Sustainable Finance Institute Asia

ACCEPT USER GUIDE

ACCEPT
ALL-COUNTRIES COMMON EQUIVALENCE PLATFORM FOR TAXONOMIES

Sustainable Finance Institute Asia

Contents

1. Overview of the User Guide

Introduction to ACCEPT

The All-Countries Common Equivalence Platform for Taxonomies (ACCEPT), developed by the Sustainable Finance Institute Asia (SFIA), is a productivity tool designed to assist financial institutions, real economy participants, regulators, rating agencies, second party opinion providers as well as other users and providers of capital, to understand the diverse requirements across various sustainable finance taxonomies. For an overview of the coverage of taxonomies in this version of ACCEPT, please refer to **Section 2**.

The platform consists of two capabilities:

- **Taxonomy Navigator:** Enables users to explore, understand and compare taxonomy requirements.
- **Taxonomy Analyser:** Provides indicative classification by enabling users to run comparative activity assessments across taxonomy jurisdictions.

Please note that information provided by the ACCEPT platform and the User Guide are indicative, intended to complement the relevant taxonomies and should not be considered a substitute for their requirements. In case of any discrepancies between the ACCEPT platform and the official taxonomies, the latter will take precedence.

Objective of the User Guide

The User Guide is designed to assist users to navigate the features of the ACCEPT platform and maximise its functionalities. It includes a glossary table to clarify abbreviations used in both the ACCEPT platform and the User Guide. It also provides instructions for using the ACCEPT platform and highlights certain Taxonomy-specific guidelines.

For step-by-step guidance on using the ACCEPT platform, please refer to **Section 3**; for guidance on taxonomy classifications, please refer to **Section 4****;** for Taxonomy-specific guidelines, please refer to **Section 5**; and for the glossary table, please refer to **Section 10**.

2. Platform Coverage

As of the publication date of this User Guide, the ACCEPT platform includes the official taxonomies listed in Table 1. The ACCEPT platform will be periodically updated to reflect changes in official taxonomy revisions and enhancements will be made to include new taxonomies, subject to demand from users.

Table 1: List of Taxonomies

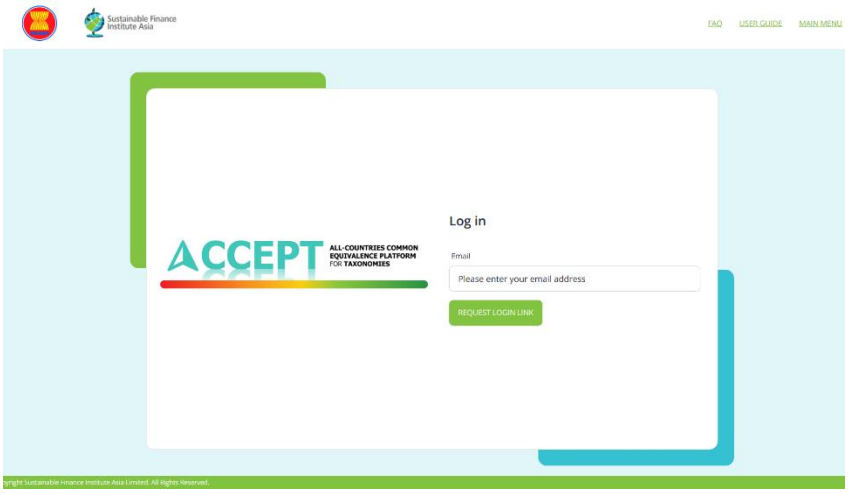
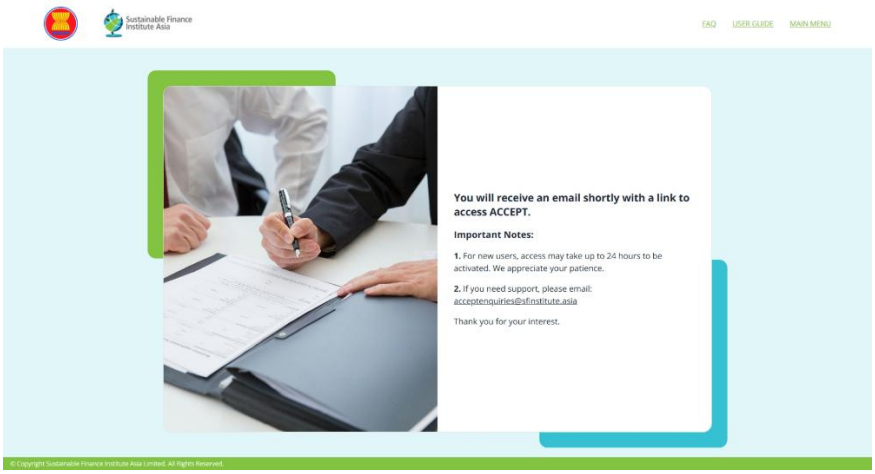
No.	Taxonomy	Approach	Publication Date/ Version	Link
1	ASEAN Taxonomy for Sustainable Finance	Principles and TSC-based	November 2025 (Version 4)	Link to ASEAN Taxonomy
2	EU Taxonomy for Sustainable Activities	TSC-based	Extracted from the EU Taxonomy Navigator website in December 2024	Link to EU Taxonomy Navigator
3	Indonesia Taxonomy for Sustainable Finance	Principles and TSC-based	February 2022 (Version 1)	Link to Indonesia Taxonomy
4	Malaysia Climate Change and Principle-based Taxonomy (CCPT)	Principles-based	April 2021	Link to MY CCPT Taxonomy
5	Principles-Based Sustainable and Responsible Investment (SRI) Taxonomy for the Malaysian Capital Market	Principles-based	December 2022	Link to MY SRI Taxonomy
6	Philippine Sustainable Finance Taxonomy Guidelines	Principles-based	February 2024	Link to Philippines Taxonomy
7	Singapore-Asia Taxonomy for	TSC-based	December 2023	Link to Singapore Taxonomy

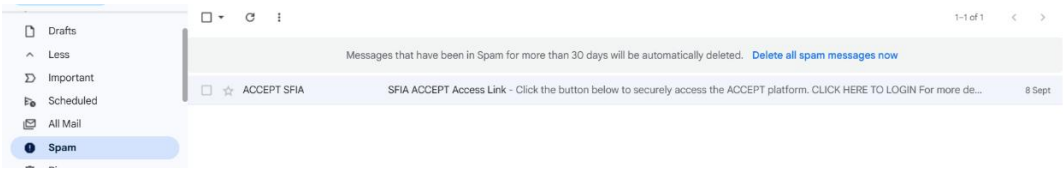
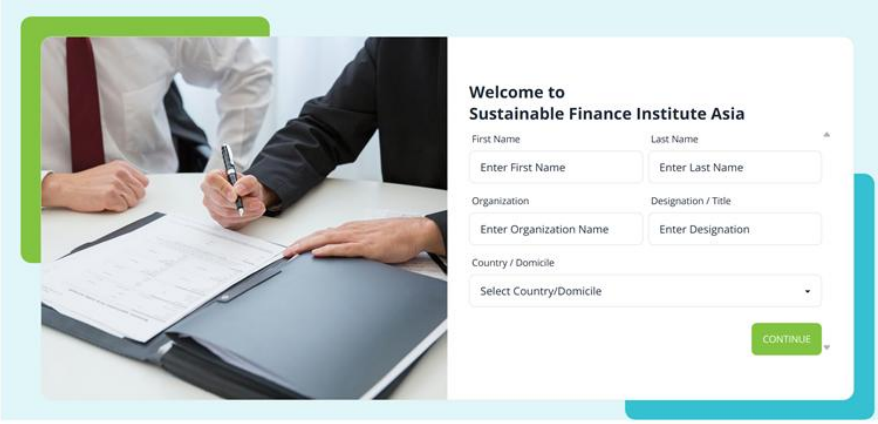
No.	Taxonomy	Approach	Publication Date/ Version	Link
	Sustainable Finance			
8	Thailand Taxonomy	TSC-based	May 2025 (Phase 2) Coverage is limited to the energy and transport sectors.	Link to Thailand Taxonomy

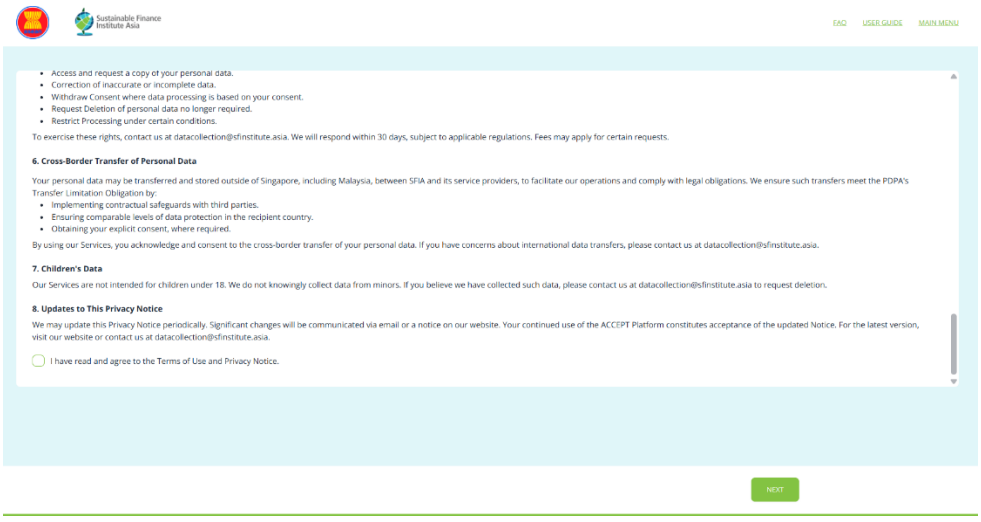
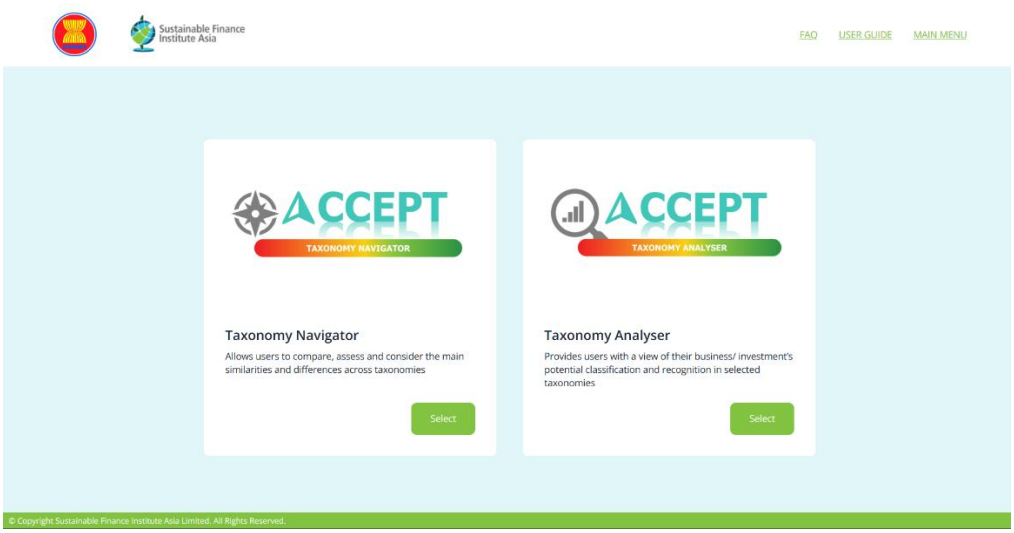
3. Capabilities Offered by the Platform

3.1. Getting started on the ACCEPT Platform

Logging in Step-by-Step Guide for First Timer User

No.	Steps
1.	First-time users must log in using your email address. Enter your email address and click “Request Login Link.” 
2.	A confirmation page will appear to acknowledge your registration request. 

No.	Steps
3.	Within 24 hours, you will receive an email from ACCEPT SFIA (accept@sfinstitute.asia) with the subject line “SFIA ACCEPT Access Link.” If you do not see the email in your inbox, please check your spam or junk folder. Please note that the login link expires after 7 days. Please request a new link if the current has expired. 
4.	Complete the required details in the fields provided, then click Continue at the bottom right of the page. 

No.	Steps
5.	Before using ACCEPT, please read the Terms of Use and Privacy Notice. You must acknowledge that you have read and agreed to them by ticking the checkbox, then click Next to proceed and start using ACCEPT. 
6.	You may now start using ACCEPT and explore the platform's features. 

3.2. Capability 1: Taxonomy Navigator

The Taxonomy Navigator enables users to explore, understand and compare taxonomy requirements.

The ASEAN Taxonomy and Thailand Taxonomy (energy and transport sector) has been updated as at November 2025 and other taxonomies as at 31 December 2024.

Table 2: Taxonomy Navigator Step-by-Step Guide

No.	Steps
Comparing Two Official Taxonomies	
1	Locate the Taxonomy Navigator on the homepage and click **Select** on the bottom left of the page. This will take you to the **Taxonomy Navigator's Reference and Target Taxonomy Selection** page.
2	On the Taxonomy Navigator page, users will need to select the following: • **Reference Taxonomy Selection: Click** "Choose Taxonomy" to select the reference taxonomy from the dropdown list. • **Target Taxonomy Selection: Click** "Choose Taxonomy" to select the target taxonomy from the dropdown list. • (Optional) Users can add an additional taxonomy to be compared by clicking **"+ ADD MORE**" After making your selections, click **Next** on the bottom right of the page. A Summary Overview of the selected taxonomies will be generated and displayed.
3	After reading the Summary Overview, click "**Compare Requirements of Different Taxonomies According to Activities"** on the bottom right of the page. This will take you to the next page, where you can select an Activity and see how it compares against another official taxonomy. If users do not wish to continue with an Activity comparison, users can end the session and choose to print the summary. (Optional) Users may click **Print** on the bottom right of the page to print the Summary Overview or export their results as a PDF by selecting "Save as PDF" from the dropdown list. Users can print the classification result at any time, whether or not proceed to compare the Activities in the Navigator.

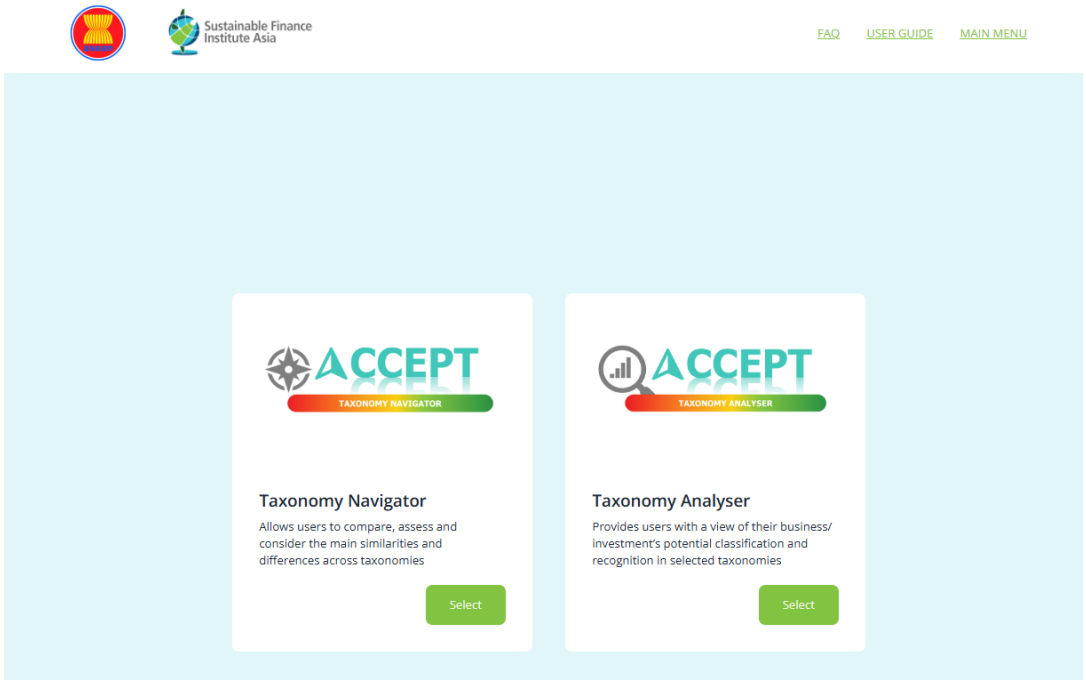
4	Select the following: • **Sector Covered:** Select the most appropriate sector from the dropdown list • **Economic Activity Covered:** Select the most appropriate Activity from the dropdown list • **Environmental Objectives:** Select the Environmental Objective that best aligns with your Activity from the dropdown list A comparison table highlighting 8 metrics will be displayed for users to compare the two taxonomies (or three taxonomies if a third taxonomy has been added by the user). The 8 metrics are: • Sector Covered • Economic Activity Covered • Assessment Frame Applied • Environmental Objectives • Technical Screening Criteria (TSC) • Essential criteria (1) Do No Significant Harm • Essential criteria (2) Remedial Measures to Transition • Essential criteria (3) Minimum safeguards / Social Aspects. (Optional) Users may click **Print** on the bottom right of the page to print the Summary Overview or export their results as a PDF by selecting “Save as PDF” from the dropdown list.

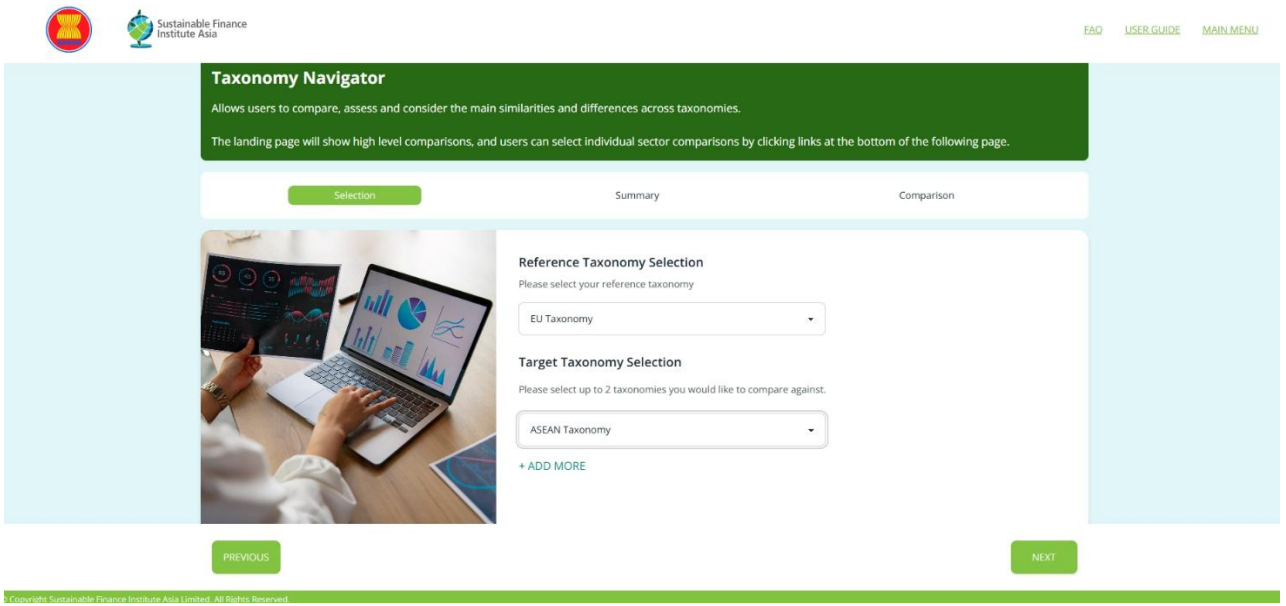
3.2.1. Capability 1 – Taxonomy Navigator Example:

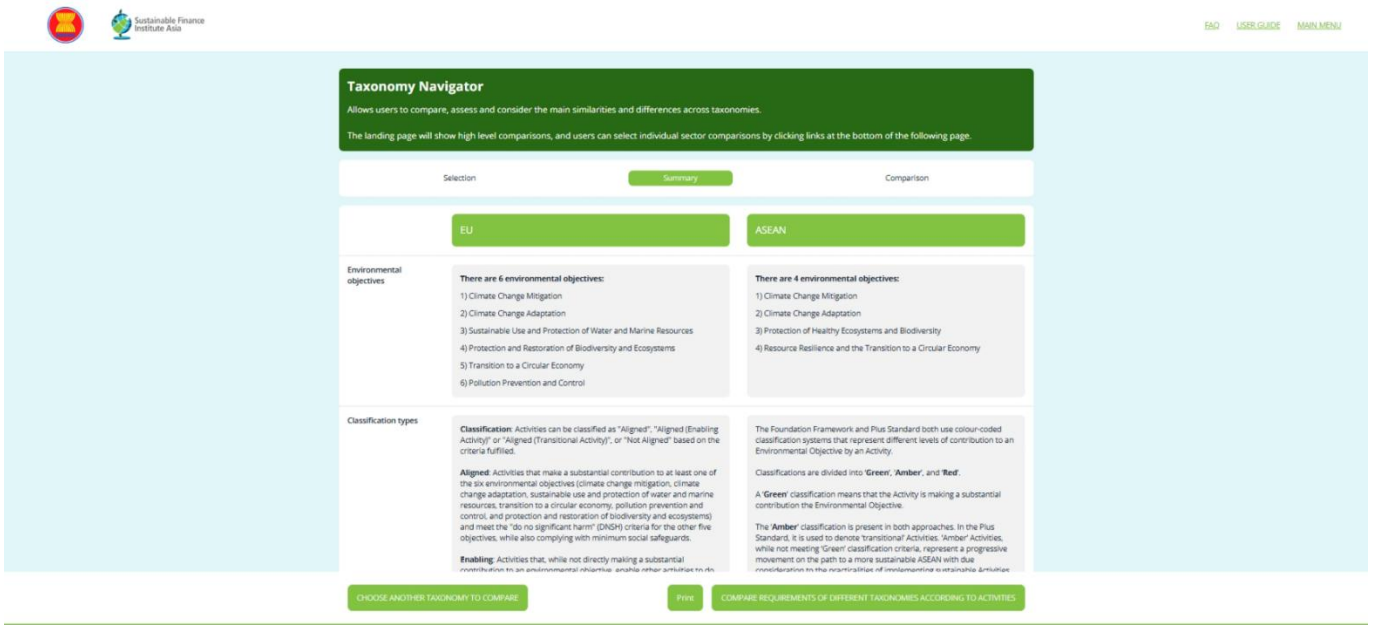
Comparing the Criteria for Electricity Generation from Hydropower Under the EU and ASEAN Taxonomies.

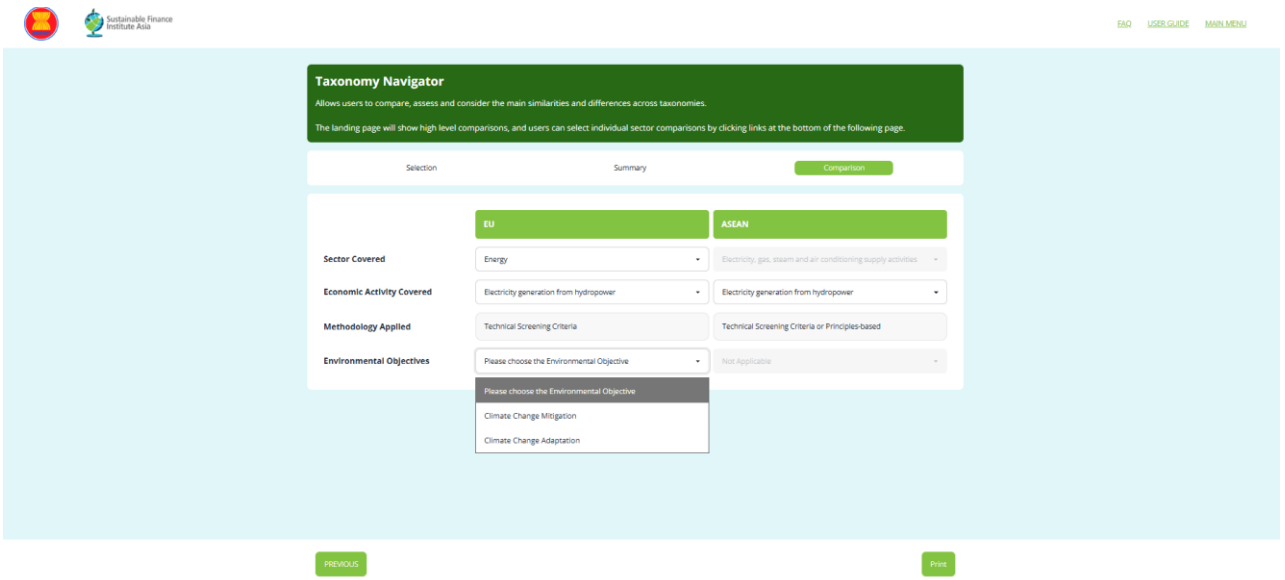
The example below demonstrates how a user can use Taxonomy Navigator to view the different criteria used to assess **Electricity Generation from Hydropower** under the EU and ASEAN taxonomies.

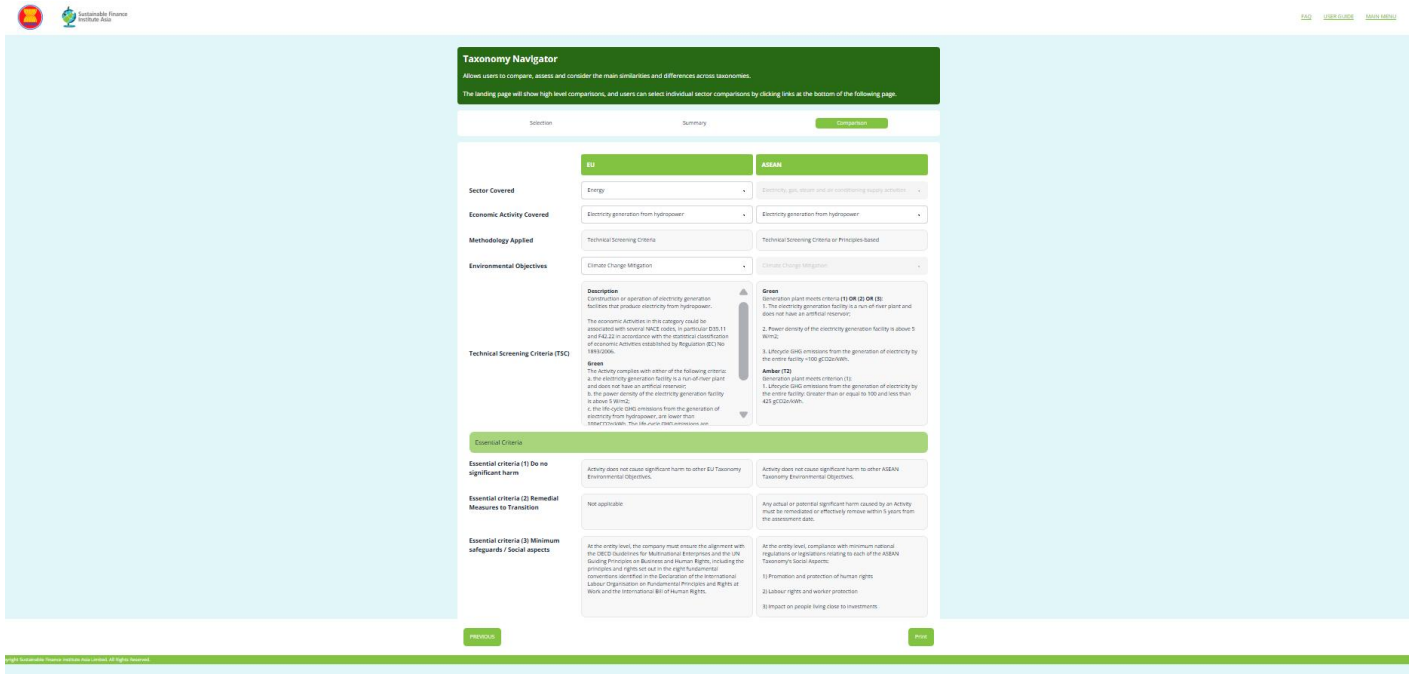
Table 3: Taxonomy Navigator Example

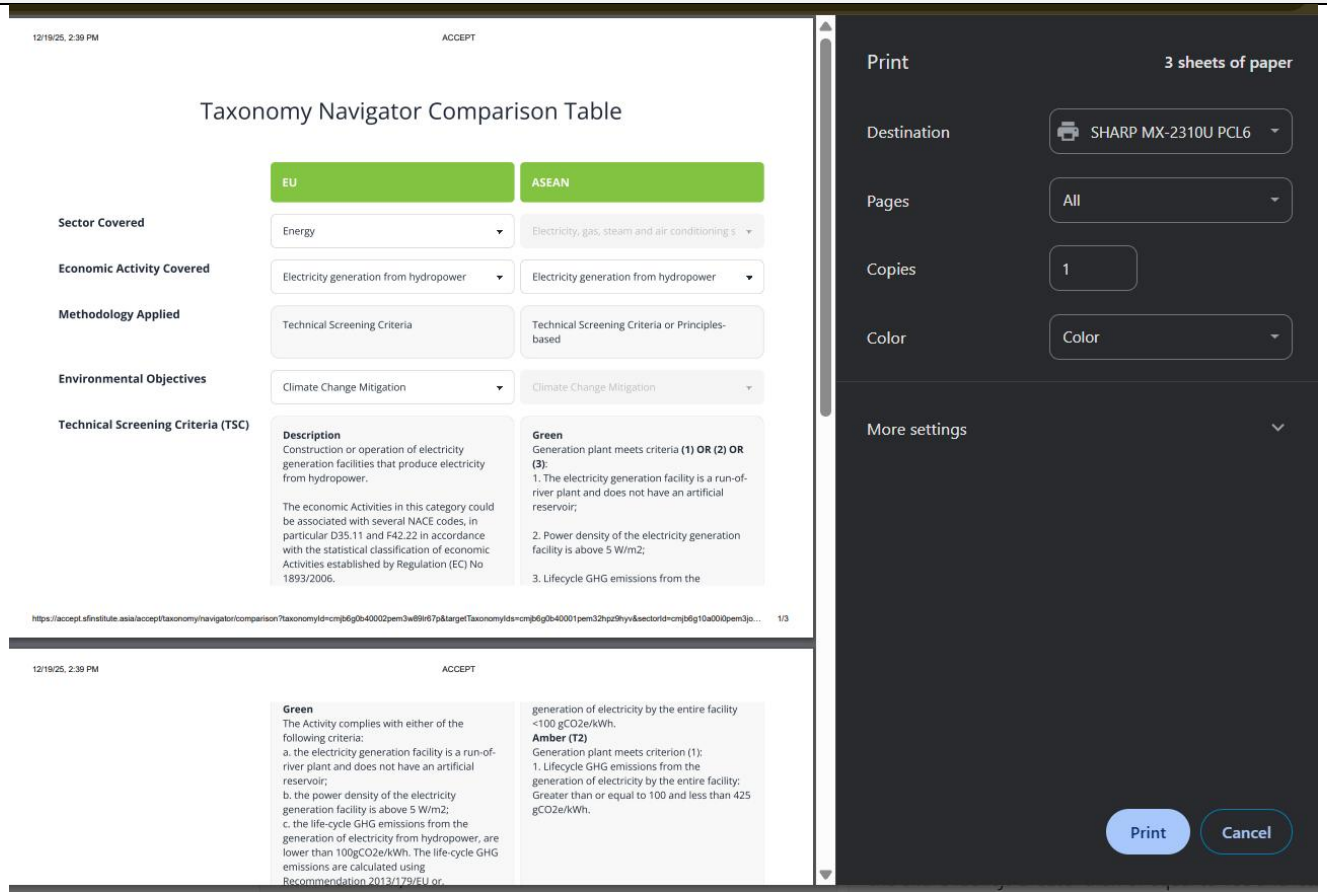
No.	Illustrations	Steps
1		Locate the Taxonomy Navigator on the homepage and click **Select** on the bottom left of the page. This will take you to the **Taxonomy Navigator's Reference and Target Taxonomy** page.

No.	Illustrations	Steps
2		On the Taxonomy Navigator page, the user will select the following for the respective field: • **Reference Taxonomy:** Select EU Taxonomy • **Target Taxonomy:** Select ASEAN Taxonomy • (Optional) Users can add an additional taxonomy to be compared by clicking **"+ ADD MORE"** After making your selections, click **Next** on the bottom right of the page. A Summary Overview of the selected taxonomies will be generated and displayed.

No.	Illustrations	Steps
3		After reading the Summary Overview, click "**Compare Requirements of Different Taxonomies According to Activities"** on the bottom right of the page. This will take you to the next page, where you can select an Activity and see how it compares against another official taxonomy. (Optional) Users may click **Print** on the bottom right of the page to print the Summary Overview, or export their results as a PDF by selecting "Save as PDF" from the dropdown list.

No.	Illustrations	Steps
4		Select the following: • **Sector Covered:** Select Energy • **Economic Activity Covered:** Select Electricity Generation from Hydropower • **Environmental Objective:** Select Climate Change Mitigation A comparison table highlighting 8 metrics will be displayed for users to compare the two taxonomies.

No.	Illustrations	Steps
5		The 8 metrics are: • Sector Covered • Economic Activity Covered • Assessment Frame Applied • Environmental Objectives • Technical Screening Criteria (TSC) • Essential criteria (1) Do No Significant Harm • Essential criteria (2) Remedial Measures to Transition • Essential criteria (3) Minimum safeguards / Social Aspects

No.	Illustrations	Steps
6		(Optional) Users may click **Print** on the bottom right of the page to print the Summary Overview, or export their results as a PDF by selecting “Save as PDF” from the dropdown list.

3.3. Capability 2: Taxonomy Analyser

The Taxonomy Analyser provides users indicative classification by enabling users to run comparative activity assessments across taxonomy jurisdictions.

The ASEAN Taxonomy and Thailand Taxonomy (energy and transport sector) has been updated as at November 2025 and other taxonomies as at 31 December 2024.

Table 4: Taxonomy Analyser Step-by-Step Guide

No.	Steps
Analysing an Activity Using a Taxonomy	
1	Locate the Taxonomy Analyser on the homepage and click **Select** on the bottom right of the page. This will take you to the **Taxonomy Analyser's Sector and Activity** page.
2	On the **Sector and Activity** page, select the following: • **Sector Selection:** Select the most appropriate sector from the dropdown list. • **Activity Selection:** Select the most appropriate Activity from the dropdown list. After making your selections, click **Next** on the bottom right of the page. This will take you to the **Taxonomy Selection** page.
3	On the **Taxonomy Selection** page, select the taxonomy you want to be evaluated by from the dropdown list and click **Next** on the bottom right of the page. This will take you to the **Environmental Objective Selection** page.

4	On the **Environmental Objective** page, select the primary Environmental Objective from the dropdown list and click **Next** on the bottom right of the page. This will take you to the **Assessment Approach Selection** page.
5	On the **Assessment Approach** page, select your preferred assessment frame and click **Next** on the bottom right of the page. This will take you to the **Guiding Questions** page.
6	Upon reaching the **Guiding Questions** page, you will have to answer a series of questions. Click **Next** after answering each question.
7	Once all guiding questions have been answered, **an assessment result will be generated** based on the selected taxonomy, along with the **indicative classification.** If users do not wish to continue with a comparison, users can end the session and choose to print the summary. (Optional) Users may click **Print** at the bottom right of the page to print their results or export their results as a PDF by selecting “Save as PDF” from the dropdown list. Users can print the classification result at any time, whether or not proceed to the next taxonomy in the Analyser.
Comparing the Same Activity to a Different Taxonomy	
9	Select the **taxonomy** you want to compare against from the dropdown list.
10	Answer the guiding questions once more. Click **Next** after answering each question.

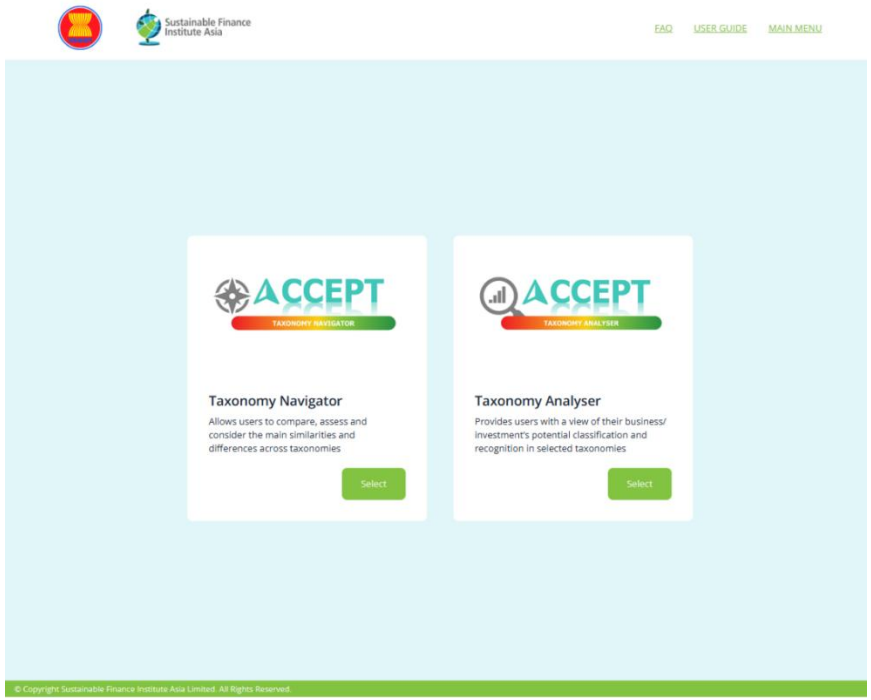
11	After completing the guiding questions for the second taxonomy, the **assessment result for the second taxonomy will be generated**, along with the **indicative classification**. These **results will be shown side-by-side along with the first taxonomy results.** (Optional) Users may click **Print** on the bottom right of the page to print the Summary Overview or export their results as a PDF by selecting “Save as PDF” from the dropdown list.

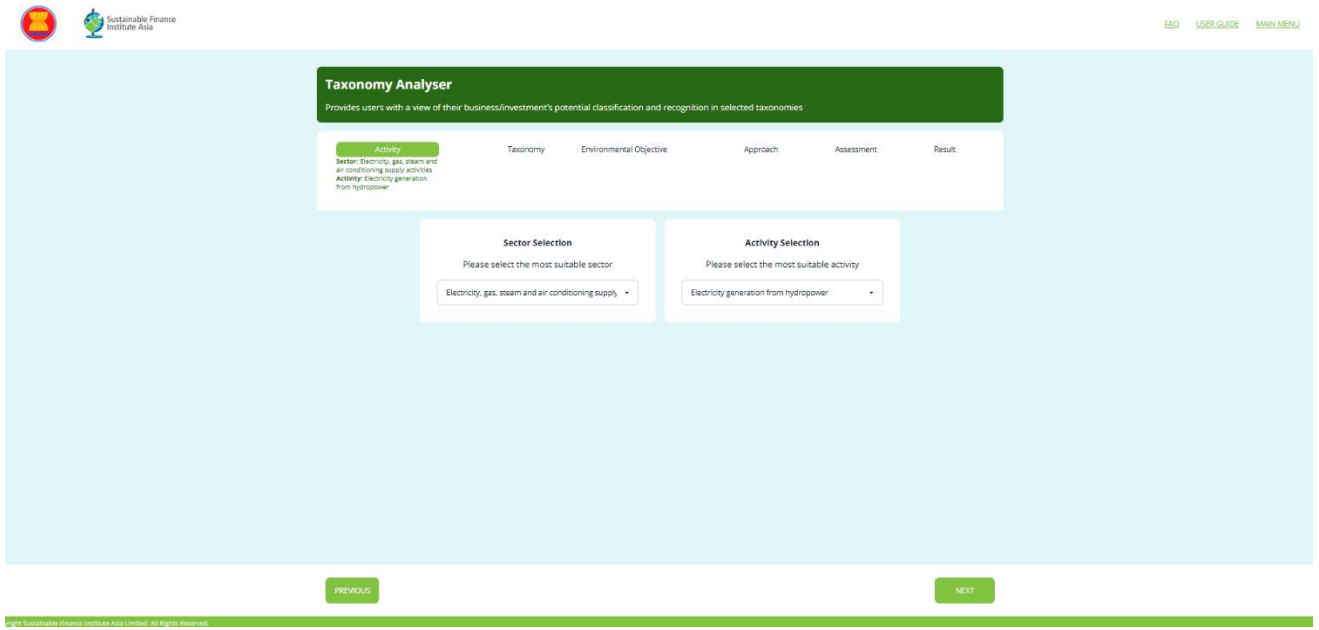
3.3.1. Capability 2 – Taxonomy Analyser Example

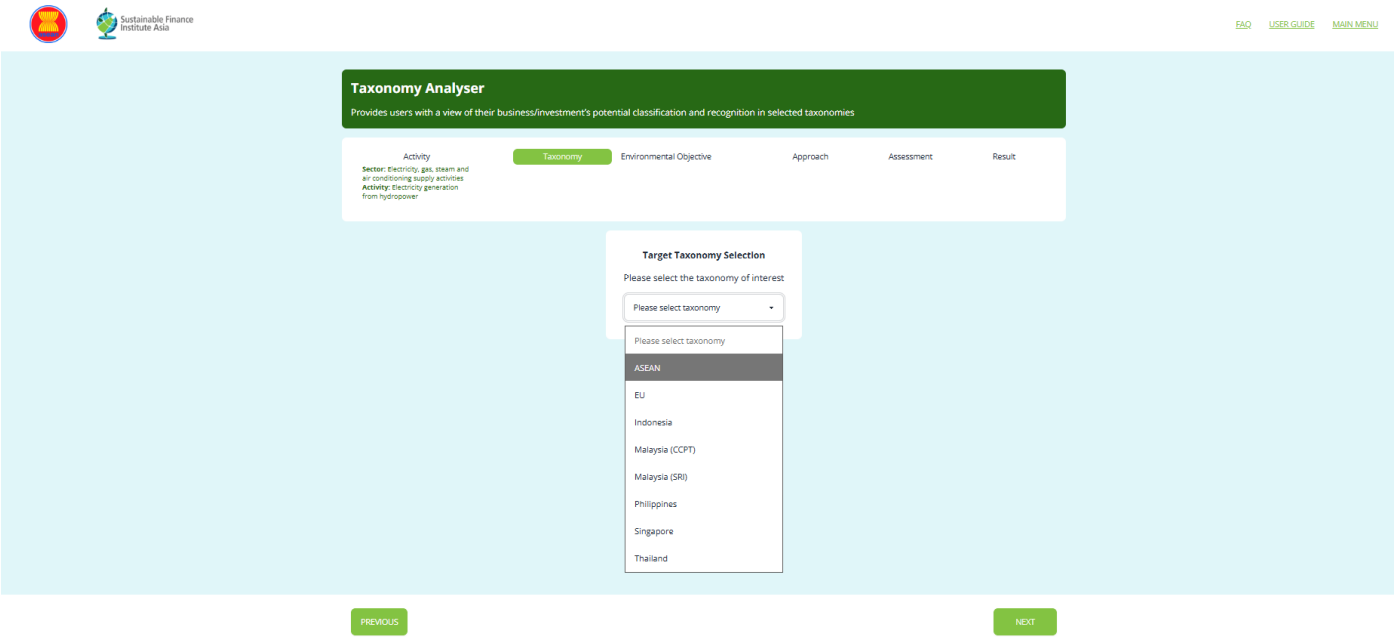
Assessing how Electricity Generation from Hydropower is Evaluated under the ASEAN and EU Taxonomies.

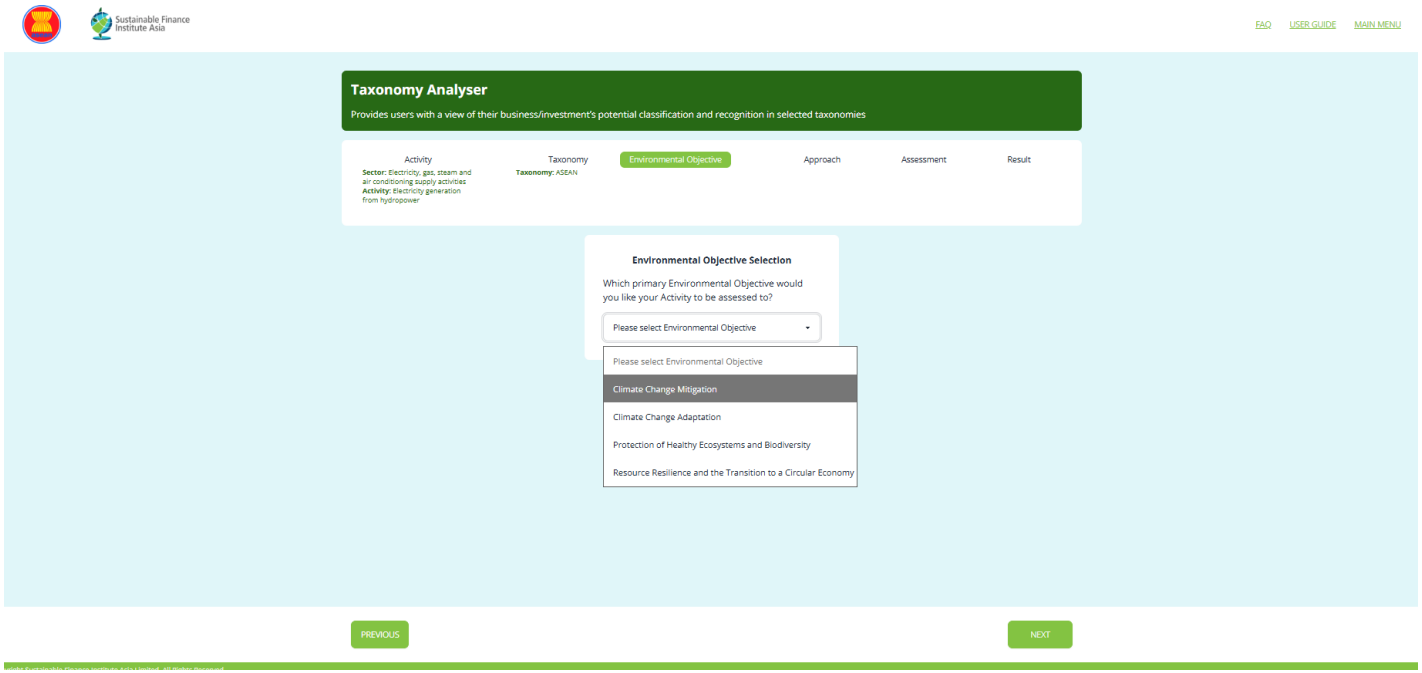
The example below demonstrates how a user can utilise the Taxonomy Analyser to determine the indicative classification of **Electricity Generation from Hydropower** under the ASEAN and EU taxonomies.

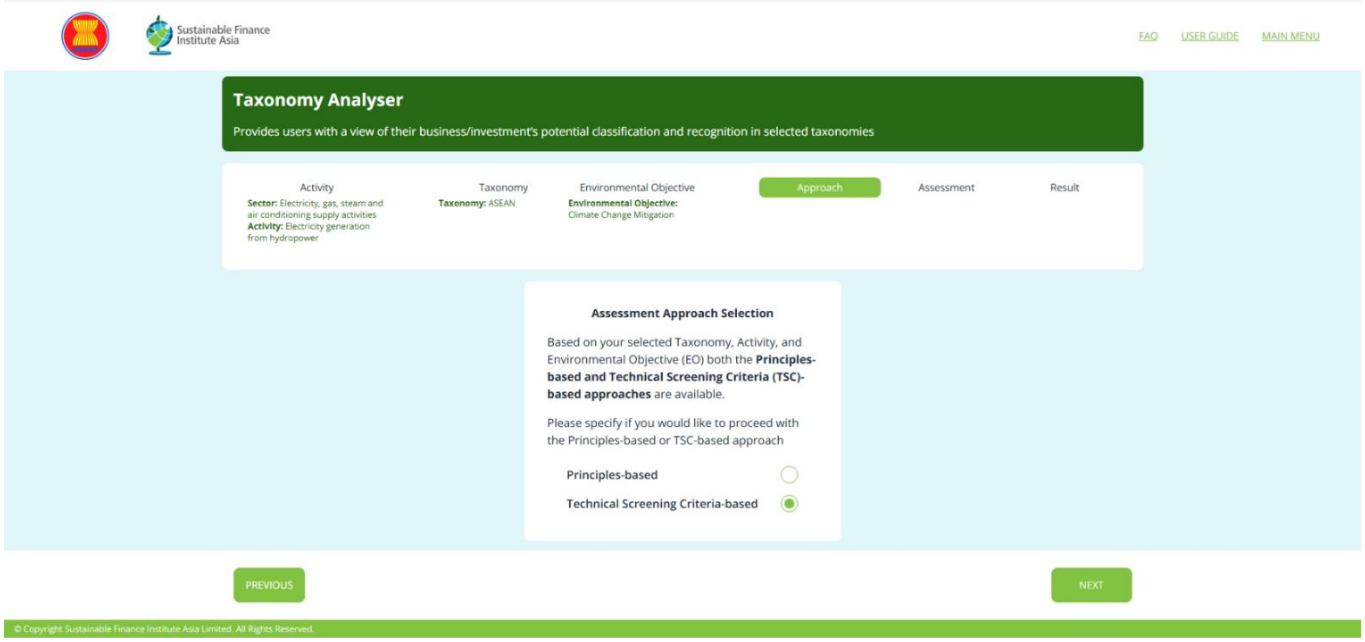
Table 5: Taxonomy Analyser Example

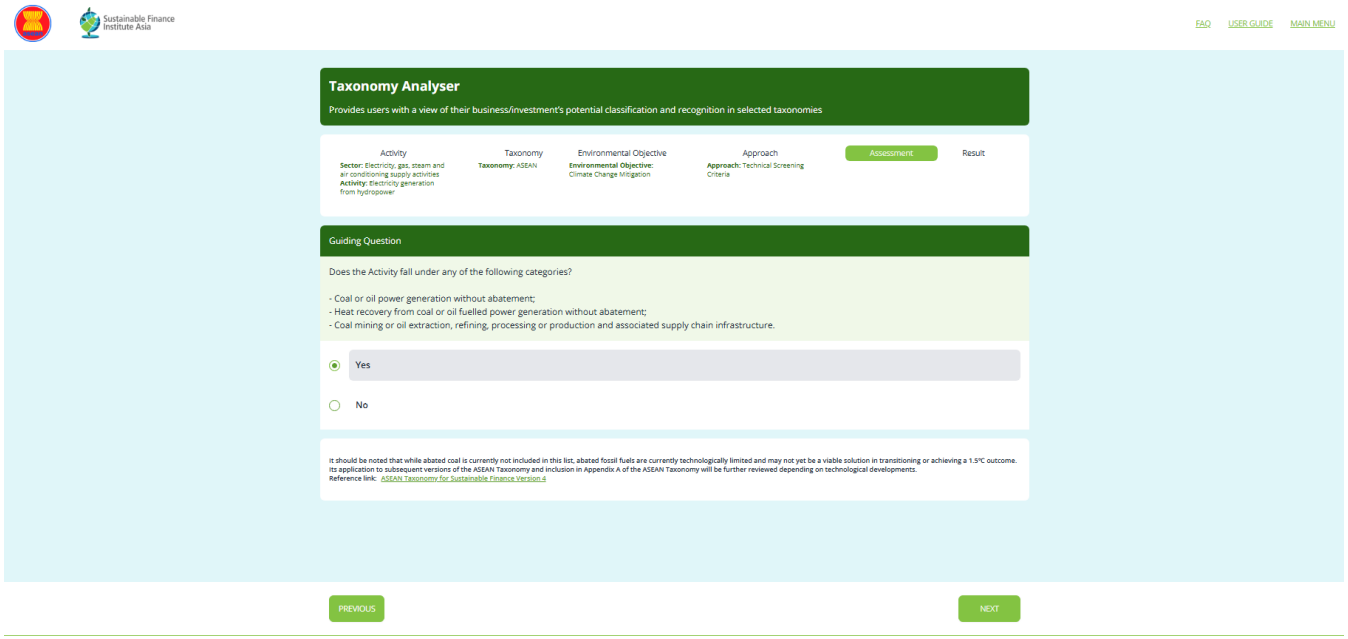
No.	Illustration	Step
1		Locate the Taxonomy Analyser on the homepage and click **Select** on the bottom right of the page. This will take you to the **Taxonomy Analyser's Sector and Activity** page.

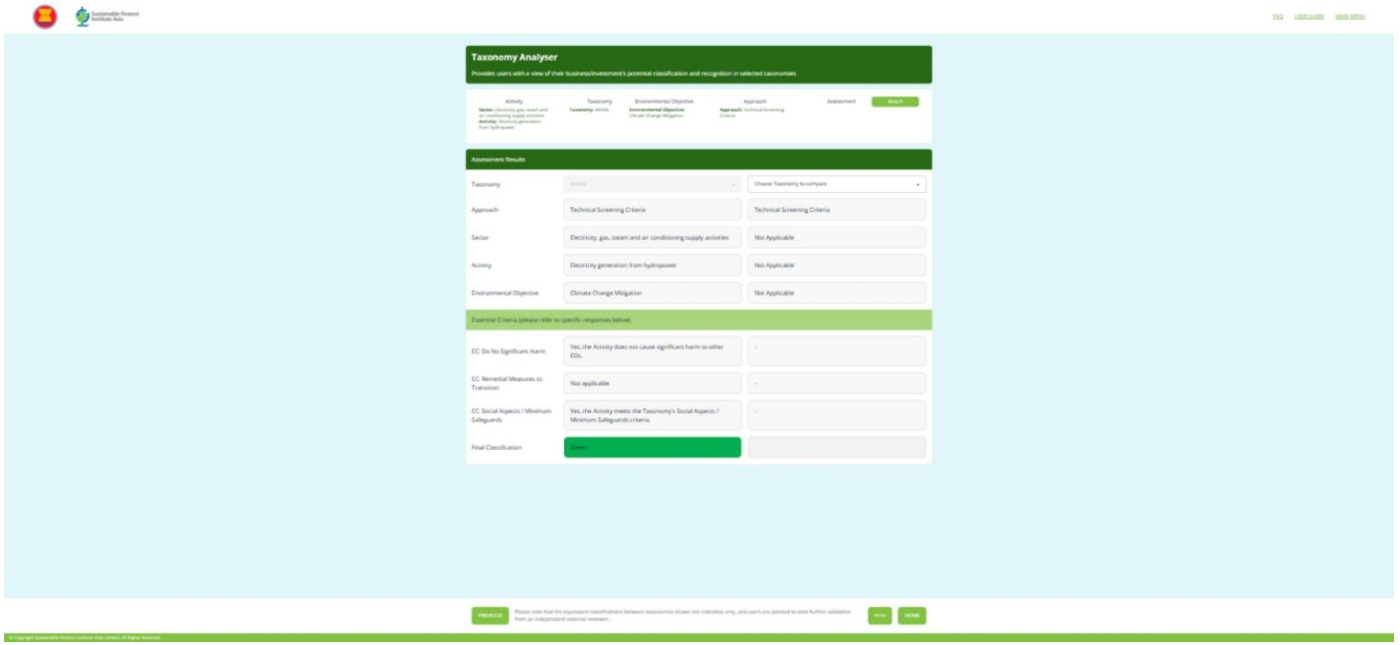
No.	Illustration	Step
2		On the **Sector and Activity** page, select the following: • **(Left) Sector Selection:** Select Electricity, Gas, Steam and Air Conditioning Supply • **(Right) Activity Selection:** Select Electricity Generation from Hydropower After making your selections, click **Next** on the bottom right of the page. This will take you to the **Taxonomy Selection** page.

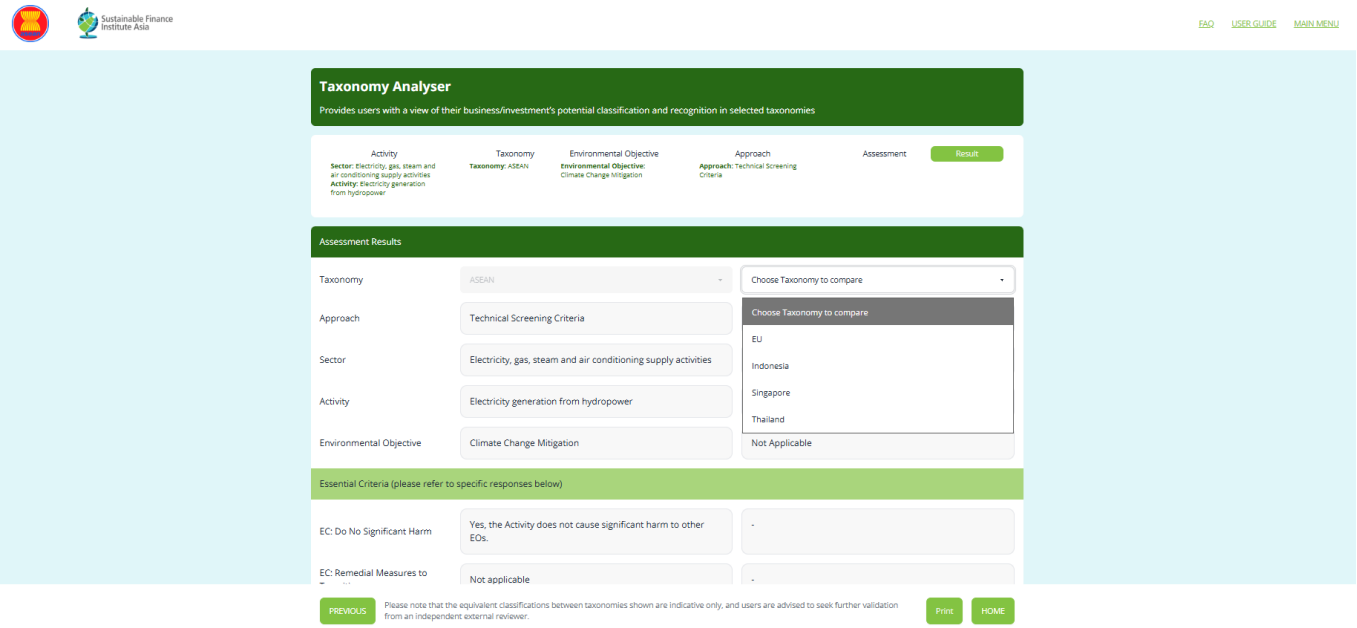
No.	Illustration	Step
3		On the **Taxonomy Selection** page, select ASEAN Taxonomy from the dropdown list and click **Next** on the bottom right of the page. This will take you to the **Environmental Objective Selection** page.

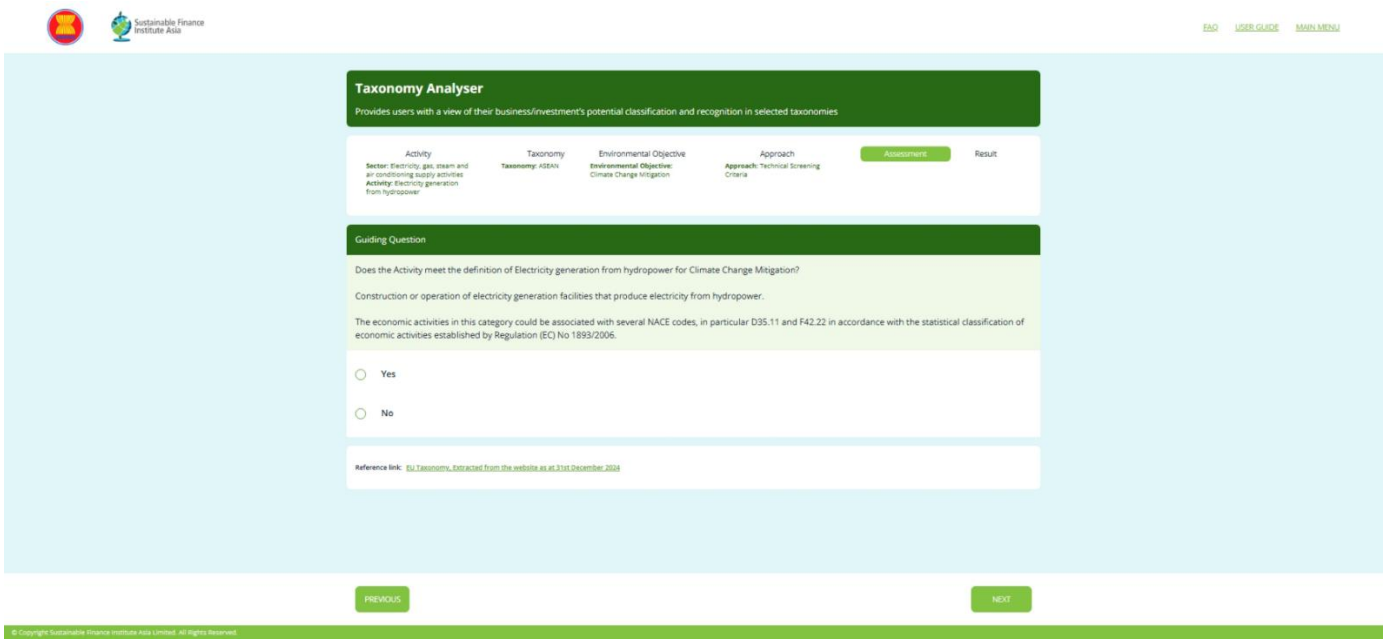
No.	Illustration	Step
4		On the **Environmental Objective** page, select Climate Change Mitigation from the dropdown list and click **Next** on the bottom right of the page. This will take you to the **Assessment Approach Selection** page.

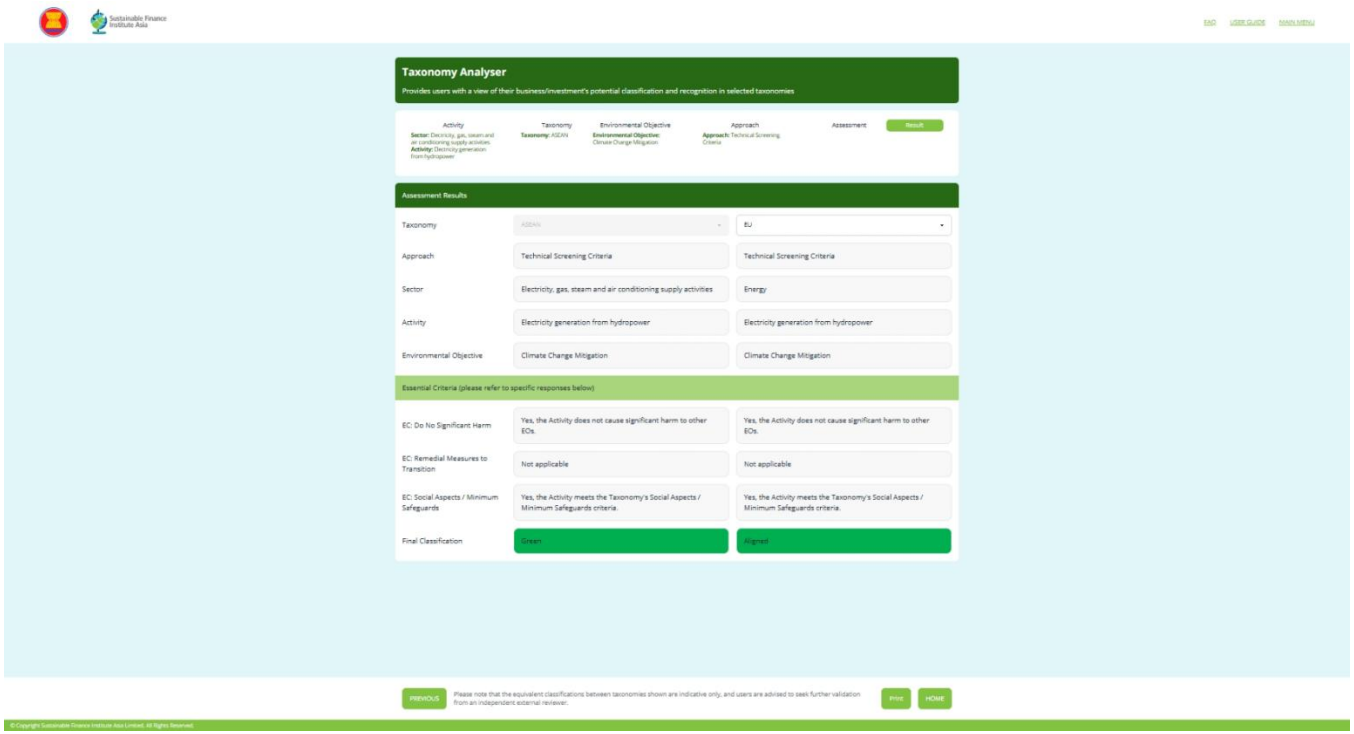
No.	Illustration	Step
5		On the **Assessment Approach** page, select your preferred assessment frame and click **Next** on the bottom right of the page. The Technical Screening Criteria-based has been selected for illustration. This will take you to the **Guiding Questions** page.

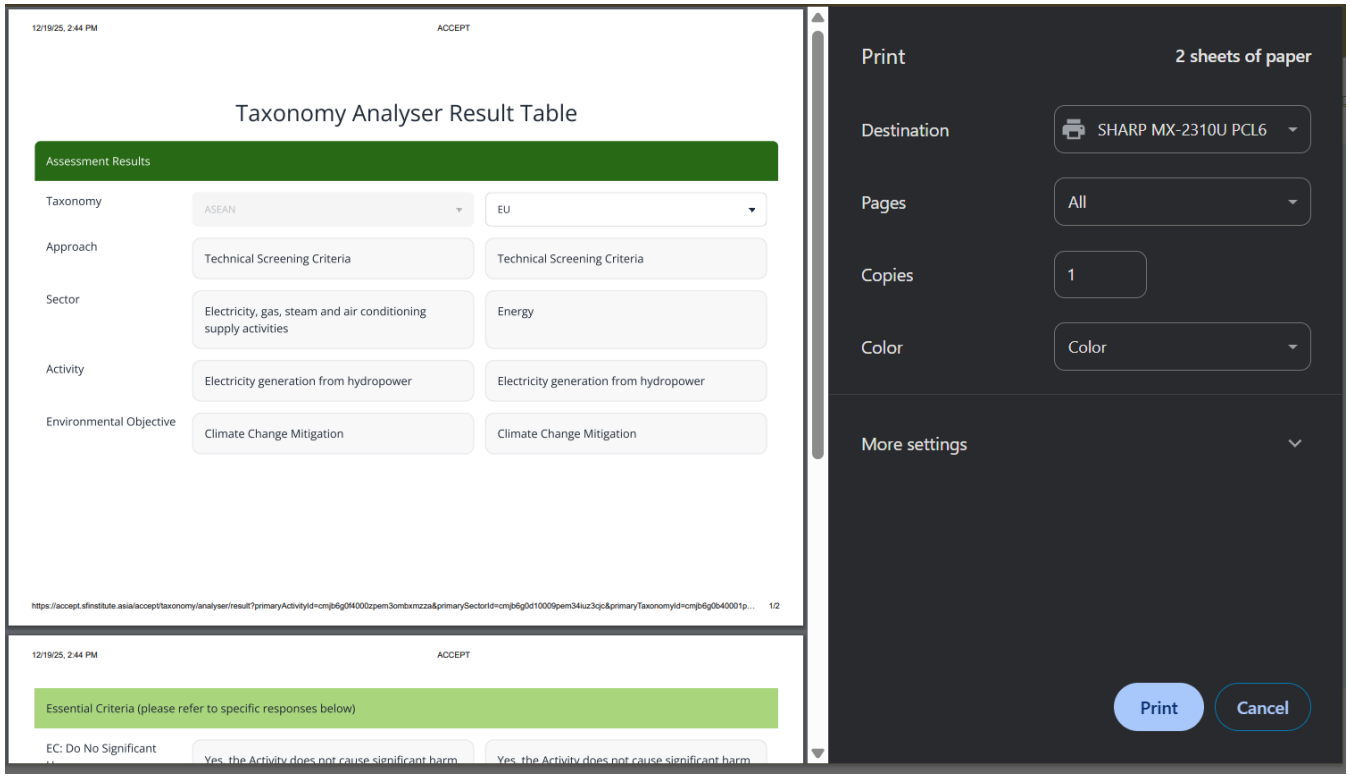
No.	Illustration	Step
6		Upon reaching the **Guiding Questions page**, you will have to answer a series of questions. Click **Next** after answering each question.

No.	Illustration	Step
7		Once all guiding questions have been answered, an assessment result will be generated based on the selected Taxonomy, along with its indicative classification. Based on the selections, the Activity has been classified as Green under the ASEAN Taxonomy.

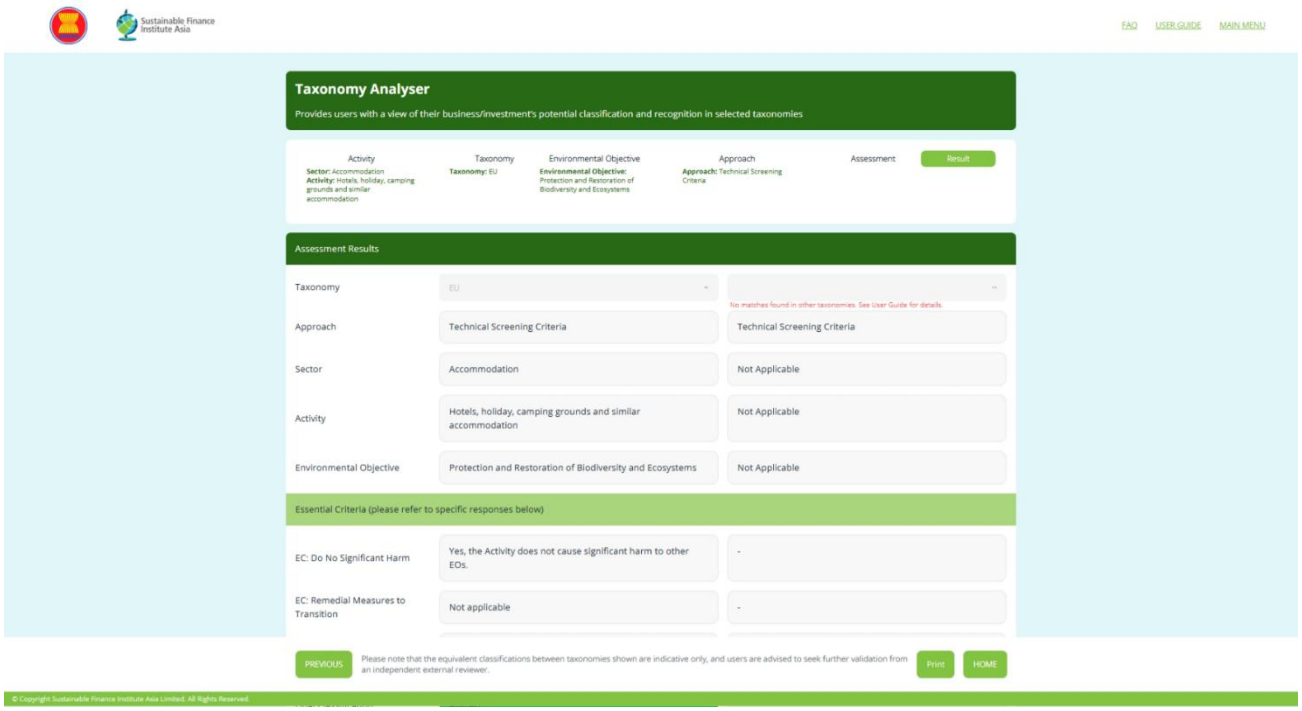
No.	Illustration	Step
8		Next, users select the taxonomy that the you want to compare against the ASEAN Taxonomy from the dropdown list. In this illustration, the EU Taxonomy is selected. If you do not wish to continue with a comparison, you can end the session and choose to print the summary. (Optional) Users can print the classification result at any time, whether or not proceed to the next taxonomy in the Analyser. Users may click Print at the bottom right of the page to print their results or export their results as a PDF by selecting “Save as PDF” from the dropdown list.

No.	Illustration	Step
9		You are required to answer questions that are tailored to the EU Taxonomy assessment before obtaining a comparative indicative classification. Click **Next** after answering each question.

No.	Illustration	Step
10		After completing the guiding questions for the second taxonomy, the **assessment result for the second taxonomy will be generated**, along with the **indicative classification**. These **results will be shown side-by-side along with the first taxonomy results.**

No.	Illustration	Step
11		(Optional) You may click **Print** at the bottom right of the page to print their results or export your results as a PDF by selecting “Save as PDF” from the dropdown list.

User Guidance for Taxonomy Analyser: No Matches Found



Sometimes, when using the Taxonomy Analyser, Users may come across **"No matches found in other taxonomies"** in the Result page.

This happens because the **combination of Sector, Activity, Environmental Objective and Assessment Frame is unique** to only one Taxonomy.

Users can click the Previous Button to go back and select other activities in the Taxonomy Analyser.

4. User Guidance for Taxonomy Classifications

4.1. ASEAN Taxonomy for Sustainable Finance Version 4 (ASEAN Taxonomy)

The terms 'Classification' and 'Tier' have different meanings under the ASEAN Taxonomy:

- 'Classification' relates to an Activity, where the classification of an Activity is an indication of its contribution to an Environmental Objective (EO); and
- 'Tiers' relates to the different levels of Technical Screening Criteria (TSC) defined by the Plus Standard (PS) (Tiers are not used in the Foundation Framework (FF)).

The FF and PS both use colour-coded classification systems that represent different levels of contribution to an EO by an Activity. Classifications are divided into 'Green', 'Amber', and 'Red'.

Any Activity which is to be classified under the ASEAN Taxonomy must also fulfil the minimum requirements of three Essential Criteria (EC), as follows:

- EC1: Do No Significant Harm (DNSH)
- EC2: Remedial Measures to Transition (RMT)
- EC3: Social Aspects (SA)

These concepts under the PS may be read as follows:

- An Activity which meets Tier 1 TSC may be classified 'Green' under the PS; and
- An Activity which meets Tier 2 or Tier 3 TSC may be classified 'Amber' under the PS (referred to as either 'Amber Tier 2' or 'Amber Tier 3', respectively).

Classification of Activities can also be affected by the DNSH and RMT status of the proposed Activities. This applies to both the FF and the PS.

- A **'Green'** classification means that the Activity is making a substantial contribution the EO and meets fulfil the minimum requirements of DNSH of other EOs and EC3.
- The **'Amber'** classification is present in both assessment frames. In the Plus Standard, it is used to denote 'transitional' Activities. 'Amber' Activities, while not meeting 'Green' classification criteria, represent a progressive movement on the path to a more sustainable ASEAN with due consideration to the practicalities of implementing sustainable Activities. ASEAN Member States (AMS) may opt to begin with lower Tiers (2 or 3) for a limited period before progressing to Tier 1. Therefore, 'transitional' Tiers i.e., Tiers 2 and 3 encourage continued progression towards a sustainable future. An Activity will be classified as Amber in the FF or Amber Tier 3 in the PS, if the Activity is

causing or may cause significant harm. Comprehensive and realistic plans showing how the harm will be effectively remediated within 5 years must be presented. If no such plans are available, the Activity will be classified as Red. With RMT, the Activity will remain classified as Amber (or Amber Tier 3 in the PS) until the significant harm has been effectively remediated, or five years have passed from the assessment date.

- In both the Plus Standard and the Foundation Framework, an 'Amber' classification may also be used to temporarily classify an Activity for which some remediation of harm is outstanding (see Section 3.6.3., page 40 of the ASEAN Taxonomy).
- A **'Red'** classification means that the Activities listed in Annex 1 of the ASEAN Taxonomy do not meet TSC for classification as Green, Amber Tier 2 or Amber Tier 3. Activities listed in Appendix A: Activities Classified Red (page 75) of the ASEAN Taxonomy are considered "Red" automatically. If the significant harm has not been effectively remediated within five years of assessment, the Activity will be re-classified as Red.

4.2. Thailand Taxonomy

- **Classification**: Uses a **"traffic light system" (Green, Amber, and Red)**, which provides more flexibility and pathways for decarbonization compared to traditional binary taxonomies.
- **Green**: Activities substantially contributing to the goals of the taxonomy. This category includes:
  - Near zero activities: activities already at or near net-zero emissions that may require some further decarbonisation but not a significant transition (e.g., solar or wind power generation or operation of electric fleet-based transportation services);
  - Clear pathway to zero activities: activities that are not net-zero at the moment but have a clear Paris Agreement aligned decarbonisation pathway (e.g., shipping) that may be followed.

  This category can generally be applied to new facilities operating in compliance with the requirements of the taxonomy (e.g., construction of a steel mill producing steel in compliance with the green category for steel production) or to revenue that is generated through the sale of products that meet the requirements of the taxonomy.
- **Amber**: Includes **"transitional" Activities** that facilitate significant short-term reductions with reliable decarbonization pathways and prescribed sunset dates (e.g., 2040 for Thailand Taxonomy). In some cases, enabling Activities (e.g., grid

infrastructure) are also included in this category. The Amber category is generally relevant only for the existing infrastructure and Activities that can be retrofitted and cannot be applied to new Activities. Amber pathways specifically incorporate the national context, such as Thailand's Nationally Determined Contribution (NDC). It is seen as a grace period to attract finance to reach a Green pathway. An activity must fulfil the basic criteria specified in the activity cards as well as the DNSH rules. Additionally, the eligible asset or activity must ensure that it does not generate a negative social impact and observe Minimum Social Safeguards (MSS).

- **Red**: This category are activities that are currently not compatible are currently not compatible with net-zero trajectory and are not going to become compatible in the future. For the transition to net zero by 2050 to happen, they should be phased out completely (for example, electricity generation from coal). It is very important to note that not all activities are assessed yet by international climate science, so the absence of activity in the green and amber categories does not mean that it is red.

  This Taxonomy lists economic activities and the relevant criteria to classify them as green, excluded (Red), or transitional (Amber). It does not intend to single out "good" or "bad" actions and it does not serve as a tool for assessing the possible financial performance of companies.

  Red activities mean compliance with the criteria mean that in activity in its stated form is exceptionally harmful to the objective of climate change mitigation. No sustainable financing (green, transition, sustainability-linked or any other type) can be solicited to implement it (it can still solicit traditional financing).

4.3. Malaysia Climate Change and Principle-based Taxonomy (CCPT)

- **Classification**: Employs a **tiered classification system** for economic Activities: 'Climate Supporting' (C1), 'Transitioning' (C2, C3), and 'Watchlist' (C4, C5).
- **C1 (Climate Supporting)**: Similar to 'Green', these Activities meet climate objectives and promote a low-carbon economy, while incorporating the principle of no significant harm to broader environmental outcomes like pollution, biodiversity, and resource efficiency.
- **C2/C3 (Transitioning)**: Acknowledge remediation measures and represent progressive stages of transition. Financial institutions are expected to track the progress of these remedial efforts against agreed milestones.

- **C4/C5 (Watchlist)**: These categories indicate Activities that do not meet the guiding principles for climate supporting or transitioning, implying a lack of commitment to transition or remediation efforts.

4.4. Indonesia Taxonomy for Sustainable Finance (TKBI)

- **Classification**: Classifies Activities as **"Green"** and **"Transition"**.
- **Green**: Activities that align with the commitment to limit global temperature rise below 1.5°C, considering Indonesia's Net Zero Emissions (NZE) target by 2060 (or earlier), Do No Significant Harm to other EOs or has RMT to fully remedy any significant harm and fulfilling social aspects.
- **Transition**: Includes Activities that are not yet "Green" but are progressing towards sustainability. Specifically, an Activity can meet the “Transition” tier by either having a specified timeframe to move towards “Green”, facilitating significant emissions reductions in the short or medium term by a specific deadline, encouraging other Activities to be sustainable. Mining and quarrying of "critical minerals" supporting clean energy technology and the NZE transition are also included, with a maximum classification of "Transition" and strict requirements. An Activity can be temporarily classified as "Transition" if DNSH criteria are not met, but a concrete remediation plan is in place to be executed within 5 years. All social aspects must be fulfilled.
- **Unqualified (equivalent to Red)**: If an Activity does not meet the "Transition" technical criteria, or if there is no remediation plan for significant harm within the specified timeframe, or does not comply with social aspect requirements, it is assessed as "Unqualified".

4.5. Philippine Sustainable Finance Taxonomy Guidelines (SFTG)

- **Classification**: Employs a **"traffic light system" (Green, Amber, and Red)**.
- **Green**: The Activity is making a substantial contribution to an EO and meets the EC of DNSH and MSS.
- **Amber**: The Activity makes a substantial contribution to an EO but causes significant harm to another EO. However, that harm can be remediated within 5 years or an independent verification supports a claim that remediation will take less than 10 years. It must also meet the EC of DNSH and MSS.
- **Red**: The Activity does not serve any EO or meet the EC.

4.6. Principles-based SRI Taxonomy for the Malaysian Capital Market

- **Classification**: Uses **"Green," "Amber," and "Red" categories**. Upon meeting the prerequisite of compliance with the minimum safeguards, the following classifications may be applied:
- **Green**: An economic Activity could be classified as Green if it substantially contributes to at least one of the EOs and does not cause significant harm to any of the other EOs.
- **Amber**: An economic Activity could be classified as Amber in these scenarios:
    - The economic Activity causes significant harm to one or more EOs. However, remedial efforts are taken to mitigate the harm; or
    - The economic Activity does not substantially contribute, nor does it cause significant harm to any EOs.
- **Red**: An economic Activity could be classified as Red if it causes significant harm to one or more EOs and no remedial effort is undertaken to mitigate the harm caused, regardless of whether it substantially contributes to any of the other EOs.

4.7. Singapore-Asia Taxonomy for Sustainable Finance

- **Classification**: Adopts a **"traffic light system" with 'Green', 'Amber', and 'Ineligible' classifications**.
- **Green**: The criteria for 'Green' are based on a science-based 1.5°C pathway and EU Taxonomy criteria for substantial contribution to climate change mitigation, adapted for Singapore's and the region's specific circumstances. This encompasses Activities that are already near zero and those that are not near zero but are aligned with the 1.5°C pathway.
- **Amber (Transition)**: These Activities are not yet on a 1.5°C pathway but are actively moving towards it within a defined time frame or facilitating significant short-term emission reductions with a prescribed sunset date. The Amber category is, unless otherwise stated, relevant only for transitioning of existing infrastructure and Activities and it does not apply to new projects. This category also includes **'Amber (measures)'**, which are additional options for users to demonstrate efforts to Green an Activity through Capex investments, even if the Activity does not currently meet 'Green' criteria. Some Amber criteria have specific sunset dates, such as a 2030 sunset for certain building renovations.
- **Ineligible**: This includes Activities that do not comply with Green or Amber criteria, and those that are directly unsustainable by being incompatible with a 1.5°C-aligned

trajectory. Notably, **coal phase-out is treated separately as transition finance** and is eligible for such financing, but it is not classified using the main traffic light system for individual Activities. Early and managed phase-out of coal-fired power plants in the Singapore Taxonomy uses hybrid approach and takes into consideration of facility-level criteria, and entity-level criteria. Please refer to Appendix P in the Singapore Taxonomy for more information.

- **DNSH:** DNSH criteria are best efforts disclosures and they are currently best practice under the current version of the Singapore Taxonomy. However, with the evolution of taxonomy, it could potentially be incorporated as a component of eligibility criteria in the future. The Singapore Taxonomy recommends providing a disclosure against DNSH tests and preparing for DNSH requirements should they be mandatory in the future. In the future, a breach of DNSH requirements for the remaining four EOs may result in the activity being classified as Ineligible under Singapore Taxonomy.

4.8. European Union Taxonomy for Sustainable Activities

- **Classification**: Activities can be classified as "Aligned", "Aligned (Enabling Activity)" or "Aligned (Transitional Activity)", or "Not Aligned" based on the criteria fulfilled.
- **Aligned**: Activities that make a substantial contribution to at least one of the six EOs (climate change mitigation, climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems) and meet the DNSH criteria for the other five EOs, while also complying with MSS.
- **Aligned** (Enabling Activity): Activities that, while not directly making a substantial contribution to an EO, enable other activities to do so. For example, a manufacturer of specialized equipment for renewable energy production might be considered an enabling activity.
- **Aligned** (Transitional Activity): Activities that do not yet have technically and economically feasible low-carbon alternatives but demonstrate the best performance in their sector. These activities must not hamper the development and deployment of low-carbon alternatives and should not lead to a lock-in of carbon-intensive assets.
- **Not Aligned**: Activities that do not meet the criteria for any of the above classifications.

5. Taxonomy Specific Guidelines

Users should take note of certain nuances found across different taxonomies. This section highlights certain taxonomy-specific guidelines to consider. Please note that this is not an exhaustive overview. For detailed information, please refer to the respective official taxonomies.

Table 6: Taxonomy Specific Instructions

Taxonomy	Instruction
ASEAN Taxonomy for Sustainable Finance (ASEAN Taxonomy)	The ASEAN Taxonomy provides users with the option of a principles-based or Technical Screening Criteria (TSC)-based assessment approach. A principles-based approach uses guiding questions and decision trees, while a TSC-based approach uses both threshold-based and process or practice-based criteria. A principles-based approach is recommended if the Activity is not covered under the focus or enabling sectors or there is not enough data to undertake a TSC-based assessment. In addition, national or company policy may provide guidance on which approach should be undertaken. **The ASEAN Taxonomy Version 4 is covered in this version of ACCEPT (updated as at November 2025).** **Understanding Activity Inclusions and Exclusions** When selecting Activities within a Focus Sector (such as Manufacturing), you may find that the specific Activity you are looking for is not explicitly listed in the scope of the inclusions and exclusions notes at the beginning of each assessment. Please note that the inclusion and exclusion lists are provided as examples and are not exhaustive. Additionally, each assessment begins with a Red List question and/or other exclusionary questions, for example in the ASEAN Taxonomy, they are termed as “TSC criteria applicable to all tiers”, where relevant, before proceeding to subsequent questions. If your specific Activity is not explicitly mentioned, choose the Activity that best matches your needs based on the described intent and scope. Alternatively, you may consult a second party opinion provider

Taxonomy	Instruction
	for further clarity or you may email us at acceptenquiries@sfinstitute.asia. **Manufacture of pharmaceuticals and medicinal products** The Activity "Manufacture of pharmaceuticals and medicinal products" does not contain TSC on substantial contribution against any EO in the ASEAN Taxonomy, which requires compliance to industry regulations, DNSH and Social Aspects. ACCEPT's Taxonomy Navigator and Taxonomy Analyser serves to help users understand in an efficient manner the requirements of the Activity and focuses on the alignment of Activities' TSC compared to taxonomy classification, and as such, ACCEPT does not cover this Activity in the Taxonomy Analyser and Taxonomy Navigator. Please refer to the ASEAN Taxonomy FAQ for more information on this Activity: https://www.sfinstitute.asia/wp-content/uploads/2025/11/ASEAN-Taxonomy-FAQs-November-2025-final.pdf
Indonesia Taxonomy for Sustainable Finance (ITSF)	The ITSF considers the needs of both large corporations (Non-MSMEs) and MSMEs. The Technical Screening Criteria (TSC)-based approach is recommended for large corporations, while the principles-based approach (Sector-Agnostic Decision Tree) should be used if the Activity is conducted by Micro, Small, and Medium Enterprises (MSMEs). For specific MSME criteria, please refer to Chapter 2, Table 5 of the Indonesian Taxonomy for Sustainable Finance. **This version of ACCEPT covers the ITSF Version 1 as at 31 December 2024**.
Philippine Sustainable Finance Taxonomy Guidelines (Philippine SFTG)	The Philippine SFTG offers a simplified approach for MSMEs given its diversity and importance. For specific MSME criteria, please refer to the Chapter 3.8 of the Philippine SFTG. **This version of ACCEPT covers the Philippine SFTG as at 31 December 2024.**

Taxonomy	Instruction
Singapore-Asia Taxonomy for Sustainable Finance (SAT)	The SAT recommends providing a disclosure against DNSH tests and preparing for DNSH requirements should they be mandatory in the future. In the future, a breach of DNSH requirements for the remaining four EOs will may result in the activity being classified as Ineligible under the Taxonomy. Therefore, this version of ACCEPT reflects this by including it as one of the guiding questions in ACCEPT's Taxonomy Analyser and please refer to the additional notes on DNSH questions. **Decommissioning of fossil-fuel power plants** Early and managed phase-out of coal-fired power plants in the SAT uses hybrid approach and takes into consideration of facility-level criteria, and entity-level criteria. Please refer to Appendix P in the Singapore Taxonomy for more information. Therefore, this version of ACCEPT reflects this by including only a single guiding question for acknowledgement in ACCEPT's Taxonomy Analyser, as a detailed set of guiding questions would not be appropriate or comparable for this activity. **This version of ACCEPT covers the SAT as at 31 December 2023.**

5.1 Agriculture, Forestry and Fishing (AFF) Activities in the ASEAN Taxonomy

The principles for assessing Activity classification in this sector differ from other sectors. In all other sectors, as laid out in Section 4.2 of the ASEAN Taxonomy, users may select the primary EO against which the Activity will be assessed, provided that TSC is available for said EO(s). Also, Activities may be assessed against multiple EOs.

However, in this sector, the TSC require a different approach:

- Agriculture and fishing Activities:
  - By default, these are classified under Protection of Healthy Ecosystems and Biodiversity (EO3) due to their critical primary function as food/feed, where natural resources must be optimised to minimise possible impact to biodiversity and ecosystems.
  - In addition to meeting EO3, users may classify the Activity under another EO if they can demonstrate that the Activity applies relevant core or non-core practices aligned with that EO.
  - Hence, meeting EO3 is a minimum requirement for these Activities and is reflected in most of the practices listed.
- Forestry Activities:
  - Forests can contribute to multiple EOs. Users should define the primary EO based on the main purpose of the forest. Additional EOs can be selected as secondary EOs depending on the goals of the Activity.
  - For example: If a community forest's main purpose is ecotourism, users may select EO3, while if a commercial plantation's main purpose is for timber production, users may select Resource Resilience and Transition to a Circular Economy (EO4); in each case, Forest Management Activities will differ according to the primary EO identified in the Forest Management Plan (FMP).
  - Regardless of which EO is chosen as primary, the generic TSC apply across all relevant EOs, ensuring that all applicable objectives are covered.

For more information of indicative proxy green certification schemes, core and non-core practices, and sustainable forestry practices, please refer to Annex 1.

5.2 Guidelines for Grandfathering Rules of the ASEAN Taxonomy

The ASEAN Taxonomy sets TSC for the classification of Activities, in accordance with rules which are described in Section 4.4.1. Financial instruments where the use of proceeds is intended to finance these Activities may also be labelled accordingly.

As TSC may be subject to change over time, this may result in changes to the classification of the underlying Activities and assets. Whilst the classification of Activities cannot be grandfathered, the ASEAN Taxonomy allows grandfathering of associated financial instruments.

The rules contained within this Chapter relate to the grandfathering of all forms of financial instruments. A grandfathering period starts from the date a change is applied to a TSC related to the underlying Activities. During the grandfathering period, the label of instruments created with the purpose of financing Activities according to their alignment with TSC shall retain the status quo extant before the change in TSC.

A TSC change refers to any situation where a TSC changes from one state to another. In this context, TSC change may refer to pre-determined tightening of thresholds, sunset dates for Amber Tiers, or periodic revisions. The rules for grandfathering are the same for any of these forms of TSC change.

Grandfathering rules only apply in the case of the first TSC change after the issuance of a bond or creation of a loan which would result in the misalignment of the classification of the Activities financed and the label of the financial instrument. The grandfathered status of any financial instrument will not be affected by any subsequent TSC change.

Section 5.2 relates specifically to grandfathering as it pertains to bonds. Section 5.3 relates to all other financial instruments. The rules have been developed to ensure consistency in the classification of Activities that are funded by multiple financial instruments. The goal is to preserve market stability or minimise market disruptions when TSC change. This is intended to encourage a more effective flow of capital to support the sustainability agenda of ASEAN and ease the monitoring of labelling of financial instruments throughout the duration of the instruments.

Grandfathering may include Green or Amber financial instruments, where funds are allocated to investments where underlying Activities are aligned with the ASEAN Taxonomy Tier 1 (Green), Tier 2 (Amber T2) or Tier 3 (Amber T3).

5.2.1 Transparency in the event of changes to classification (in reference to Section 5.1 of the ASEAN Taxonomy)

Users should be aware that the ASEAN Taxonomy TSC may be subjected to change over time, such as pre-determined tightening of thresholds, sunset dates for Amber Tiers, or undergo periodic revisions (see Annex 6). When thresholds tighten, sunset dates come into force, or when TSC are revised, entities issuing financial instruments labelled under the ASEAN

Taxonomy have a responsibility to ensure transparency to lenders and other relevant stakeholders.

In all cases, entities issuing financial instruments are responsible for informing lenders and other relevant stakeholders of any anticipated changes to the label, as soon as they become aware of them and when those changes occur.

5.2.2 Grandfathering of bonds (in reference to Section 5.2 of the ASEAN Taxonomy)

This subsection pertains to grandfathering rules for bonds[1] for which the use of proceeds is to be allocated to Activities which align with Tier 1 (Green), Tier 2 (Amber T2) or Tier 3 (Amber T3) TSC of the ASEAN Taxonomy. The rules described in this section have been set with reference to the grandfathering rules applied by the EU Green Bond Standard (EU-GBS)[2].

Within this section, these terms shall have these meanings:

- Issuance: Refers to the creation of a bond and its delivery to investors in exchange for payment.
- Allocation: Refers to the commitment or earmarking of bond proceeds to a specific purpose for the intended use of proceeds. Allocation refers to the decision to dedicate proceeds to an eligible purpose but does not necessarily imply that proceeds have been applied.
- Utilisation: Refers to the actual use of bond proceeds to finance or refinance the intended specific purpose. Utilisation marks the stage at which proceeds are spent or drawn down and may occur progressively following (or concurrent with) allocation.

The rules apply to bonds, the proceeds of which are allocated, in part or in their entirety, to one or more of the following:

- Fixed assets that are not financial assets;
- Capital expenditure;[3]
- Operating expenditure that was incurred no more than 3 years before the issuance of the bond;[4]

[1] For convenience, the term 'bond' is used throughout this section. However, these rules also apply to an individual issuance or tranche forming part of a bond programme. Similarly, the disposal of assets and reallocation of bond proceeds shall be treated in the same manner as the issuance of a new bond.

[2] Regulation 2023/2631 on European Green Bonds and optional disclosures for bonds marketed as environmentally sustainable and for sustainability-linked bonds, Article 8, 22 November 2023 https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L_202302631

[3] Related to assets or processes that are associated with the ASEAN Taxonomy-aligned Activities; part of a plan to expand ASEAN Taxonomy-aligned Activities or to allow Activities to become ASEAN Taxonomy-aligned; or related to the purchase of output from ASEAN Taxonomy-aligned Activities and individual measures enabling the target Activities to become low-carbon or to lead to GHG reductions.

[4] Ibid.

- Financial assets, the proceeds of which are allocated to one of the uses listed above and which were created no more than 5 years after the issuance of the bond.

Proceeds of the bond must be allocated to an Activity in alignment with TSC applicable at the time of issuance of the Green or Amber bond. The bond issuer must maintain an annual allocation report to demonstrate that proceeds are allocated in a manner which is consistent with the relevant TSC. Due consideration shall be given to the transparency requirements stated in Section 5.1 of the ASEAN Taxonomy.

These consider two situations:

1. Bond is issued and proceeds are allocated before a change in TSC
2. Bond is issued and proceeds are not yet allocated before a change in TSC

Section 5.2.1 to 5.2.2 of the ASEAN Taxonomy describe the application of bond labels (Green, Amber T2, Amber T3) with respect to allocation of proceeds. Note these rules are based on the date of allocation, as this term is defined above. Proceeds need not necessarily have been utilised for allocation to have occurred.

5.2.2.1 Bond is issued and proceeds are allocated before a change in TSC (in reference to Section 5.2.1 of the ASEAN Taxonomy)

Where proceeds have been allocated to Activities classified under the ASEAN Taxonomy prior to any changes to the TSC, the label of the financial instruments will not be affected, and will remain status quo, in line with the TSC which applied at the time of allocation. In this instance, the use of proceeds is aligned with the TSC applicable at allocation until the end of the originally stated term of the bond.

Note that allocation and utilisation have the distinct meanings defined in Section 5.2 of the ASEAN Taxonomy. Proceeds allocated before a change in TSC need not necessarily have been utilised before the TSC change in order for the rules in this section to apply.

5.2.2.2 Bond is issued and proceeds are not yet allocated before a change in TSC (in reference to Section 5.2.2 of the ASEAN Taxonomy)

If TSC are changed after a bond is issued, but before its proceeds are allocated to specific Activities, proceeds allocated after the TSC change can continue to align with the TSC applicable immediately prior to the change for up to seven years from the effective date of the TSC change. After the end of this 7-year period, the Activities to which the proceeds are allocated must be aligned with TSC applicable at that time. This means issuers have up to seven years to bring all unallocated proceeds in line with the new TSC or the bond will not retain its label.

5.2.2.3 Proceeds allocated in accordance with a portfolio approach (in reference to Section 5.2.3 of the ASEAN Taxonomy)

Where issuers' proceeds are allocated in accordance with a portfolio approach, issuers shall include in their portfolio only those assets whose activities were aligned with the TSC that were in effect at the time the asset was originated, provided this was within the previous seven years from the date of the allocation report.

5.2.3 Grandfathering of other financial instruments (in reference to Section 5.3 of the ASEAN Taxonomy)

This subsection relates to the ASEAN Taxonomy Tier 1 (Green), Tier 2 (Amber T2) or Tier 3 (Amber T3) TSC which are applied to financial instruments other than those described in Section 5.2 of the ASEAN Taxonomy. These other financial instruments are principally, but not necessarily exclusively, loans.

These financial instruments are labelled based on the classification of the underlying Activities to which the proceeds are allocated at the time the financial instrument is originated in accordance with the rules set out in Section 4.4.1 of the ASEAN Taxonomy. If the proceeds are utilised at a later date for the purpose they were allocated for, the classification of the underlying Activities will not change from the allocation date, as is the case with bonds.

For Activities aligned with Tier 1 (Green), Tier 2 (Amber T2) or Tier 3 (Amber T3) TSC, the length of the grandfathering period shall be 7 years after the TSC amendment. Due consideration shall be given to the transparency requirements stated in Section 5.1 of the ASEAN Taxonomy.

In addition to ensuring consistent treatment, as explained in 5.2 of the ASEAN Taxonomy, this grandfathering period was set with due consideration to developments in financial markets where new financial structures could be introduced (e.g., blended finance instruments and fixed income securities with equity features).

5.2.4 Use cases related to grandfathering (in reference to Section 5.4 of the ASEAN Taxonomy)

Use cases which explain the practical usage of grandfathering rules as described in this chapter are provided in Annex 7 of the ASEAN Taxonomy.

5.3 Guidelines for Application of the ASEAN Taxonomy to Entities and Portfolios and Financial Instruments

Introduction (in reference to Section 6.1 of the ASEAN Taxonomy)

The ASEAN Taxonomy classifies individual Activities into: Green, Amber T2, Amber T3 or Red. However, it does not currently provide a framework for assessing the alignment of entire entities, portfolios, or financial instruments with these classifications, except in cases where such financial assets are wholly dedicated to Activities that fall entirely within a single Tier.

This chapter introduces a methodology for reporting on entities, portfolios, and financial instruments based on their exposure to underlying Activities across the ASEAN Taxonomy's classification tiers.

In this chapter, the terms Green, Amber T2, and Amber T3 have the meanings defined in PS, as shown in Annex 1 of the ASEAN Taxonomy.

The following Activities are classified as Red:

- Activities listed in Annex 1 of the ASEAN Taxonomy that do not meet the TSC for classification as Green, Amber T2 or Amber T3.
- Activities listed in Appendix A of the ASEAN Taxonomy.

Any Activity not listed in Annex 1 or Appendix A of the ASEAN Taxonomy is described as Out-of-Scope.

Users may also choose to report Out-of-Scope Activities or associated investments separately using the classifications described by FF. However, Activities classified under FF should not be comingled with Activities classified under PS and should be reported separately using a methodology similar to that described in this chapter.

It also outlines how the ASEAN Taxonomy interacts with the ASEAN Transition Finance Guidance (ATFG) (ACMF, 2024), offering a basis for evaluating the progress of these entities in their transition toward greater sustainability.

5.3.1 Reporting for companies and other operating entities (in reference to Section 6.2 of the ASEAN Taxonomy)

Companies and other operating entities refer to organisational units, whether private or public (e.g. corporations, state-owned enterprises, government agencies, utilities), that function as going concerns and generate goods or services through their operations, as distinct from entities whose primary purpose is to hold, manage, or trade financial portfolios or instruments. Companies or other entities set up primarily for the management of investments should be considered in Section 6.3 of the ASEAN Taxonomy.

Companies and other operating entities can report their alignment with the ASEAN Taxonomy by using financial metrics, such as revenue, capital expenditure (CapEx), or operating

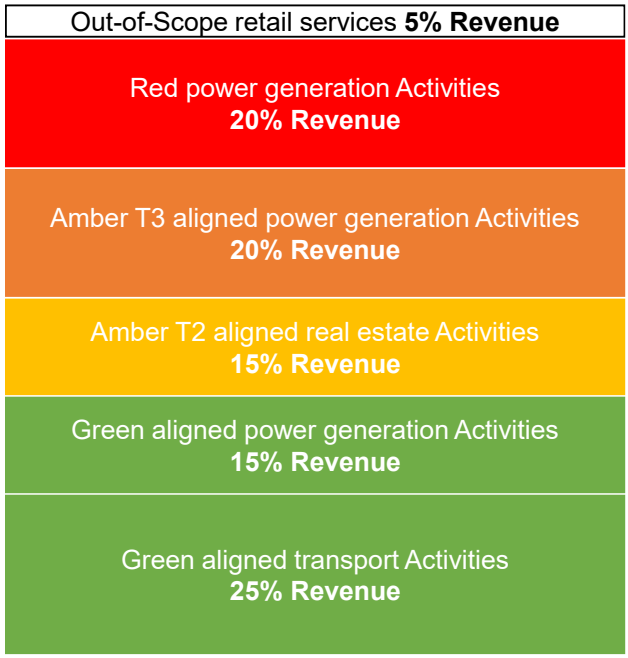
expenditure (OpEx), to express the proportion of their Activities that meet Green, Amber T2, Amber T3, Red or Out-of-Scope, as defined in Section 6.1 of the ASEAN Taxonomy. The use of these metrics provides a consistent and comparable means for stakeholders, such as investors and financial institutions, to assess environmental performance and support investment or lending decisions.

The choice of metric - Revenue, CapEx or OpEx - depends on an entity's operational context and sustainability transition stage, ensuring alignment with strategic objectives and transparency through the disclosed justification.

- **Revenue**: Reflects net turnover from products or services aligned with Green or Amber Tiers under at least one of the four EOs or Red or Out-of-Scope Activities. Suitable for entities with mature, stable operations generating consistent income from sustainable products or services.
- **CapEx**: Represents the proportion of capital expenditure tied to ASEAN Taxonomy-aligned Activities or credible alignment plans. Ideal for capital-intensive industries or entities in early transition stages.
- **OpEx**: Covers the proportion of operating expenditure, including non-capitalised costs like research, renovation, leases, or maintenance, linked to ASEAN Taxonomy-aligned Activities or supporting CapEx plans. Relevant for service-oriented or asset-light sectors with significant ongoing expenses.

Entities should select the most representative metric based on their activities and disclose their choice and rationale for transparency.

Any plans supporting CapEx and OpEx reporting should be disclosed at the Activity's aggregated level. This approach ensures flexibility while maintaining comparability across diverse entities. An example of reporting for a diverse entity is illustrated in Figure A.



Entity would be reported in the following way (by Revenue):

- **5% Out-of-Scope**
- **20% Red**
- **20% Amber T3**
- **15% Amber T2**
- **40% Green**

Figure A: Example of Reporting Method for Companies and other Operating Entities

Figure A demonstrates a use case for a diversified company reporting revenue. Revenue is: 5% Out-of-Scope (e.g., Activities not covered by the taxonomy, such as retail services); 20% Red (e.g., unsustainable coal-fired power plants); 20% Amber T3 (e.g., fossil gas power generation with higher emissions); 15% Amber T2 (e.g., road freight transport with vehicles meeting transitional emissions standards); and 40% Green (e.g., fully aligned Activities such as new buildings with advanced Green Building Certification (GBC) or zero-emission freight vehicles).

5.3.2 Reporting of portfolios and financial instruments (in reference to Section 6.3 of the ASEAN Taxonomy)

Portfolios and financial instruments mean investment vehicles, including funds, trusts, securitisations, or companies and other entities established primarily to hold, manage, or trade financial assets, where the activity consists of allocating capital among financial instruments, rather than conducting operational activities that generate goods or services.

To report in a manner aligned with the ASEAN Taxonomy, such entities can assess their entire investment portfolio across all asset classes, including both debt and equity, to determine the extent to which investments fall within Activities which may be classified by the ASEAN Taxonomy. This involves:

- Calculating the weight of each investment in the portfolio by value.
- Multiplying that weight by the proportion of the investment that is classified under the ASEAN Taxonomy categories, as defined in Section 6.1 of the ASEAN Taxonomy:

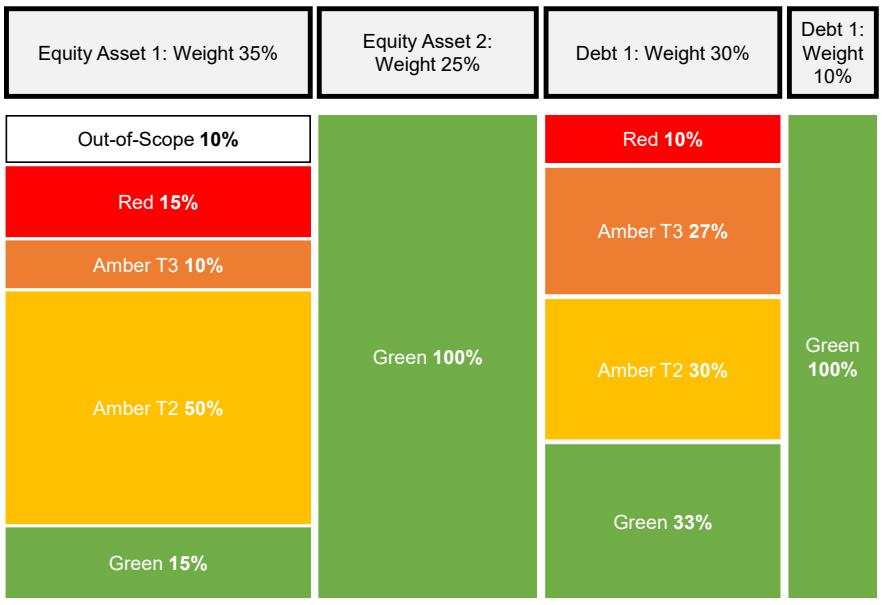
- Green
- Amber T2
- Amber T3
- Red
- Out-of-Scope

Both equity (e.g., listed shares, private equity) and debt (e.g., loans, bonds) may be included as potential investment classes.

The distribution of classifications for each individual investment or financing can be estimated in terms of revenue, except for investments or financing which are partly or fully related to special-purpose debt raised for Activities which may be classified under the ASEAN Taxonomy. In this latter case, the distribution of classifications should be calculated based on value.

In all cases, where equity is held in or debt is used to finance specific projects within the scope of the ASEAN Taxonomy, and those projects are expected to meet the relevant TSC, 100% of that investment may be reported under the appropriate classification.

After calculating individual exposures, portfolio owners and managers should aggregate the data to determine the overall distribution of their portfolio across the ASEAN Taxonomy categories. An example is shown in Figure B.



Portfolio would be reported in the following way:

- **3.5% Out-of-Scope**
- **8.3% Red**
- **11.6% Amber T3**
- **26.5% Amber T2**
- **50.2% Green**

Figure B: Example of Reporting Method for Portfolios and Financial Instruments

Figure B demonstrates a use case for a financial institution reporting its investment portfolio. The portfolio, comprising weighted averages of equity and debt assets, is assessed by value and aligned with ASEAN Taxonomy categories. For example, with weights of 35% (Equity

Asset 1), 25% (Equity Asset 2), 30% (Debt 1), and 10% (Debt 2), the aggregated exposure would be: 3.5% Out-of-Scope (e.g., assets in sectors not covered by the taxonomy, such as retail trade); 8.3% Red (e.g., investments in conventional oil extraction); 11.6% Amber T3 (e.g., steel manufacturing with higher emissions); 26.5% Amber T2 (e.g., cement production with transitional emissions levels); and 50.2% Green (e.g., fully aligned Activities such as certified eco-friendly agriculture or zero-emission public transport).

6. Conclusion

The taxonomies usually undergo periodic reviews and updates by the relevant regulatory authorities and the information provided on the ACCEPT platform may not be the most current. This is the first version of ACCEPT and SFIA aims to continuously provide enhancements. For the ASEAN Taxonomy, a TSC Period of 5 years is set as standard but may vary by Activity at the discretion of the ATB. Please refer to page 560 in Annex 6 of ASEAN Taxonomy Version 4 for Maintenance of Tiers and TSC. If you have any feedback, please send them to acceptenquiries@sfinstitute.asia.

7. Intended use

Please note that information provided on the ACCEPT platform and the User Guide are intended to complement and encourage the usage of relevant taxonomies and should not be considered a substitute for external party verification. In case of discrepancies between the taxonomy, the platform, and/or the guide, the official taxonomies issued by the relevant regulatory authorities should take precedence.

The Taxonomy Navigator and Taxonomy Analyser have been developed to provide informational support and should not be a replacement for the thorough due diligence needed for decision-making purpose.

8. Terms of use

By using this website and its services, you agree to be bound by the Terms of Use.

These Terms of Use (“Terms”) govern your access to and use of the All-Countries Common Equivalence Platform for Taxonomies (“ACCEPT Platform” or “our Services”). These Terms form an agreement between you (“Users”) and Sustainable Finance Institute Asia Limited (“SFIA”). By accessing or using the ACCEPT Platform, you agree to be bound by these Terms and our Privacy Notice.

8.1. User Responsibility

Users acknowledge and agree that they assume full responsibility for their use of the ACCEPT Platform. SFIA disclaims all liability for any outcomes, damages, or losses resulting from the

use of the ACCEPT Platform. Users acknowledge that they use the ACCEPT Platform at their own risk.

8.2. Disclaimer

The ACCEPT Platform is provided on an “as-is” and “as-available” basis. Information on the ACCEPT Platform is not necessarily comprehensive, complete, accurate or up to date, and is linked to external sites over which SFIA has no control or over which it assumes no responsibility. SFIA makes no representations or warranties, express or implied regarding the accuracy, reliability or completeness of the outputs generated by the ACCEPT Platform. SFIA accepts no responsibility for any errors or consequences arising from the use of the ACCEPT Platform or any linked external sites.

The outputs generated by the ACCEPT Platform are for informational purposes of a general nature and not intended to address the specific circumstances of any individual or entity. The outputs generated do not constitute professional or legal advice. The ACCEPT Platform may provide incomplete, incorrect, or contentious outputs that do not represent SFIA’s views. Users should seek qualified professional advice before making decisions based on the outputs.

8.3. Limitation of Liability

To the fullest extent permitted by law, neither SFIA nor their affiliates shall be liable for any direct, indirect, incidental, consequential, exemplary or special damages arising out of or related to the use of the ACCEPT Platform, including but not limited to financial loss, data loss or reputational harm.

8.4. Indemnification

Users will indemnify, defend, and hold harmless SFIA, its affiliates, directors, employees, and agents from any claims, damages, losses, expenses, or liabilities arising from the use of the ACCEPT Platform or reliance on the outputs generated.

8.5. Ownership of Content

Users may provide input to the ACCEPT platform (“Users’ Input”). Users are responsible for ensuring that their input does not violate any applicable laws or these Terms. Users represent and warrant that they have all necessary rights, licenses, and permissions to provide their input to the Tool.

All content, data, analyses, and other materials generated by the ACCEPT Platform based on Users' Input (the "Generated Content") are the exclusive property of SFIA. Users have no ownership rights over the Generated Content.

We may use the Users' Input to provide, maintain, develop, and improve our Services, comply with applicable law, and enforce these Terms.

8.6. Intellectual Property Rights

The ACCEPT Platform, including its software, algorithms, mappings, and any enhancements or modifications, is proprietary to SFIA. However, this does not extend to the publicly available taxonomies or publicly available datasets utilised by the ACCEPT Platform.

8.7. Limited License to Users

SFIA may grant users a limited, non-exclusive, revocable license to use the Generated Content for personal or internal business purposes. Any other use, including reproduction, modification, or distribution, requires prior written consent from SFIA.

8.8. Restriction on Use

Users may not claim ownership of, sell, sublicense, or commercially exploit the Generated Content or the ACCEPT Platform.

8.9. Changes and Modifications

SFIA reserves the right to update, modify, or discontinue the ACCEPT Platform at any time without notice and shall not be liable for any impact caused by such changes.

8.10. Applicable Law and Jurisdiction

Use of this website is subject to Singapore law. Any dispute related to the use of this website, or its content is solely under the jurisdiction of the Singapore courts. We may update the Terms from time to time. When we do, we will publish an updated version and effective date on this page, unless another type of notice is required by applicable law.

9. Privacy Notice

The ACCEPT Platform is provided and controlled by SFIA. By using the ACCEPT platform, you acknowledge that you have read and understood this Privacy Notice. Your personal data will be processed in accordance with this Notice and applicable data protection laws, including

the Personal Data Protection Act 2012 (PDPA) of Singapore. If you do not agree with this Notice, you should refrain from using our Services.

9.1 Collection of Personal Data

We collect and process your personal data from various sources, including:

- Account Information: When you create an account, we collect details such as your name, contact information, and account credentials.
- User Content: When you use our Services, we collect data included in your input, file uploads, and feedback.
- Communication Information: If you contact us, we collect your name, contact details, and message content.
- Other Information You Provide: This includes survey responses and identity verification details.
- Technical Information:
    - Log Data: Information that your browser or device automatically sends when you use our Services, including Internet Protocol (IP) address, browser type, and interaction with our Services.
    - Usage Data: Information about your use of the Services, including content engagement, features used, time zone, and device details.
    - Device Information: Device name, operating system, device identifiers, and browser.
    - Cookies: We use cookies to improve our Services. You may control cookie settings in your browser.
    - Analytics: We use analytics tools to evaluate and enhance user experience.

We will only collect personal data necessary for the stated purposes, and we will inform you of any new purposes before processing your data.

9.2 Purpose of Data Collection

Your personal data is collected and processed for the following purposes:

- Providing and Improving services: To operate, administer, and enhance the ACCEPT Platform.
- Communication: To send updates, support responses, and service-related notices.
- User Experience Optimisation: To analyse usage and improve platform functionality.
- Legal Compliance: To comply with legal obligations and regulatory requirements.

9.3 Data Security and Retention

We implement reasonable security measures to protect personal data against unauthorised access and misuse. Data retention is based on the following principles:

- Your data will be retained only as long as necessary for the stated purposes.
- If no longer needed, data will be securely deleted unless required for legal or regulatory purposes.
- Specific retention periods may apply depending on the nature of the data.

9.4 Your Rights

You have the right to:

- Access and request a copy of your personal data.
- Correction of inaccurate or incomplete data.
- Withdraw Consent where data processing is based on your consent.
- Request Deletion of personal data no longer required.
- Restrict Processing under certain conditions.

To exercise these rights, contact us at datacollection@sfinstitute.asia. We will respond within 30 days, subject to applicable regulations. Fees may apply for certain requests.

9.5 Disclosure of Personal Data to Third Parties

We do not sell your personal data. However, we may share it under the following circumstances:

- Service Providers & Vendors: To assist in hosting, cloud storage, customer support, and IT services. These parties are contractually obligated to protect your data.
- Affiliates & Business Partners: To enhance our services and ensure compliance with policies.
- Legal & Regulatory Authorities: When required by law or to prevent fraud, security threats, or legal violations.

You may contact us to inquire about our third-party service providers.

9.6 Cross-Border Transfer of Personal Data

Your personal data may be transferred and stored outside of Singapore, including Malaysia, between SFIA and its service providers, to facilitate our operations and comply with legal obligations. We ensure such transfers meet the PDPA's Transfer Limitation Obligation by:

- Implementing contractual safeguards with third parties.
- Ensuring comparable levels of data protection in the recipient country.
- Obtaining your explicit consent, where required.

By using our Services, you acknowledge and consent to the cross-border transfer of your personal data. If you have concerns about international data transfers, please contact us at datacollection@sfinstitute.asia.

9.7 Children's Data

Our Services are not intended for children under 18. We do not knowingly collect data from minors. If you believe we have collected such data, please contact us at datacollection@sfinstitute.asia to request deletion.

9.8 Updates to This Privacy Notice

We may update this Privacy Notice periodically. Significant changes will be communicated via email or a notice on our website. Your continued use of the ACCEPT Platform constitutes acceptance of the updated Notice. For the latest version, visit our website or contact us at datacollection@sfinstitute.asia.

10. Glossary

Table 7: Glossary Table

#	Abbreviation	Terminology	Definition/ Description
ASEAN Taxonomy for Sustainable Finance (ASEAN Taxonomy)			
	-	Activity	An Activity which may be assessed for classification under the ASEAN Taxonomy. An Activity takes place when resources such as capital, goods, labour, manufacturing techniques or intermediary products are combined to produce specific goods or services. It is characterised by an input of resources, a production process, and an output of products (goods or services). For the purposes of assessment, an Activity may be defined as an expansion or significant upgrade of an existing Activity.
	AC	Activity Code	A code used by the ASEAN Taxonomy to define individual Activities within an ISIC Group.
	ACMF	ASEAN Capital Markets Forum	A high-level grouping of capital market regulators from all ASEAN jurisdictions.
	AFCDM	ASEAN Finance and Central Bank Deputies' Meeting	Meeting of ASEAN Finance and Central Bank Deputies.
	AFMGM	ASEAN Finance Ministers' and Central Bank Governors' Meeting	Meeting of ASEAN Finance Ministers and Central Bank Governors.
	AIRM	ASEAN Insurance Regulators' Meeting	Platform to strengthen the insurance cooperation in the developments of insurance regulatory and supervisory frameworks and research and capacity building.
	AMS	ASEAN Member State	In reference to one or more of the members of the Association of Southeast Asian Nations.
	ATB	ASEAN Taxonomy Board	A body set up under the auspices of the AFMGM to develop, maintain and promote a multi-tiered ASEAN Taxonomy.
	-	Assessor	Person or organisation which assesses an Activity and assigns a classification on this basis.
	-	Assessment	Process by which the applicability of a classification to an Activity is ascertained.

#	Abbreviation	Terminology	Definition/ Description
	ASEAN	Association of Southeast Asian Nations	Association of member states in Southeast Asia, which promotes intergovernmental cooperation and facilitates economic, political, security, military, educational, and sociocultural integration between its members and countries in the Asia-Pacific.
	BREEAM	Building Research Establishment Environmental Assessment Method	A sustainability assessment methodology recognised and used worldwide, for masterplan projects, infrastructure, and buildings. It aims to set standards for the environmental performance of buildings through the design, specification, construction, and operation phases; and can be applied for both new developments as well as refurbishments.
	CCUS	Carbon Capture, Utilisation and Storage	The capture of CO2 from large point sources, such as power generation or industrial facilities. If not being used on-site, the CO2 is compressed and transported to be used in a range of applications or injected into deep geological formations.
	-	Carbon lock-in	Carbon lock-in occurs when transitioning to cleaner and more sustainable energy sources is more difficult due to the existing infrastructure and economic systems being built around the use of carbon-based fuels.
	CRREM	Carbon Risk Real Estate Monitor	Tool that helps the real estate industry reduce climate risks by aligning with decarbonisation goals.
	-	Classification	Colour-coded system used in the ASEAN Taxonomy for identifying the degree to which an Activity is sustainable through its contribution to an EO. Classification levels are 'Green', 'Amber' and 'Red'. To be classified as 'Green' or 'Amber', an Activity must: 1. Result in a positive benefit to one or more EOs; or 2. Create some form of utility whilst displacing another provider of that utility which detracts from an EO or EOs. A 'Red' classification means that an Activity is not aligned with the ASEAN Taxonomy.

#	Abbreviation	Terminology	Definition/ Description
	CBS	Climate Bonds Standard	Labelling scheme with criteria allowing certification of bonds and loans as consistent with a 2°C warming limit.
	CPO	Coal phase-out	An Activity whereby processes involving combustion of coal, such as coal powered generation of electricity, are shut down over time in line with aims to reduce GHG emissions. Coal phase-out is considered an Activity which may receive classification under the ASEAN Taxonomy.
	CFPP	Coal-fired Power Plant	A power station which generates electricity from the combustion of coal.
	-	Commencement	Unless otherwise stated, 'Commencement' of an Activity refers to: 1. Where Activity requires significant infrastructure: the start of the on-site construction, upgrade or expansion of the facilities required to conduct the Activity. For a large construction project, Commencement shall normally mean the same as NTP; or 2. Where Activity does not require significant infrastructure: the start of operations and the provision of the utility intended by that Activity. For the purposes of assessment, Commencement may also be defined as an expansion or significant upgrade of an existing Activity.
	CGT	Common Ground Taxonomy	A list of Green and sustainable economic Activities recognised bilaterally by China and the European Union (EU); the CGT shows how the two taxonomies map with each other.
	-	Contribution	Contribution made by an Activity towards achieving an EO.
	-	Company	In the context of ASEAN Taxonomy, the term 'Company' means the organisation seeking classification of an Activity.
	DNSH	Do No Significant Harm	The principle by which Activities may not be classified as 'Green' or 'Amber' by the ASEAN Taxonomy if they have resulted in will result in unremedied significant harm which has been caused or will be caused to

#	Abbreviation	Terminology	Definition/ Description
			one or more of the EOs by an Activity, or any actions required to implement the Activity.
	ERIA	Economic Research Institute for ASEAN and East Asia	International organisation established to conduct research activities and make policy recommendations for further economic integration in the East Asia.
	EV	Electric Vehicle	A vehicle that uses electric motors for propulsion.
	EIA / ESIA	Environmental Impact Assessment / Environmental and Social Impact Assessment	A comprehensive document of a project's potential environmental (and social risks) and impacts.
	EO	Environmental Objectives	Environmental Objectives which the ASEAN Taxonomy is intended to facilitate.
	ESG	Environmental, Social and Governance	Factors that are considered in decision making that incorporate sustainability considerations.
	EC	Essential Criteria	Minimum criteria which must be fulfilled when implementing an Activity. The EC are DNSH, RMT and SA.
	EUI	Energy Use Intensity	A metric used to measure a building's annual energy use, often used to benchmark a building by expressing its energy use as a function of its size or other characteristics.
	EC	European Commission	Executive branch of the EU.
	EU	European Union	Supranational political and economic union of 27 member states.
	FC	Financial Close	Financial Close refers to the completion of the financial arrangements and agreements necessary for a project's funding and commencement of construction or operation.
	FF	Foundation Framework	Approach for assessing the contribution of Activities which is based on Guiding Principles.
	FPIC	Free and Prior Informed Consent	Specific right that pertains to Indigenous peoples which allows them to give or withhold consent to a project that may affect them or their territories.

#	Abbreviation	Terminology	Definition/ Description
	-	Grandfathering	The basis of the classification of a financial instrument after the TSC has changed or the Activity Tier to which it applies has been sunset.
	GHG	Greenhouse Gases	Gases that absorb and emit radiant energy within the thermal infrared range, causing the greenhouse effect.
	ITSF	Indonesia Taxonomy for Sustainable Finance	Classifies economic Activities to guide financing towards Indonesia's sustainability goals and net zero target.
	ICT	Information and Communications Technology	Technology related to unified communications and the integration of telecommunications and computers, and necessary enterprise software, middleware, storage, and audio-visual, which enable users to access, store, transmit, understand, and manipulate information.
	ICP	Insurance Commission Philippines	Government agency that regulates and supervises the insurance, pre-need, and health maintenance organisation sectors in the Philippines.
	ICMA	International Capital Market Association	Self-regulatory organisation and trade association for participants in international capital markets.
	ISIC	International Standard Industrial Classification	Standard United Nations Statistics Division (UNSD) classification of economic Activities.
	-	Island System	A collection of grid-connected power generation, electrical distribution, storage, control assets and loads, which have the ability to operate together independently of a wider electrical network. Note than an Island System in this context does not need to be a literal island surrounded by water.
	LEED	Leadership in Energy and Environmental Design	A green building certification program used worldwide and is environmentally oriented with aims to improve building and construction performance across seven key areas of environmental and human health.
	-	Life-cycle Emissions	The total amount of emissions associated with a product, service, or Activity over its entire lifecycle, from the extraction of raw materials to the disposal of waste. This could be associated with the construction, operation, and decommissioning of a

#	Abbreviation	Terminology	Definition/ Description
			specific development. More information can be referenced in in ISO 14067:2018.
	NDC	Nationally Determined Contribution	National climate action plan to cut emissions and adapt to climate impacts.
	NGFS	Network of Central Banks and Supervisors for Greening the Financial System	Network of 121 central banks and financial supervisors and 19 observers that aims to accelerate the scaling up of green finance and develop recommendations for central banks' role for climate change.
	NACE	*Nomenclature générale des Activités économiques dans les Communautés européennes*	Statistical classification of economic Activities in the European Community
	NTP	Notice to Proceed	The point in time signalling the start of construction process for an infrastructure project.
	-	Paris Agreement	Paris Agreement under the United Nations Framework Convention on Climate Change.
	PV	Photovoltaic	Conversion of light into electricity using semiconducting materials.
	PS	Plus Standard	Approach for assessing the contribution of Activities which is based objective pre-defined TSC.
	RMT	Remedial Measures to Transition	Measures taken to remediate or mitigate the impact of any significant harm resulting from an Activity, or any actions required to implement the Activity.
	-	Renewable	Referring to a resource or energy source that can be naturally replenished or regenerated over time.
	PSEC	Securities and Exchange Commission, Philippines	State agency which safeguards investors and oversees companies, securities, and capital markets in the Philippines.
	SLC	Senior Level Committee on Financial Integration	ASEAN Senior Level Committee on Financial Integration comprising ASEAN central bank deputies/senior officials and Chairs/Co-Chairs of the different ASEAN working committees on financial integration.
	SA	Social Aspects	EC of the ASEAN Taxonomy which relates to an obligation for Activities to avoid causing social harm.
	SCCB	Steering Committee on Capacity Building	ASEAN Steering Committee on Capacity Building.

#	Abbreviation	Terminology	Definition/ Description
	SC	Substantial Contribution	Contribution required for an Activity to be assessed as 'Green'.
	-	Sunsetting	The process by which a Tier may be closed for any given Activity; as a result, classification of that Activity at that Tier will no longer be possible.
	SDG	Sustainable Development Goals	17 UN objectives intended to serve as a "shared blueprint for peace and prosperity for people and the planet now and into the future".
	SDS	Sustainable Development Scenario	International Energy Agency scenario outlining how a global pathway to net-zero emissions, aligning with goals from the Paris Agreement and UN SDG.
	SFTG	Sustainable Finance Taxonomy Guidelines	A framework for the Philippines designed to classify economic Activities based on their environmental and social sustainability.
	TEG	Technical Expert Group on Sustainable Finance	Group established by the European Commission to develop recommendations on topics related to the EU Taxonomy, including technical screening criteria.
	TSC	Technical Screening Criteria	Quantitative or qualitative criteria against which the classification of the Activity is assessed.
	-	Threshold	Defined numerical value for a quantitative TSC.
	-	Tier	A gradation of TSC setting for EOs. Tier 1 sets TSC which represent a higher level of contribution to an EO than Tiers 2 and 3. Tier 1 is aligned with a 'Green' classification, whilst Tiers 2 and 3 represent transitional TSC and are aligned with the 'Amber' classification.
	TRB	TSC Review Body	Body responsible for reviewing and proposing enhancements to TSC.
	-	TSC Period	Period during which a TSC is extant for the purposes of classification of an Activity.
	-	TSC Review	Process at the end of TSC Period by which a TSC may be adjusted.
	UN	United Nations	Intergovernmental organisation intended to maintain international peace and security.
	UNESCAP	United Nations Economic and Social	One of the five regional commissions under the jurisdiction of the UN Economic and Social Council.

#	Abbreviation	Terminology	Definition/ Description
		Commission for Asia and the Pacific	
	UNEP	United Nations Environment Programme	Institution responsible for coordinating responses to environmental issues within the UN system.
	WC-CMD	Working Committee on Capital Market Development	Coordinating committee which monitors initiatives and progress of ASEAN members towards building the capacity and laying the infrastructure for development of ASEAN capital markets.
	-	Zero Direct Emissions	Pertaining to processes or systems that produce no emissions of GHG or harmful pollutants directly during operation.
Indonesia Taxonomy for Sustainable Finance			
	-	Activities	An economic Activity that can be assessed based on Indonesian Taxonomy for Sustainable Finance. These Activities constitute resource input, production processes, and output in the forms of goods or services.
	ADB	Asian Development Bank	An international financial institution committed to achieving a prosperous, inclusive, resilient, and sustainable Asia and the Pacific, while sustaining its efforts to eradicate extreme poverty.
	AFMGM	ASEAN Finance Ministers and Central Bank Governors' Meeting	Formal meeting session attended by Ministers of Finance and Governors of Central Banks of ASEAN Member Countries.
	-	Bodies of Water	A water collected in a natural or artificial container. A water body has hydrological, physical, chemical, and biological characteristics. *(Regulation of the Minister of Environment and Forestry of the Republic of Indonesia Number 5 of 2022 concerning Waste Water Treatment for Mining Businesses and/or Activities Using Artificial Wetland Methods)*

#	Abbreviation	Terminology	Definition/ Description
	AMDAL	Environmental Impact Analysis	A study of the crucial impacts on the environment of a planned business and/or commercial Activity. The study is carried out as a prerequisite for decision making regarding the implementation of the business and/or commercial Activity and included in the Business Licensing or approval from the Central Government or Regional Government. (Government Regulation in Lieu of Law of the Republic of Indonesia Number 2 of 2022 concerning Job Creation)
	ASEAN	Association of Southeast Asian Nations	Regional organization that accommodates cooperation of countries in Southeast Asia with the aim of prospering and advancing countries in the region.
	ATB	ASEAN Taxonomy Board	A body established under the auspices of AFMGM to develop the ASEAN Taxonomy.
	ATSF	ASEAN Taxonomy for Sustainable Finance	An initiative under the auspices of the ASEAN Finance Ministers and Central Bank Governors to promote sustainable Activities and investments, in order to drive the region's sustainability agenda.
	CCS	Carbon Capture and Storage	Carbon Capture and Storage (CCS) is a business Activity that involves capturing carbon and/or transporting captured carbon, injecting and storing it into ZTI* safely and permanently, in accordance with good engineering principles. *Injection Target Zone (ZTI) is a rock system in a geological formation that includes storage zone layers, buffer zone layers, impermeable zone layers, and geological traps capable of accommodating injected carbon safely and permanently while meeting environmental safety standards. (Presidential Regulation (PERPRES) Number 14 of 2024 concerning the Implementation of Carbon Capture and Storage Activities)

#	Abbreviation	Terminology	Definition/ Description
	-	Circular Economy	A system where products and materials are kept in circulation through processes like maintenance, reuse, refurbishment, remanufacture, recycling, and composting. The circular economy tackles climate change and other global challenges, like biodiversity loss, waste, and pollution, by decoupling economic Activity from the consumption of finite resources. (Ellen MacArthur, 2015)
	CRVA	Climate Risk Vulnerability Assessment	A systematic methodology/process for assessing the climate exposure and vulnerability of a country or region, as well as identifying the most likely adaptation strategies to mitigate these risks.
	DNSH	Do No Significant Harm	One of the Essential Criteria (EC) stipulating that an Activity contributing to an Environmental Objectives (EO) which does not harm, adversely affect, or cause damage to other EO.
	-	Early retirement of Coal-Fired Power Plant (CFPP	An Activity whereby processes involving combustion of coal, such as coal powered generation of electricity, are shut down over time in line with aims to reduce GHG emissions. This Activity is also known as Coal-phased out Activity in ATSF.
	EC	Essential Criteria	The minimum criteria comprising DNSH, RMT, and SA. Further explanation of each EC is provided in the taxonomy.
	EIA/ESIA	Environmental Impact Assessment / Environmental and Social Impact Assessment	A comprehensive document outlining the potential environmental (and social) impacts and risks associated with a particular project.
	Enabling Activities	-	Activities that increase sector performance and other Activities and do not create any risk to the Environmental Objectives (EO). (TEG EU, 2020)
	EO	Environmental Objectives	Priority environmental performance targets to be achieved. Further explanation of each objective is provided in the taxonomy.

#	Abbreviation	Terminology	Definition/ Description
	ETC	Energy Transitions Commission	An international think tank, global coalition of leaders from across the energy landscape, committed to achieving net-zero emissions by mid-century, in line with the Paris climate objective of limiting global warming to well below 2°C and ideally to 1.5°C.
	FC	Financial Close	The stage at which all financing and agreements have been secured hence enabling the power plant construction to commence.
	FCP	G20/OECD High Level Principles on Financial Consumer Protection	The high-level international standard for effective and comprehensive financial consumer protection frameworks, designed and intended to be applicable to any jurisdiction and are cross-sectoral in nature.
	FI	Financial Services Industry / Financial Industry	A collection of companies/institutions and their supporting institutions providing financial services.
	FOLU	Forestry and Other Land Uses	One of the main sectors in Nationally Determined Contribution target. For examples: Forestry, Lodging, etc. (Enhanced NDC, 2022)
	FSI	Financial Services Institutions	These institutions engage in activities within the banking, capital markets, insurance, pension funds, financing, and other financial service sectors, adhering to the provisions of laws and regulations governing the financial services industry. (Law of the Republic of Indonesia Number 4 of 2023 regarding the Development and Strengthening of the Financial Sector)
	-	Greenwashing	• The practice of marketing financial products as being more environmentally or climate-aligned than they are (OECD, 2022). • The practice of gaining an unfair competitive advantage by recommending a financial product as environmentally friendly or sustainable, when in fact that financial product does not meet basic environmental or other sustainability-related standards (European Commission, 2022).

#	Abbreviation	Terminology	Definition/ Description
			• When the financial service provider makes un-substantiated claims about its own sustainability record in order to gain a competitive advantage (European Securities and Markets Authority, 2022).
	G20	Group of Twenty	The main forum for international economic cooperation comprises 19 countries with large economies and the European Union.
	GRK/GHG	Greenhouse Gas	Gases present in the atmosphere, both natural and anthropogenic, absorb and re-emit infrared radiation. (Presidential Regulation (PERPRES) Number 98 of 2021 regarding the Implementation of the Economic Value of Carbon to Achieve Nationally Determined Contribution Targets and Control of Greenhouse Gas Emissions in National Development, and Regulation of the Minister of Environment and Forestry of the Republic of Indonesia Number 7 of 2023 concerning Carbon Trading Procedures in the Forestry Sector)
	ICMA	The International Capital Market Association	Self-regulatory organizations and trade associations for international capital market participants.
	IEA	International Energy Agency	An international energy body that aims to assist governments, industry, and public in making informed energy choices by providing data, analysis, and solutions for each fuel and technology.
	ILO	International Labour Organization	A United Nations (UN) agency that strives to create opportunities for women and men to obtain decent and productive work in a free, fair, safe, and dignified manner.

#	Abbreviation	Terminology	Definition/ Description
	-	Impact washing	Risk consumers face of being misled when acquiring investment products that claim to make an impact in the real economy, when this impact is not verifiable or measurable, or when the said impact is overstated. (OECD, 2023)
	IPPU	Industrial Processes and Production Use	All industrial Activities that are in chemical or physical modify raw materials and covering various production processes. (Intergovernmental Panel on Climate Change, 2023)
	KBLI	Indonesian Standard Industrial Classification	A classification of Indonesian economic Activities that produce products/outputs, both in the form of goods and services, based on business fields to provide uniformity in concepts, definitions, and classifications of business fields in the development and shift of economic Activities in Indonesia.
	LCA	Life Cycle Assessment	Evaluation of input, output, and potential environmental impacts of the product system throughout its life cycle. Life Cycle Assessment (LCA) employs a cradle-to-grave approach, assessing the product system from upstream to downstream, or from creation to disposal, quantitatively. (Indonesia National Standard (SNI) ISO 14040:2016 and SNI ISO 14044:2017)
	NDC	Nationally Determined Contribution	A document outlining a country's climate commitments and actions, communicated to the global community through the United Nations Framework Convention on Climate Change.
	NZE	Net Zero Emissions	Conditions in which the amount of carbon emissions released into the atmosphere does not surpass the earth's capacity to absorb them.
	OECD	Organisation for Economic Cooperation and Development	An international organization comprising more than thirty countries, dedicated to shapes policies that promote prosperity, equality, opportunity, and well-being for all.

#	Abbreviation	Terminology	Definition/ Description
	-	Power Density	The power capability of an energy storage system which is typically expressed in watts per square meter (W/m²).
	PUSK	Financial Sector Business Actors	FSIs, financial market infrastructure business actors, payment system business actors, supporting institutions in the financial sector, and other financial sector business actors both carrying out business activities conventionally and based on sharia principles in accordance with the legal provisions in the financial sector. Law of the Republic of Indonesia Number 4 of 2023 concerning the Development and Strengthening of the Financial Sector)
	PROPER	Company Performance Rating Assessment Program in Environmental Management	Performance evaluation of the person in charge of the business and/or Activity in the field of environmental management conducted by the Ministry of Environment and Forestry of the Republic of Indonesia. (Regulation of the Minister of Environment and Forestry of the Republic of Indonesia Number 1 of 2023 concerning the Company Performance Rating Assessment Program in Environmental Management)
	RMT	Remedial Measures to Transition	The section of the EC pertaining to measures aimed at eliminating or minimizing any actual or potential significant damage or loss, thereby rendering the impact insignificant.
	RUPTL	Electricity Supply Business Plan	The electricity procurement plan that covers the generation, transmission, distribution, and/or sale of electricity to consumers in a business area. (Decree of the Minister of Energy and Mineral Resources Number 188.K/HK.02/MEM.L/2021 concerning Ratification Electricity Supply Business Plan for PT Perusahaan Listrik Negara (Persero) 2021 to 2030)
	SA	Social Aspect	The element of the EC which relates to the obligation for Activities to avoid causing social harm.

#	Abbreviation	Terminology	Definition/ Description
	SDT	Sector-agnostic Decision Tree	The principle-based assessment approach that takes the form of a decision tree, developed based on the specific criteria of an EO, accompanied by guiding questions.
	-	Social washing	The practice of attempting to improve a company's reputation through social responsibility initiatives which are not effective, or to the pursuit of economic return under the guise of social responsibility projects. It occurs when there is a disconnect between perceived commitments to social issues and action. (Williams, 2022).
	SDGs	Sustainable Development Goals	The Sustainable Development Goals (SDGs) constitute a global development agenda aimed at ending poverty, improving prosperity, and protecting the planet by achieving 17 goals by 2030. (Regulation of the President of the Republic of Indonesia Number 111 of 2022 concerning the Implementation of Sustainable Development Goals)
	-	Sustainable Finance	An ecosystem with comprehensive support in the form of policies, regulations, norms, standards, products, transactions, and financial services that align economic, environmental, and social interests in financing sustainable Activities and financing transitions towards sustainable economic growth. (Law of the Republic of Indonesia Number 4 of 2023 concerning Development and Strengthening of the Financial Sector (P2SK))
	SPPL	Environmental Management and Monitoring Statement Letter	The letter of statement by the individual responsible for the business or Activity to conduct environmental management and monitor its impact outside the business or Activity, particularly for projects requiring an Environmental Impact Assessment (AMDAL) or Environmental Management Efforts-Environmental Monitoring Efforts (UKL-UPL). (Regulation of the Government

#	Abbreviation	Terminology	Definition/ Description
			of the Republic of Indonesia Number 22 of 2021 concerning the Implementation of Environmental Protection and Management)
	THI	Indonesia Green Taxonomy	An economic Activity classification that supports environmental protection and management efforts, as well as mitigation and adaptation to climate change. (OJK, 2022)
	TKBI	Indonesia Taxonomy for Sustainable Finance	An economic Activity classification that supports Indonesia's Sustainable Development Goals, encompassing the economy, environment, and social aspects.
	TSC	Technical Screening Criteria	A set of criteria for assessing economic Activities based on their contribution and fulfilment of the primary EO thresholds.
	UKL-UPL	Environmental Management Efforts Environmental Monitoring Efforts	A series of environmental management and monitoring processes outlined in standard form to be used as a prerequisite for decision-making, and they are included in Business Licensing or approvals from the Central Government or Regional Government. (Government Regulation in Lieu of Law of the Republic of Indonesia Number 2 of 2022 concerning Job Creation)

#	Abbreviation	Terminology	Definition/ Description
	UMKM/ MSME	Micro, Small and Medium Entreprises	• Micro enterprises mean a productive enterprise owned by individuals and/or business entity/enterprise which fulfil the criteria of the micro enterprise. • Small Enterprise means an independent productive enterprise, which is run by individuals or a company which is not a branch companies owned, controlled, or becoming direct or indirect part of the Medium or Large Enterprises fulfilling the criteria of the Small Enterprises. • Medium Enterprises means an independent productive economic enterprise, which is run by individuals or a company which is not a branch companies owned, run, or becoming direct or indirect part of the Small or Large Enterprises that meet the criteria of Medium Enterprises. (Regulation of the Government of the Republic of Indonesia Number 7 of 2021 concerning the Facilitation, Protection, and Empowerment of Cooperatives and Micro, Small, and Medium Enterprises
Malaysia Climate Change and Principle-based Taxonomy (CCPT)			
	AMC	Asset management company	-
	CCPT	Climate Change and Principle-based Taxonomy	-
	CDP	Carbon Disclosure Project	-
	CO2	Carbon dioxide	-
	EIA	Environmental Impact Assessment	-
	EPU	Economic Planning Unit, Prime Minister's Department	-
	EQA 1974	Environmental Quality Act 1974	-
	ESG	Environmental, social and governance	-

#	Abbreviation	Terminology	Definition/ Description
	FIs	Financial institutions	-
	GDP	Gross domestic product	-
	GHG	Greenhouse gas	-
	IFI	International Financial Institution	-
	IPBES	Intergovernmental Panel Science-Policy Platform on Biodiversity and Ecosystem Services	-
	IPCC	Intergovernmental Panel on Climate Change	-
	ITOs	Insurers and takaful operators	-
	JC3	Joint Committee on Climate Change	-
	LULUCF	Land Use, Land-Use Change and Forestry	-
	MGP	Malaysian Sustainable Palm Oil General Principle	-
	MSPO	Malaysian Sustainable Palm Oil	-
	NDC	Nationally determined contributions	-
	RE	Renewable energy	-
	TCFD	Task Force on Climate-Related Financial Disclosures	-
	UNDP	United Nations Development Programme	-
	UNFCCC	United Nations Framework Convention on Climate Change	-
	UN PRI	United Nation Principles for Responsible Investment	-
	VBI	Value-based Intermediation	-
	VBIAF	Value-based Intermediation Financing and Investment Impact Assessment Framework	-

#	Abbreviation	Terminology	Definition/ Description
	WWF	World Wide Fund for Nature	-
Malaysia Sustainable and Responsible Investment Taxonomy by Securities Commission Malaysia (SRI)			
	ASEAN	Association of Southeast Asian Nations	-
	ATB	ASEAN Taxonomy Board	-
	BNM	Bank Negara Malaysia	-
	CCPT	Climate Change and Principle-Based Taxonomy	-
	CMP3	Capital Market Masterplan 3	-
	CPO	crude palm oil	-
	CO2e	carbon dioxide equivalent	-
	DNSH	do no significant harm	-
	EAIR	Environmental Aspect and Impact Register	-
	EIA	Environmental Impact Assessments	-
	ERIA	Economic Research Institute for ASEAN and East Asia	-
	ESG	environmental, social and governance	-
	GDP	gross domestic product	-
	GHG	Greenhouse gas	-
	ILO	International Labour Organization	-
	IPCC	Intergovernmental Panel on Climate Change	-
	IWG	Industry Working Group	-
	MW	megawatt	-
	RSPO	Roundtable on Sustainable Palm Oil	-
	SDG	Sustainable Development Goal	-
	SRI	sustainable and responsible investment	-

#	Abbreviation	Terminology	Definition/ Description
	UN	United Nations	-
Philippine Sustainable Finance Taxonomy Guidelines			
	-	Activity	An Activity takes place when resources such as capital, goods, labour, manufacturing techniques or intermediary products are combined to produce specific goods or services. It is characterized by an input of resources, a production process, and an output of products (goods or services). For the purposes of assessment, an Activity may be defined as an expansion or significant upgrade of an existing Activity
	-	Adaptation	This refers to the adjustment in natural or human systems in response to actual or expected climatic stimuli or their effects, which moderates harm or exploits beneficial opportunities.
	-	Assessor	This refers to a person or organization which assesses an Activity and assigns a classification based on the Sustainable Finance Taxonomy Guidelines (SFTG).
	-	Assessment	This refers to the process by which the applicability of classification of an Activity is determined.
	-	Carbon capture and Storage (CCUS)	The capture of carbon dioxide (CO2) from large point sources, such as power generation or industrial facilities. If not being used on-site, the CO2 is compressed and transported to be used in a range of applications or injected into deep geological formations.
	-	Carbon Lock-in	Carbon lock-in occurs when transitioning to cleaner and more sustainable energy sources is rendered more difficult due to the existing infrastructure and economic systems being built around the use of carbon-based fuels.
	-	Climate Finance	This refers to resources that have been allocated or may be utilized towards the climate change adaptation and mitigation requirements of the country and its vulnerable communities (Climate Change Act of 2009, as amended by Republic Act No. 10174).

#	Abbreviation	Terminology	Definition/ Description
	-	Company	This means the organization seeking classification of an Activity.
	-	Do No Significant Harm (DNSH)	This refers to the principle that an Activity which makes a substantial contribution to one of the official Environmental Objectives selected for this taxonomy should not cause significant harm to any of the other Environmental Objectives.
	-	Environmental Impact Assessment	A comprehensive document of a project's environmental and social risks and impacts according to Philippine law.
	EO	Environmental Objectives	This initially comprises Climate Change Mitigation and Climate Change Adaptation. This forms part of the assessment of an Activity under the SFTG.
	EC	Essential Criteria	This comprises Do No Significant Harm (DNSH), Remedial Measures to Transition (RMT) and Minimum Safeguards (MS). Similarly, the EC is considered in the assessment of an Activity under the SFTG.
	-	Mitigation	Within the context of climate change, this refers to human intervention to reduce anthropogenic emissions sources and enhance removals by sinks of all GHG, including- ozone depleting substances and their substitutes.
	MSMEs	Micro, Small and Medium Enterprises	The MSMEs are defined in two ways in the Philippines – by employment size and by asset size, either of which may be applied in the SFTG. The Philippines Statistical Authority classifies an enterprise as a micro if it has less than 10 employees; small if it has 10-99 employees; medium with 100-199 employees; and large if it has 200 or more employees. The Magna Carta for Micro, Small and Medium Enterprises (as amended to 2008) classifies an enterprise as micro if it has up to Php 3,000,000 asset size; small if it has Php 3,000,001– 15,000,000 asset size; medium if it has Php 15,000,0001–

#	Abbreviation	Terminology	Definition/ Description
			100,000,000 asset size; and large if it has Php 100,000,001 and above asset size.
	MS	Minimum Safeguards	The social standards aim to ensure that the entities doing the Activities comply with national regulatory requirements. This assessment is typically done at the company level as opposed to the Activity level. Applying this principle ensures that the 8 Classification: GENERAL Activity achieving an Environmental Objective is not done while harming a social aspect.
	RMT	Remedial Measures to Transition	This refers to the measures that must be undertaken to remove or render insignificant any actual or potential significant harm to an Environmental Objective. In this SFTG, particular time periods can be allocated for an Activity to be aligned.
	-	Substantial Contribution	The level of contribution required by an Activity towards an Environmental Objective to qualify as Green or Amber, provided other Essential Criteria are met.
	-	Sustainable Finance	This refers to any form of financial product or service which integrates environmental, social and governance criteria into business decisions that support economic growth and provide lasting benefit for both clients and society while reducing pressures on the environment. Sustainable finance includes, as a subset, green finance which is designed to facilitate the flow of funds towards green economic Activities and climate change mitigation and adaptation projects.
	-	Activity	An Activity takes place when resources such as capital, goods, labour, manufacturing techniques or intermediary products are combined to produce specific goods or services. It is characterized by an input of resources, a production process, and an output of products (goods or services). For the purposes of assessment, an Activity may be defined as an expansion or significant upgrade of an existing Activity

#	Abbreviation	Terminology	Definition/ Description
Singapore-Asia Taxonomy for Sustainable Finance (SAT)			
Not available as SAT does not have an explicit glossary for reference			
Thailand Taxonomy			
	ADB	Asian Development Bank	-
	AER	Annual Efficiency Ratio	-
	ASEAN	Association of Southeast Asian Nations	-
	BAU	Business-as-usual	-
	BUR4	Thailand's Fourth Biennial Update Report	-
	CBI	Climate Bonds Initiative	-
	CCMP	Climate Change Master Plan (2015-2050)	-
	CSP	Concentrated solar power	-
	DCS	Fuel Oil Data Collection System	-
	EU	European Union	-
	FDI	Foreign direct investments	-
	GHG	Greenhouse gases	-
	ICMA	International Capital Market Association	-
	IEA	International Energy Agency	-
	IPPU	Industrial processes and products use	-
	IPCC	Intergovernmental Panel on Climate Change	-
	IMO	International Maritime Organisation	-
	IRENA	International Renewable Energy Agency	-
	LCA	Lifecycle Assessment	-
	LT-LEDS	Long-Term Low Greenhouse Gas Emission Development Strategy	-

#	Abbreviation	Terminology	Definition/ Description
	LULUCF	Land Use, Land-Use Change and Forestry Sector	-
	NDC	Nationally Determined Contribution	-
	PED	Primary energy demand	-
	PW	Photovoltaic	-
	RCP	Representative Concentration Pathway, a Greenhouse gas concentration trajectory adopted by the IPCC	-
	SDG	Sustainable Development Goals	-
	THB	Thai baht	-
	TPI	Transition Pathway Initiative	-
	TSIC	Thailand Standard Industrial Classification	-
	WG-SF	Working Group on Sustainable Finance	-
	GgCO2e or GgCO2eq	Greenhouse gases in carbon dioxide equivalent	-
	MtCO2e/year	Gross emission calculated as metric tons of carbon dioxide equivalent emitted per year	-
	MW	Megawatt	-
	CO2e/kWh	Greenhouse gas emission intensity calculated as amount of Greenhouse gases in carbon dioxide equivalent per kilowatt hour	-
	EJ/year	Energy consumption calculated as exajoules consumed per year	-
	ktoe	Thousand tons of oil equivalent	-

#	Abbreviation	Terminology	Definition/ Description
	tkm or t-km	tonne-kilometre is a unit of measure of freight transport which represents the transport of one tonne of goods by a given transport mode (road, rail, air, sea, inland waterways, pipeline etc.) over a distance of one kilometre	-
	pkm or p-km	passenger-kilometre is the unit of measurement representing the transport of one passenger by a defined mode of transport (road, rail, air, sea, inland waterways etc.) over one kilometre	-
	RTK	Revenue-tonne-kilometre, measures how much revenue a company makes per volume of freight transported	-

Annex 1

ASEAN Taxonomy - Agriculture, Foresty and Fishing sector

1 Indicative Proxy green certification schemes

Certification is a term used in the context of these TSC to refer to conformance with the requirements of credible international or national certification systems. Certifications whose accreditation body conforms to *ISO/IEC 17011:2017 Conformity assessment – Requirements for accrediting conformity assessment bodies*, are considered Green due to their integrity in oversight, which safeguards the impartiality and quality of the compliance assessment. Examples of such certification schemes are provided in the table below:

Activities	Proxy Certification
01[001] General perennial or non-perennial crops	• **International standards** including GLOBALG.A.P., Rainforest Alliance Sustainable Agriculture Standard, IFOAM Organic, Roundtable Sustainable Palm Oil (RSPO), Palm Oil Innovation Group (POIG), Sustainable Rice Platform (SRP), Proterra, Roundtable on Sustainable Soy (RTRS), Bonsucro, Roundtable for Sustainable Biomass (RSB), Fairtrade, Project level Carbon Accounting Certification that are either benchmarked against CORSIA, or Core Carbon Principles. • **National standards** including National G.A.P. (accreditation body conforms to ISO/IEC 17011:2017), ISPO, MSPO, national carbon schemes (accreditation body conforms to ISO/IEC 17011:2017).
014[001] Livestock production	• **International standards** including GlobalS.L.P. (previously known as GLOBALG.A.P's Integrated Farm Assurance standard for livestock.), IFOAM Organic, Roundtable on Responsible Soy Association (RTRS) for feed, Project level Carbon Accounting Certification that are either benchmarked against CORSIA, or Core Carbon Principles. • **National standards** including National G.A.P. (accreditation body conforms to ISO/IEC 17011:2017), national carbon schemes (accreditation body conforms to ISO/IEC 17011:2017).
03[001] Fishing	• **International standards** including Marine Stewardship Council (MSC), Marin Trust for feed, Fairtrade, and other standards benchmarked against Global Sustainable Seafood Initiative (GSSI). • **National standards** including National G.A.P. (accreditation body conforms to ISO/IEC 17011:2017).

03[002] Aquaculture	• **International standards** including Aquaculture Stewardship Council (ASC), Marin Trust for feed, Fairtrade, and other standards benchmarked against Global Sustainable Seafood Initiative, Project level Carbon Accounting Certification that are either benchmarked against CORSIA, or Core Carbon Principles. • **National standards** including National Fishery Standards (accreditation body conforms to ISO/IEC 17011:2017), national carbon schemes (accreditation body conforms to ISO/IEC 17011:2017).
02[001] Sustainable forest management 02[002] Forestry plantation 02[003] Conservation, restoration, and maintenance of natural forests	• **International standards** including Forest Stewardship Council (FSC), Programme for the Endorsement of Forest Certification (PEFC), Global Sustainable Tourism Council, Project level Carbon Accounting Certification that are either benchmarked against CORSIA, or Core Carbon Principles. • **National standards** including PEFC-endorsed schemes: Thailand National Forest Certification System, IFCC Forest Certification Scheme, Vietnam Forest Certification System, Malaysian Timber Certification Scheme (MTCC), Indonesian Timber Legality and Sustainability Verification System (SVLK), Philippine Sustainable Forest Certification System, Myanmar National Forest Certification, Malaysia Forest Fund Forest Conservation Certificate.

2 Core and Non-Core Practices for AFF Activities in the ASEAN Taxonomy

The practices pathway is developed as an alternative to the certification pathway, with the intention to bring both pathways as closely aligned as possible.

The following Core and Non-Core Practices have been extracted from the ASEAN Taxonomy into this User Guide for convenience.

Core and non-core practices for perennial and non-perennial crops

9 Core practices for perennial and non-perennial crops

Practices	Definition	Output and example indicators	EO1	EO2	EO3	EO4
1. Environmental and social impact assessment (ESIA)	Conduct a site-specific impact assessment to identify, evaluate, and manage ecological and social risks related to communities, water, soil, biodiversity, and cumulative ecosystem impacts. Include ecological siting criteria such as adequate buffer zones from sensitive habitats (e.g. mangroves, wetlands) and ensure compliance with relevant national regulations. ESIA should be integrated into farm design and updated when site conditions change. This practice may be classified as a sustainable Activity in itself. See Appendix H of the Annex in the ASEAN Taxonomy.	• Protected ecosystem • Key indicator: ESIA Report and mitigation plan • Proxy indicator: Simplified ESIA report and list of mitigation actions			Y	

Practices	Definition	Output and example indicators	EO1	EO2	EO3	EO4
2. Fertiliser management	Nutrient management (including N-P-K) is carried out efficiently according to the needs of each crop (fertiliser type, quantity, method, and timing) and in line with soil quality. Organic or bio-fertilisers, or soil amendments may be used with an appropriate balance between chemical and organic fertilisers. Practical considerations are also taken into account (sources, available nutrients, and related transportation). When feasible, use soil testing kits, training program on soil analysis. Optimising the use of chemical N fertiliser in conjunction with organic fertiliser (biological N-fixation such as cover crops or commercial organic N or zero-emissions N fertiliser).	• Reduced emissions and/or Reduced pollution • Key indicator: Nutrient use efficiency (kg N-P-K applied per tonne of yield) • Proxy indicator: Use of organic fertiliser or cover crops	Y		Y	
3. Integrated pest management	Selection of pest control methods that are appropriate to the situation and area conditions, including pest and disease-resistant crop varieties, releasing natural enemies, using traps, applying biological control agents, grafting techniques, rice seeds disinfection combined with pre-drying, etc. Use of bio-inputs and conservation biocontrol to avoid biodiversity loss. Minimum chemical pesticides are used. Chemical inputs that are not listed under Annex A or B of the Stockholm Convention, not classified as Ia or Ib hazardous substances by WHO, and	• Protected ecosystem • Key indicator: % reduction in WHO Class 1a/1b pesticide use • Proxy indicator: Adoption of at least one non-chemical pest control (e.g. traps, natural enemies)			Y	

Practices	Definition	Output and example indicators	EO1	EO2	EO3	EO4
	not restricted under the Rotterdam Convention are permitted.					
4. Integrated weed management	Employ mulching and integrated weed management techniques to control weed growth without relying solely on herbicides, Chemical inputs that are not listed under Annex A or B of the Stockholm Convention, not classified as Ia or Ib hazardous substances by WHO, and not restricted under the Rotterdam Convention are permitted. Employ manual weeding when feasible.	• Protected ecosystem • Key indicator: % reduction in herbicide application (kg/Ha) • Proxy indicator: Visual check			Y	
5. Farm residue utilisation	Optimisation of farm residue uses that avoids combustion/degradation and promotes circularity. Potential use of residues for composting and fertiliser, biogas, bioenergy, animal feed, paper. etc. Pyrolysis of agricultural residues to produce biochar. Production of unused oil palm biomass (trunks, empty FFBs, etc.) for fuel pellets and wood substitutes.	• Reduced emissions and/or enhanced resource circularity • Key indicator: % of crop residue converted • Proxy indicator: No burning of crop residues (Visual check)	Y		Y	Y
6. Waste and wastewater management	A waste management plan covering waste reduction, pollution and recycling. Good management of containers of agrochemicals and other residues. Air, soil, and water contamination complies with national regulations.	• Reduced pollution and/or enhanced resource circularity • Key indicator: % of containers recycled or disposed • Proxy indicator: Presence of waste segregation (Visual check)			Y	Y

Practices	Definition	Output and example indicators	EO1	EO2	EO3	EO4
7. Improved water/irrigation efficiency	Employ efficient irrigation methods such as drip or micro-sprinkler irrigation to improve crop water productivity and optimise water use efficiency. Schedule irrigation based on crop water requirements, soil moisture levels, and weather conditions to optimise water use efficiency and prevent waterlogging or drought stress.	• Enhanced water efficiency • Key indicator: water use efficiency (m^3/tonne of yield) • Proxy indicator: Use of efficient irrigation (Visual check)	Y	Y	Y	
8. Soil conservation	Maintain soil biomass cover on the farm and prepare plots according to soil conservation principles such as windbreaks and cover cropping. On sloping soils, planting on contour lines through terracing, deep-rooting (e.g., vetiver) mulching, or other methods.	• Enhanced soil health • Key indicator: % of farm area with permanent soil cover • Proxy indicator: Presence of cover crops (Visual check)	Y	Y	Y	
9. Use of authorised seedlings	Combine high-yield authorised seedlings with ecological safeguards and equitable practices. Select authorised seedlings for quality assurance but also set aside space for planting well-adapted local varieties. Engage local communities in selecting varieties suited to their needs, allow some seed saving for future planting, and monitor performance.	• Improved productivity • Key indicator: % yield change • Proxy indicator: Use of climate-resilient varieties		Y	Y	

2 additional core practices for cassava, maize and sugarcane

Practices	Definition	Outcome and example indicators	EO1	EO2	EO3	EO4
1. Conservation tillage	Practice minimum tillage or no-till farming to improve soil structure, reduce erosion, and enhance organic matter content. Minimising soil disturbance through techniques like no-till or reduced tillage helps to retain soil moisture, prevent erosion, and maintain soil structure, leading to improved soil health and reduced carbon emissions.	• Enhanced soil health • Key indicator: % increase in soil organic matter • Proxy indicator: Use of no-till or reduced tillage (Visual check)	Y	Y	Y	
2. Diverse crop rotations	Improve crop varieties, crop rotation, crop diversification. In short-cycle crops, rotations are carried out according to a periodic programme depending on the region. Establish associated crops (including nitrogen-fixing crops) for moisture management, fertility, and biological activity. Rotation with green manure to improve productivity can also be carried out.	• Enhanced soil health • Key indicator: % of farm area under crop rotation with nitrogen-fixing crops • Proxy indicator: Inclusion of at least one nitrogen-fixing crop in rotation	Y	Y	Y	

3 additional core practices for rice

Practices	Definition	Outcome and example indicators	EO1	EO2	EO3	EO4
1. Midseason drainage followed by intermittent irrigation (MiDi)	An irrigation method dependent on day number allowing the field to dry midway through the growing season to enhance soil health. The practice can be applied to rice-producing areas using livestock biogas effluent as fertiliser. This practice is not applicable to non-irrigated land.	• Enhanced soil health • Key indicator: % reduction in methane emissions • Proxy indicator: Use of MiDi	Y	Y	Y	
2. Alternative wetting and drying (AWD)	An irrigation method dependent on water alternating between wet and dry conditions to conserve water and improve rice quality. The practice can be applied to the rice-producing areas using livestock biogas effluent as fertiliser. This practice is not applicable to non-irrigated land.	• Improved water efficiency • Key indicator: Water use efficiency (m^3/tonne of rice) • Proxy indicator: Use of AWD practices with water level monitoring	Y		Y	

3. Direct-seeded rice (DSR)	Planting rice directly in the field for improved establishment. The technology has a lower water requirement for crop establishment as puddling is not required in this method. The soil in DSR remains aerobic most of the time during the season, which reduces methane emissions as well as increases resilience to drought and high yields.	• Improved water efficiency and/or reduced emissions • Key indicator: Water use efficiency (m^3/tonne of rice), or reduction in methane emissions (kg CH_4/Ha) • Proxy indicator: Adoption of direct seeding method	Y	Y	Y	

1 additional core practice for rubber and oil palm

Practices	Definition	Outcome and example indicators	EO1	EO2	EO3	EO4
1.Biodiversity conservation	Preserving and restoring natural habitats within rubber or oil palm plantations to promote biodiversity and ecosystem resilience. This can include maintaining riparian buffers, establishing wildlife corridors, and planting native tree species as identified by ESIA results. Refer to regional/national regulations and certification guidance for biodiversity conservation management.	• Protected ecosystem • Key indicator: Biodiversity monitoring records, • Proxy indicator: Visual check		Y	Y	

16 non-core practices for all perennial and non-perennial crops

Practices	Definition	Outcome and example indicators	EO1	EO2	EO3	EO4
1. Precision agriculture	Use technology to monitor and manage field variability such as GPS-guided equipment, drones, sensors, data analytics, or other advanced technologies, to optimise field-level management to ensure that crops receive the precise number of inputs needed. Examples include smart agricultural machinery in compliance with Common Communications Standard.	• Optimised resource use. • Key indicator: % reduction of input use. • Proxy indicator: use of precision tools.	Y	Y	Y	
2. Mixed farming	Mixed farming (ISIC 0150) includes the combined production of crops and animals. If production of crops or animals in a given unit exceeds 66% of standard gross margins, the Activity should be allocated to crop or animal farming. Mixed farming includes all forms of mixed farming: on-farm and between-farm mixing, mixing within crops and/or animal systems, diversified and integrated systems. Shifting from monocropping to mixed cropping systems (including agroforestry).	• Protected ecosystem. • Key indicator: biodiversity score, or % increase of soil organic carbon. • Proxy indicator: presence of mixed crops or livestock.	Y	Y	Y	
3. Energy emissions reduction/ energy efficiency	Installation of renewable energy systems. Equipment maintenance services to improve efficiency. Examples include thermal energy irrigation canals and improved CO_2 recovery. Procurement of electric, hybrid or biofuel-based agricultural machinery.	• Improved energy efficiency. • Key/proxy indicator: energy consumption, or renewable energy use.	Y			
4. Harvest, post-harvest	Optimise harvest, post-harvest, and/or storage facilities before the point of sale to avoid	• Minimised food loss.	Y			

Practices	Definition	Outcome and example indicators	EO1	EO2	EO3	EO4
and storage to reduce loss	production-level food loss. This includes energy-efficient storage.	• Key indicator: % reduction in post-harvest loss. • Proxy indicator: logs of storage methods.				
5. Biochar application	Application of biochar produced with biomass residues sourced from and not associated with deforestation or conversion of HCS or HCV.	• Carbon sequestration. • Key indicator: % increase of soil organic carbon. • Proxy indicator: use of biochar.	Y			
6. Climate risk assessment and adaptation planning	CRVAs using localised climate data and projections. Results should inform adaptation measures integrated into operations. Activities may include risk mapping, scenario planning, and stakeholder consultations. Adaptation plans should be documented and periodically reviewed in line with national climate strategies (e.g., NDCs) and ecosystem-based management approaches. Adapted measures include changes in cropping patterns, location (e.g., shifting planting schedules), water management (based on seasonal and spatial patterns) with proof of no maladaptation, and climate-proof infrastructure. This practice may be classified as a sustainable Activity in itself. See Appendix **Error! Reference source not found.** of this Annex.	• Resilient farm infrastructure. • Key indicator: infrastructure upgrades documented. • Proxy indicator: visual check.		Y		

Practices	Definition	Outcome and example indicators	EO1	EO2	EO3	EO4
7. Early warning Systems and risk communication	Strengthen preparedness of farmers through access to timely and reliable early warning systems. Eligible activities include monitoring saline intrusion to prevent saltwater intruding into rice fields, and disaster prevention support system for irrigation ponds to prevent flood risk and share disaster information. This practice may be classified as a sustainable Activity in itself. See Appendix **Error! Reference source not found.** of this Annex.	• Improved disaster preparedness. • Key indicator: access to forecast systems. • Proxy indicator: logs of weather forecast use.		Y		
8. Parametric insurance	Adoption of parametric insurance based on climatic indexes to stipulate compensation based on occurrence of specified climatic events.	• Financial resilience to climate risks. • Key /Proxy indicator: % of farm area covered.		Y		
9. Indoor farming	Non open-field crop production (e.g., vertical farming, production of crops in the greenhouse or shade house) that represents a favourable strategy for increasing resilience through reducing vulnerability, improving resource efficiency e.g., in terms of electricity, water, land, productivity. Ensure efficient use of energy, water, and chemical inputs.	• Enhanced climate resilience. • Key/proxy indicator: % reduction in water and energy use.		Y		
10. Yield maximising and/or climate resilience traits	Selecting varieties that mature quickly while maximising yield improvement or climate change resilience. Examples include BNI-enabled wheat, F1 high-sugar, high-biomass sorghum variety, high-fibre sugarcane with high bagasse productivity.	• Improved productivity. • Key indicator: % yield change. • Proxy indicator: use of climate-		Y	Y	

Practices	Definition	Outcome and example indicators	EO1	EO2	EO3	EO4
		resilient varieties.				
11. Nature-based water management	Nature-based water management for water resources management to improve water quantity and quality and resilience to climate change. This practice may be classified as a sustainable Activity in itself. See Appendix **Error! Reference source not found.** of this Annex.	• Enhanced climate resilience, and/or protected ecosystem. • Key/proxy indicator: % of farm area using NbS water management.		Y	Y	
12. Smart production system	Smart agricultural technologies, such as automated rice transplanters, and drones which monitor crop health and production. These technologies contribute to significant improvements in productivity.	• Optimised production efficiency. • Key indicator: • % yield change. • Proxy indicator: use of smart agricultural tools.			Y	
13. Land levelling	Removing soil from high points of the field and depositing it in low points of the field to improve crop establishment and enables crops to mature uniformly. It reduces greenhouse gas emissions by saving energy, reducing cultivation time, and improving input-use efficiency. In a level field, water is distributed evenly, thus reducing the amount of time and volume of water needed for irrigation. Fertiliser use is more efficient. This practice is applicable to upland fields.	• Optimised production efficiency. • Key indicator: % yield change. • Proxy indicator: implementation of land levelling.			Y	
14. Payment for Environmental Services (PES)	Payment for Environmental Services (PES) compensates landowners or resource	• Protected ecosystem.			Y	

Practices	Definition	Outcome and example indicators	EO1	EO2	EO3	EO4
	managers for maintaining or enhancing ecosystem services, such as water purification, carbon sequestration, or biodiversity conservation.	• Key indicator: value of PES payments per conserved area. • Proxy indicator: participation in PES program.				
15. Traceability for environmental assurance	Implement recordkeeping and/or digital systems that enable tracking of environmentally relevant inputs and outputs. Traceability supports verification of green claims. This practice may be classified as a sustainable Activity in itself. See Appendix **Error! Reference source not found.** of this Annex.	• Verified environmental claims. • Key indicator: Traceability system records. • Proxy indicator: basic input/output logbooks or digital tracking.			Y	
16. Biodigester	Production of fertiliser and biogas from animal manure and/or other organic waste or wastewater. This practice may be classified as a sustainable Activity in itself. See Appendix **Error! Reference source not found.** of this Annex.	• Reduced pollutions and emissions, and/or enhanced resource circularity. • Key indicator: biogas produced (m^3). • Proxy indicator: use of biodigester.	Y		Y	Y

1 additional non-core practice for rice

Practices	Definition	Outcome and example indicators	EO1	EO2	EO3	EO4
1. Water storage/ drainage improvement for disaster mitigation	Paddy field dam that temporarily impounds stormwater in paddy fields has received attention as a countermeasure against flood damage. As the Paddy Field Dam uses farmers' land to store water, the anxiety of farmers must be addressed. Underdrain-drilling machine is used to create deep drainage cavities without using pipes. This improves drainage in flat and clayey lands. A low-cost technology to reduce salt-damaged areas. Cut-soiler tractor to construct a shallow subsurface drainage system, mitigate salinisation.	• Enhanced climate resilience • Key/proxy indicator: % reduction in flood-related crop loss (Ha)		Y		

1 additional non-core practice for sago palm

Practices	Definition	Outcome and example indicators	EO1	EO2	EO3	EO4
1. Improving germination rate	Removing seed coat tissues improves the germination rate, enabling seedling propagation to achieve the planned management of sago palms. This method increases the germination rate to over 90%.	• Increased productivity • Key/proxy indicator: Germination rate (%)		Y		

6 core practices for all livestock production

Practices	Definition	Outcome and example indicators	EO1	EO2	EO3	EO4
1. Animal health planning	Disease prevention and control measures shall be documented and be under the supervision of a farm veterinarian or a person appointed by the farm veterinarian. Disease therapy and antimicrobial use shall be under supervision of farm veterinarian or person authorised by farm veterinarian, taking into consideration the relevant international standards or regional standards such as ASEAN Guidelines for The Prudent Use of Antimicrobial in Livestock, OIE Terrestrial Animal Health Code. Chemical inputs that are not listed under Annex A or B of the Stockholm Convention, not classified as Ia or Ib hazardous substances by WHO, and not restricted under the Rotterdam Convention are permitted.	• Improved animal health • Key/proxy indicator: % reduction in antimicrobial use (kg/animal)			Y	
2. Sustainable feed input	Provide a well-balanced diet with locally available feed ingredients. When feed needs to be imported, choose the feed ingredients that are certified against credible standards or is free from deforestation or conversion of natural ecosystems (see 01[001] General perennial or non-perennial crops).	• Enhanced feed sustainability and animal nutrition • Key/proxy indicator: % of feed sourced locally or certified deforestation-free	Y		Y	

Practices	Definition	Outcome and example indicators	EO1	EO2	EO3	EO4
3. Waste and wastewater management	A waste management plan covers waste reduction, pollution and recycling. Good management of manure, urine and other residues. Manure can be composted and applied for soil conditioning or fertiliser. Management of air, soil, and water contamination complies with national regulations.	• Reduced pollution and/or enhanced resource circularity • Key indicator: % of manure composted • Proxy indicator: Presence of composting facility	Y		Y	
4. Efficient water management	Collect, store, and conserve water to provide livestock with a clean and reliable source during seasonal and climatic variations. Harvest water and build livestock aqueducts. Construction of water ponds, reservoirs, water storage tanks, or other systems that promote efficient water use, enabling production to continue during water shortages in the dry season.	• Improved water efficiency • Key indicator: Water use efficiency (m^3/animal) • Proxy indicator: Presence of water storage systems			Y	
5. Animal welfare excluding health aspects	Provide livestock with a favourable environment such as sufficient and varied diet, space, ventilation, shade, accessible watering places, vaccination and outdoor space or access to pastures (as feasible). Well-ventilated housing reduces ammonia build-up, lowering the risk of infections and improving overall productivity. Appropriate stocking density guidelines are followed. Compliance with ISO/TS 34700:2016 animal welfare management is recommended.	• Improved productivity • Key indicator: % compliance with G.A.P Step 4 welfare standards • Proxy indicator: Adequate space and water access (G.A.P. Step 1)			Y	

Practices	Definition	Outcome and example indicators	EO1	EO2	EO3	EO4
6. Environmental and Social Impact Assessment (ESIA)	Conduct a site-specific impact assessment to identify, evaluate, and manage ecological and social risks related to communities, water, soil, biodiversity, and cumulative ecosystem impacts. Include ecological siting criteria such as adequate buffer zones from sensitive habitats (e.g. mangroves, wetlands) and ensure compliance with relevant national regulations. ESIA should be integrated into farm design and updated when site conditions change. This practice may be classified as a sustainable Activity in itself. See Appendix H of the Annex in the ASEAN Taxonomy.	• Protected ecosystem • Key indicator: % of farm area with maintained HCV areas • Proxy indicator: Presence of buffer zones			Y	
7. Traceability for environmental assurance	Implement record-keeping and/or digital systems that enable tracking of environmentally relevant inputs and outputs. Traceability supports verification of green claims. This practice may be classified as a sustainable Activity in itself. See Appendix G of the Annex in the ASEAN Taxonomy.	• Verified environmental claims • Key indicator: Traceability system records • Proxy indicator: Basic input/output logbooks or digital tracking			Y	

12 non-core practices for livestock production

Practices	Definition	Outcome and example indicators	EO1	EO2	EO3	EO4
1. Reducing methanogens and improving animal diet	Enhance feed quality for easier digestion. Feed additives such as dietary fats, nitrate, 3-NOP to reduce methanogens (enteric CH_4 emissions from ruminants). Use of special feed additives (such as cattle methane suppression feed containing cashew nutshell liquid (CNSL) and general changes in a cow's diet. Feeding fattening pigs with a low-protein diet supplemented with amino acids reduces GHG emissions from the manure management process by 40% when compared with a conventional diet without affecting rearing performance. Precision and multi-phase feeding techniques.	• Reduced emissions • Key indicator: % reduction in enteric methane emissions (kg CH_4/animal) • Proxy indicator: Use of methane-reducing feed additive	Y			
2. Apply nitrification inhibitor	Applying nitrification inhibiting microorganisms to compost to suppress the emission of nitrous oxide. Examples include utilising a carbon fibre reactor for a swine manure compost or wastewater treatment facility and adding nitrite-oxidising bacteria to livestock manure.	• Reduced emissions • Key indicator: % reduction in N2O emissions • Proxy indicator: Use of nitrification inhibitors	Y			

Practices	Definition	Outcome and example indicators	EO1	EO2	EO3	EO4
3. Mixed farming	Mixed farming (ISIC 0150) includes the combined production of crops and animals. If production of crops or animals in a given unit exceeds 66% of standard gross margins, the Activity should be allocated to crop or animal farming. Mixed farming includes all forms of mixed farming: on-farm and between-farm mixing, mixing within crops and/or animal systems, diversified and integrated systems. Instant dung loads on grassland, together with fodder trees and shrubs, promote soil biodiversity (e.g., dung beetles, earthworms, etc.); incorporating faeces and urine fertilises and decompacts the soil.	• Protected ecosystem • Key indicator: biodiversity score, or % increase of soil organic carbon • Proxy indicator: Presence of mixed crops or livestock	Y	Y	Y	
4. Energy emissions reduction/ energy efficiency	Installation of renewable energy systems. Equipment maintenance services to improve efficiency. Examples include biodigester-powered generators.	• Improved energy efficiency • Key/proxy indicator: Energy consumption, or renewable energy use	Y			

Practices	Definition	Outcome and example indicators	EO1	EO2	EO3	EO4
5. Climate risk assessment and adaptation planning	Conduct Climate Risk and Vulnerability Assessments (CRVA) using localised climate data and projections. Results should inform adaptation measures integrated into operations. Activities may include risk mapping, scenario planning, and stakeholder consultations. Adaptation plans should be documented and periodically reviewed in line with national climate strategies (e.g. NDCs) and ecosystem-based management approaches. Adapted measures include rotational grazing, adjusting breeding calendars, and climate-proof infrastructure. This practice may be classified as a sustainable Activity in itself. See Appendix H of the Annex in the ASEAN Taxonomy.	• Resilient farm infrastructure • Key indicator: Infrastructure upgrades documented • Proxy indicator: Visual check		Y		
6. Early warning systems and risk communication	Strengthen preparedness of farmers through access to timely and reliable early warning systems. Eligible activities include monitoring saline intrusion to prevent saltwater intruding into rice fields, and disaster prevention support system for an irrigation pond to prevent flood risk and share disaster information. This practice may be classified as a sustainable Activity in itself. See Appendix G of the Annex in the ASEAN Taxonomy.	• Improved disaster preparedness • Key indicator: Access to forecast systems • Proxy indicator: Logs of weather forecast use		Y		
7. Parametric insurance	Adoption of parametric insurance based on climatic indices to stipulate compensation based on the occurrence of specified climatic events.	• Financial resilience to climate risks • Key/Proxy indicator: % of farm area covered		Y		

Practices	Definition	Outcome and example indicators	EO1	EO2	EO3	EO4
8. Pasture and fodder management	Ensure that livestock have access to pasture. Improve the quality and quantity of pastures and forages with nutritional and metabolic benefits for livestock (FAO principles / tailored to the type of livestock being raised). Stable native pastures allow natural regeneration through rotational grazing. Where conditions are more degraded, new grasses and varieties of grasses and legumes should be introduced to increase forage supply. Incorporate shrubs and trees that provide browsable (edible) fruits and leaves for livestock, accelerating soil recovery and favouring the wildlife population.	• Improved livestock health, and/or enhanced climate change resilience • Key indicator: % of pasture area under rotational grazing • Proxy indicator: Access to pasture		Y	Y	
9. Yield maximising and/or climate resilience traits	Select varieties or improved breeds that mature quickly, maintain high productivity, and demonstrate resilience to climate-related stressors (e.g., salinity, temperature, or low oxygen). Genetic selection may include naturally resilient strains or selectively bred stocks. Proof of no maladaptation (e.g., disease vulnerability, ecological risk) is required. Note that the R&D aspect may be classified as a sustainable Activity in itself. See Appendix H of the Annex in the ASEAN Taxonomy.	• Improved productivity • Key indicator: % yield change • Proxy indicator: Use of climate-resilient varieties	Y	Y	Y	
10. Nature-based water management	Nature-based water resources management to improve water quantity and quality and resilience to climate change. This practice may be classified as a sustainable Activity in itself. See Appendix F of the Annex in the ASEAN Taxonomy.	• Enhanced climate resilience, and/or protected ecosystem • Key/proxy indicator: % of farm area using NbS water management		Y	Y	

Practices	Definition	Outcome and example indicators	EO1	EO2	EO3	EO4
11. Nature-based water management	Nature-based water resources management to improve water quantity and quality and resilience to climate change. This practice may be classified as a sustainable Activity in itself. See Appendix **Error! Reference source not found.** of this Annex.	• Enhanced climate resilience, and/or protected ecosystem. • Key/proxy indicator: % of farm area using NbS water management.		Y	Y	
12. Biodigester	Production of fertiliser and biogas from animal manure and/or other organic waste or wastewater. This practice may be classified as a sustainable Activity in itself. See Appendix F of the Annex in the ASEAN taxonomy.	• Reduced pollutions and emissions, and/or enhanced resource circularity, and/or • Key indicator: biogas produced (m^3) • Proxy indicator: Use of biodigester	Y		Y	Y

15 core practices for Fishing Activity

Practices	Definition	Outcome and example of indicators	EO1	EO2	EO3	EO4
1. Establish and maintain stock assessment system(s)	Conduct or participate in stock assessments that estimate stock status (biomass and fishing mortality) relative to biological reference points. Where formal assessments are not feasible, apply the MSC Risk-Based Framework, such as Productivity-Susceptibility Analysis (PSA), or other relevant tools to determine whether the stock is highly likely to remain above the point where recruitment would be impaired. Assessments must be documented, updated regularly, and used to inform fishery management decisions.	• Sustainable Stock Levels • Key indicator: Biomass of a fish stock allowed to produce the Maximum Sustainable Yield (BMSY) • Proxy indicator: PSA score for stock status			Y	
2. Develop and implement a harvest strategy for target species	Develop or participate in, documenting, and implementing a harvest strategy that includes: (i) measurable stock management objectives (e.g., maintaining biomass above biologically safe limits), (ii) status indicators or suitable proxies, and (iii) pre-agreed tools to manage exploitation (e.g., catch limits, effort controls, seasonal closures). The strategy must be used in practice to guide decision-making, reviewed at least annually, and be appropriate to the stock's current status and data availability.	• Controlled fishing pressure • Key indicator: Fishing mortality rate that produces the MSY • Proxy indicator: PSA-based exploitation risk			Y	

Practices	Definition	Outcome and example of indicators	EO1	EO2	EO3	EO4
3. Develop and apply harvest control rules (HCRs)	Develop or participate in adopting and applying harvest control rules (HCRs) through a documented fishery management system. These rules must include specific, pre-agreed responses (e.g. catch reduction, area closures, effort limits) triggered when indicators show declining stock status. Rules must be applied at least once during the management cycle and reviewed annually for effectiveness.	• Responsive stock recovery • Key indicator: HCR activation frequency • Proxy indicator: PSA-triggered management actions			Y	
4. Establish and operate a data collection and monitoring system	Collect verifiable, species-specific data on catch, effort, and all retained and discarded species, including primary and secondary non-target species, using logbooks, landing site monitoring, observer programmes, or electronic monitoring. For data-limited fisheries, use simplified methods like community-based monitoring or PSA. Data must be accurate, systematically recorded, third-party verified, and used to assess impacts on non-target species and inform management.	• Robust fishery data • Key indicator: Monitoring logbooks • Proxy indicator: community catch monitoring			Y	
5. Develop and implement a stock rebuilding plan	Develop and implement a time-bound rebuilding plan for any target stock that is assessed to be below the point where recruitment could be impaired (PRI). The plan must include biological recovery targets, monitoring protocols, and defined management measures (e.g., effort reduction, closed seasons or areas, gear restrictions) to rebuild the stock to a safe level. Progress toward rebuilding must be reviewed periodically and adjustments made as necessary based on updated stock status or indicator trends.	• Rebuilt stock biomass • Key & Proxy indicator: Progress toward BMSY			Y	

Practices	Definition	Outcome and example of indicators	EO1	EO2	EO3	EO4
6. Assess and manage retained non-target species including bait fisheries	Conduct a risk assessment and implement management measures for any non-target species that are retained by the fishery. The assessment should identify whether these species are within biologically safe limits (e.g., through RBF or PSA). Based on the findings, apply controls such as catch limits, seasonal avoidance, or gear modifications to ensure these species remain at sustainable levels.	• Sustainable bycatch levels • Key indicator: Non-target species biomass • Proxy indicator: PSA risk for bycatch species			Y	
7. Minimize interactions with ETP species	Identify, monitor, and reduce interactions with endangered, threatened, or protected species (e.g., marine mammals, sea turtles, seabirds). This includes conducting an ETP interaction risk assessment, training fishers in safe handling and release, and implementing mitigation tools such as exclusion devices, pingers, or gear modifications. Records of interactions must be maintained and reviewed annually.	• Minimal ETP harm • Key indicator: ETP interaction rate • Proxy indicator: RBF ETP interaction score			Y	
8. Assess and mitigate habitat impacts of fishing gear	Conduct a habitat impact assessment based on gear type, fishing area, and seafloor characteristics. Based on the findings, implement mitigation measures such as area/time closures, gear modification, or effort limits to minimise damage to sensitive habitats (e.g., coral reefs, seagrass beds). Documentation must demonstrate that the fishery does not reduce habitat structure or function beyond acceptable levels	• Intact habitat structure • Key indicator: Habitat impact assessment score • Proxy indicator: Consequence analysis habitat risk			Y	

Practices	Definition	Outcome and example of indicators	EO1	EO2	EO3	EO4
9. Evaluate and manage broader ecosystem impacts	Assess the fishery's role in the wider ecosystem, including its effects on predator–prey relationships and trophic dynamics (e.g., forage fish role). Implement management actions, if needed, such as catch buffers, bycatch controls, or restrictions on removal of ecologically important species. Monitor ecosystem indicators periodically to ensure ecological balance is maintained.	• Stable ecosystem function • Key indicator: Tropic level index • Proxy indicator: RBF ecosystem risk assessment			Y	
10. Participate in fishery-level consultation for environmental decision-making	Participate in or maintain structured consultation mechanisms to provide input on fishing rules, seasons, gear use, or effort controls. These consultations must involve fishers, local authorities, and other stakeholders. Documentation must show that fisher input contributes to decisions affecting the environmental sustainability of the fishery (e.g., species protection, seasonal closures).	• Collaborative fishery governance • Key/Proxy indicator: Stakeholder consultation frequency			Y	
11. Establish and operate a fishery-specific management system	Develop or participate in developing, documenting and implementing a Fisheries Management Plan (FMP) or equivalent system tailored to the target fishery. This must include: (i) clearly defined objectives for environmental sustainability, (ii) decision rules or harvest control tools, (iii) procedures for implementation and enforcement, and (iv) a review mechanism to assess performance. The system must be actively applied, appropriate to the scale and intensity of the fishery, and adaptable based on new information or monitoring results.	• Effective management system • Key indicator: FMP performance metrics • Proxy indicator: RBF management plan compliance			Y	

Practices	Definition	Outcome and example of indicators	EO1	EO2	EO3	EO4
12. Implement a monitoring, control, and surveillance (MCS) system	Design and implement MCS measures appropriate to the scale of the fishery to ensure compliance with management rules. This may include logbooks, landing inspections, observer programmes, patrols, vessel tracking (e.g., VMS or AIS), or port-based monitoring. The MCS system must generate verifiable compliance data, identify infractions, and be reviewed regularly to improve effectiveness.	• Compliance enforcement • Key indicator: VMS compliance rate • Proxy indicator: RBF community compliance logs			Y	
13. Ensure compliance with fishery rules and environmental measures	Demonstrate consistent compliance with fishery management measures, including gear restrictions, catch limits, seasonal closures, and reporting obligations. Activities may include implementing internal protocols for compliance tracking, peer-based rule monitoring, and fisher training on legal and environmental requirements. Evidence must show that non-compliance is rare, addressed when detected, and that fishers understand and follow environmental rules.	• Compliance enforcement • Key indicator: Infraction detection rate • Proxy indicator: RBF fisher compliance score			Y	
14. Review and adapt the fishery management system	Conduct or participate in regular reviews of the fishery-specific management system to assess whether objectives, harvest rules, and monitoring measures are achieving intended environmental outcomes. Reviews may involve internal assessments, external audits, or participatory evaluations with stakeholders. Based on findings, update or improve the management plan and associated protocols. Documentation must show that reviews occur at least annually and result in adjustments when needed.	• Adaptive management improvements • Key/proxy indicator: Annual review completion rate			Y	

Practices	Definition	Outcome and example of indicators	EO1	EO2	EO3	EO4
15. Comply with shark finning ban and retention practices	If sharks are retained (as target or bycatch), ensure that all individuals are landed with fins naturally attached, in compliance with shark finning bans. Implement traceable recording of shark landings, including logbooks, photos, or observer data. Train fishers on retention rules and identification of prohibited shark species.	• No shark finning • Key indicator: Shark landing records • Proxy indicator: RBF shark retention compliance			Y	

11 non-core practices for Fishing Activity

Practices	Definition	Outcome and example indicators	EO1	EO2	EO3	EO4
1. Fleet modernisation for energy efficiency	Implement fleet modernisation measures to reduce GHG emissions through energy audits and upgrades to low-emission propulsion systems (e.g. hybrid, electric, LNG). Investments should prioritise improved fuel efficiency and avoid increasing overall fishing capacity. Preference is given to systems that enable fuel monitoring and emissions tracking.	• Reduced vessel emissions • Key/proxy indicator: Fuel consumption per trip	Y			
2. Energy-efficient cold storage for fish handling	Install or upgrade cold storage systems for fish handling that reduce greenhouse gas emissions through high-efficiency refrigeration, low-Global Warming Potential refrigerants, or integration with renewable energy (e.g., solar). Energy performance should be monitored and demonstrate reduced consumption per unit stored.	• Reduced storage emissions • Key/proxy indicator: Energy use per tonne stored	Y			
3. Low-emission transport of fishery products	Use of transport vehicles or vessels with reduced greenhouse gas emissions, including adoption of fuel-efficient engines, hybrid or electric vehicles, and route optimisation to minimise fuel use. Transport practices should include basic temperature control to prevent spoilage and reduce product loss, with preference for systems that monitor fuel consumption or emissions.	• Reduced transport emissions • Key/proxy indicator: Fuel use per transport (l/km)	Y			

Practices	Definition	Outcome and example indicators	EO1	EO2	EO3	EO4
4. Fishing route optimisation software	Use digital tools to reduce fuel consumption by optimising fishing routes and travel time. Tools may include GPS-enabled planning apps, weather alert systems, or software linked to vessel monitoring systems (VMS). Activities should result in measurable improvements in fuel efficiency or reduced engine hours per trip. This practice may be classified as a sustainable Activity in itself. See Appendix G of the Annex in the ASEAN Taxonomy.	• Optimised fuel efficiency • Key/proxy indicator: Engine hours per trip	Y			
5. Climate risk assessment and adaptation planning	Conduct Climate Risk and Vulnerability Assessments (CRVA) using localised climate data and projections. Results should inform adaptation measures integrated into fisheries operations. Activities may include risk mapping, scenario planning, and stakeholder consultations. Adaptation plans should be documented and periodically reviewed in line with national climate strategies (e.g. NDCs) and ecosystem-based management approaches. Adapted measures include seasonal timing adjustments, and climate-proof infrastructure (e.g. harbour and landing sites) This practice may be classified as a sustainable Activity in itself. See Appendix H of the Annex in the ASEAN Taxonomy.	• Enhanced climate resilience • Key/proxy indicator: Climate Risk Score		Y		

Practices	Definition	Outcome and example indicators	EO1	EO2	EO3	EO4
6. Early warning systems and risk communication	Strengthen preparedness of fishers through access to timely and reliable early warning systems. Eligible activities include implementation of climate and weather alert systems (e.g., SMS, radio, loudspeakers), installation of community information boards, and deployment of integrated information and communication platforms that combine high-resolution forecasts with vessel alert systems (e.g., VMS). Systems must ensure accessibility for small-scale operators and remote communities. This practice may be classified as a sustainable Activity in itself. See Section G of the Annex in the ASEAN Taxonomy.	• Enhanced climate resilience • Key/proxy indicator: Alert system coverage		Y		
7. Livelihood diversification as climate adaptation	Support the design and implementation of alternative or supplementary income-generating activities for fishers affected by climate-related risks. Activities may include eco-tourism, gear repair services, fish processing, or aquaculture training. Projects must be grounded in local needs assessments and contribute to reducing economic vulnerability and dependency on climate-sensitive fisheries.	• Reduced economic vulnerability • Key/proxy indicator: Diversified income streams		Y		
8. Fishing gear recovery and recycling	Recover and recycle used or abandoned fishing gear through participation in take-back schemes, community retrieval efforts, or cooperative-led programmes. Activities may include logbook documentation of recovered gear, coordination with retrieval services, and segregation for recycling. Supports marine litter reduction and responsible end-of-life gear management.	• Reduced marine litter • Key/proxy indicator: Recovered gear records				Y

Practices	Definition	Outcome and example indicators	EO1	EO2	EO3	EO4
9. Refurbishment and reuse of vessels/gear	Extend the operational life of fishing vessels and gear through reconditioning, repair, or retrofitting. Activities may include gear refurbishment at local repair centres, welding, or reuse programmes that meet safety and hygiene standards. Supports material efficiency and reduces demand for new inputs.	• Extended gear lifespan • Key/proxy indicator: Refurbished gear usage rate				Y
10. Byproduct valorisation through community-level preservation methods	Utilise fishery by-products (e.g., heads, bones, skin, viscera) to produce fish silage, oil, collagen, or other value-added outputs. Activities should be implemented by fishers or cooperatives through artisanal or small-scale processing. Supports full biomass utilisation and reduction of biological waste	• Reduced biological waste • Key/proxy indicator: Byproduct utilisation rate				Y
11. Use of biodegradable or recyclable gear/devices	Adopt fishing gear made from biodegradable, recyclable, or mono-material components to reduce ghost fishing risks and reliance on virgin plastic materials. Activities may include sourcing eco-certified gear, using locally available biodegradable alternatives, or participating in gear innovation trials.	• Reduced marine litter • Key/proxy indicator: Biodegradable gear adoption rate				Y

14 core practices for Aquaculture Activity

Practices	Definition	Output and Example indicators	EO1	EO2	EO3	EO4
1. Environmental and social impact assessment (ESIA)	Conduct a site-specific impact assessment to identify, evaluate, and manage ecological and social risks related to communities, water, soil, biodiversity, and cumulative ecosystem impacts. Include ecological siting criteria such as adequate buffer zones from sensitive habitats (e.g., mangroves, wetlands) and ensure compliance with relevant national regulations. ESIA should be integrated into farm design and updated when site conditions change. This practice may be classified as a sustainable Activity in itself. See Appendix H of the Annex in the ASEAN Taxonomy.	• Sustainable site selection and operation • Key indicator: Completion of ESIA/ERA • Proxy indicator: Simplified risk assessment			Y	
2. GHG Emissions and energy monitoring	Calculate GHG emissions from on-farm energy use (e.g., electricity, fuel) and from off-farm feed production as part of the farm's indirect footprint. Implement a GHG management plan with reduction targets and actions across both areas.	• Reduced emissions • Key indicator: Emissions calculation • Proxy indicator: Records of energy use	Y			
3. Effluent and sediment monitoring	Install an effluent treatment system that captures at least 65% of total suspended solids (TSS); regularly monitor water discharge for total nitrogen (TN), total phosphorus (TP), TSS, and BOD. Conduct sediment sampling and benthic analysis to demonstrate no deterioration in benthic status or downstream impact, using methods aligned with ASC protocols.	• Reduced pollution • Key indicator: Effluent monitoring results • Proxy indicator: Visual sediment check			Y	

Practices	Definition	Output and Example indicators	EO1	EO2	EO3	EO4
4. Waste and pollution management	Implement systems for proper handling, storage, and disposal of all farm-generated waste, including mortalities, biosolids (sludge), plastics, chemical containers, and gear-cleaning residues. Avoid discharging solid or hazardous waste into the environment. Reuse or recycle uncontaminated materials where feasible. Ensure antifouling and net-cleaning activities are conducted responsibly with effluent treatment if required. Maintain a waste management plan covering reduction, reuse, and pollution control.	• Reduced Pollution and/or Increased resource circularity • Key indicator: Waste management plan • Proxy indicator: Inventory of waste types and disposal methods			Y	Y
5. Escape and biodiversity risk management	Install and maintain escape prevention structures appropriate to species and site; conduct a site-specific risk assessment; train staff in escape prevention; record and report escape incidents where required. Implement a predator interaction plan using non-lethal methods and avoid harm to protected species except for human safety or animal welfare.	• Protected ecosystem • Key indicator: Zero escape incident • Key indicator: Vishal checks of containment			Y	
6. Chemical spill and infrastructure control	Maintain proper chemical storage, spill prevention measures, and regularly inspect infrastructure to prevent contamination and pollution.	• Reduced Pollution • Key indicator: Records of chemical storage inspections • Proxy indicator: Spill kit availability			Y	
7. Responsible feed use and sourcing	Use feed that is traceable and sourced from certified sustainable origins (e.g., MarinTrust, RTRS soy, other relevant national certification schemes); monitor and control Feed Conversion Ratio (FCR).	• Sustainable feed use • Key indicator: Feed traceability records • Proxy indicator:	Y		Y	

Practices	Definition	Output and Example indicators	EO1	EO2	EO3	EO4
		Supplier invoices				
8. Biosecurity and animal health	Implement a farm-level biosecurity plan with quarantine procedures for new stock, veterinary oversight for disease prevention, and measures to restrict prophylactic chemical use. Monitor animal health regularly and adjust management as needed.	• Enhanced animal health • Key indicator: Biosecurity plan • Proxy indicator: Quarantine log			Y	
9.Disease and mortality management	Develop and implement a Health and Welfare Management Plan (HWMP) covering routine disease monitoring, mortality recording, and classification of causes. Apply mortality thresholds (e.g., traffic light system) to trigger corrective actions and define annual reduction targets. Engage a registered veterinarian or aquatic animal health professional for plan oversight and incident response. Aim to reduce outbreak risk and related environmental discharge. Chemical inputs that are not listed under Annex A or B of the Stockholm Convention, not classified as Ia or Ib hazardous substances by WHO, and not restricted under the Rotterdam Convention are permitted;"	• Reduced disease impact • Key indicator: HWMP with mortality thresholds • Proxy indicator: Mortality logs			Y	

Practices	Definition	Output and Example indicators	EO1	EO2	EO3	EO4
10. Responsible use of veterinary therapeutants	Use veterinary therapeutants only under prescription by a registered professional. Maintain treatment records, follow withdrawal periods, and avoid prophylactic antibiotic use. Do not use Critically Important Antimicrobials (CIAs) unless strictly justified. Track antibiotic use and disclose CIA use if applied.	• Reduced Pollution • Key indicator: Treatment records • Proxy indicator: Prescription logs			Y	
11. Management of stock reuse	Implement a site-level biosecurity plan that includes disinfection protocols, control of stock movement, and fallowing periods. Ensure the plan is reviewed by qualified staff to prevent pathogen persistence and transmission.	• Prevented pathogen spread • Key indicator: Biosecurity plan • Proxy indicator: • Disinfection logs		Y	Y	
12. Low-impact marine aquaculture (seaweed and bivalves)	Operate seaweed or bivalve farming systems that do not require external feed inputs or chemical treatments; ensure site selection, stocking, and harvesting practices minimize impacts on water quality, benthic habitats, and surrounding biodiversity. Maintain production and site monitoring records in line with ASC indicators.	• Low-impact production • Key indicator: Site monitoring records • Proxy indicator: Presence of the farm	Y			
13. Water source and use management	Implement water conservation practices, minimise intake water usage, and maintain natural buffer zones to control erosion and runoff.	• Improved water efficiency • Key indicator: Water usage records • Proxy indicator: Water metre reading			Y	

Practices	Definition	Output and Example indicators	EO1	EO2	EO3	EO4
14. Groundwater protection	Prevent contamination of wells and groundwater through sealed boreholes, setbacks from discharge points, and regular well inspections.	• Protected groundwater quality • Key indicator: Well inspection records • Proxy indicator: Presence of preventive mechanism			Y	

13 non-core practices for Aquaculture Activity

Practices	Definition	Output and Example indicators	EO1	EO2	EO3	EO4
1. Biodiversity monitoring	Conduct regular biodiversity monitoring to assess potential impacts of farm operations on nearby habitats and species. Methods may include visual checklists, photo records, or indicator species tracking (e.g., waterbirds, macroinvertebrates, water quality). Use results to inform adaptive management. External review is encouraged but not required.	• Protected ecosystem • Key indicator: Biodiversity monitoring records • Proxy indicator: Visual check			Y	
2. Habitat restoration or offset measures	Participate in or support restoration of previously degraded ecosystems linked to aquaculture development (e.g., mangrove replanting, wetland rehabilitation). Restoration may be on-farm or in surrounding areas. Demonstrate ecological benefit through basic monitoring or community involvement.	• Protected ecosystem • Key indicator: Restoration project record • Proxy indicator: Visual check			Y	

Practices	Definition	Output and Example indicators	EO1	EO2	EO3	EO4
3. Low-GHG & integrated farming systems	Adopt aquaculture systems that reduce greenhouse gas emissions and enhance nutrient recycling, such as Recirculating Aquaculture Systems (RAS), Biofloc, or Integrated Multi-Trophic Aquaculture (IMTA). IMTA combines species like fish with seaweed, bivalves, or snails to optimize water use and minimise waste discharge. These systems lower energy consumption, reduce the need for water exchange, and improve water quality, contributing to more climate-friendly production models.	• Reduced environmental footprint • Key indicator: Reduced GHG emissions • Proxy indicator: Records of multi-species production	Y		Y	
4. Byproduct valorisation (on-farm)	Increase the reuse of aquaculture by-products by processing them into usable products before the point of sale. Small-scale examples include manual oil extraction, composting shells, or drying waste protein for local use. On-farm valorisation must be conducted by the producer and show alignment with environmental goals such as circularity or nutrient recovery. External factory-based processing is excluded.	• Reduced environmental footprint and/or Increased resource circularity • Key indicator: Records of byproduct reuse • Proxy indicator: Inventory of byproducts processed	Y			Y
5. Circular economy Practices: feed and infrastructure	Use recycled feed inputs and extend the life of farm infrastructure through reuse or repair. Feed may include agro-industrial waste or on-farm scraps like rice bran and vegetable trimmings. Reuse examples include farmer-led repair of cages, nets, and shelters, or shared infrastructure within cooperatives. These measures support material circularity and reduce demand for virgin inputs without requiring formal certification.	• Increased resource circularity • Key indicator: Records of recycled feed use • Proxy indicator: Receipts for recycled feed inputs				Y

Practices	Definition	Output and Example indicators	EO1	EO2	EO3	EO4
6. Harvest, post-harvest and storage to reduce loss	Optimise harvest, post-harvest, and/or storage facilities before the point of sale to avoid production-level food loss. This includes energy-efficient storage. Use of solar cool boxes, efficient blowers shared at landing or harvest points, energy efficient cold chain, aerators.	• Minimised food loss • Key indicator: Records of energy-efficient storage use • Proxy indicator: logs of storage methods	Y			
7. FCR improvement without certified feed	Improve Feed Conversion Ratio (FCR) or reduce grow-out time using non-certified feed. Maintain FCR records and demonstrate efficiency gains over historical baselines through logbooks, visual records, or feed trials. While this reduces emissions, feed inputs are not traceable to verified sustainable sources. Monitor the environmental impact to ensure that improved FCR does not increase waste or pollution.	• Improved feed efficiency • Key indicator: FCR records • Proxy indicator: Logbooks of feed use	Y			
8. Use of circular or recycled feed	Use feed inputs derived from circular or recycled sources such as agro-industrial waste, fish by-products, or on-farm scraps (e.g., rice bran, vegetable trimmings). This reduces demand for virgin inputs and supports circular economy goals but does not guarantee sustainability unless inputs are verified.	• Sustainable feed use • Key indicator: Records of circular feed use • Proxy indicator: Invoices of recycled feed sources	Y			Y

Practices	Definition	Output and Example indicators	EO1	EO2	EO3	EO4
9. Climate risk assessment and adaptation planning	Conduct Climate Risk and Vulnerability Assessments (CRVA) using localised climate data and projections. Results should inform adaptation measures integrated into operations. Activities may include risk mapping, scenario planning, and stakeholder consultations. Adaptation plans should be documented and periodically reviewed in line with national climate strategies (e.g. NDCs) and ecosystem-based management approaches. Adapted measures include adjusted stocking schedules, strategic site selection, and climate-proof infrastructure. This practice may be classified as a sustainable Activity in itself. See Appendix H of the Annex in the ASEAN Taxonomy.	• Enhanced climate resilience • Key indicator: CRVA completed and adaptation plan implemented • Proxy indicator: Simplified risk mapping and adaptation action list		Y		
10. Climate-resilient infrastructure	Design, upgrade, or maintain aquaculture infrastructure (e.g., ponds, cages, hatcheries, supply depots) to withstand climate-related hazards such as floods, storms, droughts, or salinity intrusion. This may include raised pond bunds, reinforced cage moorings, cyclone-resistant hatcheries, or backup water and energy systems The implementation of measures to provide flood resilience may in themselves be classified under Activity 37[003] Flood or drought risk prevention and protection, including nature-based solutions. The design aspect of this practice may be classified as a sustainable Activity in itself. See Appendix H of the Annex in the ASEAN Taxonomy.	• Resilient farm infrastructure • Key indicator: Infrastructure upgrades documented • Proxy indicator: Visual check		Y		

Practices	Definition	Output and Example indicators	EO1	EO2	EO3	EO4
11. Climate services	Improved weather forecasting and early warning systems. Making forecast information available in an appropriate format to the target audiences which contributes to a disaster risk reduction management and accuracy in decision-making on farms. Examples of technology include monitoring saline intrusion and disaster prevention support system to prevent flood risk and share disaster information. This practice may be classified as a sustainable Activity in itself. See Appendix H of the Annex in the ASEAN Taxonomy.	• Improved disaster preparedness • Key indicator: Access to forecast systems • Proxy indicator: Logs of weather forecast use		Y		
12. Yield maximising and/or climate resilience traits	Select aquaculture varieties or improved breeds that mature quickly, maintain high productivity, and demonstrate resilience to climate-related stressors (e.g., salinity, temperature, or low oxygen). Genetic selection may include naturally resilient strains or selectively bred stocks. Proof of no maladaptation (e.g., disease vulnerability, ecological risk) is required. Note that the R&D aspect may be classified as a sustainable Activity in itself. See Appendix H of the Annex in the ASEAN Taxonomy.	• Resilient stock • Key/Proxy indicator: Records of resilient stock use and no maladaptation evidence		Y		
13. Traceability for environmental assurance	Implement record-keeping and/or digital systems that enable tracking of environmentally relevant inputs (e.g., circular feed, certified seed) and outputs. Traceability supports verification of green claims. This practice may be classified as a sustainable Activity in itself. See Appendix **Error! Reference source not found.** of this Annex.	• Verified environmental claims. • Key indicator: Traceability system records. • Proxy indicator: basic input/output logbooks or			Y	

Practices	Definition	Output and Example indicators	EO1	EO2	EO3	EO4
		digital tracking records.				

3 Sustainable Forestry Practices

Sustainable forestry practices is a term commonly shared across the following activities:

is a term commonly shared across the following activities:

- 02[001] Sustainable forest management
- 02[002] Forestry plantation
- 02[003] Conservation, restoration, and maintenance of natural forests

It refers to managing forests in a way that will keep forests healthy and usable for local communities and society for generations to come. The following provides an illustrative and non-exhaustive list of forestry practices typically implemented in various forestry activities.

Sustainable forestry practices

Practice/s	Definition	EO1	EO2	EO3	EO4
Sustainable Harvesting					
Selective logging	A timber-harvesting method to fell the chosen trees. This method implies removing only the best timber and leaving the rest in the stand, this is why selective cutting has higher productivity. Typically, the choice is based on their diameter, height, species, and other parameters contributing to their merchant value.			Y	Y
Selective harvesting	Selective harvesting involves selecting individual trees to harvest, leaving at least 50% of the original forest, including large trees that provide animal habitat.			Y	Y
Non-destructive harvesting	Application of a needs-based approach to ensure sustainable and non-destructive harvesting of NTFPs.			Y	
Limiting maximum harvest intensity	Harvesting intensity refers to the extent or degree to which trees are removed from a forest during a logging operation. Harvesting a smaller area or removing fewer plants leaves a larger population of plants to grow or spread into the harvested gaps.			Y	Y
Selective rotation	Involves rotating harvesting activities across different areas of a forest over time. This approach aims to minimise the impact of harvesting on non-timber forest product populations and promote sustainable resource management.			Y	Y

Practice/s	Definition	EO1	EO2	EO3	EO4
Silvicultural Practices					
Shelterwood system	A silvicultural system in which trees are removed in a series of cuts designed to achieve a new stand under the shelter of remaining trees	Y	Y		
Thinning and pruning	Forest thinning and canopy pruning are traditional silvicultural practices to alleviate the competition between individual trees for light, water, and nutrients by providing more space for canopy expansion, reducing the crown rivalry for light absorption, and supplying more water and nutrients to each tree	Y	Y		
Prescribed burning	A forestry management technique involving the intentional ignition of fires under carefully controlled conditions to achieve specific ecological or management objectives.	Y	Y	Y	
Seed tree method	A seed tree is a tree left standing (and alive) on purpose during a final harvest as a source of seed for natural regeneration of a new, even-aged forest. A seed tree harvest practice is the removal of all trees (or all merchantable trees in a forest) with the exception of a collection of seed trees. Seed tree harvests are a form of final harvest practice that promotes regeneration by leaving mature, live trees either scattered throughout a site or in clumps (about 15 trees per Ha) on the site.			Y	
Reforestation	Reforestation is the direct human-induced conversion of non-forested land to forested land through planting, seeding and/or the human-induced promotion of natural seed sources, on land that was forested but that has been converted to non-forested land. Selection of native trees as reforestation species is highly recommended.	Y	Y	Y	
Afforestation	Afforestation refers to the establishment of a forest on land that is considered not to have been previously a forest.	Y	Y	Y	

Practice/s	Definition	EO1	EO2	EO3	EO4
Biodiversity conservation and preserving ecological integrity					
Protection of endangered species and critical habitats	Measures to protect vulnerable species and their habitats, such as creating no-harvest zones or implementing specific management practices.			Y	
Adoption of an integrated pest management plan	A strategy that focuses on long-term pest prevention through a combination of techniques, minimising risks to human health and the environment. It involves monitoring pest populations, identifying pests, assessing damage, and implementing control measures, with pesticides used only when necessary and targeted at the specific pest.			Y	
Implementation of buffer zones	Buffer zones refer to a strip of land with natural or established vegetation which provides an added layer of protection to the forests. Buffer zones are designated areas used to protect sensitive landscape patches (e.g., wetlands, wildlife reserves) from negative external pressures.			Y	
Increasing resilience to climate-related impacts					
Use of climate-resilient species	Climate-resilient species that can withstand the effects of climate change, including extreme weather events, changes in temperature and rainfall patterns, and increased pest and disease pressure	Y	Y		
Adaptive management	Involves a flexible approach that allows for adjustments based on monitoring and new information. Regular assessments of forest conditions, including ecological, economic, and social factors, enable adaptive management to respond to changing circumstances and improve the effectiveness of silvicultural processes over time.	Y	Y		
Riparian planting	The practice of establishing vegetation along the edges of waterways like rivers, streams, and lakes. This helps improve water quality, stabilize stream banks, and enhance wildlife habitat.	Y	Y		

Practice/s	Definition	EO1	EO2	EO3	EO4
Climate change mitigation					
Reduction of GHG emissions	GHG reductions refer to the decrease or prevention of GHG emissions from the forest to the atmosphere, achieved through sustainable forest management practices. These practices may include: a) Converting production areas to conservation areas b) Implementing reduced impact logging (such as reduced road width, directional felling, improved planning of road network etc.) c) Using techniques to improve resilience against pests, diseases, or fires d) Using renewable energy and technology in forest operations (e.g., solar-powered equipment, biomass energy, hydropower) e) Using energy-efficient equipment as certified by local energy efficiency standards and labelling programmes based on the Minimum Energy Performance Standards (MEPS) and Energy Rating Labels (ERL).	Y	Y		
Use of monitoring tools and technologies					
Use of monitoring technologies	Monitoring technologies provide valuable data on forest health, changes, and disturbances. Satellite-based remote sensing, drones, and Geographic Information Systems (GIS), drone surveillance are key tools used to track deforestation, monitor forest health, detect illegal logging, and assess the impact of various forest management practices.	Y	Y	Y	Y
Precision forestry	Precision Forestry is the use of tools and technology to collect data to make decisions for site-specific management. It aims to improve wood quality, protect the environment, reduce waste, and increase profits. Precision forestry can be used in all phases of forestry, such as planning, site operations, monitoring, processing, and marketing.	Y	Y	Y	Y