

A6.4-SBM021-AA-A03

Draft Tool

Article 6.4 sustainable development tool

Version 02.0

DRAFT



COVER NOTE

1. Procedural background

1. The Supervisory Body of the Article 6.4 mechanism (the Supervisory Body), at its fourteen meeting (SBM 014), adopted the "Article 6.4 sustainable development tool" (hereinafter referred to as "A6.4 SD tool"), which is reviewed every 18 months.
2. At SBM 017, the Supervisory Body considered the concept note "Development of additional criteria for safeguards and guiding questions for carbon dioxide removal activities and land use, land-use change and forestry under the A6.4 sustainable development tool." The Supervisory Body requested the secretariat to develop:
 - (a) Additional criteria and guiding questions for safeguards for carbon dioxide removal (CDR) methods with technology readiness level (TRL) 8¹ and above as per the Intergovernmental Panel on Climate Change Sixth Assessment Report (2022) for the consideration of SBM together with the review of A6.4 SD tool due in 2026 by:
 - (i) Revising appendix 1 of the draft A6.4 SD tool² presented at SBM 011; and
 - (ii) Considering input received during SBM 011 and the requirements of the standard for application of the requirements of Chapter V.B (Methodologies) for the development and assessment of Article 6.4 mechanism methodologies (A6.4-STAN-METH-001) and the standard for requirements for activities involving removals under the Article 6.4 mechanism (A6.4-STAN-METH-002).
 - (b) Additional criteria and guiding questions for safeguards for CDR method with TRL 6 or higher, namely: biochar; direct air capture with geological storage; and bioenergy with carbon capture and storage.

2. Purpose

3. The purpose of this revised A6.4 SD tool is to:
 - (a) Reflect the outcome of the review of the current A6.4 SD tool; and
 - (b) Include the relevant requirements for CDR methods with TRL 8 above as per paragraph 2(a) above.

3. Key issues and proposed solutions

4. The outcomes of the review of the A6.4 SD tool, as referred to in paragraph 1 above, are presented in section 3.1 below. The outcomes of the development of additional criteria for

¹ This includes afforestation and reforestation; soil carbon sequestration in croplands and grasslands; peatland and coastal wetland restoration; agroforestry; and improved forest management.

² See <https://unfccc.int/sites/default/files/resource/A6.4-SB011-AA-06.pdf>.

safeguards and guiding questions applicable to CDR methods, as referred to in paragraph 2(a) above, are presented in section 3.2 below.

3.1. Review of the A6.4 SD tool

5. The review of the A6.4 SD tool was conducted on the basis of:
 - (a) A review of literature on the A6.4 SD tool;
 - (b) Outcomes of a survey of activity participants that applied the A6.4 SD tool in the context of requests for transition of clean development mechanism (CDM) activities to the Article 6.4 mechanism;
 - (c) Inputs from the DOE/AE forum;
 - (d) Review of requests for transition approved by the Supervisory Body;
 - (e) Legal review and the incorporation of latest Article 6.4 standards and procedures.

3.1.1. Review of literature on the A6.4 SD tool

6. Since the adoption of the A6.4 SD tool in October 2024, the secretariat has identified two publications³ which review the A6.4 SD tool. One⁴ of the publications concludes that the A6.4 SD tool establishes higher standards than other voluntary carbon mechanisms. The other publication presents lessons learnt from piloting early use of the A6.4 SD tool in different cases. Both publications also highlight areas for further improvements as outlined below:
 - (a) Usability and practical application: e.g., lack of digital interface and reliance on manual input formats, lack of guiding examples and built-in guidance in the template, heavy use of technical and UNFCCC-specific vocabulary;
 - (b) Overall approach and coverage: e.g., linkage to host country policies and sustainable development priorities, clearer integration with national environmental and impact assessments, lack of activity or sector-specific pre-defined indicators for users, the gap between the high-level formulation of national Sustainable Development Goal (SDG) targets and the need for activity participants to develop project-specific indicators aligned with those targets; and
 - (c) Needs for capacity building such as webinars and explanatory videos.
7. Based on the suggestions for further improvements presented in paragraph 6 above, this revision also includes additional guiding examples, as well as examples and definitions of technical and specific terms used in the A6.4 SD tool, and a reference to national environmental impact assessments. Due to budget constraints, the revision has not

³ Wuppertal Institute (Oct 2025), "The Article 6.4 Sustainable Development tool – a new benchmark for assessing sustainable development impacts in carbon markets?", is available at https://www.carbon-mechanisms.de/fileadmin/media/dokumente/20251029_SD_Paper_fin.pdf; and the Sustainable Development Initiative (Nov 2025), "Piloting the A6.4 Sustainable Development Tool – Lessons from Early Use", is available at <https://unepccc.org/publications/piloting-the-a6-4-sustainable-development-tool-lessons-from-early-use/>.

⁴ See: https://www.carbon-mechanisms.de/fileadmin/media/dokumente/20251029_SD_Paper_fin.pdf.

included the development of a digital interface and linkage to individual host country policies and sustainable development priorities.

8. With regard to pre-defined indicator for users, the secretariat presented the pros and cons of such indicators in the concept note⁵ at SBM 007 and requested the Supervisory Body to define either project types or methodologies (e.g., CDM projects eligible for transition to the Article 6.4 mechanism under the transition standard), taking into account an analysis of environmental and social impacts and sustainable development benefits arising from their implementation. In accordance with paragraph 19 of the SBM 007 report, the Supervisory Body requested the secretariat to revise the steps for developing activity-level sustainable development indicators.⁶

3.1.2. Outcome of the survey of activity participants

9. The secretariat launched a survey among activity participants of nine requests for transition of CDM activities to the Article 6.4 mechanism, which had applied the A6.4 SD tool in their transition requests and were approved by the Supervisory Body. The survey was conducted from 19 February to 31 March 2026 to obtain structured feedback on the implementation and usability of the A6.4 SD tool. Eight activity participants responded by the deadline. The survey results indicate that:
 - (a) All respondents were directly involved in completing the A6.4 SD tool forms (A6.4-FORM-AC-015, A6.4-FORM-AC-016 and A6.4-FORM-AC-017), and 25 per cent of respondents completed the forms for two to three projects;
 - (b) A total of 37.5 per cent of respondents considered it difficult or very difficult to complete the SD tool forms, while 50 per cent considered it neutral and 12.5 per cent easy;
 - (c) A total of 62.5 per cent of respondents considered it difficult or very difficult to develop activity-level environmental and social indicators (A6.4-FORM-AC-016) and SD indicators (A6.4-FORM-AC-017), 50 per cent of respondents indicated that predefined activity- or sector-specific environmental and social indicators and sustainable development indicators would facilitate completion of the forms, and 37.5 per cent considered that predefined indicators would not facilitate their completion;
 - (d) A total of 87.5 per cent of respondents indicated that an e-form or web-based platform for assessing safeguards and sustainable development impacts would facilitate completion of the forms, and 37.5 per cent considered that the instructions and definitions provided in the A6.4 SD tool and associated forms were not sufficiently clear. In addition, 87.5 per cent of respondents indicated that the most common challenge in completing the forms was locating and consolidating the required information, followed by understanding the requirements and identifying relevant indicators; and
 - (e) Respondents indicated that revisions to the A6.4 SD tool should include more examples of environmental and social indicators and sustainable development indicators (62.5 per cent), an e-form or web-based platform for assessing

⁵ See: <https://unfccc.int/sites/default/files/resource/a64-sb007-aa-a07.pdf>.

⁶ See: https://unfccc.int/sites/default/files/resource/a64-sb007_0.pdf.

safeguards and sustainable development impacts (50 per cent), and clearer instructions (37.5 per cent). Finally, 62.5 per cent of respondents considered that training materials such as videos and webinars would be beneficial.

10. Based on the survey responses of the A6.4 SD tool forms, the current revision includes additional examples of environmental and social indicators and sustainable development indicators, as well as clearer instructions in the A6.4 SD tool. The proposal to introduce an e-form or web-based platform will be considered in a future revision based on an improved budgetary scenario.

3.1.3. Inputs from the DOE/AE forum

11. The secretariat requested inputs from the DOE/AE forum on 12 February 2026, and the DOE/AE forum provided its response on 2 March 2026. The forum noted that DOEs have limited experience with the A6.4 SD tool. A summary of the inputs is provided below:
 - (a) Clarity in paragraph 24(b)(ii) should be improved, including a clear specification of the required action for cases described as "potentially" in paragraph 24(b)(i) and table 1;
 - (b) A request to confirm the understanding of compliance with paragraphs 33, 35 and 41, particularly where compliance is based on a permit issued by a relevant national authority confirming that the company or project meets legal requirements, as well as a request for further clarification of the term "significant consumer of water" in paragraph 42, including the establishment of a clear threshold (e.g. 5 per cent of regional water consumption);
 - (c) Inputs regarding activity-level sustainable development indicators under paragraph 99(d)(iii), which states that such indicators should be "universally applicable to the activity type ... in a direct and measurable way, resulting in a primary benefit," in conjunction with paragraphs 91(d)(iii) (requiring activity participants to develop their own sustainable development indicators) and 92(d) (requiring sustainable development indicators to minimize and mitigate identified negative impacts); and
 - (d) Identification of an error in the arrow in figure 2, as well as editorial errors in paragraphs 91(d)(ii) and 99.
12. Based on the review of inputs from the DOE/AE forum, the secretariat has incorporated the feedback into the relevant sections of the revised A6.4 SD tool. With regard to paragraph 11(b) above, paragraph 12 of the A6.4 SD tool requires activity participants to consider the environmental and social safeguard elements and criteria in conjunction with applicable legislation of the host Party.

3.1.4. Review of requests for transition approved by the Supervisory Body

13. As of 31 March 2026, the Supervisory Body has approved 23 requests for transition of CDM activities to the Article 6.4 mechanism. Of these, nine requests applied the A6.4 SD tool. The secretariat reviewed issues related to the application of the A6.4 SD tool identified during the substantive check. Through this review, the secretariat identified the following areas for improvement in the requirements of the A6.4 SD tool:
 - (a) Need for a clear reference to environmental impact assessments in the preparation of environmental and social risk assessments;

- (b) Need for clearer explanations of key terms, supported by examples (e.g. “if applicable, dismantling of the Article 6.4 activity” in paragraph 23(a); “identify potential negative environmental and social impacts/risks by comparing the activity scenario to environmental and social conditions in the absence of the proposed activity” in paragraph 23(d)(i), and clarification of activity-level environmental and social indicators and sustainable development indicators; and
 - (c) Need to improve instructions in the forms by providing examples and using consistent terminology, including guidance on when to respond to additional guiding questions under paragraph 23 in A6.4-FORM-AC-015, clearer instructions for submitting the declaration under Element 10 (Corruption) under the integrity safeguards in the Article 6.4 activity Standard and Procedure, and requirements to provide justification for any excluded SDGs under paragraph 91 in A6.4-FORM-AC-015.
14. Based on the outcome of the review in paragraph 13 above, the revision includes a reference to environmental impact assessments for the preparation of environmental and social risk assessments, as well as examples and/or definitions of specific terms used in the A6.4 SD tool and additional examples of indicators. Upon approval by the Supervisory Body, the three forms associated with the A6.4 SD tool will be revised accordingly.

3.1.5. Legal review and the incorporation of latest Article 6.4 standards and procedures

15. Since the adoption of the A6.4 SD tool in October 2024, the Supervisory Body has adopted the following new standards:
- (a) the “Standard for requirements for activities involving removals under the Article 6.4 mechanism” (A6.4-STAN-METH-002) (hereinafter referred to as “removals standard”) in October 2024;
 - (b) the “Standard: Application of the requirements of Chapter V.B (Methodologies) for the development and assessment of Article 6.4 mechanism methodologies” (A6.4-STAN-METH-001) (hereinafter referred to as “methodology standard”) in October 2024;
 - (c) the “Standard: Addressing leakage in mechanism methodologies” (A6.4-STAN-METH-005) (hereinafter referred to as “leakage standard”) in May 2025; and
 - (d) the “Standard: Addressing non-permanence and reversals in mechanism methodologies” (A6.4-STAN-METH-007) (hereinafter referred to as “reversals standard”) in October 2025.
16. Further, the Supervisory Body adopted revisions to the following standards: the “Standard: Article 6.4 activity standard for projects” (A6.4-STAN-AC-002), the “Standard: Article 6.4 validation and verification standard for projects” (A6.4-STAN-AC-005), the “Standard: Article 6.4 activity standard for programmes of activities” (A6.4-STAN-AC-004) and the “Standard: Article 6.4 validation and verification standard for programmes of activities”(A6.4-STAN-AC-005), which all included provisions for deviation from elements and criteria of the A6.4 SD tool in October 2025. The current revision reflects the relevant requirements from these latest standards.
17. The proposed revision of the A6.4 SD tool also has considered the outcome of the legal review which was conducted as per paragraphs 35 and 36 of the SBM 010 report.

3.2. Development of additional criteria for safeguards for CDR method with TRL 8 or above

18. As per paragraph 23(a) of the SBM 017 report, the secretariat has reviewed Appendix 1 of the draft A6.4 SD tool presented at SBM 011, and relevant A6.4 standards, including the methodology standard, the removals standard, and the leakage standard.
19. The latest environmental and social safeguards requirements of other voluntary mechanisms were reviewed and compared against the A6.4 SD tool with a view to identifying potential gaps and areas for further consideration.

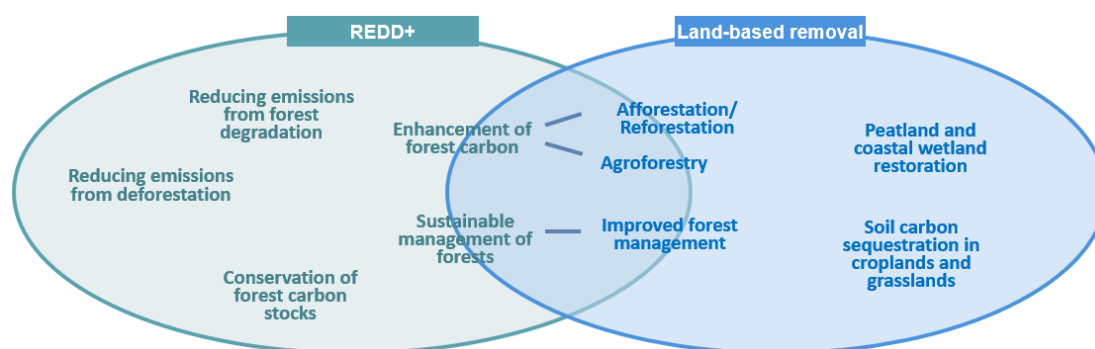
3.2.1. Review of Appendix 1 and relevant A6.4 standards

20. Appendix 1 of the draft A6.4 SD tool, based on the requirements of Cancun safeguards, referred in paragraph 2(a) above, was reviewed with the objective of ensuring alignment with the provisions of two standards, namely the methodology standard and the leakage standard, which contain explicit requirements related to decision 1/CP.16, paragraph 71. In particular:
 - (a) Paragraph 87 of the methodology standard states that, for those activities falling under the scope of A 5.2 of the Paris Agreement, mechanism methodologies shall require, in addition to all relevant requirements adopted by the Supervisory Body, demonstration that the activity is included in all the elements required of the host Party as per decision 1/CP.16, paragraph 71; and
 - (b) Paragraph 16 of the leakage standard states that, if the proposed Article 6.4 activity is not yet included in all the elements required of the host Party as per decision 1/CP.16, paragraph 71, mechanism methodologies may require, on an interim basis, a letter from the host country's national entity or focal point referred to in decision 2/CP.10 (i.e., the REDD+ focal point) indicating when the proposed Article 6.4 activity will be included in all the elements above. The inclusion shall occur no later than verification and be verified by the DOE.
21. The secretariat conducted a legal review to clarify how the requirements of decision 1/CP.16, paragraph 71 should be reflected in mechanism methodologies and the A6.4 SD tool based on the provisions described in the two standards. The outcome of the legal review indicates that:
 - (a) Where a proposed Article 6.4 activity constitutes a REDD+ activity, the applicable mechanism methodology must require activity participants to demonstrate that the activity is included in the host Party's REDD+ architecture, namely, national strategy or action plan, forest reference emission level, national forest monitoring system, and safeguards information system, or that it will be included within the timeframe allowed by the leakage standard; and
 - (b) Where a proposed Article 6.4 activity constitutes a REDD+ activity, activity participants must demonstrate consistency with the seven elements⁷ listed in Appendix 1 of decision 1/CP.16, known as the Cancun safeguards:

⁷ See: <https://redd.unfccc.int/fact-sheets/safeguards.html>.

22. Based on the decision of the Supervisory body at SBM 017 referred in paragraph 2(a) above, where a proposed Article 6.4 activity is a CDR activity with TRL 8 or above,⁸ three types of CDR activities – afforestation/reforestation, agroforestry and improved forest management – overlap with the REDD+ activities,⁹ as shown in figure 1 below. For these three types of CDR activities, the requirements of (a) and (b) above also apply.

Figure 1. Overlap in activity types between REDD+ and CDR activities with TRL8 or above



23. Based on this legal review, it was determined that the requirements from provisions of the Cancun safeguards will be addressed through mechanism methodologies, the revised A6.4 SD Tool, or the methodological tool: “Reversal risk assessment,”¹⁰ and some provisions are already covered by the existing elements of the SD tool and Article 6.4 standards and procedures as outlined in Table 1.

Table 1. REDD+ related requirements from methodology standard and leakage standard and where they will be addressed or are already covered

| Source | Requirement | Where it will be addressed/ is already covered by |
|------------------|---|---|
| Leakage standard | Use official host Party documentation, or an interim letter from the REDD+ focal point, verified by the DOE before first verification | A mechanism methodology |

⁸ There are five types of CDR activities with TRL 8 or above as identified in the meeting report of SBM 017: (a) afforestation/reforestation; (b) soil carbon sequestration in croplands and grasslands; (c) peatland and coastal wetland restoration; (d) agroforestry; and (e) improved forest management. See: <https://unfccc.int/sites/default/files/resource/A6.4-SBM017.pdf>.

⁹ There are five types of REDD+ activities as identified in paragraph 70 of decision 1/CP.16: (a) reducing emissions from deforestation; (b) reducing emissions from forest degradation; (c) conservation of forest carbon stocks; (d) sustainable management of forests; and (e) enhancement of forest carbon stocks. See: <https://unfccc.int/documents/6527>.

¹⁰ This methodological tool is still under development and is yet to be approved by the Supervisory Body. The A6.4 SD tool may be revised accordingly once this methodological tool is adopted in the future.

| Source | Requirement | Where it will be addressed/ is already covered by |
|---------------------------------------|--|--|
| Decision 1/CP.16, paragraph 71 | Demonstrate that the activity is included in the host Party's REDD+ architecture (national strategy or action plan, forest reference emission level, national forest monitoring system, safeguards information system) | A mechanism methodology |
| Decision 1/CP.16, Appendix 1 | Actions are consistent with the objectives of national forest programmes | A mechanism methodology |
| | Transparent and effective national forest governance structures | A mechanism methodology |
| | Respect for the knowledge and rights of Indigenous Peoples and local communities | Existing A6.4 SD tool elements |
| | Full and effective participation of relevant Indigenous Peoples and local communities | Standard: Article 6.4 activity standard for projects/PoAs Procedure: Article 6.4 activity cycle procedure for projects/PoAs Existing A6.4 SD tool elements |
| | Actions are consistent with the conservation of natural forests and biological diversity | Existing A6.4 SD tool elements |
| | Actions to address the risks of reversals | Revised version of A6.4 SD tool Reversal risk assessment tool |
| | Actions to reduce displacement of emissions | Standard: Addressing leakage in mechanism methodologies |

24. Based on the outcome of the secretariat's legal review, the secretariat has not revised Appendix 1 of the draft Article 6.4 SD tool referred to in paragraph 2(a) above. This is because Appendix 1 was originally based on the Cancun safeguards. Some of these safeguard requirements are already included in the existing A6.4 SD tool, as well as in the A6.4 standards and procedures for projects and PoAs. The remaining Cancun safeguard requirements will be addressed through mechanism methodologies and relevant tools, in accordance with methodology standard and leakage standard, as indicated in Table 1.
25. Further, in accordance with paragraphs 16, 50 and 65 of the removals standard, activity participants are required to:
- (a) Take into account any negative environmental and social impacts resulting from a reversal and develop a plan to prevent the recurrence of such impacts, in line with the requirements of the A6.4 SD tool; and
 - (b) Apply robust environmental and social safeguards to minimize, and where possible avoid, negative environmental and social impacts of the activity, in accordance with the requirements of the A6.4 SD tool.
26. Based on the above requirements, Appendix 2 has been developed to provide a structured approach for removal activity participants to assess potential negative environmental and social impacts associated with reversals, as well as impacts arising from observed events.

3.2.2. Review of current criteria in the context of CDR activity with TRL 8 or above

27. Based on the decision at SBM 017, as referred to in paragraph 2(a) above, the current set of 11 environmental and social safeguard elements and their corresponding criteria have been reviewed in the context of CDR activities with a TRL of 8 or above. This review also draws on relevant approaches applied in other carbon market mechanisms, including the Gold Standard,¹¹ Verra,¹² the American Carbon Registry,¹³ the Climate Action Reserve,¹⁴ Isometric¹⁵ and the Global Carbon Council.¹⁶ The review has identified the need for revisions to the criteria defined in section E2.2.3, as well as the introduction of additional criteria under elements 2.2, 3.2, and 6, as presented below:
- (a) Further elaboration on “the protection of soil” defined in E2.2.3 of E.2.2 Land;
 - (b) Introduction of a new criteria under E2.2 Land for the Article 6.4 activities involving pest management;
 - (c) Introduction of two new criteria under E.3.2 Biodiversity for the Article 6.4 activities involving living modified organisms/genetically modified organisms as per the Cartagena Protocol on Biosafety to the Convention on Biological Diversity¹⁷; and
 - (d) Introduction of a new criteria under E6 Health and safety for the Article 6.4 activities involving the use of chemical pesticide.

4. Impacts

28. The A6.4 SD tool forms the regulatory basis for the operationalization of the Article 6.4 mechanism. If the Supervisory Body adopts this revised A6.4 SD tool, activity participants are required to apply the revised A6.4 SD tool when the forms referred to in paragraph 30(a) below are made publicly available on the website.

5. Recommendations to the Supervisory Body

29. As per its 2026 workplan, the secretariat recommends that the Supervisory Body consider and adopt the revised A6.4 SD tool as presented, with modifications as appropriate.
30. Based upon its approval of the revised A6.4 SD tool, the Supervisory Body may request the secretariat to:

¹¹ Available at https://globalgoals.goldstandard.org/standards/103_V2.0_PAR_Safeguarding-Principles-Requirements.pdf.

¹² Available at <https://verra.org/wp-content/uploads/2025/12/VCS-Program-Guide-v5.0.pdf>.

¹³ Available at https://acrcarbon.org/program_resources/template-for-acr-environmental-and-social-impact-assessment/.

¹⁴ Available at <https://climateactionreserve.org/wp-content/uploads/2024/04/Reserve-Program-Manual-v9.2.pdf> and <https://www.climateactionreserve.org/wp-content/uploads/2023/11/Climate-Action-Reserve-Social-Environmental-Safeguards-Assessment-Form.docx>.

¹⁵ Available at <https://registry.isometric.com/module/environmental-and-social-safeguards/1.0>.

¹⁶ Available at <https://www.globalcarboncouncil.com/wp-content/uploads/2025/06/GCC-2-0-Environment-and-Social-Safeguard-Standard-V4.1.pdf>.

¹⁷ Available at <https://bch.cbd.int/protocol/text>.

- (a) Update the three related forms (A6.4-FORM-AC-015, A6.4-FORM-AC-016 and A6.4-FORM-AC-017) referred to in the revised A6.4 SD tool;
- (b) Prepare additional criteria and guiding questions for safeguards for CDR method with TRL 6 and above, i.e., (a) biochar, (b) direct air capture with geological storage and (c) bioenergy with carbon capture and storage.

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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).¹ In the RMPs, the CMA further requested the Supervisory Body to establish the requirements and processes necessary to operate the mechanism, including those relating to the application of robust, social and environmental safeguards to Article 6.4 activities and/or A6.4 programmes of activities (PoAs) 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 recalled 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”*.²
3. The adoption of the Article 6.4 sustainable development tool (hereinafter referred to as the A6.4 SD tTool) will necessitate updates to the relevant Article 6.4 standards and procedures. These updates will ensure alignment with the new A6.4 SD tTool requirements for reporting, validation and verification.
4. The Supervisory Body of the Article 6.4 mechanism, at its fourteenth meeting (SBM 014), approved the A6.4 SD tTool.
5. At its seventeenth meeting (SBM 017), the Supervisory Body requested the secretariat to develop additional criteria and guiding questions for safeguards and guiding questions to be applied for CDR methods with the technology readiness level (TRL) 6³ and higher as per Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR6) (2022) and provide the additional criteria and guiding questions for safeguards and guiding questions to be applied for CDR methods with TRL 8 and above together with the review of the A6.4 SD tool in 2026.

1.2. Objective

6. The objective of the A6.4 SD tTool is to ensure that Article 6.4 projects and/or Article 6.4 PoAs, collectively referred to as ~~A6.4 activities~~Article 6.4 activities, uphold the principle of

¹ Decision 3/CMA.3, annex, as contained in document FCCC/PA/CMA/2021/10/Add.1. Available at https://unfccc.int/sites/default/files/resource/cma2021_10a01E.pdf#page_29.

² Paris Agreement. United Nations 2015. (English). Available at https://unfccc.int/sites/default/files/english_paris_agreement.pdf.

³ The IPCC report defines that the technology with TRL 8 above includes afforestation/reforestation, soil carbon sequestration in croplands and grasslands, peatland and coastal wetland restoration, agroforestry, and improved forest management and that the technology with TRL 6 above includes biochar, direct air capture with geological storage, and bioenergy with carbon capture and storage.

“do no harm”, foster sustainable development (SD), and contribute to the 17 Sustainable Development Goals (SDGs).⁴

2. Scope, applicability, and entry into force

2.1. Scope

7. The A6.4 SD tTool applies to all ~~A6.4 activities~~Article 6.4 activities,⁵ including all clean development mechanism (CDM) activities seeking eligibility for transition to the Article 6.4 mechanism. Its scope encompasses the decisions of the CMA, which outline the formal expectations for the Article 6.4 mechanism, as well as the rules and requirements developed by the Supervisory Body for operationalizing the mechanism.⁶ Specifically, the tool provides a means for activity participants to demonstrate that they have met the mandatory requirements for identifying and addressing social and environmental risks, as well as for assessing and enhancing the contributions of ~~A6.4 activities~~Article 6.4 activities to SD in line with SD objectives and priorities of the host Party and the SDGs.

8. To achieve its objective, the tool provides a structured approach for activity participants to:

- (a) **Conduct a risk assessment** to identify risks and potential impacts, evaluate them, and avoid harm where possible. When avoidance is not feasible, the A6.4 SD tTool instructs participants to minimize impacts as much as possible and, finally, to mitigate any remaining negative environmental and social impacts and risks by establishing activity-level environmental and social indicators;
- (b) **Identify and assess potential positive and negative impacts** on the 17 Sustainable Development Goals (SDGs) and host Party SD priorities and establish activity-level SD monitoring indicators;
- (c) **Monitor and report** the outcomes of the monitoring against the established activity-level environmental and social indicators and activity-level SD indicators.

2.2. Applicability

9. The use of the A6.4 SD tTool is mandatory for all proposed ~~A6.4 activities~~Article 6.4 activities, including all CDM activities seeking eligibility for transition to the Article 6.4 mechanism.

2.3. Entry into force

10. ~~Version 01.0 of the A.6.4 SD Tool~~ This document enters into force on ~~9 October 2024~~ DD MM YYYY. This document shall be reviewed every 18 months.

⁴ Sustainable Development Goals. Available at: <https://www.un.org/sustainabledevelopment/sustainable-development-goals/>.

⁵ In addition to this general tool, additional safeguards criteria and guiding questions to be applied for carbon dioxide removal activities ~~and for land use, land use change and forestry activities~~with TRL 6 and higher will be developed by the Supervisory Body ~~as new annexes to include~~ in this SD tTool at an appropriate stage in its development of regulations for activities involving removals.

⁶ See Decision and documentation framework (A6.4-INFO-GOV-005) available at: <https://unfccc.int/sites/default/files/resource/A6.4-INFO-GOV-005.pdf>.

3. Article 6.4 Sustainable Development tTool implementation

3.1. Overview of the A6.4 SD tTool

11. The A6.4 SD tTool requires activity participants to identify, evaluate, avoid, minimize, and mitigate potential risks associated with proposed A6.4 activitiesArticle 6.4 activities.
12. Activity participants of A6.4 activitiesArticle 6.4 activities shall adopt mitigation strategies to avoid risks or, where complete avoidance is not possible and activity implementation is nonetheless permitted, minimize and mitigate identified risks.
13. Where complete avoidance of risk is not possible, activity participants of A6.4 activitiesArticle 6.4 activities shall provide evidence, including monitoring of activity-level environmental and social indicators, that the A6.4 activitiesArticle 6.4 activities comply with the environmental and social safeguarding elements and criteria as defined in section 6 of this tool, including those relevant to the eleventh preambular paragraph of the Paris Agreement,⁷ as well as relevant and applicable national and international instruments to which the host Party is bound and applicable legislation in the host Party (see Figure 1 and Figure 2). Such international instruments may include, for example, the UN Guiding Principles on Business and Human Rights, the International Labour Organization fundamental conventions, and recognized international best practices.
14. For Article 6.4 activities involving removals, activity participants of removal activities shall review the compliance with the requirements and safeguards contained in the A6.4 SD tTool, taking into account any negative environmental and social impacts caused by the activities and developing plans to prevent the recurrence of such negative environmental and social impacts as per the “Standard: Requirements for activities involving removals under the A6.4 Mechanism” (A6.4-STAN-METH-002).
15. Activity participants are also required to:
 - (a) Identify and assess the potential positive and negative impacts of their A6.4 activitiesArticle 6.4 activities on the SD of the host Party(ies), by considering the host Party(ies)’ SD objectives and priorities, as well as the SDGs;
 - (b) Establish activity-level SD indicators; and
 - (c) Monitor and report the outcome against the established indicators (see Figure 1 and Figure 3 and section 7.1).

3.2. Navigating the A6.4 SD tTool

16. The A6.4 SD tTool is divided into three key sections covering important processes, as follows:
 - (a) **Section 6: Environmental and social safeguards.**⁸ This section focuses on elements and criteria that serve as the basis for activity participants to identify, evaluate, avoid, minimize, and mitigate potential negative environmental and social

⁷ See footnote 2.

⁸ Environmental and social safeguards commonly observed in other UN agencies, international financial institutions and voluntary carbon market systems.

impacts and risks that may arise during the implementation and operation of the ~~A6.4 activity~~Article 6.4 activity, or CDM activity transitioning the Article 6.4 mechanism. Activity participants are required to conduct a risk assessment based on safeguards' elements and criteria as defined under Section 6, which leads to the development of A6.4 Environmental and social management action plans. These plans include activity-level environmental and social indicators for tracking actions, and acceptance criteria to demonstrate that the impacts and risks do not cause harm to the environment or society. The outcomes of the risk assessment and the plans shall be documented in:

- (i) **A6.4-FORM-AC-015: A6.4 Environmental and social safeguards risk assessment form.** This form records the identification, evaluation, and avoidance of environmental and/or social risks that may be caused by a proposed ~~A6.4 activity~~Article 6.4 activity;
- (ii) **A6.4-FORM-AC-016: A6.4 Environmental and social management plan form.** This form details the set of minimization and mitigation measures and monitoring to be implemented. It shall be completed if the conclusion of the A6.4-FORM-AC-015 is "Yes" or "Potentially" (see Figure 1 and Figure 2);
- (b) **Section 7: Sustainable development impacts:** This section focuses on identifying the positive and negative SD impacts of the ~~A6.4 activity~~Article 6.4 activity, or a CDM activity transitioning to the Article 6.4 mechanism. It outlines the processes for the assessment of the SDGs impacted, the consideration of the host countries' SD objectives and priorities, and the establishment of activity-level SD monitoring indicators based on the SDGs and their targets. All activity participants shall document the evaluation of SD impacts and the measuring, monitoring and reporting methodology in the **A6.4-FORM-AC-017: A6.4 Sustainable development impact form** (see Figure 1 and Figure 3);
- (c) **Sections 8 and 9: Validation and Verification:** These sections outline additional requirements to the Article 6.4 mechanism validation and verification standards for projects and programmes of activities (VVS-P - VVS-PoA)⁹ that shall be considered by the designated operational entities (DOEs) during the validation and verification stages;
- (d) **Appendix 1: Guiding questions for the risk assessment of the environmental and social safeguards elements and criteria:** This section outlines element-level questions (ELQs) and additional guiding questions (AGQs) in accordance with the elements and criteria defined in section 6.3 that are reflected in A6.4-FORM-AC-015;and
- (e) **Appendix 2: Specific requirements for Article 6.4 carbon removal activities with TRL 8 or higher:** This section outlines steps to identify, evaluate, avoid, minimize and mitigate potential negative environmental and social impacts and risks that may arise from the potential release of stored greenhouse gases (GHGs) from GHG reservoirs) associated with the Article 6.4 carbon removal activity.

⁹ See section 4: Normative references.

3.3. Stakeholder engagement and the A6.4 SD Tool

17. Stakeholders may submit issues and comments related to compliance with the A6.4 SD Tool during the local stakeholder consultation and the global stakeholder consultation prior to the registration of the A6.4 activity Article 6.4 activity.¹⁰
18. During the local stakeholder consultation, the two/three completed A6.4 SD Tool forms (see sub-paragraphs 16(a) through 16(b)) shall be shared with stakeholders by the activity participants.¹¹ Further, during the global stakeholder consultation, Parties, stakeholders and UNFCCC-admitted observer organizations may submit comments on the three completed A6.4 SD Tool forms. Any inputs received or issues raised by stakeholders during these consultations shall be considered by activity participants for revising or updating A6.4-FORM-AC-015, A6.4-FORM-AC-016 or/and A6.4-FORM-AC-017. The stakeholder inputs received, and the revised forms revised, shall then be submitted to a DOE for validation.¹²
19. After the registration of the A6.4 activity Article 6.4 activity under the Article 6.4 mechanism, activity participants shall establish and maintain a continuous engagement mechanism for stakeholders to comment on compliance with the A6.4 SD Tool until the end of the valid crediting period of the project.¹³ Activity participants, DOEs and T the secretariat will make their documents publicly available through their respective activity view pages hosted on the UNFCCC website.¹⁴

¹⁰ In accordance with sections 6.9 and 6.10 of Article 6.4 activity standard for projects and section 7.10 of Article 6.4 activity standard for programmes of activities.

¹¹ In accordance with host Party rules and/or section 6.10 and Appendix 2 of Article 6.4 mechanism activity standards for projects and section 7.10 and Appendix 2 of Article 6.4 activity standard for programmes of activities.

¹² In accordance with section 4.6.1 of Article 6.4 mechanism activity cycle procedures for projects, and the "Procedure: Article 6.4 activity cycle procedure for programmes of activities".

¹³ As defined in section 7.1 of the "Standard: Article 6.4 activity standard for projects", and section 8.1 of the "Standard: Article 6.4 activity standard for programmes of activities" and appeal and grievance processes under the Article 6.4 mechanism.

¹⁴ In accordance with section 6.1 of the "Procedure: Article 6.4 activity cycle procedure for projects", and section 6.3 of the "Procedure: Article 6.4 activity cycle procedure for programmes of activities".

Figure 1 A6.4 SD Tool flow chart

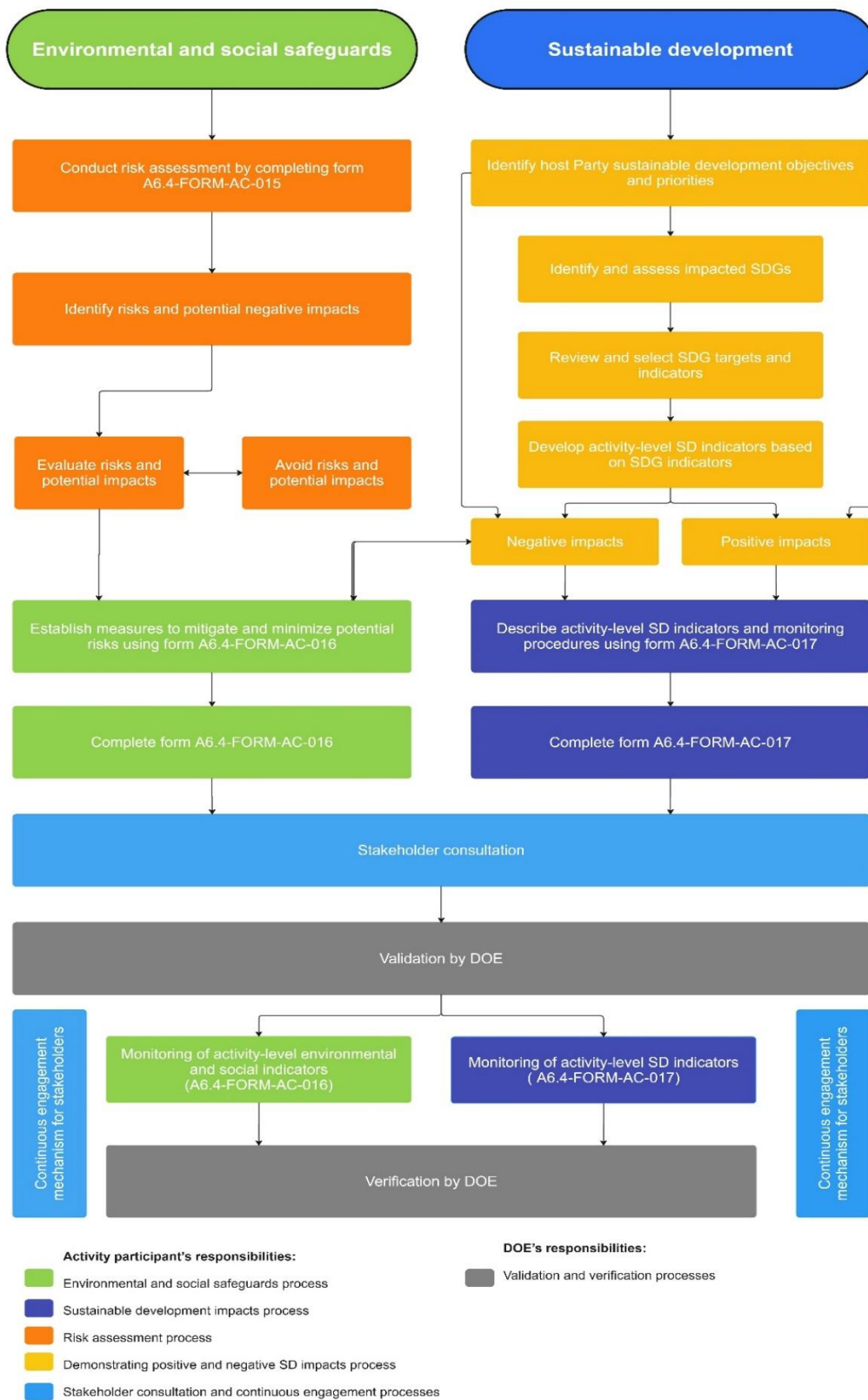


Figure 2 Environmental and social safeguards flow chart

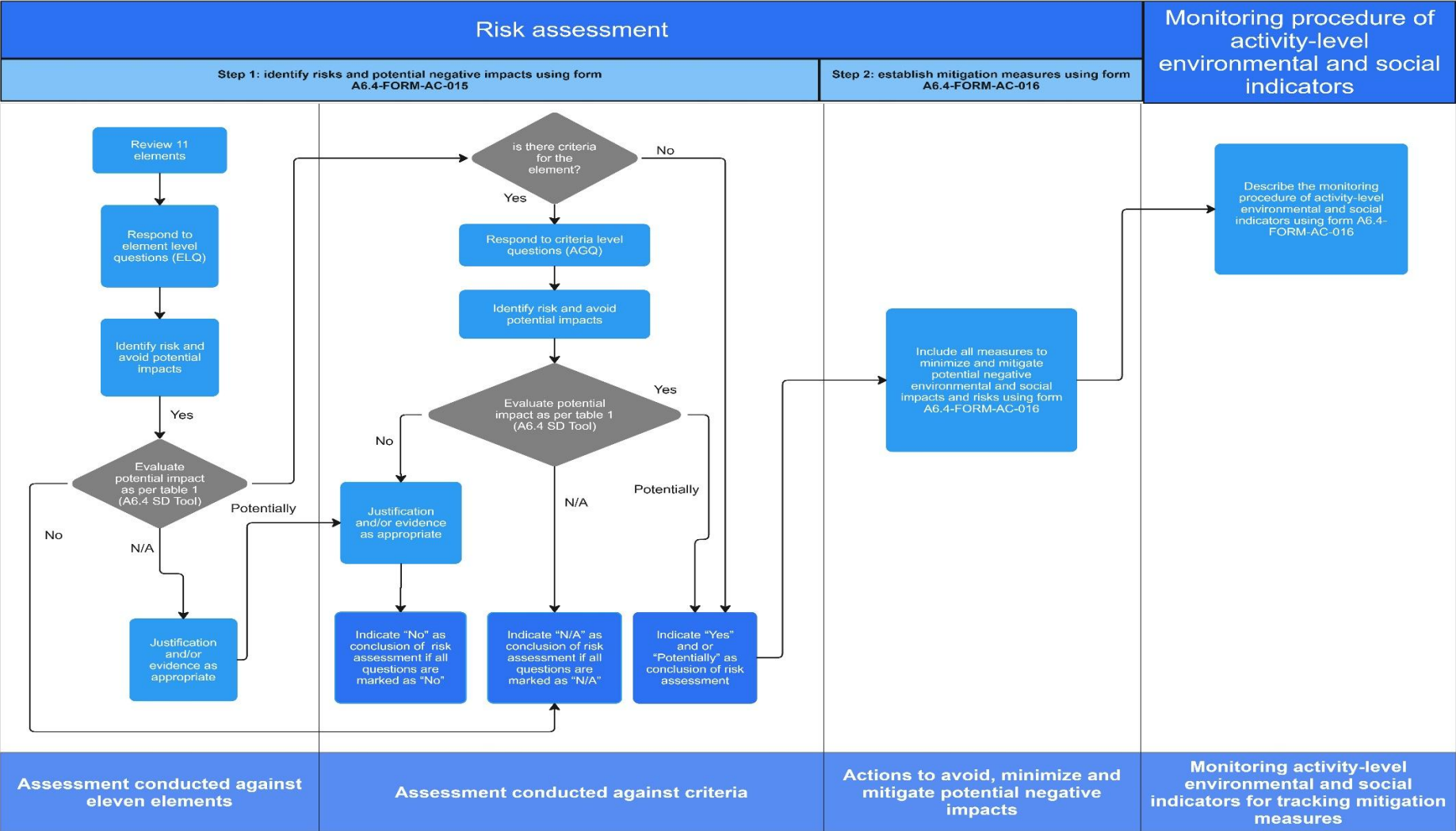
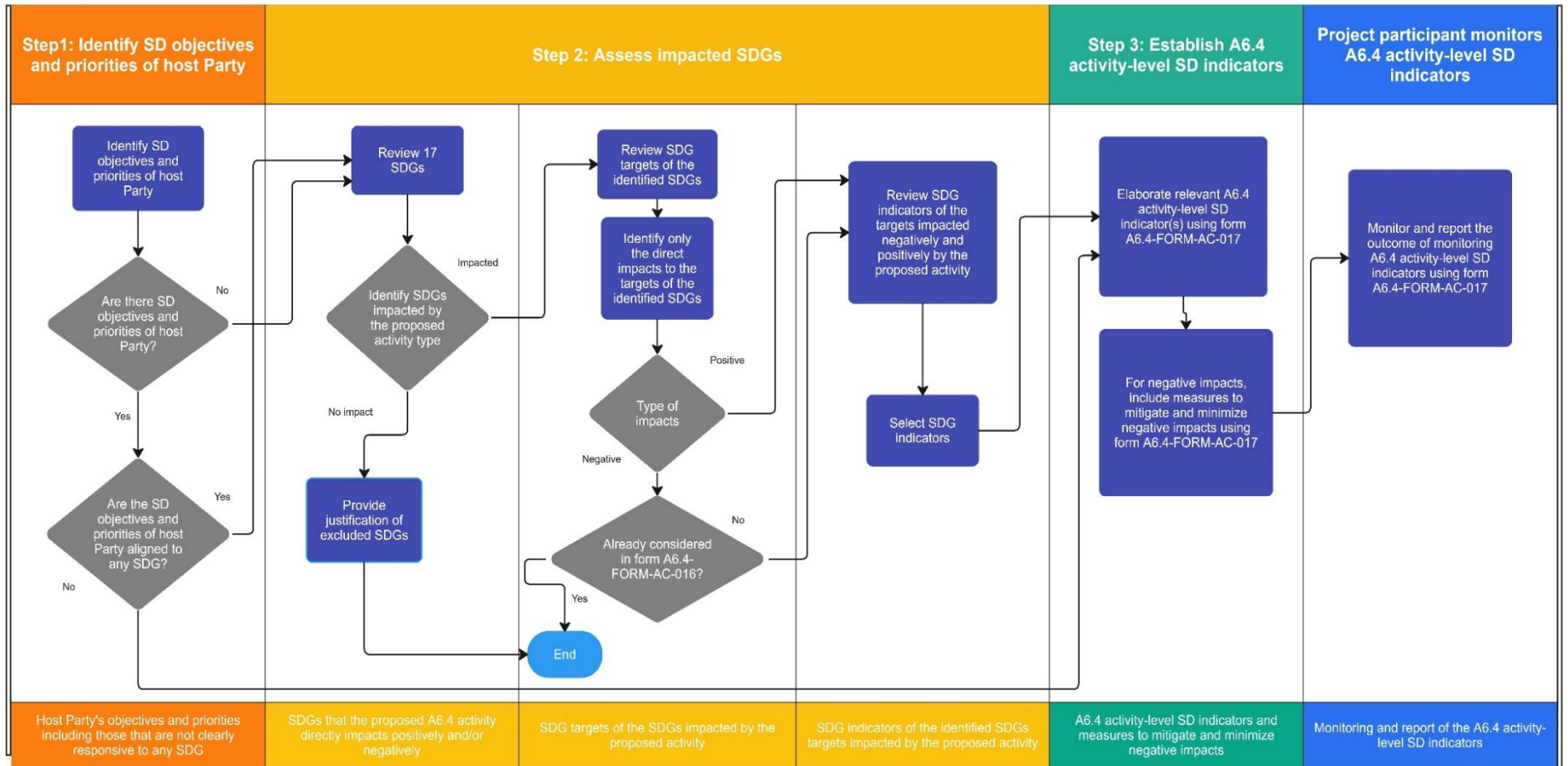


Figure 3 Sustainable development impacts flow chart



4. Normative references³²

20. The implementation of the A6.4 SD ~~tool~~ is closely linked to adherence to the normative references ~~of the Article 6.4 mechanism~~, ensuring alignment with the requirements for validating, registering, reporting, and verifying ~~A6.4 activities~~Article 6.4 activities thereby ensuring compliance with the regulatory standards and procedures of the Article 6.4 mechanism, as included in this section (~~20(b)18(b)~~ through ~~(m)(h)~~). The following documents are indispensable for the application of this tool:

- (a) Global indicator framework for the Sustainable Development Goals and targets of the 2030 Agenda for Sustainable Development (17 SDGs);³³
- (b) Article 6.4 ~~mechanism~~ activity standard for ~~projects~~activities (AS-P) (A6.4-STAN-AC-002);
- (c) Article 6.4 ~~mechanism~~ activity standard for programmes of activities (AS-PoA) (A6.4-STAN-AC-004);
- (d) Article 6.4 ~~mechanism~~ validation and verification standard for ~~activities~~projects (VVS-P) (A6.4-STAN-AC-003);
- (e) Article 6.4 ~~mechanism~~ validation and verification standard for programmes of activities (VVS-PoA) (A6.4-STAN-AC-005);
- (f) Article 6.4 ~~mechanism~~ activity cycle procedure for ~~activities~~projects (ACP-P);
- (g) Article 6.4 ~~mechanism~~ activity cycle procedure for programmes of activities (ACP-PoA) (A6.4-PROC-AC-002);
- (h) Standard: Application of the requirements of Chapter V.B (Methodologies) for the development and assessment of Article 6.4 mechanism methodologies (A6.4-STAN-METH-001);
- (i) Standard: Requirements for activities involving removals under the A6.4 Mechanism (A6.4-STAN-METH-002);
- (j) Standard: Addressing leakage in mechanism methodologies (A6.4-STAN-METH-005);
- (k) Standard: Addressing non-permanence and reversals in mechanism methodologies (A6.4-STAN-METH-007);
- (l) Procedure: Appeal and grievance processes under the Article 6.4 mechanism (A6.4-PROC-GOV-006);
- (m) Glossary: Article 6.4 mechanism terms (A6.4-GLOS-GOV-001).

³² The rules and regulations for the Article 6.4 mechanism mentioned in the normative references are accessible at: <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/article-64-supervisory-body/rules-and-regulations>.

³³ Resolution adopted by the General Assembly on 6 July 2017 (A/RES/71/313). Available at: <https://documents.un.org/doc/undoc/gen/n17/207/63/pdf/n1720763.pdf>.

5. Terms and Definitions

21. The following terms apply in this tool:

- (a) “Shall” is used to indicate requirements to be followed;
- (b) “Should” is used to indicate that among several possibilities, one course of action is recommended as particularly suitable;
- (c) “May” is used to indicate what is permitted;
- (d) “Activity participant” is a public or private entity that participates in an Article 6.4 project (A6.4 project) or programme of activities (A6.4 PoA) (hereinafter collectively referred to as a Article 6.4 activity);
- (e) “Activity-level environmental and social indicators”:³⁴ A6.4 activity Article 6.4 activity specific indicators identified during the risk assessment that must be defined in the completed A6.4-FORM-AC-016. These indicators help ensure that the A6.4 activities Article 6.4 activities do not cause harm — for example, to the environment, communities, Indigenous Peoples, or activity workers;
- (f) “Activity-level SD indicators”:³⁵ A6.4 activity Article 6.4 activity-specific monitoring indicators, consistent with the SDGs that represent A.6.4 activity Article 6.4 activity contributions to SD. They reflect SD objectives as well as SD priorities defined by a host Party, which must be specified in the A6.4-FORM-AC-017;
- (g) “Host Party legislation”: Regulatory requirements such as national and/or subnational laws and regulations applicable to the proposed Article 6.4 activity;
- (h) “Stakeholders”: The public, including individuals, groups or communities, marginalized and disadvantaged groups, women, children, older persons, persons with disabilities, minorities, Indigenous Peoples,³⁶ or any other person who may be affected or is likely to be affected by the proposed Article 6.4 activity, or by the actions leading to the implementation of such the activity;

³⁴ Examples of activity-level environmental and social indicators for an activity that requires water consumption may include the activity-level indicator for 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 Party’s authority.

³⁵ Examples of activity-level SD indicators for a cookstove distribution activity may include:

- (a) The number of improved cookstoves distributed under the activity, serving as an indicator for providing basic service access to households under SDG 1, target 1.4;
- (b) The percentage of users reporting a reduction in smoke/particulate matter after shifting to improved cookstoves within the activity, addressing SDG 3, target 3.9;
- (c) 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
- (d) The average percentage of fuel savings reported by users within the activity, pertaining to SDG 12 and its target 12.2.

³⁶ Indigenous Peoples as described in Indigenous Peoples at the United Nations. Available at: <https://social.desa.un.org/issues/indigenous-peoples/indigenous-peoples-at-the-united-nations#:~:text=%E2%80%9CIndigenous%20communities%2C%20peoples%20and%20nations%20are%20those%20which%2C%20having,territories%2C%20or%20parts%20of%20them.>

- (i) **“Sustainable Development Goals (SDGs)”**: A set of 17 interlinked global goals designed to be a blueprint to achieve a better and more sustainable future for all. They were established by the United Nations in 2015 as part of the 2030 Agenda for SD. 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, and peace and justice, among other priorities;
- (j) **“SD objectives and priorities of a host Party”**: The specific goals, targets, indicators, and priorities that a country sets to achieve SD within its borders. These objectives are aligned with the broader principles of sustainability, which aim to balance economic growth, social inclusion, and environmental protection. They are typically articulated in national development plans, policies, and strategies and are designed to address the unique challenges and opportunities within the country.

6. Environmental and social safeguards

22. Based on the requirements specified in the regulations listed under Section 4: Normative references, sub-paragraphs 20(b)(b) through 20(l)(g), regarding compliance with legal and regulatory requirements of the host Party, activity participants shall document in the project design document³⁷ and the forms referred in paragraph 16(a) above that their proposed A6.4 activity/Article 6.4 activity does not cause any environmental or social harm.

6.1. Environmental and social safeguards elements and criteria

23. The environmental and social safeguards elements are presented in Table 1. Each element’s definition and its relevant criteria are included in this section. The criteria in this section apply to the relevant A6.4 activity/Article 6.4 activity for which the activity participant is undertaking the environmental and social risk assessment referred to section 6.2 below.

Table 1. Environmental and social safeguards elements

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

³⁷ In accordance with section 6.87 of AS-P and section 7.8 of AS-PoA, the Article 6.4 activity standard.

6.2. Environmental and social risk assessment:

24. Activity participants shall ensure the minimization and mitigation of potential risks ~~that may arise from associated with~~ a proposed ~~A6.4 activity~~Article 6.4 activity and provide documentary evidence that the ~~A6.4 activity~~Article 6.4 activity complies with the environmental and social safeguarding elements and criteria as defined in section 6 of this tool, including those relevant to the eleventh preambular paragraph of the Paris Agreement, as well as **any** relevant and applicable national **regulatory requirements** and international instruments to which the host Party is bound, **and applicable legislation in the host Party.**
25. The identification, evaluation, avoidance, minimization, and mitigation of potential risks should be ~~achieved~~conducted by completing A6.4-FORM-AC-015 and A6.4-FORM-AC-016. The latter form specifically addresses the environmental and/or social risks identified in A6.4-FORM-AC-015 by establishing activity-level environmental and social indicators (see Figure 1). **If activity participants carry out an environmental impact assessment in accordance with the national regulatory requirements of the host Party, all conclusions and references to all related documentation shall be reflected in A6.4-FORM-AC-015 and A6.4-FORM-AC-016.**
26. **Step 1: Identify risks and potential negative impacts:**
- (a) Activity participants shall conduct a risk assessment by completing the A6.4-FORM-AC-015 to identify potential negative environmental and social impacts arising from the implementation, operation and, if applicable, dismantling³⁸ of the ~~A6.4 activity~~Article 6.4 activity (see Figure 1 and **Figure 2**);
- (b) The assessment shall be conducted against 11 elements and criteria, as described in section ~~6.46.3~~: Environmental and social safeguards elements and criteria (see Figure 2). These elements are based on principles from other UN agencies,

³⁸ **An examples of dismantling of activities is dismantling wind turbines during the crediting period.**

international financial institutions and voluntary and independent carbon market systems;^{39,40,41,42,43,44,45,46}

- (c) Activity participants shall answer the element-level guiding question(s) (ELQs) provided in ~~this~~ Appendix 1, Table 1 through Table 13, for each of the 11 elements;
- (i) For ELQ for Elements 1 to 9 and Element 11, if activity participants identify that their ~~A6.4 activity~~ Article 6.4 activity impacts the environmental and social safeguards elements (by indicating “Yes” or “Potentially” as per Table 2 ~~table 4~~ below), they shall conduct a further assessment against the safeguarding criteria under the relevant impacted element(s) ~~impacted by their A6.4 activity~~ responding to the AGQs defined under that element. This additional assessment should describe the nature and extent of the risk, and summarize ~~any~~ relevant regulations, their applicability to the ~~A6.4 activity~~ Article 6.4 activity, and their relevance to the given element and criteria. This additional assessment should also describe the extent to which the risk is mitigated through compliance with environmental and social safeguarding elements and criteria as defined in section 6 of this tool, including those relevant to the eleventh preambular paragraph of the Paris Agreement, ~~as well as~~ Additionally, it should describe relevant and applicable national and international instruments to which the host Party is bound;
- (ii) For ELQ for Element 10, the possible response is either “Yes” or “No”. Where activity participants submit a declaration confirming that the proposed Article 6.4 activity, in its development, implementation, and operation, will not involve any illegal activities, including money laundering, tax evasion, fraud, bribery or other criminal activities⁴⁷ as per the requirements of the Procedure:

³⁹ Gold Standard (2023) Safeguard Principles & Requirements. Available at: https://globalgoals.goldstandard.org/standards/103_V2.0_TC_PAR_Safeguarding-Principles-Requirements.pdf.

⁴⁰ Green Climate Fund (2023). Environmental and social safeguards. Available at: <https://www.greenclimate.fund/projects/sustainability-inclusion/ess>.

⁴¹ United Nations Environment Programme (2020). UNEP environmental, social and sustainability framework. Available at: <https://www.unep.org/resources/report/un-environments-environmental-social-and-economic-sustainability-framework>.

⁴² World Bank (2016). Environmental and Social Framework (ESF). Available at: <https://thedocs.worldbank.org/en/doc/837721522762050108-0290022018/original/ESFFramework.pdf>.

⁴³ Food and Agriculture Organization (2022). Framework for Environmental and Social Management. Available at: <https://www.fao.org/3/cb9870en/cb9870en.pdf>.

⁴⁴ Global Carbon Council (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.

⁴⁵ Inter-American Development Bank (2020). Environmental and Social Policy Framework. Available at: <https://www.iadb.org/en/who-we-are/topics/environmental-and-social-solutions/environmental-and-social-policy-framework>.

⁴⁶ World Wide Fund for Nature (n.d.). Environmental and Social Safeguards (ESS). Available at: <http://assets.worldwildlife.org/publications/844/files/original/SafeguardsonepaperFINAL.pdf>.

⁴⁷ In accordance with section 6.9 of AS-P and section 7.9 of AS-PoA.

Article 6.4 activity cycle procedure for projects and Procedure: Article 6.4 activity cycle procedure for programmes of activities, the response to the ELQ is “Yes”. Where no such declaration is submitted, the response is “No” and proposed Article 6.4 activities are not eligible for the registration as per Article 6.4 activity cycle procedures.⁴⁸

- (d) The assessment should be done using the A6.4-FORM-AC-015 and any additional guidance developed by the Supervisory Body, including requirements for the activity participants and DOEs to:
- (i) Identify potential negative environmental and social impacts/risks by comparing the activity scenario ~~to with the~~ environmental and social conditions in the absence of the proposed activity, taking into account and based on each of the each safeguard elements and criteria defined in section 6.4-6.2 below;
 - (ii) Evaluate the likelihood of risk occurrence or indicate its non-applicability based on possible responses classified in ~~Table 2~~ ~~table 1~~ below.;

Table 2. Possible responses in the risk assessment for element-level questions and additional guiding questions for Elements 1 to 9 and Element 11

| Response | Description | Action required by activity participants |
|----------|--|--|
| Yes | Factors contributing to potential negative impacts are present for certain elements/criteria, or the activity fails to meet environmental and social safeguarding elements and criteria as defined in section 6 of this tool, including those relevant to the eleventh preambular paragraph of the Paris Agreement, and relevant and applicable national and international instruments to which the host Party is bound during its implementation, operation and, if applicable, dismantling | Identify all factors contributing to potential negative impacts in A6.4-FORM-AC-015. Mitigate and monitor these factors through measures described by the activity participant in A6.4-FORM-AC-016 |

⁴⁸ In accordance with section 5.1.1 of ACP-P and sections 5.1.1 and 6.2.4 of ACP-PoA.

| Response | Description | Action required by activity participants |
|-------------|---|--|
| Potentially | The risk or expected impact may be relevant during the A6.4 activity Article 6.4 activity implementation, operation, and, if applicable, decommissioning or dismantling, but is not currently relevant or may never arise | Identify all factors contributing to potential negative impacts in A6.4-FORM-AC-015. Mitigate and monitor these factors through measures described by the activity participant in A6.4-FORM-AC-016. Justify why the element/criterion is currently satisfied and does not require remedial measures. Update information on any potential identified risks in each monitoring report. |
| No | The risk or expected issue is not relevant to the A6.4 activity Article 6.4 activity | Provide justification supporting this conclusion. Conduct an assessment of any identified risks and submit an updated A6.4-FORM-AC-015 with a request for approval of post-registration change |
| NA | The question is not relevant to the A6.4 activity Article 6.4 activity | Justify the exclusion of any elements or criteria |

- (e) The respective additional guiding questions are defined under each of the elements eleven elements (Elements 1 to 9 and Element 11) except for “Element 10: Corruption” since there is no criteria defined under the section 6.4.7 for this specific Element. If the answer for the ELQ element-level question is either “Yes” or “Potentially”, activity participants are required to proceed to the corresponding AGQ respective additional guiding questions.

27. **Step 2: Establish mitigation measures** (see Figure 1)

- (a) Based on the outcome of the risk assessment, A activity participants shall, based on the outcome of the risk assessment, develop the A6.4 e Environmental and social management plan to avoid, and where complete avoidance of risk is not possible, minimize and mitigate identified potential negative impacts and risks.
- (b) The plan shall include proposed measures and actions to be taken by the activity participants to mitigate identified/potential negative impacts including defining and providing:
- (i) Actions to avoid, minimize, and mitigate potential negative environmental and social impacts and risks assessed as “Yes” or “Potentially” as per table 1 in the risk assessment process;
 - (ii) Activity-level environmental and social indicators:⁴⁹ These include monitoring parameters for tracking actions and acceptance criteria that can be tracked

⁴⁹ A6.4 activity Article 6.4 activity specific indicators identified during the risk assessment shall be defined in the completed A6.4-FORM-AC-016. These indicators help ensure that the A6.4 activities Article 6.4 activities do not cause harm - for example, to the environment, communities, Indigenous Peoples, or activity workers.

throughout the over activity crediting periods, along with estimates of the resources and responsibilities for implementation. These indicators shall demonstrate that the impacts and risks do not cause harm to the environment or the society and may be quantitative and/or qualitative in nature.⁵⁰

6.3. Monitoring procedure of activity-level environmental and social indicators

28. Activity participants shall describe, in A6.4-FORM-AC-016, the monitoring procedures for activity-level environmental and social indicators relevant to mitigation strategies and measures to avoid or minimize identified risks, including:

- (a) A description of the activity-level environmental and social indicators;
- (b) Data units and sources of data;
- (c) Information on monitoring or measurement procedures and methods;
- (d) Monitoring frequency (at least annually).

Table 3. Example of activity-level environmental and social indicator (Example 1 - emission reduction project)

| | |
|---|---|
| Monitoring indicator | Volume of water consumed by the activity |
| Element | Element 2: Air, land and water |
| Criteria | AGQ2.3.1 |
| Description | The activity is located in a water-scarce area, as defined by a local authority. According to the EIA, the project participant is required to monitor monthly water consumption |
| Data unit | cubic meters (m ³)/month |
| Source of data | Water utility bill, meter |
| Monitoring/Measurement procedure | The activity participant will confirm through annual reporting the amount of water consumed by the activity which will be maintained throughout the crediting period |
| Monitoring frequency | Monthly |
| Comments | None |

Table 4. Example of activity-level environmental and social indicator (Example 2 - electrification of communities through grid extension)

| | |
|-----------------------------|--|
| Monitoring indicator | Number of mitigation measures implemented for distribution lines located in wetlands and near protected areas as per the national regulation |
| Element | Element 3: Ecology and natural resources |
| Criteria | ELQ3: AGQ3.2.3 |
| Description | The risk of collision of birds along the distribution lines has been identified from the EIA as per the national regulation. Therefore, |

⁵⁰ 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 Party's authority.

| | |
|---|---|
| | in order to reduce the risk of collision of birds, conductors along wetlands and nearby protected areas will run horizontal, and not vertical, visibility enhancement objects such as marker balls and bird deterrents, or diverters will be installed, and corridors will be regularly maintained to ensure that tree branches will not reach distribution lines |
| Data unit | Number of mitigation actions implemented |
| Source of data | Activity participant report |
| Monitoring/Measurement procedure | The activity participant provides evidence of implementation of mitigation measures and compliance with applicable environmental regulations and licenses for each year of the monitoring period for distribution lines located in wetlands and nearby protected areas |
| Monitoring frequency | Annually |
| Comments | None |

Table 5. Example of activity-level environmental and social indicator (Example 3 - electrification of communities through grid extension)

| | |
|---|--|
| Monitoring indicator | Area of forest restored |
| Element | Element 3: Ecology and natural resources |
| Criteria | ELQ3: AGQ3.2.3 |
| Description | Forest/biodiversity-related risks have been identified from the EIA as per the national regulation as some distribution lines intersected forest reserves. A comprehensive set of mitigation measures aligned with national forestry regulations requires that all areas where distribution lines intersected forest reserves be mapped, valued and restored through reforestation using native species under the supervision of the National Forestry Authority and local governments. This indicator measures the total area of forest land restored to offset the vegetation disturbance caused by construction of the distribution lines |
| Data unit | Hectares |
| Source of data | Activity participant report |
| Monitoring/Measurement procedure | The restored forest area will be verified by the Ministry of Energy jointly with the National Forestry Authority |
| Monitoring frequency | Annually |
| Comments | None |

29. Based on the requirements specified in the regulations listed under Section 4: Normative references, sub-paragraphs 20(b)(b) through 20(m)(g), once activity participants complete A6.4-FORM-AC-015 and A6.4-FORM-AC-016 — reflecting inputs received or issues raised by stakeholders during the local and the global stakeholder consultations — the outcome (including the completed forms) must be shared with the DOE performing validation.
30. Once a proposed activity is registered, activity participants are required to monitor and report the outcomes of monitoring A6.4 activity-level environmental and social indicators, as outlined in A6.4-FORM-AC-016, in the monitoring report. A DOE is required to verify the monitoring of the indicators during each request for issuance of Article 6.4, paragraph 4, emission reductions (A6.4 ERs).

6.4. Environmental and social safeguards elements and criteria

31. The environmental and social safeguards elements are presented in table 2. Each element's definition and its relevant criteria are included in this section. The criteria in this section apply to the relevant A6.4 activity for which the activity participant is undertaking the environmental and social risk assessment referred to section 6.1.

Table 2. Environmental and social safeguards elements

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

6.4.1. Element 1: Energy

E1 description:

32. The A6.4 activity Article 6.4 activity ensures sustainable use of energy.

E1 criteria:

33. E1.1: The A6.4 activity Article 6.4 activity does not negatively affect the availability or reliability of the energy supply for other users.⁵¹

6.4.2. Element 2: Air, land and water

E2 description:

34. The A6.4 activity Article 6.4 activity avoids releasing pollutants into the air, land, or water, including hazardous and/or non-hazardous pollutants in solid, liquid, or gaseous phases.

E2 criteria: E2.1 Air

35. E2.1.1: The A6.4 activity Article 6.4 activity is to avoid the release of pollutants into the air. When complete avoidance is not technically and financially feasible, activity participants of the A6.4 activity Article 6.4 activity are to minimize and/or control the intensity and mass flow resulting from the A6.4 activity Article 6.4 activity. This provision applies to releases of pollutants due to routine, non-routine, and accidental circumstances, with the potential for local, regional and transboundary impacts.

⁵¹ For example, this includes curtailment and/or diversion of renewable energy supply away from users and into mitigation activities.

36. E2.1.2: Where existing level of pollution exceeds what is legally permitted in respect of the site where the proposed activity will take place and the host country identified activity participants as responsible for mitigation or remediation measures, activity participants are expected to respond accordingly.

E2.2 Land

37. E2.2.1: The ~~A6.4 activity~~Article 6.4 activity is to avoid the release of pollutants to land.⁵² When complete avoidance is not technically and financially feasible, activity participants of the ~~A6.4 activity~~Article 6.4 activity are to minimize and/or control the intensity and mass flow of releases resulting from the ~~A6.4 activity~~Article 6.4 activity. This provision applies to releases of pollutants due to routine, non-routine and accidental circumstances with the potential for local, regional, and transboundary impacts.
38. E2.2.2: Where ~~the~~ existing level of pollution exceeds ~~legal limits at what is legally permitted in respect of~~ the site where the proposed activity will take place and the host country identified activity participants as responsible for mitigation or remediation measures, activity participants are expected to respond accordingly.
39. E2.2.3: Activity participants of the ~~A6.4 activity~~Article 6.4 activity are to demonstrate that measures will be undertaken to ensure the protection of soil (~~including their physical, chemical and biological properties~~⁵³) land use, surface and groundwater from erosion, and that these measures are in place prior to the commencement of the activity.
40. E2.2.4: Activity participants of the ~~A6.4 activity~~Article 6.4 activity are to identify the functions and services provided by the landscape and demonstrate that ~~the activity will not degrade no degradation of~~ soil resources or ~~result in the~~ loss of ecosystem services provided by soils ~~as a result of the activity~~.
41. E2.2.5: For ~~A6.4 activities~~Article 6.4 activities involving the production, harvesting and/or management of living natural resources by local communities, appropriate and culturally sensitive sustainable resource management practices are to be adopted by activity participants of the ~~A6.4 activity~~Article 6.4 activity.⁵⁴
42. E2.2.6: For Article 6.4 activities involving pest management, the integrated pest management (IPM)⁵⁵ and /or integrated vector management (IVM)⁵⁶ approaches are to be adopted and aim to reduce reliance on chemical pesticides. A Pest Management Plan will be developed in accordance with national and/or international best practices (e.g. IUCN

⁵² Land includes land, soil, subsoil and surfaces.

⁵³ The physical, chemical and biological properties of soil encompass several elements, as described in the FAO Soils Portal: <https://www.fao.org/soils-portal/data-hub/soil-properties/en/>.

⁵⁴ Culturally sensitive sustainable resource management practices based on meaningful consultation and participation of rights holders who may be impacted by the activity.

⁵⁵ Definition available at [https://www.fao.org/pesticide-registration-toolkit/information-sources/terms-and-definitions/terms-and-definitions-i/en/#:~:text=Integrated%20Pest%20Management%20\(IPM\)](https://www.fao.org/pesticide-registration-toolkit/information-sources/terms-and-definitions/terms-and-definitions-i/en/#:~:text=Integrated%20Pest%20Management%20(IPM).).

⁵⁶ Definition available at [https://www.fao.org/pesticide-registration-toolkit/information-sources/terms-and-definitions/terms-and-definitions-i/en/#:~:text=Integrated%20Vector%20Management%20\(IVM\)](https://www.fao.org/pesticide-registration-toolkit/information-sources/terms-and-definitions/terms-and-definitions-i/en/#:~:text=Integrated%20Vector%20Management%20(IVM).).

Guidance Note for Pest Management Planning⁵⁷) when a significant volume⁵⁸ of pesticides is foreseen, to demonstrate how IPM/IVM is promoted to reduce reliance on pesticides and describe measures to minimize risks of pesticide use.

E2.3: Water

43. E2.3.1: Activity participants of the ~~A6.4 activity~~Article 6.4 activity are to avoid negative impacts on water resources and water-related ecosystems, including mountains, coasts, oceans, forests, wetlands, rivers, aquifers and lakes.
44. E2.3.2: The ~~A6.4 activity~~Article 6.4 activity is to avoid the release of pollutants ~~in~~to water. When complete avoidance is not technically and financially feasible, activity participants of the ~~A6.4 activity~~Article 6.4 activity are to minimize and/or control the intensity and mass flow of ~~its~~these releases. This provision applies to the release of pollutants due to routine, non-routine and accidental circumstances with the potential for local, regional and transboundary impacts.
45. E2.3.3: Where ~~the~~ existing level of pollution exceeds ~~legal limits at what is legally permitted in respect of~~ the site where the proposed activity will take place and the host country identified activity participants as responsible for mitigation or remediation measures, activity participants are expected to respond accordingly.
46. E2.3.4: When the ~~A6.4 activity~~Article 6.4 activity is a potentially significant consumer of water, activity participants of the ~~A6.4 activity~~Article 6.4 activity are to adopt measures⁵⁹ to improve water consumption efficiency. These measures should aim to avoid or reduce water consumption so that the activity's water consumption does not ~~have~~ negatively impacts ~~on~~ people and biodiversity in terms of availability, accessibility, reliability, and quality compared to environmental and social conditions in the absence of the activity.

6.4.3. Element 3: Ecology and natural resources

E3 description:

47. The ~~A6.4 activity~~Article 6.4 activity avoids adverse direct, indirect and cumulative⁶⁰ impacts on habitats and the biodiversity they support.

E3 criteria:

E3.1 Natural resources

⁵⁷ IUCN Guidance Note for Pest Management Planning available at https://iucn.org/sites/default/files/2022-05/esms-pest-management-planning-guidance-note_0.pdf.

⁵⁸ The level of significance is to be determined based on the national guidance.

⁵⁹ These measures may include, but are not limited to, the use of additional, technically and economically feasible water conservation measures, the use of alternative water supplies, water reuse, or evaluation of alternative activity locations and relocation.

⁶⁰ Cumulative impacts are those resulting from incremental changes caused by other past, present, or reasonably foreseeable actions, in conjunction with the ~~A6.4 activity~~Article 6.4 activity itself.

48. E3.1.1: Activity participants of the ~~A6.4 activity~~Article 6.4 activity are to adopt a precautionary approach⁶¹ to natural resource conservation, including soil, minerals, and other depletable natural resources, and avoid negative environmental impacts throughout the activity implementation, operation, and, if applicable, dismantling.

E3.2 Biodiversity

49. E3.2.1: Activity participants of the ~~A6.4 activity~~Article 6.4 activity are to ensure that ecosystem functions are maintained to secure the benefits of ecosystem services.
50. E3.2.2: Activity participants of the ~~A6.4 activity~~Article 6.4 activity are to protect and conserve terrestrial, freshwater, coastal and marine biodiversity.
51. E3.2.3: The ~~A6.4 activities~~Article 6.4 activities maintains or enhances biodiversity and ecosystem functionality within their ~~activity~~ boundaries.
52. E3.2.4: The ~~A6.4 activities~~Article 6.4 activities do not lead to ~~thea~~ reduction of, or negative impact on, any population of recognized endangered, vulnerable, or critically endangered species, ~~or on~~ protected areas and sites.⁶²
53. E3.2.5: Activity participants of the ~~A6.4 activity~~Article 6.4 activity are to identify and manage the habitats of endangered species to protect or enhance them.
54. E3.2.6: The ~~A6.4 activities~~Article 6.4 activities do not introduce any alien species⁶³ into new environments. Activity participants of the ~~A6.4 activity~~Article 6.4 activity are to implement measures to ~~prevent avoid the potential for~~ accidental or unintended introductions of alien species, including the transportation of substrates and vectors (such as soil, ballast, and plant materials) that may harbour alien species.
55. E3.2.7: Where alien species are already established in the country or region of the ~~A6.4 activity~~Article 6.4 activity, activity participants of the ~~A6.4 activity~~Article 6.4 activity are to exercise diligence and take preventive steps to ensure they do not spread into areas where they have not already been established.
56. E3.2.8: For Article 6.4 activities that may involve the transfer, handling and use of genetically modified organisms/living modified organisms (GMOs/LMOs) that result from modern biotechnology and that may have adverse effects on biological diversity, activity participants of the Article 6.4 activity are to ensure that a risk assessment is carried out in accordance with Annex III of the Cartagena Protocol on Biosafety to the Convention on Biological Diversity.⁶⁴

⁶¹ The objective of the precautionary approach is prevention rather than remediation. It addresses uncertainty by advocating for precautionary actions to prevent serious or irreversible environmental harm before scientific certainty about such harm is established.

⁶² As per the International Union for Conservation of Nature (IUCN) Red List of Threatened Species. Available at: <https://www.iucnredlist.org/>.

⁶³ A species occurring in an area outside of its historically known natural range as a result of intentional or accidental dispersal by human activities (also known as an exotic or introduced species). Available at: <https://www.cbd.int/invasive/terms.shtml>.

⁶⁴ Available at <https://bch.cbd.int/protocol/text>.

E3.3 Critical habitats⁶⁵

57. E3.3.1: Activity participants of the ~~A6.4 activity~~Article 6.4 activity are to ensure that the ~~A6.4 activity~~Article 6.4 activity that potentially impacts habitats identified as critical habitats is implemented only when it meets the following three prerequisites:
- (a) The risk of the activity negatively impacting the catchment in the project area and the risks impacting activity success should be assessed and addressed to ensure its ongoing, long-term viability and impact on surrounding High Conservation Value⁶⁶ and ecological assets;
 - (b) There are no measurable negative impacts on the criteria or biodiversity values for which the critical habitat was designated, nor on the ecological processes supporting those biodiversity values;
 - (c) A robust, appropriately designed, and long-term habitats and biodiversity action plan is in place to achieve net gains in the ~~ese~~ biodiversity values for which the critical habitat was designated.

6.5. Social safeguards elements and criteria

6.5.1. Element 4: Human rights

E4 description:

58. Human rights constitute an overarching, legally binding framework that informs and guides the ~~A6.4 activity~~Article 6.4 activity's implementation of the ~~A6.4 activity~~Article 6.4 activity, ensuring and consistency with all environmental and social safeguards. These rights, enshrined in national laws and international instruments, such as the Universal Declaration of Human Rights,⁶⁷ establish fundamental standards to ensure dignity, equality and justice for all. Consequently, Article 6.4 supports the implementation of environmental and social safeguards in order to ensure that all activities are compliant with these human rights obligations. Additionally, Article 6.4 recognizes that human rights are central to SD, poverty alleviation, and ensuring fair distribution of development opportunities and benefits. Activity participants may not engage in any form of direct or

⁶⁵ 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.

⁶⁶ High Conservation Value (HCV), as defined by the HCV Network, is a biological, ecological, social, or cultural value of outstanding significance or critical importance. Available at: <https://www.hcvnetwork.org/hcv-approach>.

⁶⁷ Available at: <https://www.un.org/en/about-us/universal-declaration-of-human-rights>.

indirect, formal or informal pressure or retaliation against individuals or groups ~~who are~~ exercising their rights in relation to an activity or proposed activity.

E4 criteria:

59. E4.1: The ~~A6.4 activities~~Article 6.4 activities are to be implemented with respect for participation and inclusion, ensuring they ~~and~~ do not undermine the host Party's national measures for the realization of human rights, including those related to SD.
60. E4.2: Activity participants of the ~~A6.4 activity~~Article 6.4 activity are to carry out human rights due diligence to identify, evaluate, prevent, and mitigate actual or potential adverse human rights impacts caused by the ~~A6.4 activity~~Article 6.4 activity. They are to ensure that the ~~A6.4 activity~~Article 6.4 activity contributes positively to the well-being and dignity of all stakeholders, right-holders, and groups, especially those in vulnerable situations and marginalized, including Indigenous Peoples, in line with, among others, the UN Guiding Principles on Business and Human Rights,⁶⁸ the United Nations Global Compact,⁶⁹ and the SDGs.

6.5.2. Element 5: Labour

E5 description:

61. The ~~A6.4 activity~~Article 6.4 activity supports employment creation and income generation in the pursuit of poverty reduction and inclusive economic growth, while activity participants of the ~~A6.4 activity~~Article 6.4 activity are to ensure safe and healthy working conditions.

E5 criteria:

62. E5.1: Activity participants of the ~~A6.4 activity~~Article 6.4 activity are to ensure ~~that~~ education programmes for local communities to access labour opportunities ~~are~~ created by the ~~A6.4 activity~~Article 6.4 activity.
63. E5.2: Activity participants of the ~~A6.4 activity~~Article 6.4 activity are to ensure the fair treatment, non-discrimination, and equal opportunity of activity workers.
64. E5.3: Activity participants of the ~~A6.4 activity~~Article 6.4 activity are to protect ~~A6.4 activity~~Article 6.4 activity workers, including vulnerable workers such as women, persons with disabilities, migrant workers, contracted workers, community workers, and primary supply workers.

⁶⁸ Available at: https://www.ohchr.org/sites/default/files/documents/publications/guidingprinciplesbusinesshr_en.pdf.

⁶⁹ Available at: <https://unglobalcompact.org/what-is-gc/mission/principles>

65. E5.4: Activity participants of the ~~A6.4 activity~~Article 6.4 activity are to ensure that ~~A6.4 activity~~Article 6.4 activity workers are not subjected to any form of forced labour⁷⁰ or the worst forms of child labour.⁷¹
66. E5.5: Activity participants of the ~~A6.4 activity~~Article 6.4 activity are to respect the freedom of association ~~of the for~~ ~~A6.4 activity~~Article 6.4 activity workers and their rights to collective bargaining.
67. E5.6: Activity participants of the ~~A6.4 activity~~Article 6.4 activity are to provide activity workers with accessible means to raise workplace concerns.
68. E5.7: Activity participants of the ~~A6.4 activity~~Article 6.4 activity are to put measures in place to protect workers from inherent risks associated with their work or sector, including but not limited to physical, chemical, biological, and radiological hazards, as well as specific threats to women.

6.5.3. Element 6: Health and safety

E6 description:

69. The ~~A6.4 activity~~Article 6.4 activity avoids adverse impacts on the health and safety of the community during its implementation, including those who ~~may be vulnerable due to, because of~~ their circumstances, ~~may be vulnerable~~.

E6 criteria:

70. E6.1: The ~~A6.4 activity~~Article 6.4 activity is to avoid exposing communities to increased health risks (e.g., pollution, contaminated areas/resources) and diseases, and do not adversely affect the health of the community.
71. E6.2: Activity participants of the ~~A6.4 activity~~Article 6.4 activity are to undertake appropriate assessments of the activity's risks and potential negative impacts on health and safety, including considering safety risks to communities. They are to adopt appropriate avoidance, minimization, and mitigation measures, ~~prioritizing favouring the~~ prevention or avoidance of risks and impacts over their minimization and reduction. Additionally, they are to ensure that accidents or incidents associated with the ~~A6.4 activity~~Article 6.4 activity are ~~appropriately properly~~ recorded, reported, and addressed, and that emergency preparedness and response plans are in place.
72. E6.3: The health and safety measures should take into account differences in risk exposure and adopt a gender-sensitive approach, as well as consider marginalized and disadvantaged groups, including children, older persons, persons with disabilities, minorities, and Indigenous Peoples.
73. E6.4: The Article 6.4 activity prepares a Chemical Pesticides Management Plan that includes provisions for safe transport, storage, handling, and application and emergency

⁷⁰ Forced labour, which consists of any work or service not voluntarily performed and exacted from an individual under threat of force or penalty, shall not be used in connection with the ~~A6.4 activity~~Article 6.4 activity. Where cases of forced labour are identified, immediate steps are to be taken to correct and remedy them.

⁷¹ International Labour Organization. What is child labour? Available at: <https://www.ilo.org/international-programme-elimination-child-labour-ipecc/what-child-labour>.

situations, if applicable. The Management Plan is documented, implemented, and regularly updated at the beginning of each crediting period.

6.5.4. Element 7: Gender equality⁷²

E7 description:

74. The ~~A6.4 activity~~Article 6.4 activity avoids potential gender-based risks and impacts by implementing effective measures to prevent, eliminate, or mitigate such risks and impacts, thereby eliminating the possibility of reinforcing pre-existing inequalities and/or creating new ones.

E7 criteria:

75. E7.1: Activity participants of the ~~A6.4 activity~~Article 6.4 activity are to avoid reinforcing gender-based discrimination and do not lead to or contribute to adverse impacts on gender equality and/or the situation of women and girls in all their diversity.
76. E7.2: Activity participants of the ~~A6.4 activity~~Article 6.4 activity are to apply the principles of non-discrimination, equal treatment, and equal pay for equal work.

6.5.5. Element 8: Land acquisition and involuntary resettlement⁷³

E8 description:

77. The Article 6.4 activity avoids involuntary resettlement. ~~The A6.4 activity~~Article 6.4 activity supports the avoidance of activity-related land acquisition and restrictions on land use that lead to adverse impacts on communities and persons. This includes both physical displacement (relocation, loss of residential land or loss of shelter) and economic displacement (loss of land, assets, or access to assets, leading to loss of income sources or other means of livelihood). Where involuntary resettlement is unavoidable, it is to be minimized, with and appropriate measures taken to mitigate adverse impacts on displaced persons (and on host communities receiving them, displaced persons) are to be following carefully consultation, and planning and implemented.

E8 criteria:

78. E8.1: ~~In the implementation of the 6.4 activity, a~~Activity participants of the ~~A6.4 activity~~Article 6.4 activity are to avoid involuntary resettlement during the implementation of the 6.4 activity.
79. E8.2: When physical displacement (i.e., relocation or loss of shelter) cannot be avoided, activity participants of the ~~A6.4 activity~~Article 6.4 activity are to mitigate the impacts of displacement impacts on, and risks for, displaced persons and host communities to, at minimum, restore their livelihoods and/or living standards to pre-project levels. If the ~~A6.4 activity~~Article 6.4 activity involves Indigenous Peoples, their free, prior, and informed

⁷² Concepts and definitions available at: <https://www.un.org/womenwatch/osagi/conceptsanddefinitions.htm>.

⁷³ 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.

consent (FPIC)⁷⁴ must be obtained in accordance with Element 9, included in section 6.5.6.4.6 of and in particular with criteria E9.5.

80. E8.3: Activity participants of the ~~A6.4 activity~~Article 6.4 activity are to mitigate the 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 ~~economicsuch~~ displacement cannot be avoided.
81. E8.4: Activity participants of the ~~A6.4 activity~~Article 6.4 activity are to conduct a census and a socioeconomic baseline survey to identify all affected individuals, groups or communities that will be physically or economically displaced. A resettlement and/or livelihood action plans are to be integrated into A6.4-FORM-AC-016 (see figure 1) where physical displacement ~~occursis involved~~. The action plan will be developed in accordance with international best practices (e.g. United Nations Development Programme Standard 5: Displacement and Resettlement,⁷⁵) ~~and be developed~~ in full consultation with the affected individuals, groups or communities and based on good-faith negotiations. Resettlement understandings reached by the activity participants with affected individuals, groups or communities are to be reflected in written agreements.

6.5.6. Element 9: Indigenous Peoples

E9 description:

82. The activity participants of the ~~A6.4 activity~~Article 6.4 activity recognizes the rights of Indigenous Peoples as outlined in host Party laws and regulations, and the obligations of the host Party directly applicable to the ~~A 6.4 activity~~Article 6.4 activity under relevant international instruments.
83. The activity participants of the ~~A6.4 activity~~Article 6.4 activity supports the creation of opportunities for Indigenous Peoples to participate in and benefit from ~~A6.4 activity~~Article 6.4 activity-related initiatives that may help them achieve their aspirations for economic and social development. Furthermore, the Article 6.4 activity takes into account that Indigenous Peoples may play a role in SD by promoting, owning and managing ~~A6.4 activities~~Article 6.4 activities and enterprises as partners.

E9 criteria:

84. E9.1: Activity participants of the ~~A6.4 activity~~Article 6.4 activity are to identify all ~~communities of~~ Indigenous Peoples' communities within the ~~A6.4 activity~~Article 6.4 activity boundary that may be affected by the ~~A6.4 activity~~Article 6.4 activity. They are to approach these communities with respect, sensitivity, and transparency ensuring that Indigenous Peoples are fully informed and voluntarily participating in the identification process.
85. E9.2: Activity participants of the ~~A6.4 activity~~Article 6.4 activity, with the full and effective participation of Indigenous Peoples involved, are to carry out an environmental and social

⁷⁴ FPIC is a specific right of Indigenous Peoples recognized in the United Nations Declaration on the Rights of Indigenous Peoples. 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/pillars-of-work/free--prior-and-informed-consent/en>.

⁷⁵ Standard 5: Displacement and Resettlement. Guidance Note. UNDP Social and Environmental Standards. ~~aA~~ available at: https://ses-toolkit.info.undp.org/sites/g/files/zskgke446/files/2023-03/UNDP%20SES%20S5%20Displacement%20and%20Resettlement%20GN_rev_July2022.pdf.

analysis of the activities that may affect or involve Indigenous Peoples, by completing A6.4-FORM-AC-015 (see Figure 1). Adequate resources for the full and effective participation of Indigenous Peoples must be provided by activity participants of the ~~A6.4 activity~~ Article 6.4 activity. The analysis should include the potential impacts on their rights, lands, territories, gender relations, resources, culture, cultural heritage⁷⁶ and other potentially intangible impacts on Indigenous Peoples.

86. E9.3: ~~A6.4 activities~~ Article 6.4 activities do not result in the forcible removal of Indigenous Peoples from their lands and territories. No relocation is to take place without the FPIC of the Indigenous Peoples concerned. FPIC must be documented, as well as the agreements reached in the good faith dialogues, consultations, and negotiations with the Indigenous Peoples.
87. E9.4: Activity participants of the ~~A6.4 activity~~ Article 6.4 activity are to recognize and respect the Indigenous Peoples' collective rights to own, use, develop, and control the lands, resources, and territories that they possess by reason of traditional ownership or other traditional occupation or use, as well as those which they have otherwise acquired.
88. E9.5: Activity participants of the ~~A6.4 activity~~ Article 6.4 activity are to respect, protect, and conserve the cultural, intellectual, religious and/or spiritual property of Indigenous Peoples. The activity participants are not to access or utilize it without FPIC of the Indigenous Peoples concerned. FPIC must be obtained when there are impacts on (i) territory or land or resources;⁷⁷ (ii) cultural heritage;⁷⁸ or (iii) places containing sacred elements of special value to the community. FPIC must be documented both ~~within~~ throughout the process and in the agreements reached through dialogues, consultations and ultimately good faith negotiations with the Indigenous Peoples concerned, special value to the community, and utilizing local protocols where available.
89. E9.6: Activity participants of the ~~A6.4 activity~~ Article 6.4 activity are to ensure that Indigenous Peoples are provided with the equitable sharing of benefits derived from the utilization and/or commercial development of natural resources on their lands and territories or from the use of their traditional knowledge and practices by the ~~A6.4 activity~~ Article 6.4 activity. This is to be undertaken through good-faith negotiations in a manner that is inclusive and 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.

6.5.7. Element 10: Corruption⁷⁹

E10 description:

90. The ~~A6.4 activity~~ Article 6.4 activity ensures the avoidance, prevention, and detection of corruption, and responds to corruption or corruption attempts during activity design, development, implementation, and operation. To ensure this, activity participants of the ~~A6.4 activity~~ Article 6.4 activity recognize that corruption negatively impacts every aspect

⁷⁶ UNESCO. Cultural heritage. Available at: <https://uis.unesco.org/en/glossary-term/cultural-heritage>.

⁷⁷ Impacts on territories or land shall be considered in conjunction with provisions in Element 8 (Land acquisition and involuntary resettlement) of this tool.

⁷⁸ Impacts on cultural heritage shall be considered in conjunction with provisions in Element 11 (Cultural heritage) of this tool.

⁷⁹ Please refer to the paragraph ~~26(c)(ii)~~ 23(e).

of society by diverting essential resources needed to alleviate poverty, enhance health outcomes, and provide children with quality education.

6.5.8. Element 11: Cultural heritage⁸⁰

E11 description:

91. The ~~A6.4 activity~~Article 6.4 activity avoids impacts on cultural heritage. When avoidance of impacts is not possible, activity participants of the ~~A6.4 activity~~Article 6.4 activity are to identify and implement measures to address impacts on cultural heritage by completing A6.4-FORM-AC-015 and the A6.4 Environmental and social management plan (see Figure 1)

E11 criteria:

92. E11.1: The ~~A6.4 activity~~Article 6.4 activity does not cause or contribute to the alteration, damage, or removal of any sites, objects, or structures of critical cultural heritage.
93. E11.2: Activity participants of the ~~A6.4 activity~~Article 6.4 activity are responsible for designing the activity to avoid significant adverse impacts on cultural heritage. The environmental and social risk impact assessment should determine whether the proposed location of an activity is in areas where cultural heritage is expected to be found during implementation or operations. Activity participants of the ~~A6.4 activity~~Article 6.4 activity will not proceed with the activity until an assessment is made by professionals and/or entities recognized by the host government, academia and/or the United Nations Educational, Scientific and Cultural Organization (UNESCO),⁸¹ is made to ensure that that no adverse impacts on cultural heritage will occur. If the ~~A6.4 activity~~Article 6.4 activity involves Indigenous Peoples, FPIC must be obtained in accordance with Element 9, included in section ~~6.5.66.4.6~~ of and in particular with PE9.5 criteria.
94. E11.3: Where the ~~A6.4 activity~~Article 6.4 activity proposes to utilize cultural heritage, including the knowledge, innovations, or practices of local communities, ~~the~~ affected communities are to be informed of their rights,⁸² the scope and nature of the proposed commercial development, and the potential consequences of such development.

7. Sustainable development impacts

95. Activity participants shall identify and assess the potential positive and negative direct impacts⁸³ of their ~~A6.4 activities~~Article 6.4 activities on the SD of the host Party(ies) by considering the host Party(ies) SD objectives and priorities (see section 7.1) and the SDGs, ~~while~~; establishing activity-level SD indicators and monitoring and reporting the outcomes against the established indicators.

⁸⁰ See footnote 50.

⁸¹ UNESCO expert facility. Available at: <https://www.unesco.org/creativity/en/expert-facility>.

⁸² Cultural heritage is preserved, protected, and promoted in mitigation activities in a manner consistent with UNESCO Cultural Heritage conventions or any other national or international legal instruments that might have a bearing on the use of cultural heritage.

⁸³ Direct impact: an impact based on direct contribution or interaction by an activity with an environmental, social, or economic component during the implementation and operation, and if applicable dismantling.

7.1. Demonstrating positive and negative SD impacts

96. **Step 1: Identify SD objectives and priorities of host Party** (see Figure 1)
- (a) Activity participants shall identify the host Party's SD objectives and priorities, which may include national strategies for SD and/or SDG achievement, SDG national targets and indicators, and economic, social and environmental indicators related to the ~~A6.4 activity~~Article 6.4 activity;
 - (b) If the host Party defines national strategies for SD, SDG achievement, or SDG national targets and indicators relevant to ~~section 6.3.6 of the A6.4 activity~~Article 6.4 activity, activity participants shall explicitly identify any SDG-specific objectives and priorities in the A6.4-FORM-AC-017;
 - (c) Activity participants shall also identify any host Party SD objectives and priorities that are not clearly responsive to any SDG in the same form.
97. **Step 2: Assess impacted SDGs** (see Figure 1 and Figure 3)
- (a) The "Global indicator framework for the Sustainable Development Goals and targets of the 2030 Agenda for Sustainable Development"⁸⁴ provides 17 SDGs, 169 targets and 249 indicators, which must be consulted by activity participants when identifying the impacted SDGs;
 - (b) Activity participants shall identify the SDGs that the ~~A6.4 activity~~Article 6.4 activity directly impacts positively and/or negatively. Activity participants shall provide justification for any excluded SDGs, considering the SD objectives and priorities of the host Party, including those described above and the criteria defined in paragraph ~~(c) below~~95(c) below (see Figure 1 and Figure 3);
 - (c) Impacts on the SDGs and their goals shall:
 - (i) Be relevant to the ~~A6.4 activity~~Article 6.4 activity type;
 - (ii) Result in a direct impact (i.e., the ~~A6.4 activity~~Article 6.4 activity is the main driver of change);
 - (iii) Be recurring/lasting during the crediting period of the ~~A6.4 activity~~Article 6.4 activity and impact the stakeholders and/or local environment in a direct and measurable way.
 - (d) Once activity participants identify SDGs impacted by the ~~A6.4 activity~~Article 6.4 activity, they are required to:
 - (i) Review the respective targets defined under the identified SDGs from the latest "Global indicator framework for the Sustainable Development Goals and targets of the 2030 Agenda for Sustainable Development";
 - (ii) Select target(s) under the SDGs based on the criteria defined in the paragraph ~~9(c)~~95(c) above;

⁸⁴ The latest "Global indicator framework for the Sustainable Development Goals and targets of the 2030 Agenda for Sustainable Development" is available at <https://unstats.un.org/sdgs/indicators/indicators-list/> in six official languages of the United Nations.

- (iii) Review indicators defined under the selected target(s) within the identified SDGs and select relevant indicator(s). Since these indicators are defined at regional and national levels, activity participants shall develop their own activity-level SD indicators, as per step 3 below.

98. **Step 3: Establish A6.4 activity-level SD indicators** (see figures 1 and 3).

- (a) Activity participants shall establish A6.4 activity-level SD indicators for each identified direct impact to the SDG resulting from the activity, taking into consideration the SDG, SDG targets and SDG indicators. All relevant SDG targets and corresponding indicators for each SDG should be chosen (see Figure 1 and Figure 3, and tables 3-6 to 9 below);
- (b) When activity participants identify negative impacts on any of the 17 SDGs, they should refer to the outcomes of the risk assessment (see Section 6 above, Steps 1 and 2);
- (c) If the identified negative impacts on the SDG, SDG targets and SDG indicators are already considered in A6.4-FORM-AC-015 and A6.4-FORM-AC-016, activity participants do not need to establish relevant activity-level SD indicator(s);
- (d) If the identified negative impacts on the SDG, SDG targets and SDG indicators are not already considered in A6.4-FORM-AC-015 and A6.4-FORM-AC-016, activity participants are required to establish relevant activity-level SD indicator(s) to minimize and mitigate the identified negative impacts. Where complete avoidance of identified negative impact is not possible, activity participants shall provide evidence, including monitoring of activity-level SD indicators, that the A6.4 activities align with host Party legislation.

99. A6.4 activity-level SD indicator(s) can be qualitative or quantitative and shall be monitorable over the crediting period. The A6.4 activity-level SD indicator(s) shall:

- (a) Be in line with the objectives and intent of the SDGs and their corresponding targets;
- (b) Be directly impacted by the activity;⁸⁵
- (c) Not be a one-off occurrence;
- (d) Include the monitoring approach and parameters, including the frequency of monitoring, to be used for each selected activity-level SDG target indicator defined in the A6.4-FORM-AC-017.

Table 6. Example of activity-level SD indicators (Distribution of water purification system)

| | |
|-----------------------------|---|
| Monitoring indicator | Total number of people provided with satisfactory level of safe drinking water |
| SDG | SDG 6 Clean water and sanitation |
| SDG target | 6.1 By 2030, achieve universal and equitable access to safe and affordable drinking water for all |
| SDG indicator | 6.1.1 Proportion of population using safely managed drinking water services |

⁸⁵ See footnote 56.

| | |
|---|--|
| Description | Total number of people who have access to safe drinking water that meets the quality of safe drinking water and is available when needed |
| Data unit | Number of people |
| Source of data | Survey records/database, official data or literature |
| Monitoring/Measurement procedure | Total number of people is calculated as per the project design document based on household survey results and official data or values from literature of the relevant parameters |
| Monitoring frequency | Annually |
| Comments | NA |

Table 7. Example of activity-level SD indicators (Renewable energy project)

| | |
|---|--|
| Monitoring indicator | Amount of renewable energy delivered to the national grid in MWh |
| SDG | SDG 7 Affordable and clean energy |
| SDG target | 7.2 By 2030, increase substantially the share of renewable energy in the global energy mix |
| SDG indicator | 7.2.1 Renewable energy share in the total final energy consumption |
| Description | Quantity of net electricity generation supplied by the project plant/unit to the grid in year y. |
| Data unit | MWh/year |
| Source of data | The indicator will be measured by calibrated meters that are factory calibrated digital meters Household verification surveys Programme monitoring database |
| Monitoring/Measurement procedure | Continuous onsite measurement and monthly recording by the activity participant. The metering equipment is a digital energy meter, factory- calibrated, having qualified accuracy. It is capable of measuring energy into and out of the project site |
| Monitoring frequency | Continuous measurement and at least monthly recording |
| Comments | Meters will be checked and calibrated periodically, and measured data will be cross-checked by electricity invoices and sales documents. The calibration procedure will follow the international electrotechnical commission (IEC) standards. The factory calibration is a requirement of power purchase agreement. The metering equipment shall have sufficient accuracy so that any error resulting from such equipment shall not exceed 0.5% of full-scale rating. The calibration procedure will follow the IEC Class 0.2S accuracy standard |

Table 8. Example of activity-level SD indicators (Employment generation)

| | |
|-----------------------------|--|
| Monitoring indicator | Number of full-time jobs created for women and men by the activities |
| SDG | SDG 8 Decent Work and Economic Growth |
| SDG target | 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 equal pay for work of equal value |
| SDG indicator | 8.5.1 Average hourly earnings of employees, by sex, age, occupation and persons with disabilities |
| Description | The activities have generated full-time employment, e.g. maintenance and operation of project facilities |
| Data unit | Number of full-time jobs |

| | |
|------------------------------|--|
| Source of data | Employment contract of full-time employees by gender |
| Measurement procedure | Collecting employment records (e.g., employment contract, salary slips) |
| Monitoring frequency | Annual |
| Comments | An employee contract refers to a contract recognized under national law or practice. A full-time employee is an employee whose working hours are defined as per the host Party legislation and practice regarding working time |

Table 9. Example of activity-level SD indicators (all Article 6.4 activities)

| | |
|------------------------------|--|
| Monitoring indicator | Amount of GHG emissions reduction per year in tCO2e |
| SDG | SDG 13 Climate action |
| SDG target | 13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries |
| SDG indicator | 13.2.2 Total GHG emissions per year |
| Description | Net avoided emissions |
| Data unit | tCO2e/year |
| Source of data | Emission reduction calculation |
| Measurement procedure | Following the approach determined by the applied methodology |
| Monitoring frequency | Annually |
| Comments | None |

| Sustainable Development Goal (SDG) | SDG target | SDG indicator | Activity-level SD indicator |
|---|---|--|---|
| Goal 1. End poverty in all its forms everywhere (for renewable energy activity or low greenhouse gas emitting safe drinking water production system implementation activity) | 1.4 By 2030, ensure that all men and women, in particular the poor and the vulnerable, 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 | 1.4.1 Proportion of population living in households with access to basic services | Proportion of population living in households within activity area with access to basic services (drinking water and modern energy) |
| Goal 5. Achieve gender equality and empower all women and girls (all activity types) | 5.1 End all forms of discrimination against all women | 5.1.1 Whether or not legal frameworks are in place to promote, enforce and monitor | Whether or not activity participants have put in place a |

| Sustainable Development Goal (SDG) | SDG target | SDG indicator | Activity-level SD indicator |
|--|---|---|---|
| | and girls everywhere | equality and non-discrimination on the basis of sex | policy or gender action plan to ensure, enforce and monitor equality and discrimination on the basis of sex. |
| 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 6. Ensure availability and sustainable management of water and sanitation for all (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 people 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 people served with access to electricity |
| Goal 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all (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 the activity employees with salaries equivalent to the |

| Sustainable Development Goal (SDG) | SDG target | SDG indicator | Activity-level SD indicator |
|--|--|---|--|
| | equal pay for work of equal value | | average wage of a country |
| Goal 13. Take urgent action to combat climate action and its impacts (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 secretariat of the United Nations Framework Convention on Climate Change 13.2.2 Total greenhouse gas emissions per year | Amount of greenhouse gas emissions avoided or sequestered as a result of the activity per year in tCO ₂ e |

7.2. Monitoring procedures for A6.4 activity-level SD indicators

100. Activity participants shall describe in the A6.4-FORM-AC-017 the monitoring procedures of A6.4 activity-level SD indicators, including:
- The A6.4 activity-level SD indicators, including selected SDGs, SDG targets and SDG indicators;
 - Data units and sources of data;
 - Information on monitoring/measurement procedures/methods;
 - Monitoring frequency (at least annual).
101. Based on the requirements specified in the regulations listed under Section 4: Normative references, sub-paragraphs 20(b) through 20(m) (g), once activity participants complete the A6.4-FORM-AC-017 in a way that reflects inputs received or issues raised by stakeholders during local and global stakeholder consultations, the outcome (including the form) must shall be shared with the DOE responsible for performing the validation.
102. Once the A6.4 activity Article 6.4 activity is registered, activity participants shall monitor and report the outcomes of monitoring A6.4 activity-level SD indicators in the monitoring report, as per the A6.4-FORM-AC-017. A DOE is required to verify the monitoring of these indicators during each request for issuance of A6.4 ERs.

8. Validation

103. The requirements for validation of A6.4 activities Article 6.4 activities are set out in the Article 6.4 validation and verification standards for projects and PoAs.⁸⁶

⁸⁶ See Section 4: Normative references.

104. The DOE shall validate the appropriateness, relevance, and sufficiency of the information provided in A6.4-FORM-AC-015, A6.4-FORM-AC-016, and A6.4-FORM-AC-017 as reported in the project design document by:
- (a) Step 1: reviewing stakeholder consultation documents [inputs/comments];
 - (b) Step 2: conducting interviews with local stakeholders;
 - (c) Step 3: reviewing relevant host party documentation;
 - (d) Step 4: providing a validation opinion employing professional judgement ~~and~~ as per A6.4 validation and verification standard for projects and PoAs.
105. The DOE shall validate:
- (a) Both quantitative and qualitative information provided, to assess the adequacy of the identification of environmental and/or social risks caused by the ~~A6.4 activity~~ Article 6.4 activity. The validation ~~will follow~~ ~~should be done by taking~~ the four steps referred to in ~~the paragraph 104 above~~ ~~97~~ above, in order to:
 - (i) Validate the risk assessment and risk mitigation plan presented in A6.4-FORM-AC-015, as per the provision referred to in paragraph ~~13 above~~ ~~12~~;
 - (ii) Validate that the activity-level environmental and social indicators defined in the A6.4 environmental and social safeguards risk assessment ensure that the ~~A6.4 activities~~ Article 6.4 activities do not cause harm, to the environment and stakeholders.
 - (b) That the ~~outcomes~~ of A6.4-FORM-AC-015, A6.4-FORM-AC-016, and A6.4-FORM-AC-017 ~~were have been~~ shared during the local stakeholder consultation and that inputs received from the consultation are reflected in the completed forms;
 - (c) That there is an established continuous engagement ~~efwith~~ with local stakeholders in accordance with the AS-P or the AS-PoA;⁸⁷
 - (d) The appropriateness, relevance, and sufficiency of the information provided in the A6.4-FORM-AC-017 by taking the four steps referred to in paragraph ~~105~~ ~~97~~ above in order to:
 - (i) Validate that the SD objectives and/or criteria of the host Party documented in A6.4-FORM-AC-017 are in line with the host Party's definition ~~of these objectives and/or criteria~~ (when available);
 - (ii) Validate that the ~~A6.4 activity~~ Article 6.4 activity-level SD indicators defined in A6.4-FORM-AC-017 are ~~universally~~ applicable to the activity type and significant, recurring/lasting for at least the entire crediting period of the ~~A6.4 activity~~ Article 6.4 activity, and impacting the primary stakeholders and/or local environment in a direct and measurable way, ~~resulting in a primary benefits~~;
 - (iii) Validate that the description of A6.4 activity-level SD indicators is accurately reflected in A6.4-FORM-AC-017.

⁸⁷ Ibid.

106. The DOE shall provide a validation opinion stating that, based on A6.4-FORM-AC-016 and A6.4-FORM-AC-017, the ~~A6.4 activity~~Article 6.4 activity results in no harm and contributes to SD.
107. If the DOE identifies ~~the presence of~~ unavoidable negative impacts that exceed the environmental and social safeguards elements and criteria and cannot be remediated by consultation or mitigation, the DOE shall issue a negative validation opinion as per the A6.4 validation and verification standard⁸⁸ or submit a deviation request to the Supervisory Body prior to submitting a request for registration.⁸⁹ 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 their activity contributes to SDG 14⁹⁰ and SDG 15⁹¹ based on the location of the proposed activity, which is near to the marine and forest ecosystem. During the validation, the DOE ~~raises~~issues a corrective action request (CAR) asking the activity participants to clarify how the proposed activity's impact on SDG 14 and SDG 15 is direct and primary, as per section 7.1 of the applied tool. The activity participants acknowledge that their activity does not directly contribute to SDG 14 and SDG 15 and ~~subsequently~~ excludes these contributions to SDG 14 and SDG 15 from A6.4-FORM-AC-017. Based on this revision, the DOE closes its CAR accordingly.

9. Verification

108. The requirements relating to the verification for ~~A 6.4 activities~~Article 6.4 activities are set out in the Article 6.4 validation and verification standards for projects and PoAs.⁹² The DOE shall verify the appropriateness, relevance, and sufficiency of information provided in the monitoring of the environmental and social indicators in A6.4-FORM-AC-016 and A6.4 activity-level SD indicators in A6.4-FORM-AC-017, as reported in ~~the~~ monitoring report.
109. If the DOE observes any deviation from the information ~~provided~~ in A6.4-FORM-AC-016 and A6.4-FORM-AC-017 that were validated at the registration, it ~~will~~shall provide its verification opinion on the observed deviations, indicating whether the ~~A6.4 activity~~Article 6.4 activity ~~remains consistent with is still within~~ the social and environmental impact and/or SD impact defined in A6.4-FORM-AC-015, A6.4-FORM-AC-016 and the A6.4 Sustainable development impact form.

⁸⁸ See ~~the section 6.3 paragraph 64~~ of VVS-P and ~~the section 7.15 paragraph 160~~ of VVS-PoA.

⁸⁹ See ~~the section 8.2.11~~ of VVS-P and ~~the section 9.2.10~~ of VVS-PoA.

⁹⁰ SDG 14 (life below water) is to conserve and sustainably use the oceans, seas and marine resources for sustainable development. (See <https://sdgs.un.org/goals/goal14>).

⁹¹ SDG 15 (life on land) is ~~to~~ protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss (See <https://sdgs.un.org/goals/goal15>).

⁹² See Section 4: Normative references.

110. The DOE shall review any input and comments received via continuous engagement ~~of~~with local stakeholders in accordance with the AS-P or AS-PoA,⁹³ conduct interviews with local stakeholders, and employ professional judgement in the evaluation of the ex-post fulfilment of risk assessment and SD impacts due to the activity.
111. The DOE shall confirm that the activity participants have measured, monitored, and reported ~~the~~ parameters established in A6.4-FORM-AC-016 and A6.4-FORM-AC-017 submitted at the registration stage.
112. If the DOE identifies unavoidable negative impacts that exceed the parameters established in A6.4-FORM-AC-016 and A6.4-FORM-AC-017 and cannot be remediated by consultation or mitigation, the DOE shall issue a negative verification opinion as per the A6.4 validation and verification standards ~~for projects and PoAs~~⁹⁴ or submit a deviation request to the Supervisory Body ~~prior to submitting a request for issuance as per Article 6.4 validation and verification standards for projects and PoAs.~~⁹⁵ Box 2 below contains a best practice example of verification.

Box 2 Best practice example of verification

Activity participants identify the ~~A6.4 activity~~Article 6.4 activity's contribution to SDG 8⁹⁶ based on jobs generated from the proposed activity and include the number of ~~jobs~~ generated ~~jobs~~ in A6.4-FORM-AC-017 as a monitoring indicator. During the verification of the number of jobs generated under SDG 8, a DOE identifies that the ~~total~~ number includes short-term construction phase jobs, and the DOE ~~issues~~ ~~raises~~ a CAR asking activity participants to clarify how ~~including short-term jobs the inclusion of short-term construction phase jobs~~ aligns with section 7.1 of the applied tool, which requires SD impact to be significant and recurring/lasting for at least the entire crediting period of the activity. The activity participants acknowledge that the inclusion of short-term construction phase jobs is not in line with the SD impact defined in section 7.1 of the applied tool, and the DOE closes the CAR by verifying a revised number that does not include short-term construction phase jobs.

⁹³ Ibid.

⁹⁴ See section 8.3 of VVS-P and section 9.3 of VVS-PoA.

⁹⁵ See sections 7.2.2 and 7.2.3.4 of VVS-P and sections 8.2.2 and 8.2.3.4 of VVS-PoA.

⁹⁶ 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 (See <https://sdgs.un.org/goals/goal8>).

Appendix 1. Guiding questions for the risk assessment of the environmental and social safeguards elements and criteria

1. Instruction

1. A6.4-FORM-AC-015 is based on this Appendix. This form contains the **element level question (ELQ)** and **additional guiding question (AGQ)** in accordance with the elements and criteria defined in section 6.46.3: Environmental and social safeguards of the A6.4 SD **t**ool.
2. This form shall be completed by the activity participant of the **A6.4 activityArticle 6.4 activity** as part of the risk assessment to identify, evaluate, avoid, minimize, and mitigate potential risks associated with proposed **A6.4 activitiesArticle 6.4 activities**.
3. Activity participants of the **A6.4 activityArticle 6.4 activity** shall adopt mitigation strategies to avoid risks or, where complete avoidance is not possible and activity implementation is nonetheless permitted, minimize and mitigate identified risks.
4. Where complete **risk** avoidance **of risk** is not possible, activity participants of the **A6.4 activityArticle 6.4 activity** shall provide evidence, including monitoring of activity-level environmental and social indicators, that the **A6.4 activitiesArticle 6.4 activities** comply with the environmental and social safeguarding elements and criteria, including those relevant to the eleventh preambular paragraph of the Paris Agreement, as well as relevant and applicable national and international instruments to which the host Party is bound. Such international instruments may include, for example, the UN Guiding Principles on Business and Human Rights, the International Labour Organization (ILO) fundamental conventions, and recognized international best practices.

2. Environmental safeguards elements

2.1. Element 1: Energy

5. This element and its criteria are described in subsection **6.4.16.3.1** of Section 6: Environmental and social safeguards of the A6.4 SD **t**ool.

Table 1 Guiding questions for the risk assessment on energy

| Element 1 Energy | | Risk assessment | |
|--------------------------------------|--|---|--|
| ELQ 1 | Does the A6.4 activityArticle 6.4 activity pose a risk to 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 | |
| Additional guiding questions: | | | |

| Element 1 Energy | | Risk assessment | |
|---|--|---|---|
| AGQ 1.1 | Would the A6.4 activity Article 6.4 activity negatively impact ¹ the availability and reliability of the energy supply to others? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| Conclusion of the risk assessment on Element 1 (Energy): If the answer to any of the additional guiding questions above is either “Yes” or “Potentially”, the conclusion of the risk assessment is accordingly either “Yes” or “Potentially”. Under these circumstances, the activity participants are required to prepare mitigation measures under the specific element’s criteria in A6.4-FORM-AC-016 | | | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A |

2.2. Element 2: Air, land and water

6. This element and its criteria are described in subsection **6.4.26.3.2** of Section 6: Environmental and Social Safeguards of the A6.4 SD **T**ool.

Table 2 Guiding questions for the risk assessment on air

| E2.1 Air | | Risk assessment | |
|--------------------------------------|--|---|--|
| ELQ 2.1.a | Does the A6.4 activity Article 6.4 activity involve a risk of releasing air pollutants due to routine and non-routine activities, with the potential for local and regional impacts? If yes or potentially, please respond to guiding questions AGQ2.1.1-1 and AGQ2.1.1-2 | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| Additional guiding questions: | | | |
| AGQ2.1.1-1 | Would the A6.4 activity Article 6.4 activity involve the release of air pollutants that cannot be minimized and/or controlled in terms of intensity and mass flow? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ2.1.1-2 | Would the A6.4 activity Article 6.4 activity involve the release of pollutants into the air under 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 | |
| AGQ2.1.2 | Would the A6.4 activity Article 6.4 activity take place at a site where the existing level of pollution exceeds what is legally permitted, and where | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No | |

¹ For example: if the proposed activity intends to consume a high amount of energy that might result in overloading existing energy supply.

| E2.1 Air | | Risk assessment | |
|---|---|---|--|
| | activity participants need to respond to those levels of pollution that exceed legal limits, with the host country identifying activity participants as responsible for mitigation or remediation measures? | <input type="checkbox"/> N/A | |
| Conclusion of the risk assessment on Element 2 (Air, land and water) – Air: If the answer to any of the additional guiding questions above is either “Yes” or “Potentially”, the conclusion of the risk assessment is accordingly either “Yes” or “Potentially”. Under these circumstances, the activity participants are required to prepare mitigation measures under the specific element’s criteria in the A6.4-FORM-AC-016 | | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |

Table 3 Guiding questions for the risk assessment on land

| Element 2.2 Land | | Risk assessment | |
|--------------------------------------|--|---|--|
| ELQ 2.2.a | Does the A6.4 activity Article 6.4 activity have any risk of releasing land pollutants due to routine and non-routine activities, with the potential for local and regional impacts? If yes or potentially, please respond to guiding questions AGQ2.2.1-1, AGQ2.2.1-2, AGQ2.2.3, AGQ2.2.4 and AGQ2.2.5 | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| Additional guiding questions: | | | |
| AGQ2.2.1-1 | Would the A6.4 activity Article 6.4 activity lead to the release of land pollutants that cannot be minimized and/or controlled in terms of the intensity and mass flow of their release? ² | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ2.2.1-2 | Would the A6.4 activity Article 6.4 activity lead to the release of pollutants to land under 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 | |
| AGQ2.2.2 | Would the A6.4 activity Article 6.4 activity take place at a site where the existing level of pollution exceeds what is legally | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No | |

² 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.

| Element 2.2 Land | | Risk assessment | |
|------------------|--|---|--|
| | permitted legal permits, and where activity participants need to respond to those levels of pollution that exceed legal limits, with the host country identifying activity participants as responsible for mitigation or remediation measures? | <input type="checkbox"/> N/A | |
| AGQ2.2.3 | Would the Article 6.4 activity pose any risk to soil (including their physical, chemical and biological properties) and land use, as well as surface and groundwater, due to land erosion? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ2.2.4 | Would the Article 6.4 activity pose any risk to the functions and services provided by the landscape through the degradation of soil resources and the loss of ecosystem services provided by soils? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ2.2.5 | If the Article 6.4 activity involves the production, harvesting, and/or management of living natural resources by small-scale landholders and/or local communities, would the activity 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 | |
| AGQ2.2.6 | Would the Article 6.4 activity involve pest management? If yes or potentially, the activity participants of the Article 6.4 activity are to (i) adopt integrated pest management (IPM) and /or integrated vector management (IVM) to reduce reliance on chemical pesticides and (ii) prepare a pest management plan in accordance with national and/or international best practices (e.g. IUCN Guidance Note for Pest Management Planning) if a significant volume of pesticides is foreseen, to demonstrate how IPM/IVM is promoted to reduce reliance on pesticides and describe measures to minimize risks of pesticide use. | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |

| Element 2.2 Land | Risk assessment |
|---|---|
| <p>Conclusion of the risk assessment on Element 2 (Air, land and water) – Land: If the answer to any of the additional guiding questions above is either “Yes” or “Potentially”, the conclusion of the risk assessment is accordingly either “Yes” or “Potentially”. Under these circumstances, the activity participants are required to prepare mitigation measures under the specific element’s criteria in A6.4-FORM-AC-016</p> | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A |

Table 4 Guiding questions for the risk assessment on water

| Element 2.3 Water | | Risk assessment | |
|--------------------------------------|--|---|--|
| ELQ2.3 | <p>Does the A6.4 activityArticle 6.4 activity pose any risk that could compromise the promotion of sustainable and efficient use of water resources, potentially leading to negative impacts on water resources and water-related ecosystems, including mountains, coasts, oceans, forests, wetlands, rivers, aquifers and lakes? If yes or potentially, please respond to the guiding questions</p> | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| Additional guiding questions: | | | |
| AGQ2.3.1 | <p>Would the A6.4 activityArticle 6.4 activity involve water usage that could result in negative 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 | |
| AGQ2.3.2-1 | <p>Would the A6.4 activityArticle 6.4 activity lead to the release of pollutants into water under routine, non-routine, or accidental circumstances?</p> | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ2.3.2-2 | <p>Would the A6.4 activityArticle 6.4 activity involve or lead to the release of pollutants that cannot be avoided?</p> | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ2.3.3 | <p>Would the A6.4 activityArticle 6.4 activity take place at a site where the existing level of pollution exceeds what is legally permitted, and where activity participants need to respond to those levels of pollution that exceed legal limits, with the host country identifying activity participants as responsible</p> | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |

| Element 2.3 Water | | Risk assessment | |
|---|--|---|--|
| | for mitigation or remediation measures? | | |
| AGQ2.3.4 | Would the activity participants adopt measures to avoid or reduce water usage so that the activity's water consumption does not have significant negative impacts on people and biodiversity in terms of availability, accessibility, reliability, and quality, compared to the environmental and social baseline? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| Conclusion of the risk assessment on Element 2 (Air, land and water) – Water: If the answer to any of the additional guiding questions above is either “Yes” or “Potentially”, the conclusion of the risk assessment is accordingly either “Yes” or “Potentially”. Under these circumstances, the activity participants are required to prepare mitigation measures under the specific element's criteria in the A6.4-FORM-AC-016 | | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |

2.3. Element 3: Ecology and natural resources

7. This element and its criteria are described in subsection **6.4.36.3.3** of Section 6: Environmental and Social Safeguards of the A6.4 SD **T**ool.

Table 5 Guiding questions for the risk assessment on ecology and natural resources

| Element 3 Ecology and natural resources | | Risk assessment | |
|---|---|---|--|
| ELQ3 | Does the A6.4 activity Article 6.4 activity pose a risk of direct, indirect, and cumulative activity-related impacts on habitats and the biodiversity they support, including threats such as habitat loss, degradation and fragmentation, invasive alien species, overexploitation, hydrological changes, nutrient-loading, pollution, incidental take, and projected climate change impacts? 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 questions: | | | |
| AGQ3.1.1 | Would the A6.4 activity Article 6.4 activity adopt the precautionary approach to natural resource conservation, including soil, minerals, and other depletable natural resources, to prevent irreversible negative environmental impacts by the proposed activity? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |

| Element 3 Ecology and natural resources | | | Risk assessment |
|---|---|---|-----------------|
| AGQ3.2.1 | Would the A6.4 activity Article 6.4 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 | |
| AGQ3.2.2-1 | Would the A6.4 activity Article 6.4 activity lead to unsustainable forest management, including timber harvesting? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ3.2.2-2 | Would the A6.4 activity Article 6.4 activity lead to the depletion of 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 | |
| AGQ3.2.3 | Would the A6.4 activity Article 6.4 activity increase the risk of not maintaining or enhancing biodiversity and ecosystem functionality within the activity boundary? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ3.2.4 | Would the A6.4 activity Article 6.4 activity impose any risk to any recognized endangered, vulnerable, or critically endangered species, protected areas and sites? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ3.2.5 | Would the A6.4 activity Article 6.4 activity impose any risk to the identified habitats of endangered species or enhance them? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ3.2.6 | Would the A6.4 activity Article 6.4 activity impose any risk of introducing alien species into new environments? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ3.2.7 | Would the A6.4 activity Article 6.4 activity increase the risk of spreading alien species within the country or region of the proposed activity? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ3.2.8 | <p>Would the Article 6.4 activity involve the transfer, handling and use of genetically modified organisms/living modified organisms (GMOs/LMOs) that result from modern biotechnology and that may have adverse effects on biological diversity?</p> <p>If yes or potentially, the activity participants of the Article 6.4 activity are to ensure that a risk</p> | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |

| Element 3 Ecology and natural resources | | Risk assessment | |
|--|---|---|--|
| | assessment is carried out in accordance with Annex III of the Cartagena Protocol on Biosafety to the Convention on Biological Diversity and include measures to manage any identified risk based on the outcome of the risk assessment | | |
| AGQ3.3.1 | Would the A.6.4 activity Article 6.4 activity impose a risk of negatively impacting critical habitats? If yes or potentially, the activity participants of the A6.4 activity Article 6.4 activity are to demonstrate how the activity meets the three prerequisite/es described in E3.3.1 above | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| Conclusion of the risk assessment on Element 3 (Ecology and natural resources): If the answer to any of the additional guiding questions above is either “Yes” or “Potentially”, the conclusion of the risk assessment is accordingly either “Yes” or “Potentially”. Under these circumstances, the activity participants are required to prepare mitigation measures under the specific element’s criteria in the A6.4-FORM-AC-016 | | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |

3. Social safeguards

3.1. Element 4: Human rights

8. This element and its criteria are described in subsection 6.5.16.4.1 of Section 6: Environmental and Social Safeguards of the A6.4 SD Tool.

Table 6 Guiding questions for the risk assessment on human rights

| Element 4 Human rights | | Risk assessment | |
|--------------------------------------|--|---|--|
| ELQ 4a | Does the A6.4 activity Article 6.4 activity pose any risk that, during its implementation and operation, it could undermine national laws and/or international instruments for the realization of human rights, including rights related to sustainable development, poverty alleviation, and the fair distribution of development opportunities and benefits? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| Additional guiding questions: | | | |
| AGQ4.1 | Would the A6.4 activity Article 6.4 activity lead to any adverse impact that undermines national measures | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |

| Element 4 Human rights | | Risk assessment | |
|--|---|---|--|
| | for the realization of human rights including those related to SD? | | |
| AGQ4.2 | Does the A6.4 activity Article 6.4 activity pose any actual or potential adverse human rights risk in the human rights due diligence process? If the answer to this question is yes or potentially, please identify relevant measures to avoid and mitigate potential adverse human rights impacts in the Environmental and social management plan form | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| Conclusion of the risk assessment on Element 4 (Human rights): If the answer to any of the additional guiding questions above is either “Yes” or “Potentially”, the conclusion of the risk assessment is accordingly either “Yes” or “Potentially”. Under these circumstances, the activity participants are required to prepare mitigation measures under the specific element’s criteria in the A6.4-FORM-AC-016 | | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |

3.2. Element 5: Labour

- This element and its criteria are described in subsection **6.5.26.4.2** of Section 6: Environmental and Social Safeguards of the A6.4 SD **T**ool.

Table 7 Guiding questions for the risk assessment on labour

| Element 5 Labour | | Risk assessment | |
|--------------------------------------|---|---|--|
| ELQ5 | Do the A6.4 activity Article 6.4 activity and the activity participants pose a risk to promoting safe and healthy working conditions? 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 questions: | | | |
| AGQ 5.1 | Would the A6.4 activity Article 6.4 activity compromise to access labor opportunities for local communities? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |

| Element 5 Labour | | Risk assessment | |
|------------------|--|---|--|
| AGQ 5.2 | Would the A6.4 activity Article 6.4 activity compromise the promotion of 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 | |
| AGQ 5.3 | Would the A6.4 activity Article 6.4 activity impose any risk to the protection of activity workers, including vulnerable workers such as women, persons with disabilities, migrant workers, contracted workers, community workers, and primary supply workers? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ 5.4 | Would the A6.4 activity Article 6.4 activity lead to the use of forced labour or child labour? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ 5.5 | Would the A6.4 activity Article 6.4 activity impose any risk of failing to respect the rights of freedom of association and collective bargaining for activity workers? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ 5.6 | Would the A6.4 activity Article 6.4 activity impose any risk of not 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 | |
| AGQ 5.7 | Would the A6.4 activity Article 6.4 activity impose risks inherent to the nature of the work or sector, including, but not limited to, physical, chemical, biological, and | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |

| Element 5 Labour | | Risk assessment | |
|--|---|-----------------|---|
| | radiological hazards, as well as specific threats to women? | | |
| Conclusion of the risk assessment on Element 5 (Labour): If the answer to any of the additional guiding questions above is either “Yes” or “Potentially”, the conclusion of the risk assessment is accordingly either “Yes” or “Potentially”. Under these circumstances, the activity participants are required to prepare mitigation measures under the specific element’s criteria in the A6.4-FORM-AC-016 | | | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A |

3.3. Element 6: Health and safety

10. This element and its criteria are described in subsection 6.5.36.4-3 of Section 6: Environmental and Social Safeguards of the A6.4 SD Tool.

Table 8 Guiding questions for the risk assessment on health and safety

| Element 6 Health and safety | | Risk assessment | |
|--------------------------------------|--|---|--|
| ELQ6 | Does the A6.4 activity Article 6.4 activity pose any risks to or impacts on the health and safety of affected communities, including those who may be vulnerable due to their circumstances? 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 questions: | | | |
| AGQ 6.1-1 | Would the A6.4 activity Article 6.4 activity and its activity participants increase the risks and impacts on the health and safety of affected communities during the activity’s crediting period, including those who may be vulnerable due to their circumstances? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ 6.1-2 | Would the A6.4 activity Article 6.4 activity and its activity participants impose any health and/or safety risks related to | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |

| Element 6 Health and safety | | Risk assessment | |
|-----------------------------|--|---|--|
| | the implementation and/or infrastructure development (e.g., roads, buildings, dams) of the proposed activity? | | |
| AGQ 6.1-3 | Would the A6.4 activity impose any risk related to air pollution, noise, vibration, traffic, injuries, physical hazards, or poor surface water quality due to runoff, erosion, or sanitation? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ 6.1-4 | Would the A6.4 activity involve any risk of harm or losses due to the failure of structural elements (e.g., collapse of buildings or infrastructure)? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ 6.1-5 | Would the A6.4 activity involve risks related to water-borne or other vector-borne diseases (e.g., temporary breeding habitats), communicable and noncommunicable diseases, nutritional disorders, mental health issues, including gender-based violence? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ 6.1-6 | Would the A6.4 activity pose any risk related to transport, storage, use, and/or disposal of hazardous or dangerous materials (e.g., explosives, fuel, and other chemicals)? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |

| Element 6 Health and safety | | Risk assessment | |
|-----------------------------|---|---|--|
| | during implementation and operation? | | |
| AGQ 6.1-7 | Would the A6.4 activity Article 6.4 activity involve adverse impacts on ecosystems and ecosystem services relevant to community 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 | |
| AGQ 6.2 | Would the A6.4 activity Article 6.4 activity involve health and/or safety risks to communities that could result in accidents or incidents requiring mitigation measures, including emergency preparedness and response plans? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ 6.3 | Would the A6.4 activity Article 6.4 activity involve any health and/or safety risk exposure to women and men, as well as marginalized and disadvantaged groups, including children, older persons, persons with disabilities, minorities, and Indigenous Peoples? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ 6.4 | Would the Article 6.4 activity involve pest management? If yes or potentially, the activity participants of the Article 6.4 activity are to prepare a “Chemical Pesticides Management Plan” that include provisions for safe transport, | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |

| Element 6 Health and safety | | Risk assessment | |
|---|--|-----------------|---|
| | storage, handling, and application and emergency situations, if applicable. The Management plan is documented, implemented, and regularly updated at the beginning of each crediting period. | | |
| Conclusion of the risk assessment on Element 6 (Health and safety): If the answer to any of the additional guiding questions above is either “Yes” or “Potentially”, the conclusion of the risk assessment is accordingly either “Yes” or “Potentially”. Under these circumstances, the activity participants are required to prepare mitigation measures under the specific element’s criteria in the A6.4-FORM-AC-016 | | | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A |

3.4. Element 7: Gender equality

11. This element and its criteria are described in subsection 6.5.46.4.4 of Section 66: Environmental and Social Safeguards of the A6.4 SD Tool.

Table 9 Guiding questions for the risk assessment on gender equality

| Element 7 Gender equality | | Risk assessment | |
|--------------------------------------|---|---|--|
| ELQ7 | Does the A6.4 activity Article 6.4 activity have potential gender-based risks and impacts that could reinforce pre-existing inequalities and/or create new ones? 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 questions: | | | |
| AGQ 7.1-1 | Would the A6.4 activity Article 6.4 activity lead to any adverse impacts on gender equality and/or the situation of women and girls? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ 7.1-2 | Would the A6.4 activity Article 6.4 activity exacerbate the risks of gender-based violence (e.g., through the influx of workers to a community, changes in community and household power dynamics, increased exposure to unsafe public | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |

| Element 7 Gender equality | | | Risk assessment |
|---------------------------|--|---|-----------------|
| | places and/or transport, etc.)?) | | |
| AGQ 7.2-1 | <p>Would the A6.4 activity Article 6.4 activity impose a risk to the principles of non-discrimination, equal treatment, and equal pay for equal work? (This includes, for example, equal payment for women and men for work related to the implementation of the activity; fair conditions for women and men to participate in the implementation of the activity, considering pregnancy/maternity/paternity leave/marital status; prevention of sexual abuse and harassment and ensuring that the community (both women and men) is informed about the implementation of the activity in an accessible manner to ensure full engagement, including access to leadership positions)</p> | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ 7.2-2 | <p>Would the A6.4 activity Article 6.4 activity pose any risk 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?</p> | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ 7.2-3 | <p>Would the A6.4 activity Article 6.4 activity limit the participation of women or men in the workplace based on pregnancy, maternity/paternity leave, or marital status?</p> | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ 7.2-4 | <p>Would the A6.4 activity Article 6.4 activity perpetuate discrimination</p> | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No | |

| Element 7 Gender equality | | Risk assessment | |
|---|--|---|---|
| | against persons based on gender, particularly in terms of participation in the design and implementation of the activity or access to opportunities and benefits? | <input type="checkbox"/> N/A | |
| AGQ 7.2-5 | Would the A6.4 activity Article 6.4 activity limit 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 the degradation or depletion of natural resources in communities that depend on these resources for their livelihoods and well-being) | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| Conclusion of the risk assessment on Element 7 (Gender equality): If the answer to any of the additional guiding questions above is either “Yes” or “Potentially”, the conclusion of the risk assessment is accordingly either “Yes” or “Potentially”. Under these circumstances, the activity participants are required to prepare mitigation measures under the specific element’s criteria in the A6.4-FORM-AC-016 | | | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A |

3.5. Element 8: Land acquisition and involuntary resettlement³

12. This element and its criteria are described in subsection **6.5.56.4.5** of Section 6: Environmental and Social Safeguards of the A6.4 SD **T**ool.

³ 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.

Table 10 Guiding questions for the risk assessment on land acquisition and involuntary resettlement

| Element 8 Land acquisition and involuntary resettlement | | Risk assessment | |
|---|---|---|--|
| ELQ8 | Does the A6.4 activityArticle 6.4 activity involve or support involuntary land acquisition or restrictions on land use that may cause physical displacement, economic displacement, or both? 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 questions: | | | |
| AGQ 8.1 | Would the A6.4 activityArticle 6.4 activity lead to forced evictions or involuntary relocation of people during the implementation of A6.4 activityArticle 6.4 activity? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ 8.2-1 | Would the A6.4 activityArticle 6.4 activity pose any risks to displaced persons and host communities when physical displacement (i.e., relocation or loss of shelter) cannot be avoided? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | (If yes or potentially, activity participant is required to develop a resettlement action plan and/or livelihood action plan in consultation and agreement with affected individuals, groups or communities) |
| AGQ 8.2-2 | Would the A6.4 activityArticle 6.4 activity pose any risk related to restoring livelihoods and/or living standards to at least pre-activity levels for displaced persons? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |

| Element 8 Land acquisition and involuntary resettlement | | Risk assessment | |
|---|---|---|---|
| AGQ 8.3 | Would the A 6.4 activity lead to 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)? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | (If yes or potentially, activity participants are required to consider the impacts and risks of economic displacement in the resettlement action plan and in consultation and agreement with affected individuals, groups or communities) |
| AGQ 8.4 | Would the A6.4 activity and its activity participants impose any risk of not conducting full consultations with the affected individuals, groups, or communities, and of not considering good faith negotiations and reflecting resettlement understandings reached in written agreements? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| Conclusion of the risk assessment on Element 8 (Land acquisition and involuntary resettlement): If the answer to any of the additional guiding questions is either “Yes” or “Potentially”, the conclusion of the risk assessment is accordingly either “Yes” or “Potentially”. Under these circumstances, the activity participants are required to prepare mitigation measures under the specific element’s criteria in the A6.4-FORM-AC-016 | | | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A |

3.6. Element 9: Indigenous Peoples

13. This element and its criteria are described in subsection **6.5.66.4.6** of Section 6: Environmental and Social Safeguards of the A6.4 SD Tool.

Table 11 Guiding questions for the risk assessment on Indigenous Peoples

| Element 9 Indigenous Peoples | | Risk assessment | |
|------------------------------|--|---|--|
| ELQ9 | Does the A6.4 activity involve Indigenous Peoples within the activity area of influence who may be affected directly or indirectly by the activity? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |

| Element 9 Indigenous Peoples | | | Risk assessment |
|--------------------------------------|---|---|--|
| | If yes or potentially, please respond to the additional guiding questions | | |
| Additional guiding questions: | | | |
| AGQ 9.1 | Would the A6.4 activity Article 6.4 activity impose risks in areas where Indigenous Peoples are present (including the activity area of influence)? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ 9.2-1 | Would the A6.4 activity Article 6.4 activity pose a risk to areas, lands, and territories claimed by Indigenous Peoples? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ 9.2-2 | Would the A6.4 activity Article 6.4 activity pose risks to the rights, lands, natural resources, territories, and traditional livelihoods of Indigenous Peoples? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Potentially <input type="checkbox"/> N/A | If yes or potentially, activity participant is required to: - include an environmental and social analysis of the activities that may affect or involve Indigenous Peoples been conducted with the effective and meaningful participation of Indigenous Peoples; and - obtain free, prior, and informed consent (FPIC) from the Indigenous Peoples before using their cultural, intellectual, religious, and/or spiritual property |
| AGQ 9.3 | Would the A6.4 activity Article 6.4 activity lead to 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 | |
| AGQ 9.4 | Would the A6.4 activity Article 6.4 activity lead to any risks regarding the recognition and respect of Indigenous Peoples' collective rights to own, use, 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 | |
| AGQ 9.5 | Would the A6.4 activity Article 6.4 activity involve any risk of utilizing the cultural, intellectual, religious, | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No | |

| Element 9 Indigenous Peoples | | | Risk assessment |
|--|---|---|------------------------|
| | and/or spiritual property of Indigenous Peoples without FPIC? | <input type="checkbox"/> N/A | |
| AGQ 9.6-1 | Would the A6.4 activity Article 6.4 activity pose risks related to the utilization and/or commercial development of natural resources on lands and territories claimed by Indigenous Peoples? (if land acquisition and involuntary resettlement take place as part of the A6.4 activity Article 6.4 activity , activity participants are required to consider and, where appropriate, ensure consistency with Element 8) | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ 9.6-2 | Would the A6.4 activity Article 6.4 activity pose risks related to the Indigenous Peoples receiving an equitable share of benefits resulting from the use of their traditional knowledge and practices? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Potentially <input type="checkbox"/> N/A | |
| | Would the A6.4 activity Article 6.4 activity pose risks related to 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? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Potentially <input type="checkbox"/> N/A | |
| | Would the A6.4 activity Article 6.4 activity pose risks related to ensuring that the provisions of the agreement regarding the equitable sharing of benefits do not impede land rights or equal access to basic services, including health services, clean water, energy, education, safe and decent working conditions, and housing? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Potentially <input type="checkbox"/> N/A | |
| Conclusion of the risk assessment on Element 9 (Indigenous Peoples): If the answer to any of the additional guiding questions above is either "Yes" or "Potentially", the conclusion of the risk assessment is accordingly either "Yes" or "Potentially". Under these circumstances, the activity participants are required to prepare mitigation measures under the specific element's criteria in the A6.4-FORM-AC-016 | | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |

3.7. Element 10: Corruption

14. This element and its criteria are described in subsection 6.5.76.4.7 of Section 6: Environmental and Social Safeguards of the A6.4 SD Tool.

Table 12 Guiding questions for the risk assessment on corruption

| Element 10 Corruption | | | Risk assessment |
|---|--|---|---|
| ELQ10 | Do the activity participants provide a declaration that the proposed A6.4 activityArticle 6.4 activity, in its development, implementation, and operation, will not involve any illegal activities, including money laundering, tax evasion, fraud, bribery, or other criminal activities? | <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| Conclusion of the risk assessment on Element 10 (Corruption): If the answer to the element-level question above is "Yes", activity participants are required to submit a declaration that the development, implementation and operation of the proposed A6.4 activityArticle 6.4 activity does not involve any illegal activities, including money laundering, tax evasion, fraud, bribery and other criminal activities in line with Procedure: Article 6.4 activity cycle procedure for projects and Procedure: Article 6.4 activity cycle procedure for programmes of activities and as a separate declaration for transition activities when submitting additional documentation. If the answer to the element-level question above is "No", it indicates a potential risk and is not in accordance with the Article 6.4 mechanism activity standards for activities (AS-P) and programmes of activities (AS-PoA) and the Article 6.4 mechanism activity cycle procedures for activities (ACP-P) and programmes of activities (ACP-PoA). The DOE shall issue a negative validation opinion as per the Article 6.4 mechanism validation and verification standards for activities (VVS-P) and programmes of activities (VVS-PoA) | | | <input type="checkbox"/> Yes <input type="checkbox"/> No |

3.8. Element 11: Cultural heritage

15. This element and its criteria are described in subsection 6.5.86.4.8 of Section 6: Environmental and Social Safeguards of the A6.4 SD Tool.

Table 13 Guiding questions for the risk assessment on cultural heritage

| Element 11 Cultural heritage | | | Risk assessment |
|------------------------------|---|---|-----------------|
| ELQ11a | Does the A6.4 activityArticle 6.4 activity involve altering, damaging, or removing sites, objects, or | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |

| Element 11 Cultural heritage | | Risk assessment | |
|-------------------------------|--|---|--|
| | structures of significant cultural heritage? If yes or potentially, please respond to the additional guiding questions AGQ11.1, AGQ11.2-1, AGQ11.2-2 and AGQ11.2-3 | | |
| ELQ11b | Does the A6.4 activity Article 6.4 activity involve the use or partial use of sites, objects, or structures of significant cultural heritage? If yes or potentially, please respond to additional guiding questions related to AGQ11.3-1, AGQ11.3-2, AGQ11.3-3, AGQ11.3-4 and AGQ11.3-5 | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| Additional guiding questions: | | | |
| AGQ 11.1 | Would the A6.4 activity Article 6.4 activity lead to the alteration, damage, or removal of any sites, objects, or structures of critical cultural heritage? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ 11.2-1 | Would the A6.4 activity Article 6.4 activity lead to significant excavations, demolitions, earth movement, flooding, or other environmental changes? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ 11.2-2 | Would the A6.4 activity Article 6.4 activity | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially | |

| Element 11 Cultural heritage | | Risk assessment | |
|------------------------------|---|---|--|
| | activity lead to alterations to landscapes and natural features with cultural significance? | <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ 11.2-3 | Would the A6.4 activity lead to adverse impacts on sites, structures, or objects with historical, cultural, artistic, traditional, or religious values, or on 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 | |
| AGQ 11.3-1 | Would the A6.4 activity involve the 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 | (If yes or potentially, activity participants are required to inform communities about their rights under the law, the scope and nature of the proposed development, and its potential consequences) |
| AGQ 11.3-2 | Would the A6.4 activity involve a risk of not providing equitable sharing of benefits from the commercialization of such knowledge, innovations, or practices in a way | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |

| Element 11 Cultural heritage | | Risk assessment | |
|------------------------------|---|---|--|
| | that is consistent with their customs and traditions? | | |
| AGQ 11.3-3 | Would the A6.4 activity maintain its original activity design without changes, modifications, or updates that consider the opinions and recommendations of competent professionals recognized by the host party government? | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ 11.3-4 | Would the A6.4 activity involve the involuntary relocation of people? If the answer is yes, please complete Element 8, Land acquisition and involuntary resettlement sections. If the answer is potentially, your assessment should re-assessed during project implementation and operation | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |
| AGQ 11.3-5 | Would the A6.4 activity involve identifying and managing legitimate tenure rights that may be affected by the activity? If the answer is yes, please complete Element 8, Land | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A | |

| Element 11 Cultural heritage | | Risk assessment |
|--|--|---|
| | acquisition and involuntary resettlement sections. If the answer is potentially, your assessment should re-assessed during project implementation and operation | |
| Conclusion of the risk assessment on Element 11 (Cultural heritage): If the answer to any of the additional guiding questions above is either “Yes” or “Potentially”, the conclusion of the risk assessment is accordingly either “Yes” or “Potentially” accordingly. Under these circumstances, the activity participants are required to prepare mitigation measures under the specific element’s criteria in the A6.4-FORM-AC-016 | | <input type="checkbox"/> Yes <input type="checkbox"/> Potentially <input type="checkbox"/> No <input type="checkbox"/> N/A |

Appendix 2. Specific requirements for carbon removal activities with technology readiness levels (TRL) eight or higher

1. Assessing the potential negative environmental and social impacts of reversal

1. Activity participants, in identifying and addressing social and environmental risks following elements and criteria of the A6.4 SD tool,¹ and developing measures to mitigate risks,² shall assess the risks presented by the potential release of stored greenhouse gases (GHG) from greenhouse gas reservoirs³ (GHG reservoirs) associated with Article 6.4 activities involving removals.⁴ The requirement is applicable to removal activities with technology readiness level (TRL) eight or above.
2. In accordance with the A6.4 SD tool,⁵ the assessment of the potential impacts of release(s) of stored GHGs shall, as a minimum, be cognizant of requirements under applicable national laws and regulations, and encompass:
 - (a) Reversal risk assessment:⁶ identification of the nature of risks, including the potential likelihood, magnitude and duration of different types of GHG release events;
 - (b) Identification of risks and potential negative impacts: taking account of potential receptors⁷ of released GHGs covered under the environmental and social safeguards elements 1, 2, 3, 5, 6 and 9 of the A6.4 SD tool, characterisation of potential GHG release events in terms of, inter alia, possible effects and impacts on ecosystems and societies in the project location and beyond under different scenarios;
 - (c) Mitigation measures: a plan of actions to be taken to reduce, eliminate or otherwise minimize and mitigate negative environmental or social impacts caused by the potential release of stored GHG; and
 - (d) Documentation of the key sources of uncertainties within the assessment.

¹ See Section 6.2.

² Requirements for activities involving removals under the Article 6.4 mechanism (A6.4-STAN-METH-002), paragraph 16.

³ Definition available at <https://unfccc.int/sites/default/files/resource/A6.4-Glossary.pdf>

⁴ For example, releases of GHGs that result from human activity or natural disturbances, including climate change effects.

⁵ Paragraphs 13 and 26.

⁶ In accordance with the section 4.6.1 of A6.4-STAN-METH-002.

⁷ Populations, communities, ecosystems, organisms or resources that may be adversely affected by exposure to a hazard.

3. Activity participants shall include the results of the reversal risk assessment, the identification of the risks and potential negative impacts, and measures planned to mitigate the risks in the Environmental and Social Safeguards Risk Assessment Form (A6.4-FORM-AC-015) and the Environmental and Social Management Plan form (A6.4-FORM-AC-016).

2. Addressing the impacts of a reversal

4. Where an activity is subject to an observed event that results in a reversal, activity participants shall take measures to stop the release of stored GHGs and address any associated negative environmental and social impacts in accordance with A6.4-FORM-AC-015 and A6.4-FORM-AC-016.

5. Where an activity is subject to an observed event⁸ that results in a reversal,⁹ within 365 days of the end of the observed event, activity participants shall:

(a) In the monitoring report covering the monitoring period during which the observed event occurred,¹⁰ notify the Supervisory Body of the:

(i) Actions undertaken to stop the release of stored GHGs.

(ii) Assessed negative environmental and social impacts arising from the release of stored GHGs and/or associated effects.

(iii) Remedial measures implemented to prevent or avoid negative environmental or social impacts arising from the release of stored GHGs and/or associated effects.

(iv) Actions taken or planned to restore affected ecosystems and communities back to their state prior to the release of stored GHGs.

(v) Plans to prevent the recurrence of such negative environmental and social impacts.¹¹

(b) Consider a request for post-registration changes if the results of (a) above indicate that relevant project documentation is no longer applicable, including in particular A6.4-FORM-AC-015, A6.4-FORM-AC-016, Section 6 of the PDD and/or the requirements and safeguards contained in the A6.4 SD tool.¹²

6. In circumstances where an observed event(s) leads to the release of stored GHGs from GHG reservoirs with negative environmental and social impacts, but without resulting in a reversal, activity participants shall address items 5(a)(i) to 5(a)(v) in the next monitoring report, and thereafter consider post-registration changes outlined in 5(b).

⁸ An event involving the release of stored GHGs that could potentially lead to a reversal.

⁹ In accordance with section 4.6.2 of A6.4-STAN-METH-002.

¹⁰ In accordance with paragraphs 47-50 of A6.4-STAN-METH-002.

¹¹ In accordance with paragraph 50 of A6.4-STAN-METH-002.

¹² In accordance with the Article 6.4 activity cycle procedures for projects (A6.4-STAN-AC-002) and programmes of activities (PoAs) (A6.4-STAN-AC-004).

Document information

| <i>Version</i> | <i>Date</i> | <i>Description</i> |
|----------------|------------------|--|
| 02.0 | 6 May 2026 | Published as an annex to the annotated agenda of SBM 021. Revision to update criteria and guiding questions for carbon dioxide removal, in line with the IPCC Sixth Assessment Report and applicable Article 6.4 standards, and to reflect the periodic review conducted every 18 months following initial adoption. |
| 01.1 | 11 February 2025 | Editorial revisions including updating weblinks in footnotes and ensuring consistency in the tool's elements and criteria with "Guiding Questions for the Risk Assessment of Environmental and Social Safeguards". |
| 01.0 | 9 October 2024 | SBM 014, Annex 4 Initial adoption. |

Decision Class: Regulatory

Document Type: Tool

Business Function: A6.4 activity cycle

Keywords: A6.4 mechanism, environmental impacts, risk assessment, safeguards, SDG, social impacts, sustainable development
