It shall also consider threats to biodiversity, for example, habitat loss, degradation and fragmentation, invasive alien species, overexploitation, hydrological changes, nutrient-loading, pollution and incidental take, as well as projected climate change impacts.

Principle 3 (Ecology and natural resources) criteria:

P3.1 Natural resources

38. P3.1.1: The activity shall ensure a precautionary approach³² to natural resource conservation, including soil, minerals and other depletable natural resources, and avoid negative environmental impacts.

P3.2 Biodiversity

39. P3.2.1: The activity shall ensure ecosystem functions are maintained to secure the benefits of ecosystem services.

40. P3.2.2: The activity shall protect, and conserve terrestrial, freshwater, coastal and marine biodiversity.

³¹ Cumulative impacts: Impacts that result from incremental changes caused by other part, present or reasonably foreseeable action together with the project

³² The objective of precautionary approach is prevention rather than remediation.

41. P3.2.3: The activity shall maintain or enhance biodiversity and ecosystem functionality in areas where improved forest management is undertaken.
42. P3.2.4: The activity shall not lead to the reduction/negative impact of any recognized endangered, vulnerable or critically endangered species.
43. P3.2.5: Habitats of endangered species shall be specifically identified and managed to protect or enhance them.
44. P 3.2.6: The activity shall not introduce any alien species (not currently established in the country or region of the project) into new environments. The project shall implement measures to avoid the potential for accidental or unintended introductions, including the transportation of substrates and vectors (such as soil, ballast and plant materials) that may harbour alien species.
45. P3.2.7: Where alien species are already established in the country or region of the proposed project, the activity developer shall exercise diligence in not spreading them into areas in which they have not already been established.

P3.3 Critical habitats³³

46. P3.3.1: An activity that potentially impacts habitats identified as critical habitats shall be implemented only when it meets the following three prerequisites:
 - (a) The risk of the activity negatively impacting the catchment and risks impacting activity success shall be assessed and addressed to ensure its ongoing, long-term viability and impact on surrounding High Conservation Value³⁴ and ecological assets;
 - (b) There is no measurable adverse impacts on the criteria or biodiversity values for which the critical habitat was designated, and on the ecological processes supporting those biodiversity values; and

³³ Critical habitats are areas with high biodiversity importance, covering: (i) habitats of significant importance to critically endangered, endangered, vulnerable or near-threatened species, listed as such in the International Union for Conservation of Nature (IUCN) Red List of Threatened Species; (ii) habitats of significant importance to endemic and/or restricted-range species; (iii) habitats supporting globally significant concentrations of migratory species and/or congregatory species; (iv) highly threatened and/or unique ecosystems; (v) areas associated with key evolutionary processes; and/or (vi) legally protected areas or internationally recognized areas of high biodiversity value, which may include reserves that meet the criteria of the IUCN protected area management categories I through VI; World Heritage Sites; areas protected under the Ramsar Convention on Wetlands; core areas of world biosphere reserves; or areas in the United Nations List of National Parks and Protected Areas; sites listed in the World Database of Key Biodiversity Areas; or other sites meeting the criteria of the IUCN 2016 Global Standard for the Identification of Key Biodiversity Areas.

³⁴ High Conservation Value (HCV) is a biological, ecological, social, or cultural value of outstanding significance or critical importance. High Conservation Value areas are critical areas in a landscape which need to be appropriately managed in order to maintain or enhance High Conservation Values (HCVs). The HCV areas includes both forest and non-forest ecosystems. (please Refer to Common Guidance for the identification of – HIGH CONSERVATION VALUES for further guidance on the interpretation of the HCV definitions and their identification in practice, to achieve standardization in use of the HCV approach. Also refer to Common Guidance for the Management and Monitoring of – HIGH CONSERVATION VALUES guidance on management and monitoring of HCVs, to be used as a companion to the identification guidance.

- (c) A robust, appropriately designed, and long-term habitats and biodiversity action plan is in place to achieve net gains in those biodiversity values for which the critical habitat was designated.

Table 7. Guiding questions for the do-no-harm risk assessment on ecology and natural resources

Principle 3 Ecology and natural resources			Host country regulations³⁵	Generic risk assessment
<i>Principle level question</i>	Will the proposed A6.4 activity result in direct, indirect and cumulative activity-related impacts on habitats and the biodiversity they support, including threats to biodiversity (e.g. habitat loss, degradation and fragmentation, invasive alien species), overexploitation, hydrological changes, nutrient-loading, pollution and incidental take, as well as projected climate change impacts? ³⁶ <i>(If yes or potentially, please respond to the additional guiding questions)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A		
Additional guiding question:				
P3.1.1	Has the proposed activity participant identified any risk during the	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A		

³⁵ In situations where an A6.4 activity could lead to the runoff of materials from land to other water bodies and the ocean, for example, in the case of some CO₂ removal methods, consideration should be given to relevant marine treaties regarding land-based sources of marine pollution (e.g. United Nations Convention on Law of the Sea; Oslo-Paris Treaty; Kuwait Regional Convention; Southeast Pacific Protocol, Barcelona Convention, etc.).

³⁶ In the case of some CO₂ removal methods, this can include the potential impacts on the pH of receiving water bodies and the effects this may have on the biota and habitat therein (e.g. impacts upon fish breeding grounds, such as mineral deposition and calcification of sediments and gravels).

Principle 3 Ecology and natural resources		Host country regulations³⁵	Generic risk assessment
	precautionary approach to natural resource conservation, including to soil, minerals and other depletable natural resources, that can result in irreversible negative environmental impacts by the proposed activity?		
P3.2.1	Does a proposed A6.4 activity introduce any risk of loss of ecosystem services?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
P3.2.2	Does a proposed A6.4 activity have a risk of unsustainable forest management, including timber harvesting?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
P3.2.2	Does a proposed A6.4 activity pose a risk of depleting biodiversity and ecosystem functionality in areas where improved forest management is undertaken?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
P3.2.3	Does the proposed A6.4 activity have any risk of not meeting the requirements for environment-friendly, socially beneficial, and economically viable	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	

Principle 3 Ecology and natural resources		Host country regulations³⁵	Generic risk assessment
	plantations using native species whenever possible?		
P3.2.4	Does the proposed A6.4 activity pose any risk to the any recognized endangered, vulnerable or critically endangered species?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
P3.2.4	Does the proposed A6.4 activity pose any risk to the identified habitats of endangered species?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
P3.2.5	Does a proposed A6.4 activity pose a risk of introducing any alien species into new environments?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
P3.2.6	Does the proposed A6.4 activity have a risk of spreading alien species, already established in the country or region of the proposed project, into areas in which they have not already been established?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
P3.2.7	Has the proposed A6.4 activity participant identified any risk while exercising diligence to avoid the spread of alien species into areas where they are not	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	

Principle 3 Ecology and natural resources		Host country regulations³⁵	Generic risk assessment
	already established?		
P3.3.1	<p>Does the proposed A.6.4 activity have a risk of negatively impacting critical habitats?</p> <p>If yes or potentially, the activity participant shall demonstrate how the activity meets the three prerequisites described in P3.3.1 above.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
<p>Conclusion of do-no-harm risk assessment on principle 3 (Ecology and natural resources):</p>			<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A

5.3. Social safeguards principles/criteria

5.3.1. Principle 4: Human rights³⁷

47. The activity participant shall respect international human rights regarding sustainable development, poverty alleviation and ensuring fair distribution of development opportunities and benefits. Also, an activity is to be implemented with due respect for human rights by avoiding infringement on the human rights of others and addressing adverse human rights impacts that the activity may cause or to which it may contribute.

Principle 4 (Human rights) criteria:

48. P4.1: Activity participants shall commit to the Universal Declaration of Human Rights. An activity is not to discriminate with regard to shall respect participation and inclusion and is also not to undermine the national or regional measures for the realization of the right to development.

³⁷ [Universal Declaration of Human Rights.](#)

Table 8. Guiding questions for the do-no-harm risk assessment on human rights

Principle 4 Human rights		Host country regulations	Generic risk assessment
<i>Principle level question</i>	<p>Has the activity participant identified any risk that the activity during its implementation and operation undermine national or regional measures for the realization of the right regarding sustainable development, poverty alleviation and ensuring fair distribution of development opportunities and benefits?</p> <p>If yes or potentially, please respond to the additional guiding questions</p>	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
<p><i>Additional guiding question: Please complete the questions below:</i></p>			
<i>P4.1</i>	<p>Does the proposed A6.4 activity have any adversely impact on the enjoyment of the rights (civil, political, economic, social or cultural) of the affected population and particularly of marginalized groups?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
<i>P4.1</i>	<p>Does the proposed A6.4 activity have any risk of leading to inequitable or discriminatory</p>	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	

Principle 4 Human rights		Host country regulations	Generic risk assessment
	impacts on affected populations, particularly people living in poverty, or marginalized or excluded individuals or groups, including persons with disabilities?		
<i>P4.1</i>	Does the proposed A6.4 activity have any risk of causing restrictions in the availability of, quality of and/or access to resources or basic services, in particular for marginalized individuals or groups, including persons with disabilities? ³⁸	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
Conclusion of do-no-harm risk assessment on principle 4 (Human rights):			<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A

5.3.2. Principle 5: Labour

49. Proposed activities shall promote employment creation and income generation in the pursuit of poverty reduction and inclusive economic growth. To promote **social safe and healthy** labour and working conditions, the following has to be considered:
- (a) Promoting education programmes for local communities to access labour opportunities created by the proposed activity;
 - (b) Promoting the fair treatment, non-discrimination and equal opportunity of project workers;

³⁸ See also criterion P1.2: Energy in relation to accessing the electricity and avoidance of curtailment and/or diversion of renewable electricity.

- (c) Protecting project workers, including vulnerable workers such as women, persons with disabilities and migrant workers, contracted workers, community workers, and primary supply workers, as appropriate;
- (d) Preventing the use of all forms of forced labour and child labour;
- (e) Supporting the principles of freedom of association and collective bargaining of project workers in a manner consistent with national law;
- (f) Providing project workers with accessible means to raise workplace concerns.
- (g) Avoiding exposure to increased health risks (e.g. pollution, contaminated areas/resources) and disease and the proposed A6.4 activity shall not adversely affect the health of the workers.

Principle 5 (Labour) criteria:

- 50. ~~P5.4:~~ The proposed activity shall aim to promote safe and healthy labour and working conditions, ~~the following has to be considered~~
- 51. P5.1 The proposed activity shall promote education programmes for local communities to access labour opportunities created by the proposed activity;
- 52. P5.2: The proposed activity shall promote the fair treatment, non-discrimination and equal opportunity of activity workers;
- 53. P5.3: The proposed activity shall protect activity workers, including vulnerable workers such as women, persons with disabilities and migrant workers, contracted workers, community workers, and primary supply workers, as appropriate;
- 54. P5.4: The proposed activity shall prevent the use of all forms of forced labour³⁹ and child labour;
- 55. P5.5: The proposed activity shall support the principles of freedom of association and collective bargaining of activity workers in a manner consistent with national law;
- 56. P5.6: The proposed activity shall provide activity workers with accessible means to raise workplace concerns.
- 57. P5.7: The proposed activity shall put measures in place to protect workers from the inherent risk of the nature of their work/sector, including, but not limited to, physical, chemical, biological and radiological hazards, and specific threats to women.

³⁹ Forced labour which consists of any work or service not voluntarily performed that is exacted from an individual under threat of force or penalty shall not be used in connection with the activity. Where cases of forced labour are identified, immediate steps shall be taken to correct and remedy them.

Table 9. Guiding questions for the do-no-harm risk assessment on labour

Principle 5 Labour		Host country regulations	Generic risk assessment
<i>Principle level question</i>	<p>Has the activity participant identified any risk in promoting safe and healthy social labour and working conditions according to the host country regulatory requirements applicable to the proposed activity?</p> <p>If yes or potentially, please respond to the additional guiding questions</p>	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
<i>Additional guiding question:</i>			
<i>P5.1</i>	Does the proposed A6.4 activity have any risk that could compromise the promotion of education programmes for local communities to access labour opportunities created by the proposed activity?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
<i>P5.2</i>	Does the proposed A6.4 activity have any risk that could compromise the promotion of the fair treatment, non-discrimination and equal opportunity of activity workers?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
<i>P5.3</i>	Does the proposed A6.4 activity have	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially	

Principle 5 Labour			Host country regulations	Generic risk assessment
	any risk of protecting activity workers, including vulnerable workers such as women, persons with disabilities and migrant workers, contracted workers, community workers, and primary supply workers, as appropriate?	<input type="checkbox"/> No <input type="checkbox"/> N/A		
P5.4	Does the proposed A6.4 activity have a risk of using forms of forced labour and child labour?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A		
P5.54	Does the proposed A6.4 activity have any risk of supporting the principles of freedom of association and collective bargaining of activity workers in a manner consistent with national law?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	1.	
P5.64	Does the proposed A6.4 activity have any risk of providing activity workers with accessible means to raise workplace concerns.?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A		
P5.7	Does the proposed A6.4 activity pose risks inherent to the nature of their work/sector,	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A		

Principle 5 Labour		Host country regulations	Generic risk assessment
	including, but not limited to, physical, chemical, biological and radiological hazards, and specific threats to women?		
Conclusion of do-no-harm risk assessment on principle 5 (Labour):			<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A

5.3.3. Principle 6: Health and safety

58. The activity participant shall evaluate the risks and impacts on the health⁴⁰ and safety of the affected communities during the implementation and operation of the proposed activity, including those who, because of their circumstances, may be vulnerable. This principle refers to how proposed activities may cause community exposure to health and safety risks and impacts.

Principle 6 (Health and safety) criteria:

59. P6.1: The activity shall avoid community exposure to increased health risks (e.g. pollution, contaminated areas/resources) and disease and shall not adversely affect the health of the community.
60. P6.2: The activity shall undertake appropriate health and safety assessment while considering safety risks to communities; adopt appropriate avoidance, minimization, and mitigation measures following national legal requirements, good international practice⁴¹ and favouring the prevention or avoidance of risks and impacts over their minimization and reduction, and ensure accidents or incidents associated with the activity are appropriately recorded, reported and addressed, and that emergency preparedness and response plans are in place.
61. P6.3: The assessment and adopted management measures shall take into account differences in risk exposure and a gender-sensitive approach, as well as marginalized and disadvantaged groups, including children, older persons, persons with disabilities, minorities, and Indigenous Peoples.

⁴⁰ Health encompasses the social, mental and physical well-being and not merely the absence of disease or infirmity (WHO).

⁴¹ For example, the International Finance Corporation Environmental, Health and Safety Guidelines, available at: <http://www.ifc.org/ehsguidelines>.

Table 10. Guiding questions for the do-no-harm risk assessment on health and safety

Principle 6 Health and safety		Host country regulations	Generic risk assessment
<i>Principle level question</i>	<p>Has the activity participant identified any activity risks to and impacts on the health and safety of the affected communities, including those who, because of their circumstances, may be vulnerable, as per host country regulatory requirements applicable to the proposed activity?⁴²</p> <p>If yes or potentially, please respond to the additional guiding questions</p>	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
<i>Additional guiding question:</i>			
<i>P6.1</i>	<p>Has the activity participant considered the risks and impacts of the activity on the health and safety of the affected communities during the activity crediting period, including those who, because of their circumstances, may be vulnerable, as per host country regulatory requirements applicable to the proposed activity?</p>		

⁴² This shall include respiratory risks to local communities posed by A6.4 CO₂ removal activities that involve the application of materials to land (e.g. incidental airborne release of fine particulate matter).

Principle 6 Health and safety			Host country regulations	Generic risk assessment
<i>P6.1</i>	Has the activity participant identified any risk related to the construction and/or infrastructure development (e.g. roads, buildings, dams) of the proposed activity?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A		
<i>P6.1</i>	Has the activity participant identified any risk related to air pollution, noise, vibration, traffic, injuries, physical hazards, poor surface water quality due to runoff, erosion, or sanitation exceeding the limits established by relevant host country regulation or industrial practices?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A		
<i>P6.1</i>	Has the activity participant identified any risk related to harm or losses due to the failure of structural elements of the activity (e.g. collapse of buildings or infrastructure)? ⁴³	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A		
<i>P6.1</i>	Has the activity participant identified any risk related to water-borne or other vector-borne diseases (e.g.	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A		

⁴³ For A6.4 activities involving the capture, transport and storage of CO₂, this shall include CO₂ transport infrastructure and injection wellbores.

Principle 6 Health and safety		Host country regulations	Generic risk assessment
	temporary breeding habitats), communicable and noncommunicable diseases, nutritional disorders, mental health including gender-based violence?		
<i>P6.1</i>	Has the activity participant identified any risk related to transport, storage, and use and/or disposal of hazardous or dangerous materials (e.g. explosives, fuel and other chemicals during construction and operation)? ⁴⁴	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
<i>P6.1</i>	Has the activity participant identified any risk related to adverse impacts on ecosystems and ecosystem services relevant to communities' health (e.g. food, surface water purification, natural buffers from flooding)?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
<i>P6.2</i>	Has the activity participant identified any health and/or safety risks to communities that can result into accidents or incidents that require mitigation		

⁴⁴ This shall include A6.4 activities involving the transport and storage of CO₂.

Principle 6 Health and safety		Host country regulations	Generic risk assessment
	measures in accordance with national legal requirements, good international practice?		
<i>P6.3</i>	Has the activity participant identified any health and/or safety risk exposure of women and man, as well as of women and men , as well as marginalized and disadvantaged groups, including children, older persons, persons with disabilities, minorities, and Indigenous Peoples?		
<i>Conclusion on do-no-harm risk assessment on principle 6 (Health and safety):</i>			<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A

5.3.4. Principle 7: Gender equality

62. The activity participant shall identify potential gender-based risks and impacts and introducing effective measures to avoid, prevent or mitigate such risks and impacts, thereby eliminating the possibility of reinforcing pre-existing inequalities and/or creating new ones.

Principle 7 (Gender equality) criteria:

63. P7.1: The activity participant shall avoid reinforcing gender-based discrimination and shall not lead/contribute to adverse impacts on gender equality and/or the situation of women and girls in all their diversity.
64. P7.2: The activity participant shall apply the principles of non-discrimination, equal treatment and equal pay for equal work.

Table 11. Guiding questions for the do-no-harm risk assessment on gender equality

Principle 7 Gender equality		Host country regulations	Generic risk assessment
<i>Principle level question</i>	<p>Has the activity participant potential gender-based risks and impacts that reinforce pre-existing inequalities and/or create new ones?</p> <p>If yes or potentially, please respond to the additional guiding questions</p>	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
<i>Additional guiding question:</i>			
<i>P7.1</i>	<p>Does the proposed A6.4 activity have any of adverse impacts on gender equality and/or the situation of women and girls?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
<i>P7.1</i>	<p>Does the proposed A6.4 activity have any of exacerbating of risks of gender-based violence (for example, through the influx of workers to a community, changes in community and household power dynamics, increased exposure to unsafe public places and/or transport, etc.)?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
<i>P7.2</i>	<p>Does the proposed A6.4 activity have a risk to the principle of non-discrimination, equal treatment, equal pay for equal work? (e.g. risk of equal payment for women and men for the implementation work of the activity; fair conditions for women and men to participate in the implementation of the activity considering pregnancy/maternity/paternity leave/marital status; inform</p>	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	

Principle 7 Gender equality		Host country regulations	Generic risk assessment
	community (women and men) about the implementation of the activity in an accessible manner to ensure full engagement, including access to leadership positions).		
<i>P7.2</i>	Does the proposed A6.4 activity have any of preventing men and women from having equal opportunities to participate in identified tasks and activities, whether through paid work, volunteer work, or community contributions, as appropriate?	<input type="checkbox"/> Yes <input type="checkbox"/> <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
<i>P7.2</i>	Does the proposed A6.4 activity have any of limiting the participation of women or men based on pregnancy, maternity/paternity leave, or marital status?	<input type="checkbox"/> Yes <input type="checkbox"/> <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
<i>P7.2</i>	Does the proposed A6.4 activity have any risk of reproducing discriminations against person based on gender, in particular participation in the design and implementation or access to opportunities and benefits.	<input type="checkbox"/> Yes <input type="checkbox"/> <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
<i>P7.2</i>	Does the proposed A6.4 activity have a risk of limiting women's ability to use, develop and protect natural resources, considering the different roles and positions of women and men in accessing environmental goods and services? (for example, activities that could lead to natural resources degradation or depletion in communities who depend on	<input type="checkbox"/> Yes <input type="checkbox"/> <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	

Principle 7 Gender equality		Host country regulations	Generic risk assessment
	these resources for their livelihoods and well-being).		
<i>Conclusion of do-no-harm risk assessment on principle 7 (Gender equality):</i>			<input type="checkbox"/> Yes <input type="checkbox"/> <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A

5.3.5. Principle 8: Land acquisition and involuntary resettlement⁴⁵

65. Activity-related land acquisition and restrictions on land use can have adverse impacts on communities and persons. Activity-related land acquisition or restrictions on land use may cause physical displacement (relocation, loss of residential land or loss of shelter), economic displacement (loss of land, assets, or access to assets, leading to loss of income sources or other means of livelihood), or both. The activity participant shall make efforts to avoid involuntary resettlement. Where involuntary resettlement is unavoidable; it will be minimized, and appropriate measures to mitigate adverse impacts on displaced persons (and on host communities receiving displaced persons) will be carefully consulted, planned and implemented.

Principle 8 (Land acquisition and involuntary resettlement) criteria:

66. P8.1: The activity participant shall **avoid involuntary resettlement not involve nor support forced relocation and/or displacement of people.**
67. P8.2: When physical displacement (i.e., relocation or loss of shelter) cannot be avoided, the activity shall mitigate displacement impacts and risks of the displaced persons and host communities to at least restore livelihoods and/or living standards to pre-project levels. **If the proposed activity involves Indigenous Peoples, the free, prior and informed consent (FPIC) must be obtained in accordance with the section 5.3.6 of Principle 9 and the principle criteria of P9.5.**
68. P8.3: The activity participant shall mitigate impacts and risks of economic displacement (loss of land, assets, or access to assets, leading to loss of income sources or other means of livelihood), when economic displacement cannot be avoided.
69. P8.4: The activity participant shall conduct a census and a socioeconomic baseline survey to identify all affected individual, group or community who will be physically or economically displaced. A resettlement action plan and/or livelihood action plan shall be integrated into the A6.4 Environmental and Social Management Plan Form where physical displacement is involved. The action plans will be developed in accordance with international best practice (e.g. [United Nations Development Programme Standard 5: Displacement and Resettlement](#)) **and, in full consultation with the affected individual, group or community and based on good faith negotiation.** Resettlement understandings

⁴⁵ Involuntary resettlement refers to a scenario when affected persons or communities do not have the right to refuse land acquisition or restrictions on land use that result in displacement.

reached by the activity participant and with affected individual, group or community should be reflected in written agreements.

Table 12. Guiding questions for the do-no-harm risk assessment on land acquisition and involuntary resettlement

Principle 8 Land acquisition and involuntary resettlement		<i>Host country regulations</i>	<i>Generic risk assessment</i>
<i>Principle level question</i>	Does the proposed A6.4 activity involve or support involuntary land acquisition or restrictions on land use that may cause physical displacement economic displacement or both? <i>If yes or potentially, please respond the additional guiding questions</i>	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
<i>Additional guiding question:</i>			
<i>P8.1</i>	Does the proposed A6.4 activity have risks of forced evictions or involuntary relocation of people?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	

Principle 8 Land acquisition and involuntary resettlement		Host country regulations	Generic risk assessment
P 8.2	<p>Has the proposed activity participant identified any risks to displaced persons and host communities when physical displacement (i.e. relocation or loss of shelter) cannot be avoided</p> <p><i>(If applicable)</i>, Has the proposed A6.4 activity developed a resettlement action plan and/or livelihood action plan in consultation and agreement with affected individuals, groups or communities, as per host country regulations?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
P 8.23	<p>Does the proposed A6.4 activity have any risk of restoring livelihoods and/or living standards, to at least pre-project levels for displaced persons?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	

Principle 8 Land acquisition and involuntary resettlement		<i>Host country regulations</i>	<i>Generic risk assessment</i>
P8.3	<p>Has the activity participant identified any risks of economic displacement (i.e. loss of land or assets, or loss of access to assets, leading to loss of income sources or other means of livelihood) when economic displacement cannot be avoided?</p> <p>(If applicable) Has the activity participant considered the impacts and risks of economic displacement in the resettlement action plan and in consultation and agreement with affected individuals, groups or communities, as per host country regulations?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	

Principle 8 Land acquisition and involuntary resettlement	Host country regulations	Generic risk assessment
<p>P8.4</p> <p>While developing the resettlement action plan and/or livelihood action plan in accordance with international best practice (e.g. United Nations Development Programme Standard 5: Displacement and Resettlement) and to be integrated into the A6.4 Environmental and Social Management Plan Form, Has the activity participant identified any risk in conducting full consultation with the affected individual, group or community and consider good faith negotiations and reflecting resettlement understandings reached in written agreements?</p>	<p> <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A </p>	
<p>Conclusion of do-no-harm risk assessment on principle 8 (Land acquisition and involuntary resettlement):</p>		<p> <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A </p>

5.3.6. Principle 9: Indigenous Peoples

70. The activity participant shall respect for and taking into account the rights of Indigenous Peoples and individuals as contained in applicable legal obligations and commitments, which include pertinent national legislation, applicable international law, or in Indigenous legal systems. The activity participant shall recognize the Indigenous legal systems which are those that are recognized under national laws. In the absence of such laws, Indigenous legal systems based on the international law will be recognized if they are not inconsistent with applicable national legislation and international laws. The activity can also create

opportunities for Indigenous Peoples to participate in and benefit from activity-related activities that may help them achieve their aspirations for economic and social development. Furthermore, activity participant should take into account that Indigenous Peoples may play a role in sustainable development by often promoting, owning and managing activities and enterprises as partners in development.

Principle 9 (Indigenous Peoples) criteria:

71. P9.1: Activity participants shall identify all communities of Indigenous Peoples within the activity area of influence who may be affected by the activity and treat them with respect, sensitivity, and transparency and ensure that Indigenous Peoples are fully informed and voluntarily participating in the identification process.
72. P9.2: The activity participant, with the full and effective participation of Indigenous Peoples involved, shall carry out an environmental and social analysis of the activities that may affect or involve Indigenous Peoples by completing the A6.4 Environmental and Social Safeguards Risk Assessment Form. Adequate resources for full and effective participation of Indigenous Peoples should be provided. ~~The activity participant shall verify whether Indigenous Peoples reside in the proposed activity areas and/or if the activities may affect Indigenous Peoples outside of activity areas.~~ The assessment analysis shall include the potential impacts on their rights, lands, territories, gender relations, resources, culture, cultural heritage, and other potentially intangible impacts on Indigenous Peoples.
73. P9.3: The activity shall not result in the forcible removal of Indigenous Peoples from their lands and territories. No relocation shall take place without the FPIC⁴⁶ of the Indigenous Peoples concerned. FPIC must be documented as well as in the agreements reached in the good faith dialogues, consultations and negotiations with the Indigenous Peoples.
74. P9.4: The activity participant shall recognize and respect the Indigenous Peoples' collective rights to own, use, and develop and control the lands, resources and territories that they have traditionally owned, occupied or otherwise used or acquired, including lands and territories for which they do not yet possess title.
75. P9.5: The activity participant shall respect ~~protect and conserve and shall not take~~ the cultural, intellectual, religious and/or spiritual property of Indigenous Peoples and shall not access or utilize it without their FPIC⁴⁷. FPIC must be obtained when there are impacts

⁴⁶ FPIC is a specific right granted to Indigenous Peoples recognized in the United Nations Declaration on the Rights of Indigenous Peoples, which aligns with their universal right to self-determination. FPIC allows Indigenous Peoples to provide or withhold/withdraw consent, at any point, regarding activity impacting their territories. FPIC allows Indigenous Peoples to engage in negotiations to shape the design, implementation, monitoring, and evaluation of the activity. See <https://www.fao.org/indigenous-peoples/our-pillars/fpic/en/>.

⁴⁷ FPIC is an ongoing process that involves regular and open dialogue, ensuring that Indigenous Peoples have all necessary information and the capacity to participate fully and effectively. This process, along with any agreements reached, must be clearly documented, reflecting a commitment to good faith negotiation and the acknowledgment of Indigenous Peoples' rights and autonomy.

on (i) the territory **or land**;⁴⁸ (ii) cultural heritage;⁴⁹ or (iii) places containing sacred elements of special value for the community. FPIC must be documented both within the process as well as in the agreements reached in the dialogues and consultations and ultimately through good faith negotiation with the **Indigenous Peoples community**.

76. P9.6: The activity participant shall ensure that Indigenous Peoples are provided with the equitable sharing of benefits to be derived from utilization and/or commercial development of natural resources on lands and territories or the use of their traditional knowledge and practices by the activity. This shall be done through good faith negotiation in a manner that is culturally appropriate and inclusive and that does not impede land rights or equal access to basic services, including health services, clean water, energy, education, safe and decent working conditions, and housing.

Table 13. Guiding questions for the do-no-harm risk assessment on Indigenous Peoples

P 9 Indigenous Peoples		Host country regulations	Generic risk assessment
<i>Principle level question</i>	Does the proposed A6.4 activity involve Indigenous Peoples within the activity area of influence who may be affected directly or indirectly by the activity? <i>If yes or potentially, please respond to the additional guiding questions</i>	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
<i>Additional guiding question:</i>			
<i>P9.1</i>	Does the proposed A6.4 activity pose risks in areas where Indigenous Peoples are present	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	

⁴⁸ Impacts on territories or land shall be considered in conjunction with requirements in Principle 8 (Land acquisition and involuntary resettlement) of this tool.

⁴⁹ Impacts on cultural heritage shall be considered in conjunction with requirements in Principle 11 (Cultural heritage) of this tool.

P 9 Indigenous Peoples		Host country regulations	Generic risk assessment
	(including activity area of influence)?		
P9.2	Does the proposed A6.4 activity have risk to areas, land and territory claimed by Indigenous Peoples?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
P9.2	Does the proposed A6.4 activity pose risks the rights, lands, natural resources, territories, and traditional livelihoods of Indigenous Peoples?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
P9.2	Does the proposed A6.4 activity pose risks to the rights, lands, resources, or territories of Indigenous Peoples? - (if applicable) Has an Indigenous Peoples Plan or Indigenous Peoples Plan Framework an environmental and social analysis of the activities that may affect or involve Indigenous	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Potentially <input type="checkbox"/> N/A	

P 9 Indigenous Peoples		Host country regulations	Generic risk assessment
<p>Peoples been elaborated with the effective and meaningful participation of Indigenous Peoples (by completing the A6.4 Environmental and Social Safeguards Risk Assessment Form) and was it included in the activity documentation? – (if applicable) Was the plan developed in accordance with the effective and meaningful participation of Indigenous Peoples and in accordance with United Nations Development Programme Guidelines?</p> <p>- (if applicable), Did the activity obtain free, prior and informed consent from the Indigenous Peoples before using their cultural, intellectual, religious, and/or</p>	<p>DRAFT</p>		

P 9 Indigenous Peoples		Host country regulations	Generic risk assessment
	spiritual property?		
<i>P9.3</i>	Does the proposed A6.4 activity have a risk of forcibly removing Indigenous Peoples from their lands and territories?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
<i>P9.4</i>	Does the proposed A6.4 activity have any risks with regard to recognizing and respecting the Indigenous Peoples' collective rights to own, use, and develop and control the lands, resources and territories that they have traditionally owned, occupied or otherwise used or acquired, including lands and territories for which they do not yet possess title?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
P9.5	Does the proposed A6.4 activity pose any risk of utilizing respect cultural, intellectual,	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	

P 9 Indigenous Peoples		Host country regulations	Generic risk assessment
	religious and/or spiritual property of Indigenous Peoples without FPIC??		
P9.6	<p>Does the proposed A6.4 activity pose risks of utilization and/or commercial development of natural resources on lands and territories claimed by Indigenous Peoples?</p> <p>(Consider and, where appropriate, ensure consistency with answers under principle 8)</p>	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
P9.6	<p>Does the proposed A6.4 activity have risks of the Indigenous Peoples receiving an equitable sharing of benefits resulting from the use of their traditional knowledge and practices?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Potentially <input type="checkbox"/> N/A	

<i>P 9 Indigenous Peoples</i>		<i>Host country regulations</i>	<i>Generic risk assessment</i>
	<p>- Does the proposed A6.4 activity have risks of ensuring that the sharing of benefits resulting from a good-faith negotiated agreement regarding the appropriate use of Indigenous Peoples' traditional knowledge and practices is culturally appropriate and inclusive?</p> <p>- Does the proposed A6.4 activity have risks of ensuring that the agreement provisions regarding equitable sharing of benefits does not impede land rights or equal access to basic services, including health services, clean water, energy, education, safe and decent working conditions, and housing?</p>		

P 9 Indigenous Peoples	Host country regulations	Generic risk assessment
Conclusion of do-no-harm risk assessment on principle 9 (Indigenous Peoples):		<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A

5.3.7. Principle 10: Corruption

77. Activity participants and any involved stakeholders shall avoid, prevent, detect, and respond to corruption while designing, developing, implementing and operating the proposed activity. Corruption has negative impacts on every aspect of society by diverting resources that are needed to lift people out of poverty, improve health outcomes, and ensure that children have access to a quality education.

Principle 10 (Corruption) criteria:

78. P 10.1: The activity participant⁵⁰ shall not involve, be complicit in or inadvertently contribute to or reinforce corruption or corrupt practices. Activity participants shall prevent, detect and respond to corruption during all the activity cycle.

Table 14. Guiding questions for the do-no-harm assessment on corruption

P 10 Corruption		Host country regulations	Generic risk assessment
Principle level question	Has not the activity participant—provided a statement/confirmation that: i) The proposed activity does not involve, or is not complicit in, contributing to or reinforcing corruption or corrupt activities? ii) The activity participant ensured that the proposed activity does not have a risk of encouraging bribery, kickbacks or other unethical behavior?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

⁵⁰ Activity participants may consider the three elements for anti-corruption measures proposed by the 10th principle of the United Nations Global Compact.

P 10 Corruption		Host country regulations	Generic risk assessment
	<i>(If yes, please respond additional guiding questions)</i>		
Additional guiding questions:			
P.10.1	Does the proposed A6.4 activity in its design, development, implementation, and operation have a risk of contributing to or reinforcing corruption or corrupt activities?	<input type="checkbox"/> Yes <input type="checkbox"/> <input type="checkbox"/> Potentially <input type="checkbox"/> No	
P.10.1	Does the proposed A6.4 activity, in its design development, implementation and operation have a risk of encouraging bribery, kickbacks or other unethical behavior?	<input type="checkbox"/> Yes <input type="checkbox"/> <input type="checkbox"/> Potentially <input type="checkbox"/> No	
Conclusion of the do-no-harm risk assessment on principle 10 (Corruption):			<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A

5.3.8. Principle 11: Cultural heritage⁵¹

79. Activity participants shall avoid impacts on cultural heritage. When avoidance of impacts is not possible, it will identify and implement measures to address impacts on cultural heritage by completing A6.4 Environmental and Social Safeguards Risk Assessment Form and the A6.4 Environmental and Social Management Plan.

Principle 11 (Cultural heritage) criteria:

80. P11.1: The activity shall not involve or be complicit in the alteration, damage or removal of any sites, objects or structures of critical cultural heritage.
81. P11.2: The activity participant is responsible for designing an activity to avoid significant adverse impacts to cultural heritage. The environmental and social risk impact

⁵¹ Cultural heritage provides continuity in tangible and intangible forms between the past, present and future. People identify with cultural heritage as a reflection and expression of their constantly evolving values, beliefs, knowledge and traditions. Cultural heritage, in its many manifestations, is important as a source of valuable scientific and historical information, as an economic and social asset for development, and as an integral part of people’s cultural identity and practice.

assessment should determine whether the proposed location of an activity is in areas where cultural heritage is expected to be found during construction or operations. The activity participant will not proceed with the activity until an assessment by professionals and/or an entity on cultural heritage, recognized by the host government and/or academia, is made to ensure that no adverse impacts to cultural heritage will occur. If the proposed activity involves Indigenous Peoples, FPIC must be obtained in accordance with section 5.3.6 of principle 9 and the P9.5 criteria.

82. P11.3: Where an activity proposes to utilize cultural heritage, including the knowledge, innovations, or practices of local communities, affected communities shall be informed of their rights under applicable law,⁵² the scope and nature of the proposed commercial development, and the potential consequences of such development.

Table 15. Guiding questions for the do-no-harm risk assessment on cultural heritage

P 11 Cultural heritage		Host country regulations	Compliance justification
Principle level question	Does the proposed A6.4 activity involve altering, damaging or removing sites, objects, or structures of significant cultural heritage? <i>(If yes or potentially, please respond to additional guiding questions P11.1 & P11.2)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
Principle level question	Does the proposed A6.4 activity involve usage or partial usage of sites, objects or structures of significant cultural heritage? <i>(If yes or potentially, please respond to additional guiding questions related to P11.3)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
Additional guiding question: If yes above, does the proposed activity involve:			
P11.1	Does the A6.4 activity have a risk of alteration, damage	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially	

⁵² Cultural heritage is preserved, protected and promoted in mitigation activities in a manner consistent with the United Nations Educational, Scientific and Cultural Organization (UNESCO) Cultural Heritage conventions or any other national or international legal instruments that might have a bearing on the use of cultural heritage.

P 11 Cultural heritage			Host country regulations	Compliance justification
	or removal of any sites, objects or structures of critical cultural heritage?	<input type="checkbox"/> No <input type="checkbox"/> N/A		
P11.2	Does the proposed A6.4 activity have a risk of significant excavations, demolitions, movement of earth, flooding or other environmental changes?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A		
P11.2	Does the proposed A6.4 activity have a risk of alterations to landscapes and natural features with cultural significance?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A		
P11.2	Does the proposed A6.4 activity have a risk of adverse impacts to sites, structures, or objects with historical, cultural, artistic, traditional or religious values or intangible forms of culture (e.g. knowledge, innovations, practices)? Note: Activities intended to protect and conserve cultural heritage may also have inadvertent adverse impacts.	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A		
P11.3	Does the proposed A6.4 activity have a risk of utilization of tangible and/or intangible forms (e.g. practices, traditional knowledge) of cultural heritage for commercial or other purposes?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A		

P 11 Cultural heritage		Host country regulations	Compliance justification
	If the answer to the question above is “YES” or “POTENTIALLY”, are the communities made aware of their rights under the law, the scope and nature of the proposed development, and its potential consequences?		
P11.43	Does the proposed A6.4 activity have a risk of providing equitable sharing of benefits from the commercialization of such knowledge, innovations, or practices in a way that is consistent with their customs and traditions?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
P11.3	Does the activity participant has not changed, modified and updated the activity design considering the opinions and recommendations of competent professionals recognized by the host country government?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
P11.3	Does the proposed A6.4 activity involve any risks related to the involuntary relocation of people? <i>If yes, please complete the resettlement section under principle 5.</i>	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
P11.3	Does the proposed A6.4 activity involve any risks related to identifying and	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No	

P 11 Cultural heritage		Host country regulations	Compliance justification
	<p>managing legitimate tenure rights that may be affected by the activity?</p> <p><i>If yes, please complete the land acquisition section under principle 5.</i></p>	<input type="checkbox"/> N/A	
<p>Conclusion of the do-no-harm risk assessment on principle 11 (Cultural heritage):</p>			<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A

6. Demonstrating impact to sustainable development

83. Activity participants shall demonstrate the direct impact⁵³ of their Article 6.4 activities and/or Article 6.4 PoAs to the sustainable development of the host country(ies) through reference to the host country(ies) sustainable development priorities/objectives referred in the section 6.1 and SDGs in the section 6.2 by completing the A6.4 Sustainable Development Tool Form.

6.1. Consideration of sustainable development priorities/objectives of host party

84. Activity participants shall identify the host country's sustainable development priorities/objectives that may include national strategies for sustainable development and/or SDG achievement, SDG national targets and indicators, and economic, social and environmental indicators related to the proposed activity type.

85. If the host country defines national sustainable development objectives, national strategies for sustainable development and/or SDG achievement, SDG national targets and indicators relevant to a proposed activity, activity participants shall include them in the A6.4 Sustainable Development Form.

6.2. Identification of positive [and negative] impacts to 17 Sustainable Development Goals

86. Activity participants shall identify SDGs relevant to the proposed activity type:
- (a) Activity participants are required to assess the activity against each of the 17 SDGs to identify those SDGs that the proposed project activity has positive [and/or negative] impacts on and provide justification of any excluded SDGs;
 - (b) Activity participants shall assess how the proposed activity may result in a direct and significant impact to the relevant SDGs and are required to follow the steps provided in section 6.3.

⁵³ Direct impact: an impact which is based on direct contribution/interaction by an activity with an environmental, social or economic component during the crediting period.

6.3. Identification of impact to sustainable development

87. Activity participants shall identify and list the likely, direct and significant impact to sustainable development resulting from the proposed activity, keeping in mind the local and national context.
88. Impact to sustainable development shall:
- (a) Be applicable to the activity type (environmental, economic and social contribution);
 - (b) Result in a direct and significant primary impact (i.e. the activity is the main driver of change);
 - (c) Be significant by recurring/lasting during at least the whole crediting period of a proposed activity and impacting the primary stakeholders and/or local environment in a direct and measurable way. Significance is a subjective term and should therefore be assessed at the activity level based on the magnitude of impact as measured by an indicator and subsequently monitored and validated and verified by a DOE.
89. Based on the assessment of both positive and negative impacts to 17 SDGs of a proposed activity, an activity participant is required to conduct a qualitative assessment to identify possible synergies and trade-offs with 17 SDGs in order to conclude overall impacts on the SDGs. In order to help an activity participant to identify possible synergies and trade-offs with 17 SDGs, the table below from the Intergovernmental Panel on Climate Change (IPCC) provides synergies and trade-off of sectoral and system mitigation options with 17 SDGs.
- (a) In the assessment of negative impacts to the 17 SDGs, the activity participant may refer to the outcome of the section 5 of this tool. For example, table 16 below indicates that wind energy activities have both trade-offs and synergies with SDG 2, 12, 14 and 15 due to the type of land occupied by wind power activity (SDG 2), materials used in wind turbines (SDG 12) and location of wind power activities either in offshore (SDG 14) or onshore (SDG 15). The negative impact of wind energy activities on SDG 14 and 15 may include the outcome of the assessment of principle 2 (air, land and water) and principle 3 (ecology and natural resources) in section 5 of this tool. Further, the activity participant may not consider negative impacts to SDG 12 due to materials used in wind turbines since the scope of the negative impact in this tool is based on the impact arising from the implementation and operation of the proposed activity.

Table 16. Trade-offs and synergies between sectoral mitigation options and SDGs⁵⁴

Sectoral and system mitigation options	Relation with Sustainable Development Goals																	Chapter source
	1	2	3	4	5	6	7	8	9	10	11	12	14	15	16	17		
Energy systems	Wind energy	+	+	+		+	+	+	+		+	+	+	+				Sections 6.4.2, 6.7.7
	Solar energy	+	+	+		+	+	+	+		+	+	+	+				Sections 6.4.2, 6.7.7
	Bioenergy	+	+	+		+	+	+	+		+	+	+	+				Sections 6.4.2, 12.5, Box 6.1
	Hydropower	+	+	+		+	+	+	+		+	+	+	+				Section 6.4.2
	Geothermal energy	+	+	+		+	+	+	+		+	+	+	+				Section 6.4.2
	Nuclear power						-	+	+	+		+	+	+	+			Section 6.4.2, Figure 6.18
	Carbon capture and storage (CCS)						-	+	+	+		+	+	+	+			Section 6.4.2, 6.7.7
Agriculture, forestry and other land use (AFOLU)	Carbon sequestration in agriculture ¹	+	+	+		+	+	+	+		+	+	+	+				Sections 7.3, 7.4, 7.6
	Reduce CH ₄ and N ₂ O emission in agriculture																	Section 7.4
	Reduced conversion of forests and other ecosystems ²	+	+	+		+	+	+	+		+	+	+	+				Section 7.4
	Ecosystem restoration, reforestation, afforestation	+	+	+		+	+	+	+		+	+	+	+				Section 7.4
	Improved sustainable forest management	+	+	+		+	+	+	+		+	+	+	+				Section 7.4
	Reduce food loss and food waste	+	+	+		+	+	+	+		+	+	+	+				Section 7.5
	Shift to balanced, sustainable healthy diets	+	+	+		+	+	+	+		+	+	+	+				Section 7.4
	Renewables supply ³	+	+	+		+	+	+	+		+	+	+	+				Section 7.6
Urban systems	Urban land use and spatial planning	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	Sections 8.2, 8.4, 8.6
	Electrification of the urban energy system	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	Sections 8.2, 8.4, 8.6
	District heating and cooling networks	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	Sections 8.2, 8.4, 8.6
	Urban green and blue infrastructure	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	Sections 8.2, 8.4, 8.6
	Waste prevention, minimisation and management	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	Sections 8.2, 8.4, 8.6
	Integrating sectors, strategies and innovations	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	Sections 8.2, 8.4, 8.6
Buildings	Demand-side management	+	+	+		+	+	+	+		+	+	+	+				Section 9.8, Table 9.5
	Highly energy efficient building envelope	+	+	+		+	+	+	+		+	+	+	+				Section 9.8, Table 9.5
	Efficient heating, ventilation and air conditioning (HVAC)	+	+	+		+	+	+	+		+	+	+	+				Section 9.8, Table 9.5
	Efficient appliances	+	+	+		+	+	+	+		+	+	+	+				Section 9.8, Table 9.5
	Building design and performance	+	+	+		+	+	+	+		+	+	+	+				Section 9.8, Table 9.5
	On-site and nearby production and use of renewables	+	+	+		+	+	+	+		+	+	+	+				Section 9.8, Table 9.5
	Change in construction methods and circular economy																	Sections 9.4, 9.5
Change in construction materials																	Section 9.4	
Transport	Fuel efficiency – light-duty vehicle	+	+	+		+	+	+	+		+	+	+	+				Sections 10.3, 10.4, 10.8
	Electric light-duty vehicles	+	+	+		+	+	+	+		+	+	+	+				Sections 10.3, 10.4, 10.8
	Shift to public transport	+	+	+	+	+	+	+	+		+	+	+	+				Sections 10.2, 10.8, Table 10.3
	Shift to bikes, e-bikes and non motorised transport	+	+	+	+	+	+	+	+		+	+	+	+				Sections 10.2, 10.8, Table 10.3
	Fuel efficiency – heavy-duty vehicle	+	+	+		+	+	+	+		+	+	+	+				Sections 10.3, 10.4, 10.8
	Fuel shift (including electricity) – heavy-duty vehicle																	Sections 10.3, 10.4, 10.8
	Shipping efficiency, logistics optimisation, new fuels																	Sections 10.6, 10.8
	Aviation – energy efficiency, new fuels																	Sections 10.5, 10.8
	Biofuels	+	+	+		+	+	+	+		+	+	+	+				Sections 10.3, 10.4, 10.5, 10.6, 10.8
Industry	Energy efficiency																	Section 11.5.3
	Material efficiency and demand reduction																	Section 11.5.3
	Circular material flows																	Section 11.5.3
	Electrification	+	+	+		+	+	+	+		+	+	+	+				Sections 11.5.3, 6.7.7
	CCS and carbon capture and utilisation (CCU)																	Section 11.5.3

<p>Type of relations:</p> <ul style="list-style-type: none"> + Synergies - Trade-offs + Both synergies and trade-offs⁴ Blanks represent no assessment⁵ <p>Confidence level:</p> <ul style="list-style-type: none"> High confidence Medium confidence Low confidence 	<p>Related Sustainable Development Goals:</p> <ul style="list-style-type: none"> ■ 1 No poverty ■ 2 Zero hunger ■ 3 Good health and wellbeing ■ 4 Quality education ■ 5 Gender equality ■ 6 Clean water and sanitation ■ 7 Affordable and clean energy ■ 8 Decent work and economic growth ■ 9 Industry, innovation and infrastructure ■ 10 Reduced inequalities ■ 11 Sustainable cities and communities ■ 12 Responsible consumption and production ■ 13 Climate action ■ 14 Life below water ■ 15 Life on land ■ 16 Peace, justice and strong institutions ■ 17 Partnership for the goals 	<p>¹ Soil carbon management in cropland and grasslands, agroforestry, biochar</p> <p>² Deforestation, loss and degradation of peatlands and coastal wetlands</p> <p>³ Timber, biomass, agri. feedstock</p> <p>⁴ Lower of the two confidence levels has been reported</p> <p>⁵ Not assessed due to limited literature</p>
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6.3.1. Developing activity-level SD indicators

90. Activity participants shall take the following steps to establish activity-level sustainable development indicators for each identified direct and significant impact to SDGs resulting from the proposed activity:
- (a) **Step 1:** Activity participants are required to elaborate relevant activity-level indicators for the SDGs identified as impacted, taking into consideration the SDG, SDG targets and SDG indicators. All relevant SDG target and corresponding indicator(s) for each SDG should be chosen (see Table 16 below);
 - (b) **Step 2:** The proposed activity-level sustainable development indicator(s) can be qualitative or quantitative and shall be monitorable over the crediting period. The proposed activity-level sustainable development indicator(s) shall:
 - (c) Be in line with the objectives and intent of the SDGs and their corresponding targets;⁵⁵
 - (d) Be primarily/directly impacted by the activity;
 - (e) Not be a one-off/only once; and
 - (f) Include the monitoring approach and parameters, including frequency of monitoring, to be used for each selected activity-level SDG target indicator defined in the A6.4 Sustainable Development Form.

Table 17. Example of defining activity-level sustainable development indicator

Sustainable Development Goal (SDG)	SDG target	SDG indicator	Activity-level sustainable development indicator
Goal 13. Climate action (for renewable energy activity)	13.2 Integrate climate change measures into national policies, strategies and planning	13.2.1 Number of countries with nationally determined contributions, long-term strategies, national adaptation plans and adaptation communications, as reported to the	Amount of GHG emissions avoided or sequestered per year in tCO _{2e}

⁵⁴ Source: Figure 17.1 in New, M., D. Reckien, D. Viner, C. Adler, S.-M. Cheong, C. Conde, A. Constable, E. Coughlan de Perez, A. Lammel, R. Mechler, B. Orlove, and W. Solecki, 2022: Decision-Making Options for Managing Risk. In: Climate Change 2022: Impacts, Adaptation and Vulnerability. Contribution of Working Group II to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change [H.-O. Pörtner, D.C. Roberts, M. Tignor, E.S. Poloczanska, K. Mintenbeck, A. Alegría, M. Craig, S. Langsdorf, S. Löschke, V. Möller, A. Okem, B. Rama (eds.)]. Cambridge University Press, Cambridge, UK and New York, NY, USA, pp. 2539–2654, doi:10.1017/9781009325844.026.

⁵⁵ United Nations-level SDGs, targets and indicators: <https://unstats.un.org/sdgs/indicators/indicators-list/>.

Sustainable Development Goal (SDG)	SDG target	SDG indicator	Activity-level sustainable development indicator
		secretariat of the United Nations Framework Convention on Climate Change 13.2.2 Total greenhouse gas (GHG) emissions per year	
Goal 5. Achieve gender equality and empower all women and girls (all activity types)	5.1 End all forms of discrimination against all women and girls everywhere	5.1.1 Whether or not legal frameworks are in place to promote, enforce and monitor equality and non-discrimination on the basis of sex	Whether or not an activity participant has put in place a policy to promote, enforce and monitor equality and discrimination on the basis of sex in accordance with the host country regulations.
Goal 5. Achieve gender equality and empower all women and girls (for high efficiency biomass-fired cookstove activity)	5.4 Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate	5.4.1 Proportion of time spent on unpaid domestic and care work by sex, age and location	Average time saving associated with cooking time and fuel collection
Goal 1. End poverty in all its forms everywhere (for renewable energy activity or	1.4 By 2030, ensure that all men and women, in particular the poor and the vulnerable,	1.4.1 Proportion of population living in households with access to basic services	Proportion of population living in households with access to basic services ⁵⁶ (drinking

⁵⁶ <https://sdg-indikatoren.de/en/1-4-1/> provides basic services defined in 1.4.1.

Sustainable Development Goal (SDG)	SDG target	SDG indicator	Activity-level sustainable development indicator
low greenhouse gas emitting safe drinking water production system implementation activity)	have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance		water & modern energy)
Goal 6. Clean Water and sanitation (for low greenhouse gas emitting safe drinking water production system implementation activity)	6.1 By 2030, achieve universal and equitable access to safe and affordable drinking water for all	6.1.1 Proportion of population using safely managed drinking water services	Total number of populations served with satisfactory level of safe water
Goal 7. Ensure access to affordable, reliable, sustainable and modern energy for all (for the renewable energy activity)	7.1 By 2030, ensure universal access to affordable, reliable and modern energy services	7.1.1 Proportion of population with access to electricity	Total number of populations served with access to electricity
SDG8. Decent work and economic growth (for the methane recovery activity from the animal manure management activity)	8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and	8.5.1 Average hourly earnings of female and male employees, by occupation, age and persons with disabilities status	Number of full-time jobs created for males and females by the project Percentage of employees with salaries equivalent to the average wage of a country

Sustainable Development Goal (SDG)	SDG target	SDG indicator	Activity-level sustainable development indicator
	equal pay for work of equal value		
SDG 8. Decent work and economic growth	8.8 Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment	8.8.2 Level of national compliance with labour rights (freedom of association and collective bargaining) based on International Labour Organization textual sources and national legislation, by sex and migrant status	Level of compliance by the A6.4 activity with labour rights (freedom of association and collective bargaining) based on host country regulations

91. Once activity participants complete the A6.4 Sustainable Development Form, the outcome (including the form) must be shared during the local stakeholder consultation and with the DOE performing validation as per the Article 6.4 mechanism activity cycle procedures and the Article 6.4 mechanism activity standards.

6.4. Monitoring description/requirement of activity-level SD indicators

92. The activity participant shall describe in the A6.4 Sustainable Development Form the monitoring procedures of the sustainable development indicators, including:

- (a) Description of activity level SD indicators including selected SDGs, SDG targets and SDG indicators;
- (b) Data unit and source of data;
- (c) Information on monitoring/measurement procedures/methods;
- (d) Monitoring frequency (at least annual).

93. Once activity participants complete the A6.4 Sustainable Development form, the outcome (including the form) must be shared with the DOE performing validation.

7. Validation

94. While the requirements relating to validation for Article 6.4 mechanism projects/PoAs is set out in the Article 6.4 validation and verification standard for projects/PoA, the DOE shall also validate the appropriateness, relevance and sufficiency of information provided in the A6.4 Environmental and Social Safeguards Risk Assessment Form that includes identification of environmental and/or social risks caused by a proposed activity and the A6.4 Environmental and Social Management Plan that addresses environmental and/or social risks identified in the A6.4 Environmental and Social Safeguards Risk Assessment

~~Form and contains the do-no-harm risk assessment, risk mitigation plan and environmental and social indicator~~ by reviewing stakeholder consultation documents[inputs/comments] and conducting an interview with local stakeholders and employing professional judgement in order to:

- (a) Evaluate quantitative as well as qualitative information to judge the adequacy of fulfilment of identification of environmental and/or social risks caused by a proposed activity, the do-no-harm risk assessment, risk mitigation plan and environmental and social indicators due to the activity considering host country regulations and/or relevant standards, best practices and obligations regulatory requirements applicable to the proposed activity.
 - (b) Validate that the outcome of the A6.4 Environmental and Social Safeguards Risk Assessment Form and A6.4 Environmental and Social Management Plan are shared during the local stakeholder consultation and reflect inputs received from the local stakeholder consultation to the form and plan.
 - (c) Validate that established continuous engagement of local stakeholders is in accordance with the “Article 6.4 activity standard for projects” or the “Article 6.4 activity standard for programmes of activities”
95. The DOE shall validate the appropriateness, relevance and sufficiency of information provided in A6.4 Sustainable Development Form ~~and the A6.4 Environmental and Social Management Plan~~ by reviewing relevant host party documentation on sustainable development objective/criteria/goal, stakeholder consultation documents [inputs/comments] and conducting an interview with local stakeholders, and employing professional judgement in order to validate that:
- (a) Sustainable development objective/indicators of host party, in the A6.4 Sustainable Development Form, are in line with host country’s definition (when available)
 - (b) Activity-level SD indicators defined in the A6.4 Sustainable Development Form are universally applicable to the activity type and significant by recurring/lasting during at least the whole crediting period of a proposed activity and impacting the primary stakeholders and/or local environment in a direct and measurable way and result in a primary benefit.
 - (c) Description of activity-level SD indicators is accurately reflected in the A6.4 Sustainable Development Form.
96. The DOE shall provide confirmation that based on the A6.4 Environmental and Social Management Plan and the A6.4 Sustainable Development Form, the proposed activity results in no harm and contributes to sustainable development. If the DOE identifies that there is the presence of unavoidable negative impacts that exceed the environmental and social safeguards and may not be remediated by consultation or mitigation, the DOE shall issue a negative validation opinion as per A6.4 validation and verification standard or submit a deviation request submitted to the Supervisory Body prior to submitting a request for registration. Box 1 below contains a best practice example of validation.

Box 1. Best practice example of validation

A proposed activity is to distribute energy efficient appliances to households in coastal and peninsular areas. An activity participant identifies that its activity contributes to SDG 14⁵⁷ and SDG 15⁵⁸ based on the location of the proposed activity that is near to the marine and forest ecosystem. During the validation, the DOE raises a corrective action request (CAR) to request the activity participant to clarify how a proposed activity's impact on SDG 14 and SDG 15 is direct and primary as per the section 6.3 of the applied tool. The activity participant acknowledges that its activity does not directly contribute to SDG 14 and SDG 15 and excludes its contribution to SDG 14 and SDG 15 from the A6.4 Sustainable Development Form. Based on this revision, the DOE close its CAR accordingly.

8. Verification

97. While the requirements relating to the verification for Article 6.4 mechanism projects/PoA is set out in the Article 6.4 validation and verification standard for projects/PoA,⁵⁹ dDuring the verification of emission reductions for any given monitoring period, the DOE shall also verify the monitoring of the environmental and social indicators in the A6.4 Environmental and Social Management Plan and activity-level SD indicators in the A6.4 Sustainable Development Form established as part of the registered activity and evaluate the outcome of the monitoring of all indicators defined in those plans. If the DOE observes any deviation from the information in the A6.4 Environmental and Social Management Plan and the A6.4 Sustainable Development Form that are validated at the registration, it needs to provide its verification opinion on the observed deviation on whether the activity is still within the social and environmental safeguards and/or sustainable development impact defined in the A6.4 Environmental and Social Safeguards Risk Assessment Form, the A6.4 Environmental and Social Management Plan and A6.4 Sustainable Development Tool form or not. The DOE shall review any inputs comments received via continuous engagement of local stakeholders in accordance with the "Article 6.4 activity standard for projects" or the "Article 6.4 activity standard for programmes of activities and conduct an interview with local stakeholders and employ professional judgement in the evaluation of the ex-post fulfilment of do-no-harm and sustainable development impacts due to the activity considering host country regulatory requirements applicable to the proposed activity.

The DOE shall confirm that the activity participant has measured, monitored and reported parameters established in the A6.4 Environmental and Social Management Plan and A6.4 Development Form submitted at the registration stage. If the DOE identifies that there are unavoidable negative impacts that exceed parameters established in the A6.4 Environmental and Social Management Plan and A6.4 Sustainable Development Form and may not be remediated by consultation or mitigation, the DOE shall issue a negative verification opinion as per A6.4 validation and verification standard or submit a deviation

⁵⁷ SDG 14 (life below water) is to conserve and sustainably use the oceans, seas and marine resources for sustainable development (<https://sdgs.un.org/goals/goal14>)

⁵⁸ SDG 15 (life on land) is protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss (<https://sdgs.un.org/goals/goal15>).

⁵⁹ Article 6.4 validation and verification standard.

request submitted to the Supervisory Body prior to submitting a request for issuance. Box 2 below contains a best practice example of verification.

Box 2. Best practice example of verification

An activity participant identifies its contribution to SDG 8⁶⁰ based on jobs generated from the proposed activity and include the number of generated jobs in the A6.4 Sustainable Development Form as a monitoring indicator. During the verification of the monitoring of the number of jobs generated under SDG 8, a DOE identifies that the number includes the short-term construction phase jobs and raises a CAR to request the activity participant to clarify how the inclusion of short-term construction phase jobs is in line with section 6.3 of the applied tool which requires sustainable development impact to be significant by recurring/lasting during at least the whole crediting period of an activity. The activity participant acknowledges that the inclusion of short-term construction phase jobs is not in line with the sustainable development impact defined in section 6.3 of the applied tool and the DOE closes a CAR by verifying a revised number which does not include the number of short-term construction phase jobs.

DRAFT

⁶⁰ SDG 8 (Decent work and economic growth) is to promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all (<https://sdgs.un.org/goals/goal8>).

Appendix 1. Draft principles, criteria, and guiding questions for environmental and social safeguards for LULUCF activities

1. Purpose

1. The purpose of this work is to provide separate modules/guiding questions for land use, land use change and forestry (LULUCF) activities in accordance with the paragraph 19(f) of the report of the seventh meeting¹ of the Supervisory Body (SB 007) of the mechanism established by Article 6, paragraph 4, of the Paris Agreement (Article 6.4 mechanism) and paragraph 29(b) of the SB 010 report² of the tenth meeting of the Supervisory Body report.²

2. LULUCF activities

2. Land use, land-use change and forestry (LULUCF) has been first defined in the context of national greenhouse gas (GHG) inventories to refer to land use categories and the possible conversion between land use categories. According to IPCC (2006), the land-use categories for GHG inventory reporting are:³
 - (a) **Forest land:** This category includes all land with woody vegetation consistent with thresholds used to define forest land in the national GHG inventory.
 - (b) **Cropland:** This category includes cropped land, including rice fields and agro-forestry systems where the vegetation structure falls below the thresholds used for the forest land category.
 - (c) **Grassland:** This category includes rangelands and pasture land that are not considered cropland. It also includes systems with woody vegetation and other non-grass vegetation such as herbs and brushes that fall below the threshold values used in the forest land category.
 - (d) **Wetlands:** This category includes areas of peat extraction and land that is covered by or saturated with water for all or part of the year (e.g. peatlands) and that does not fall into the forest land, cropland, grassland or settlements categories. It includes reservoirs as a managed subdivision and natural rivers and lakes as unmanaged subdivisions.
 - (e) **Settlements:** This category includes all developed land, including transportation infrastructure and human settlements of any size, unless they are already included under other categories. This should be consistent with national definitions.

¹ Available at: https://unfccc.int/sites/default/files/resource/a64-sb007_0.pdf.

² Available at: https://unfccc.int/sites/default/files/resource/SB010_report.pdf.

³ For a detailed description of land-use categories, refer to chapter 3 (Consistent Representation of Lands) of the 2006 IPCC Guidelines for National Greenhouse Gas Inventories. Available at: https://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/4_Volume4/V4_03_Ch3_Representation.pdf.

(f) **Other land:** This category includes bare soil, rock, ice, and all land areas that do not fall into any of the other five categories. It allows the total of identified land areas to match the national area, where data are available.

3. Draft principles, criteria and guiding questions for environmental and social safeguards for LULUCF activities.

3. The “A6.4 SD tool environmental and social safeguards principles” for LULUCF activities should be assessed using the Cancun Safeguards (see Error! Reference source not found.).

Table 1. Cancun Safeguards in the context of the Article 6.4 sustainable development tool

Safeguard	Description	Relationship with the environmental and social safeguards principles of the Article 6.4 sustainable development tool
Safeguard A	Actions are complementary or consistent with the objectives of national forest programmes and relevant international conventions and agreements	Principle 8 - Land acquisition and involuntary resettlement Principle 10 - Corruption
Safeguard B	Transparent and effective national forest governance structures, taking into account national legislation and sovereignty	
Safeguard C	Respect for the knowledge and rights of Indigenous Peoples and members of local communities by taking into account relevant international obligations, national circumstances and laws, and noting that the United Nations General Assembly has adopted the United Nations Declaration on the Rights of Indigenous Peoples	Principle 4 - Human rights Principle 9 - Indigenous People Principle 11 - Cultural heritage
Safeguard D	The full and effective participation of relevant stakeholders, in particular Indigenous Peoples and local communities	Principle 5 - Labour Principle 6 - Health and safety Principle 7 - Gender equality
Safeguard E	Actions are consistent with the conservation of natural forests and biological diversity, ensuring that REDD+ is not used for the conversion of natural forests, but is instead used to incentivize the protection and conservation of	Principle 2 - Air, land and water Principle 3 - Ecology and natural resources

Safeguard	Description	Relationship with the environmental and social safeguards principles of the Article 6.4 sustainable development tool
	natural forests and their ecosystem services, and to enhance other social and environmental benefits	
Safeguard F	Actions to address the risks of reversals	
Safeguard G	Actions to reduce displacement of emissions	

4. With the aim of providing specific guidance on how to determine whether the LULUCF project activity is aligned with the Cancun REDD+ Safeguards, specific **guiding questions**⁴ should be answered by LULUCF project activity participants when conducting a do-no-harm risk assessment to identify possible negative environmental and social impacts from LULUCF activities (see tables 340 through 946).

Table 2. Possible responses in the do-no-harm risk assessment

Response	Description	Guidance
Yes	If negative impacts exist for certain principles or if the activity, during its operations, fails to meet the national legal/regulatory requirements or is likely to fail in meeting the legal/regulatory requirements, they will be marked as “yes” as they are likely to cause harm (and may be unsafe).	All negative impacts shall be included in the Article 6.4 environmental and social management plan. In case of a lack of legal/regulatory requirements of the host Party, the activity participant may look at industry best practices or voluntary corporate policies of the organization to assess if the aspects are harmful.
Potentially	This means that the risk or expected issue may be relevant at some point in the activity’s cycle, but is not necessarily relevant now and/or may never arise.	The requirements apply but the activity may justify with evidence why these requirements do not need to be demonstrated as being met. The activity shall update information on any assessment questions answered with ‘potentially’ for each monitoring report.
No	This means that the risk or expected issue is not relevant to the activity.	Justification shall be provided to support this conclusion, with evidence provided where required.

⁴ The guiding questions are based on ART/TREES themes.

Response	Description	Guidance
NA	This means that the question is not relevant to the activity and its potential impact.	Activity participants are required to justify the exclusion of any principles.

Safeguard A - Complementarity or consistency with objectives of national forest programmes and relevant international conventions and agreements

5. Safeguard A stipulates that LULUCF actions should be complementary or consistent with the objectives of national forest programmes and relevant international conventions and agreements.

Safeguard A criteria:

6. S.A.1: LULUCF activities shall complement or be consistent with the objectives of national forest programmes.
7. S.A.2: LULUCF activities shall be consistent with the objectives of relevant international conventions and agreements.

Table 3. Guiding questions for the do-no-harm risk assessment on complementarity or consistency with objectives of national forest programmes and relevant international conventions and agreements

Safeguard A - Complementarity or consistency with objectives of national forest programmes and relevant international conventions and agreements		Host country regulations	Generic risk assessments
Principle-level question	Has the activity participant identified any risk that the proposed LULUCF activity will not complement or be consistent with objectives of national forest programmes and relevant international conventions and agreements?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No	
Additional guiding question:			
S.A.1	Do the LULUCF activities have any risk of compromising consistency with	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	

Safeguard A - Complementarity or consistency with objectives of national forest programmes and relevant international conventions and agreements		Host country regulations	Generic risk assessments
	the objectives of national forest programmes?		
S.A.2	Do the LULUCF activities have any risk of compromising consistency with the objectives of relevant international conventions and agreements?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
Conclusion of the do-no-harm risk assessment on Safeguard A - Complementarity or consistency with objectives of national forest programmes and relevant international conventions and agreements:			<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A

Safeguard B - Transparent and effective national forest governance structures

8. Safeguard B stipulates that LULUCF actions should be transparent and based on effective national forest governance structures, taking into account national legislation and sovereignty.

Safeguard B criteria:

- 9. S.B.1: LULUCF activities shall respect, protect, and fulfil the right of access to information.
- 10. S.B.2: LULUCF activities shall promote transparency and prevent corruption, including through the promotion of anti-corruption measures.
- 11. S.B.3: LULUCF activities shall respect, protect and fulfil land tenure rights.
- 12. S.B.4: LULUCF activities shall respect, protect, and fulfil access to justice.

Table 4. Guiding questions for the do-no-harm risk assessment on transparent and effective national forest governance structures

Safeguard B - Transparent and effective national forest governance structures		Host country regulations	Generic risk assessments
Principle-level question	Has the activity participant identified any risk that the LULUCF	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No	

Safeguard B - Transparent and effective national forest governance structures		Host country regulations	Generic risk assessments
	activity will not be transparent and effective with regard to national forest governance structures?		
Additional guiding question:			
S.B.1	Do the LULUCF activities have any risk of compromising the respect, protection, and fulfilment of the right of access to information?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
S.B.2	Do the LULUCF activities have any risk of compromising transparency and prevention of corruption?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
S.B.3	Do the LULUCF activities have any risk of compromising the respect for and protection of land tenure rights?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
S.B.4	Do the LULUCF activities have any risk of compromising respect, protection, and access to justice?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
Conclusion of the do-no-harm risk assessment on Safeguard B - Transparent and effective national forest governance structures:			<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A

Safeguard C - Respect for the knowledge and rights of Indigenous Peoples and members of local communities

13. Safeguard C stipulates that LULUCF actions should respect the knowledge and rights of Indigenous Peoples and members of local communities.

Safeguard C criteria:

14. S.C.1: LULUCF activities shall identify Indigenous Peoples and local communities, or equivalent.
15. S.C.2: LULUCF activities shall respect and protect traditional knowledge.
16. S.C.3: LULUCF activities shall respect, protect and fulfil the rights of Indigenous Peoples and/or local communities, or equivalent.

Table 5. Guiding questions for the do-no-harm risk assessment on respect for the knowledge and rights of Indigenous Peoples and members of local communities

Safeguard C - Respect for the knowledge and rights of Indigenous Peoples and members of local communities		Host country regulations	Generic risk assessments
Principle-level question	Has the activity participant identified any risk that the LULUCF activity will not respect the knowledge and rights of Indigenous Peoples and members of local communities?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No	
Additional guiding question:			
S.C.1	Do the LULUCF activities have any risk of compromising the identification of Indigenous Peoples and local communities, or equivalent?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
S.C.2	Do the LULUCF activities have any risk of compromising the respect and protection of traditional knowledge?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
S.C.3	Do the LULUCF activities have any risk of compromising the	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially	

Safeguard C - Respect for the knowledge and rights of Indigenous Peoples and members of local communities		Host country regulations	Generic risk assessments
	respect, protection, and rights of Indigenous Peoples and/or local communities, or equivalent?	<input type="checkbox"/> No <input type="checkbox"/> N/A	
Conclusion of the do-no-harm risk assessment on Safeguard C- Respect for the knowledge and rights of Indigenous Peoples and members of local communities:			<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A

Safeguard D - Full and effective participation of relevant stakeholders (in particular Indigenous Peoples and local communities)

17. Safeguard D stipulates that LULUCF actions should ensure full and effective participation of relevant stakeholders (in particular Indigenous Peoples and local communities).

Safeguard D criteria:

18. S.D.1: LULUCF activities shall respect, protect and fulfil the rights of all relevant stakeholders to participate fully and effectively in the design and implementation of REDD+.
19. S.D.2: LULUCF activities shall promote adequate participatory procedures for the meaningful participation of Indigenous Peoples and local communities, or equivalent.

Table 6. Guiding questions for the do-no-harm risk assessment on full and effective participation of relevant stakeholders (in particular Indigenous Peoples and local communities)

Safeguard D - Full and effective participation of relevant stakeholders (in particular Indigenous Peoples and local communities)		Host country regulations	Generic risk assessments
Principle-level question	Has the activity participant identified any risk that the LULUCF activity will not promote the full and effective participation of relevant stakeholders (in particular Indigenous	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No	

Safeguard D - Full and effective participation of relevant stakeholders (in particular Indigenous Peoples and local communities)		Host country regulations	Generic risk assessments
	Peoples and local communities)		
Additional guiding question:			
S.D.1	Do the LULUCF activities have any risk of compromising the respect, protection, and rights of all relevant stakeholders to participate fully and effectively in the design and implementation of REDD+?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
S.D.2	Do the LULUCF activities have any risk of compromising the promotion of adequate participatory procedures for the meaningful participation of Indigenous Peoples and local communities, or equivalent?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
Conclusion of the do-no-harm risk assessment on Safeguard D - Full and effective participation of relevant stakeholders (in particular Indigenous Peoples and local communities):			<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A

Safeguard E - Consistency with the conservation of natural forests and biological diversity

20. Safeguard E stipulates that LULUCF actions should be consistent with the conservation of natural forests and biological diversity.

Safeguard E criteria:

21. S.E.1: LULUCF activities shall not promote the conversion of natural forests and other natural ecosystems.

- 22. S.E.2: LULUCF activities shall protect natural forests and other natural ecosystems, biological diversity, and ecosystem services.
- 23. S.E.3: LULUCF activities shall promote the enhancement of social and environmental benefits.

Table 7. Guiding questions for the do-no-harm risk assessment on consistency with the conservation of natural forests and biological diversity

Safeguard E - Consistency with the conservation of natural forests and biological diversity		Host country regulations	Generic risk assessments
Principle-level question	Has the activity participant identified any risk that the LULUCF activity will not be consistent with the conservation of natural forests and biological diversity?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No	
Additional guiding question:			
S.E.1	Do the LULUCF activities have any risk of promoting the conversion of natural forests and other natural ecosystems?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
S.E.2	Do the LULUCF activities have any risk of compromising the protection of natural forests and other natural ecosystems, biological diversity, and ecosystem services?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
S.E.3	Do the LULUCF activities have any risk of compromising the promotion of enhancing the social and	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	

Safeguard E - Consistency with the conservation of natural forests and biological diversity		Host country regulations	Generic risk assessments
	environmental benefits?		
Conclusion of the do-no-harm risk assessment on Safeguard E - Consistency with the conservation of natural forests and biological diversity:			<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A

Safeguard F - Actions to address the risks of reversals

24. Safeguard F stipulates that LULUCF actions should address the risk of reversals.

Safeguard F criteria:

25. S.F.1: LULUCF activities shall integrate the risks of reversals in activity design, prioritization, implementation and periodic assessment.

Table 8. Guiding questions for the do-no-harm risk assessment on actions to address the risks of reversals

Safeguard F - Actions to address the risks of reversals		Host country regulations	Generic risk assessments
Principle-level question	Has the activity participant identified any risk that the LULUCF activity will not have actions to address the risks of reversals?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No	
Additional guiding question:			
S.F.1	Do the LULUCF activities have any risk of compromising the integration of the risk of reversals in the activity design, prioritization, implementation and periodic assessment?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
Conclusion of the do-no-harm risk assessment on Safeguard F - Actions to address the risks of reversals:			<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A

Safeguard G - Actions to reduce displacement of emissions

26. Safeguard G stipulates that LULUCF actions should reduce the displacement of emissions.

Safeguard G criteria:

27. S.G.1: LULUCF activities shall integrate the risks of displacement of emissions in the activity design, prioritization, implementation and periodic assessment.

Table 9. Guiding questions for the do-no-harm risk assessment on actions to reduce displacement of emissions

Safeguard G – Actions to reduce displacement of emissions		Host country regulations	Generic risk assessments
Principle-level question	Has the activity participant identified any risk that the LULUCF activity will not have actions to reduce displacement of emissions?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No	
Additional guiding question:			
S.G.1	Do the LULUCF activities have any risk of compromising the integration of the risks of displacement of emissions in the activity design, prioritization, implementation and periodic assessment?	<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A	
Conclusion of the do-no-harm risk assessment on Safeguard G - Actions to reduce displacement of emissions:			<input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A

28. For the purpose of validation and/or verification procedures (established under sections 7 and 8 of the A6.4 SD tool, respectively), the designated operational entity shall assess the information provided in the above tables; conduct interviews with local stakeholders and employ professional judgement, taking into consideration the requirements and outputs of relevant national safeguards processes.

Document information

<i>Version</i>	<i>Date</i>	<i>Description</i>
06.0	24 April 2024	Additional substantive changes are highlighted in red track font, accompanied by editorial improvements post the document's editorial review.
05.0	15 April 2024	Published as an annex to the annotated agenda of SB 011. This version takes into account guidance provided by the Supervisory Body at SB 010 (SB 010 meeting report, para. 29-30).
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