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NDF ENVIRONMENTAL & SOCIAL POLICY AND GUIDELINES

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1. NDF

The Nordic Development Fund (NDF) is an international development financing institution established in 1989 by the five Nordic countries (Denmark, Finland, Iceland, Norway and Sweden), and based in Helsinki. NDF provides financing for climate-related projects in Africa, Asia and Latin America.

2. Mission and Mandate

The Nordic Development Fund's mission is to provide financing and knowledge for climate change and development activities in low and lower middle-income countries with the mandate to approach these issues in an integrated way, coupled with an ability to absorb high risk. NDF-financed activities will mirror the priorities of the Nordic countries in the areas of climate change and development policy, indicating a strong focus on poverty reduction, development effectiveness, inclusive development and a proactive approach on gender responsiveness and human rights.

NDF provides financing to projects mitigating climate change through supporting a more competitive low-carbon economy that makes efficient, sustainable use of resources, including reduction of greenhouse gases, improvement of energy efficiency, promotion of added renewable energy capacity and efficient smart electricity grids, fossil-free transport systems, carbon sequestration, waste minimisation and recycling.

NDF supports adaptation through a wide range of activities that will enhance the ability of partner countries to respond to climate change-related issues such as sea level rise; storms, floods, and drought; and threats to water resources, health, infrastructure, agriculture and food security. Social impacts are particularly relevant with regard to adaptation as the poor and generally disadvantaged tend to be the most vulnerable to the adverse impacts of climate change.

3. Environmental & Social Policy

NDF believes that economic growth and sustainability can go hand in hand and that taking environmental and social aspects into account is consistent with sound economic policy. NDF assess the environmental and social impacts of all potential projects as an integrated part of the project identification and screening procedure. Before committing to financing, all projects must be in compliance with the environmental and social policy and guidelines. NDF recognises that adverse environmental and social impacts cannot be avoided in all projects but must be appropriately reduced, mitigated or compensated for. Further, NDF has an exclusion list with activities not eligible for financing

A major aspect of human rights is the principle of non-discrimination. NDF does not accept discrimination based on gender, race, nationality, language, ethnic origin, religion, disability, age, sexual orientation or political or other opinion. Further, NDF acknowledges all humans the right to liberty, security, a fair trial, no punishment without law, freedom of belief, religion and expression, freedom of assembly and association and protection from discrimination in respect of these rights and freedoms.

NDF believes in good human resources management. Respect for workers' rights and their freedom of association and collective bargaining is part of good business. NDF requires the project owner to comply with international standards for employment, with special focus on minors. Use of forced labour is not accepted by NDF. Sound management of workers' and communities' safety and health is essential for the productivity and efficiency of the business as is the respect for their livelihood.

Transparency, accountability and integrity are key principles for achieving sustainable development. NDF is committed to promoting openness and good governance in all its operations and to maintaining an open dialogue with its stakeholders. NDF is also committed to its business ethics and to fight fraud and corruption in all its activities. Details of our commitments are detailed in separate policy documents¹.

Furthermore, NDF aims to systematically integrate conflict sensitivity into its activities - particularly in conflict-affected countries and fragile situations - to minimize potential adverse side effects and contribute to conflict management and sustainable peace.

NDF also commits itself to act as a good corporate citizen and will pursue improvements on a permanent basis in its operations and in applying best practices in environmental management in its internal operations (including energy and resource efficiency, waste reduction and recycling) and human resources management (such as equal opportunity, work/life balance, health and safety).

4. Exclusion List

The NDF Exclusion List defines the types of projects that the Fund will not finance.

NDF will not knowingly finance, directly or indirectly, projects involving the following:

1. Activities deemed illegal under host country laws or regulations, or international conventions and agreements or subject to international phase-out bans, such as:
 - a. Production of or trade in products containing PCBs;
 - b. Production of or trade in pharmaceuticals, pesticides/herbicides and other hazardous substances subject to international phase-outs or bans;
 - c. Production of or trade in ozone-depleting substances subject to international phase-out;
 - d. Trade in wildlife or wildlife products regulated under the CITES Convention;
 - e. Transboundary movement of waste prohibited under international law;
 - f. Biodiversity resources or cultural heritage;
 - g. Production or trade in or use of unbonded asbestos fibres or asbestos-containing products;
 - h. Shipment of oil or other hazardous substances in tankers which do not comply with IMO requirements.
2. Drift-net fishing or trawling in the marine environment.

¹ NDF Policy on Access to Information May 2011 NDF Anticorruption Guidelines, October 2012, and NDF Policy on Anticorruption and Integrity, October 2012. The documents are available for download from www.ndf.fi

3. Production and distribution of ammunition and weapons, and weapons carriers.
4. Projects with significant ethically controversial components (i.e. more than 10%):
 - a. Sex work and related infrastructure and services;
 - b. Gambling and related equipment;
 - c. Tobacco (production, processing and distribution).
 - d. Alcohol (production, processing and distribution of hard liquor)
5. Production of or trade in radioactive materials. This does not apply to medical equipment, quality control (measurement) equipment and any equipment where the radioactive source is trivial and/or adequately shielded.
6. Investments into large-scale search, extraction, production, distribution, processing and promotion of fossil fuels (coal, oil, natural gas and peat).
7. Activities that increase use of fossil fuels and/or prolong the technical or economic lifetime of heat and power production using fossil fuels, except for back-up in power generation plants, for household cooking purposes and for processes where feasible alternatives do not exist.
8. Biofuel projects if they are:
 - a. Based on feedstock grown on land with high carbon content or biodiversity value, such as rainforests, wetlands, peat lands and grasslands, in reserves or on protected lands, or on lands with a high conservation value;
 - b. Large-scale projects focusing only on export of feedstock or biofuels. Such projects should in any case be commercially viable without concessional financing;
 - c. Using a feedstock for production of liquid biofuels, where the overall climate and development benefits would be higher by using the same feedstock unprocessed for e.g. direct combustion in a co-generation plant.

5. Environmental and Social Guidelines

5.1. Introduction to NDF's environmental and social review

NDF can never trade off major environmental or climate change principles and the NDF exclusion list always applies, whatever the NDF financing percentage or financial instrument used; the essence of the Policy is expressed through the screening review performed for all projects. A proposed project will be rejected due to non-compliance with NDF's Environmental and Social Policy and Guidelines.

An NDF project may be financed through various financial instruments, i.e. a grant, a loan, or through an equity investment - all must comply with this environmental and social policy and guidelines.

NDF prefers entering the projects at an early stage as opportunities can be highlighted and encouraged and potential environmental and social problems avoided or minimised with more ease.

NDF's objectives with the environmental and social review are the following:

- ensure that projects are in compliance with its Environmental and Social Policy and Guidelines, involving not only environmental and social assessment of projects, but

also, where applicable, strategic assessment of activities that are likely to have wide-ranging implications over space and time;

- identify risks and opportunities, with local as well as regional and global perspectives, and ensure that all relevant environmental and social impacts are taken into account in its operational activities;
- assess potential environmental and social liabilities related to the project being financed;
- ensure that costs related to environmental and social protection are sufficiently well estimated along with other costs and liabilities;
- assess the commitment and capacity of the project owner/project to manage identified potential risks and impacts.

The review should be appropriate to the nature and scale of the project, and proportional to the level of risks and impacts. The review may be expanded to the related business activities of the project, as deemed necessary by NDF.

It is the project owner's responsibility to manage all environmental and social aspects of a project in a manner consistent with applicable laws and regulations as well as with NDF's Environmental and Social Policy and Guidelines as agreed and required.

NDF regularly supports projects through co-financing with other financial institutions (primarily Multilateral Development Banks) whose environmental and social policies tend to be consistent with those of NDF. When co-financing, NDF will benchmark any deviations and require adjustments where NDF is the main financier (i.e. 50% or more of total financing). Where the NDF financing is less than 50%, NDF will consider if detected deviations are acceptable.

When NDF involves a financial intermediary (FI) in its operations, part of the environmental and social review may be delegated to the FI; the extent to which the environmental review can be delegated to the FI will depend on the environmental and social risks associated with each allocation under NDF's loan with the FI and the review of the FI's organisational capacity to review environmental and social risks and impacts. Any project financed through an FI must comply with this environmental and social policy and guidelines.

5.2. Environmental and social review

The review includes the following key components:

- Risk categorisation; a general assessment of potential negative impacts of the project
- Definition of risks and impacts; a review of the project's potential negative impact and the potential effect of planned mitigating measures
- Benchmark of the project's environmental and social performance with relevant standards
- Assessment of the commitment and capacity of the project owner to manage potential impacts and mitigating measures
- Verification that the costs resulting from the environmental and social risks and impacts are factored into the project.

The categorization process is described in detail in Appendix 1.

5.3. Project information requirements

The project owner is responsible for supplying NDF with all the required information. The type and need of information depend mainly on the risk for negative impact associated with the project.

For all projects, the information to be supplied should include but not be limited to:

- A detailed project description;
- A description of potential significant environmental and/or social impacts, including a quantification of the project's impacts on greenhouse gas emissions;
- The project owner must provide all applicable permits and licences relating to environmental and/or social aspects for the project. In the case of pending permits, a satisfactory plan for obtaining permits needs to be provided.

Furthermore, the following information should be supplied to NDF upon request:

- Demonstration that labour conditions for employed and/or contracted personnel comply with the requirements of these guidelines by providing NDF with, for example, policies, procedures or guidelines applied to the project;
- An assessment whether adaptation to climate change impacts is needed with regard to the project;
- The results of any community engagement on the project with relevant stakeholders.

In addition to the above:

For projects with high risk for negative impact:

- An environmental impact assessment (EIA);
- A strategic environmental or social review
- An environmental management plan (also within some contexts referred to as an environmental action plan).
- For large and complex high risk projects, an independent social or environmental expert not directly associated with the borrower or the project should review and give a second opinion of the EIA. The EIA should not be carried out and reviewed by the same party. This solution may also be applied in case the EIA is written in another language than English.

The EIA should be performed according to internationally accepted standards. An example of a table of contents for an EIA report is provided in Appendix 2.

For projects with a substantial risk:

- An environmental assessment covering significant aspects
- An environmental management plan (also within some contexts referred to as an environmental action plan).

An example of a table of contents for an environmental assessment (EA) report is provided in Appendix 3.

5.4. Review boundaries

The environmental and social review relates to the entire project and its sphere of influence. A project, as defined by NDF, is an investment with a technically and economically clearly defined scope, not limited to the part financed by NDF. In addition to the core investment, a project comprises all additional components that are required to achieve the project scope.

To fully include in the review all potential impacts and risks of the project, the review boundaries may need to be more extensive than the actual project definition. Strategic environmental or social review may thus be required. The scope of the review may be expanded to related business activities and supply chains of the project. Definition of the review boundaries may be determined by such things as the potential impact of emissions to other areas from the project and import of embedded emissions and consumption of energy and consumption of natural resources to the project. NDF is always responsible for defining the review boundaries.

Where there are significant historical, environmental and/or social impacts associated with the project - including those caused by former owners of the project entity - NDF may require assessment and/or remediation measures.

5.5. NDF's compliance requirements

All projects financed by NDF, as defined in these guidelines, must comply with all applicable permits and licences relating to environmental and/or social aspects and the project's environmental and social performance will be benchmarked towards and cannot deviate from international environmental and social standards, policies and guidelines as defined below:

- All applicable permits and licences relating to environmental and/or social aspects shall be in place. If the permits are not in place, a satisfactory plan for obtaining permits needs to be demonstrated.
- The project/client must adhere to International Finance Corporation's (IFC) Environmental, Health and Safety (EHS) guidelines.
- Pollution prevention and abatement are required according to World Bank Group policies and guidelines (primarily) and must comply with IFC Industry Guidelines when applicable.
- Biodiversity conservation and sustainable management of living natural resources are to be appropriately addressed in accordance with World Bank Group requirements.

- Respect for workers' rights and their freedom of association and collective bargaining in accordance with ILO Declaration on Fundamental Principles and Rights at Work.
- Respect for human rights; NDF does not accept discrimination based on gender, race, nationality, language, ethnic origin, religion, disability, age, sexual orientation or political or other opinion.
- Community issues and affected Indigenous Peoples, such as involuntary resettlement, land acquisition, restriction on access, cultural heritage, etc. must be addressed in line with World Bank Group safeguard standards including the use of Free, Prior and Informed Consent (FPIC).
- Greenhouse gas emission reductions should be calculated using the International Financial Institution Framework for a Harmonised Approach to Greenhouse Gas Accounting.²

5.6. Disclosure of information

Information relating all NDF projects is made publicly available at www.ndf.fi according to the NDF Policy on Access to Information.

5.7. Project monitoring

The need for monitoring is assessed as part of NDF's environmental and social review. NDF expects the project owners to be in compliance with NDF's Environmental and Social Policy and Guidelines throughout the project and provisions entitling NDF to monitor projects are incorporated in the grant agreement. After NDF financing is committed in legal documents and disbursed, NDF monitors projects with major environmental and social risks and impacts in accordance with the conclusions in the environmental review or when deemed necessary by NDF due to unexpected events.

5.8. NDF's footprint

NDF will allocate the appropriate resources and conduct in-house training in order to ensure the effective implementation of the Environmental and Social Policy and Guidelines.

NDF includes a section on environmental and social performance in its Annual Report with information on impacts related to its project portfolio as well as on impacts from its internal operations. This includes the Green Office certification as part of the Nordic Investment Bank's Environmental Management System that calculates and reduces the institution's

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http://www.ndf.fi/sites/ndf.fi/files/news_attach/ifi_harmonisation_framework_for_ghg_accounting_april_2015.pdf

internal carbon footprint. The reduction of greenhouse gasses is calculated ex-ante for the NDF annual project approvals and reported in the Annual Report.

5.9. Continuous development of the Policy and Guidelines

NDF's Environmental and Social Policy and Guidelines will be subject to review every two years by the Board of Directors.

(Appendix 1) Categorisation Process

The first step in the review process consists of defining the assessment requirements. For this reason all projects are categorised according to their potential negative environmental and social impact. The categories are High Risk, Substantial Risk, Moderate Risk and Low Risk:

- **High Risk:** Projects with potential significant adverse social or environmental impacts that are diverse, irreversible or unprecedented;
- **Substantial Risk:** Projects with fewer potential adverse environmental and social impacts than high risk, limited in special extent, largely reversible and readily addressed through mitigation measures;
- **Moderate Risk:** Projects with limited potential adverse environmental and social impacts, site-specific, reversible and easily addressed through mitigation measures;
- **Low Risk:** Projects with minimal or negligible negative environmental or social potential impact.

A list of examples of the categories is provided below.

Review of relevant documentation always forms part of all High, Substantial and Moderate Risk projects. A site visit and interviews with relevant stakeholders will normally form part of all High and Substantial Risk projects, regardless of whether the risks are environmental or social.

The NDF Environmental and Social Risk Categorisation List³ will serve as a guide to categorization of various and typical projects. It is not feasible to provide exact and detailed guidelines covering all possible types of projects and the final categorisation will always be done after a review, but the list will give guidance. Further, a project may be reclassified if significant environmental or social concerns are identified during the review period or if the environmental or social concerns prove to be less serious than first anticipated.

In the list, all activities are categorised using their NACE codes. The Statistical Classification of Economic Activities in the European Community, commonly referred to as NACE (for the French term "nomenclature statistique des activités économiques dans la Communauté européenne"), is the industry standard classification system used in the European Union. The current version is revision 2 and was established by Regulation (EC) No 1893/2006.[1] It is the European implementation of the UN classification ISIC, revision 4.

³ Courtesy of EBRD <http://www.ebrd.com/downloads/about/sustainability/ebrd-risk-english.pdf>

NDF Environmental and Social Risk Categorisation List – Revised 2017

Risk Level				
NACE Rev2 Code	Category and Subcategory	Environmental	Social	Overall
Section A	Agriculture, forestry and fishing			
1	Crop and animal production, hunting and related service activities			
	Large-scale primary agriculture involving intensification or conversion of natural habitats	High		High
	Activities involving the release of genetically modified organisms (GMOs) into the natural environment, and trade in GMOs to be released into the environment	High		High
11	Grow ing of non-perennial crops			
111	Grow ing of cereals (except rice), leguminous crops and oil seeds	Moderate	Substantial	Moderate
112	Grow ing of rice	Moderate	Substantial	Substantial
113	Grow ing of vegetables and melons, roots and tubers	Moderate	Substantial	Substantial
114	Grow ing of sugar cane	Moderate	Substantial	Substantial
115	Grow ing of tobacco.	Excluded	Excluded	Excluded
116	Grow ing of fibre crops (e.g. jute, flax, hemp, cotton)	Moderate	Substantial	Substantial
119	Grow ing of other non-perennial crops, e.g. grow ing of flow ers, flow er seeds, production of cut flow ers and flow er buds, etc.	Moderate	Substantial	Substantial
12	Grow ing of perennial crops (i.e. plants that last for more than two grow ing seasons, e.g. grapes, tropical and subtropical fruits, citrus fruits, bush fruits and nuts, apples, cherries, etc.)	Moderate	Substantial	Substantial
13	Plant propagation (e.g. grow ing of plants for planting, ornamental purposes, including turf for transplanting, etc.)	Low	Low	Low
14	Animal products			
	Installations for the intensive rearing of poultry or pigs with more than 60,000 places for poultry; 3,000 places for production pigs (over 30kg); or 900 places for sows	High		High

141	Raising of dairy cattle	Moderate	Moderate	Moderate
142	Raising of other cattle and buffaloes	Moderate	Moderate	Moderate
143	<u>Raising of horses and other equines</u>	Moderate	Moderate	Moderate
144	Raising of camels and camelids	Moderate	Moderate	Moderate
145	Raising of sheep and goats	Moderate	Moderate	Moderate
146	Raising of swine/pigs	Moderate	Moderate	Moderate
147	Raising of poultry	Moderate	Moderate	Moderate
149	Raising of other animals (example dogs & cats)	Moderate	Low	Moderate
15	<u>Mixed farming</u>	Moderate	Substantial	Substantial
16	Support activities to agriculture and post-harvest crop activities			
161	<u>Support activities for crop production</u>	Moderate	Moderate	Moderate
162	<u>Support activities for animal production</u>	Moderate	Moderate	Moderate
163	Post-harvest crop activities	Moderate	Moderate	Moderate
164	Seed process and propagation	Moderate	Moderate	Moderate
17	Hunting, trapping and related service activities	Substantial	Moderate	Substantial

Risk Level				
NACE Rev2 Code	Category and Subcategory	Environmental	Social	Overall
2	Forestry and logging			
	Large-scale logging	High		High
	Large-scale primary silviculture involving intensification or conversion of natural habitats	High		High
21	Silviculture and other forestry activities	Substantial	Substantial	Substantial
22	Logging	Substantial	Substantial	Substantial
23	Gathering of wild growing non-wood products	Moderate	Moderate	Moderate
24	<u>Support services to forestry</u>	Moderate	Moderate	Moderate
3	Fishing and aquaculture			
311	Marine Fishing	Substantial	Substantial	Substantial
312	Freshwater Fishing	Substantial	Moderate	Substantial
321	Marine Aquaculture	Substantial	Moderate	Substantial
322	Freshwater aquaculture	Substantial	Moderate	Substantial
Section B	Mining and quarrying			
5	Mining of coal and lignite			
51	Mining of hard coal	High	Substantial	High
52	Mining of lignite	High	Substantial	High
6	Extraction of crude petroleum and natural gas			
61	Extraction of crude petroleum	Excluded		Excluded
62	Extraction of natural gas	Excluded		Excluded
7	Mining of metal ores			
71	Mining of iron ores	High	Substantial	High

721	Mining of uranium and thorium ores	High	High	High
729	Mining of other non-ferrous metal ores	High	Substantial	High
8	Other mining and quarrying			
81	Quarrying of stone, sand and clay	High	High	High
811	Quarrying of ornamental and building stone, limestone, gypsum, chalk and slate	High	High	High
812	Operation of gravel and sand pits; mining of clays and kaolin	High	Substantial	High
891	Mining of chemical and fertiliser minerals	Substantial	Substantial	Substantial
892	Extraction of peat	High	Substantial	High
893	<u>Extraction of salt</u>	Substantial	Substantial	Substantial
899	Other mining and quarrying not else classified. (abrasive materials, asbestos, siliceous fossil meals, natural graphite, natural asphalt, natural solid bitumen)	Substantial	Substantial	Substantial
	Quarries and open-cast mining where the surface of the site exceeds 25 hectares, or peat extraction, where the surface of the site exceeds 150 hectares.	High	Substantial	High
9	Mining support service activities			
91	Support activities for petroleum and natural gas extraction	Excluded		Excluded
99	Support for other mining and quarrying, e.g. exploration service, geological observations, draining and pumping services	Substantial	Substantial	Substantial
Section C	Manufacturing			
10	Manufacture of food products			
101	Processing preserving of meat and production of meat products			
1 011	Processing and preserving of meat	Moderate	Substantial	Moderate
1 012	Processing and preserving of poultry meat	Moderate	Substantial	Moderate
1 013	Production of meat and poultry meat products	Moderate	Substantial	Moderate
102	Processing and preserving of fish, crustaceans and molluscs	Moderate	Moderate	Moderate

Risk Level				
NACE Rev2 Code	Category and Subcategory	Environmental	Social	Overall
103	Processing and preserving of fruit and vegetables			
1 031	<u>Processing and preserving of potatoes</u>	Moderate	Moderate	Moderate
1 032	Manufacture of fruit and vegetable juice	Moderate	Moderate	Moderate
1 039	Other processing and preserving of fruit and vegetables	Moderate	Moderate	Moderate
104	Manufacture of vegetable and animal oils and fats			
1 041	Manufacture of oils and fats	Moderate	Moderate	Moderate

1 042	Manufacture of margarine and similar edible fats	Moderate	Moderate	Moderate
105	Manufacture of dairy products			
1 051	Operation of dairies and cheese making	Moderate	Moderate	Moderate
1 052	Manufacture of ice cream	Moderate	Moderate	Moderate
106	Manufacture of grain mill products, starches and starch products	Moderate	Moderate	Moderate
107	Manufacture of bakery and farinaceous products			
1 071	Manufacture of bread, manufacture of fresh pastry goods and cakes	Moderate	Moderate	Moderate
1 072	Manufacture of rusks and biscuits; manufacture of preserved pastry goods and cakes	Moderate	Moderate	Moderate
1 073	Manufacture of macaroni, noodles, couscous and similar farinaceous products	Moderate	Moderate	Moderate
108	Manufacture of other food products (sugar, cocoa, chocolate and sugar confectionery, tea and coffee, condiments and seasoning, prepared meals and dishes, homogenised food preparations and dietetic food, and other food products)	Moderate	Moderate	Moderate
109	Manufacture of prepared animal feeds			
1 091	Manufacture of prepared feeds for farm animals	Moderate	Moderate	Moderate
1 092	Manufacture of prepared pet foods	Moderate	Moderate	Moderate
11	Manufacture of beverages (distilled alcoholic beverages, wines, cider and other fruit wines, beer malt, mineral waters and soft drinks)			
111	Distilling, rectifying and blending of hard liquors	Excluded	Excluded	Excluded
112	Manufacture of wine from grape	Moderate	Moderate	Moderate
113	Manufacture of cider and other fruit wines	Moderate	Moderate	Moderate
12	Manufacture of tobacco products	Excluded	Excluded	Excluded
13	Manufacture of textiles			
131	Preparation of spinning of textile fibres	Moderate	Substantial	Substantial
132	Weaving of textiles	Moderate	Substantial	Substantial
133	Finishing of textiles	Substantial	Substantial	Substantial

Risk Level

NACE Rev2 Code	Category and Subcategory	Environmental	Social	Overall
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139	Manufacture of other textiles (e.g. knitted and crocheted fabrics, made-up textile articles, except apparel, carpets and rugs, cordage, rope, twine and netting, non-wovens and articles made from non-wovens, except apparel, other textiles and industrial textiles)	Moderate	Substantial	Substantial
14	Manufacturing of wearing apparel			
141	Manufacture of wearing apparel, except fur apparel (e.g. leather clothes, workwear, outerwear, underwear, other wearing apparel and accessories)	Moderate	Substantial	Substantial
142	Manufacture of articles of fur	Moderate	Substantial	Substantial
143	Manufacture of knitted and crocheted apparel (knitted and crocheted hosiery, other knitted and crocheted apparel)	Moderate	Substantial	Substantial
15	Manufacture of leather and related products			
151	Tanning and dressing for leather, manufacture of luggage, handbags, saddlery and harness; dressing and dyeing of fur	Substantial	Substantial	Substantial
	Plants for the tanning of hides and skins where the treatment capacity exceeds 12 tons of finished products per day	High	Substantial	High
1 511	Tanning and dressing of leather; dressing and dyeing of fur	Substantial	Substantial	Substantial
1 512	Manufacture of luggage, handbags and the like, saddlery and harness	Moderate	Substantial	Substantial
152	Manufacture of footwear	Moderate	Substantial	Substantial
16	Manufacture of wood and products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials			
161	Sawmilling and planing of wood	Moderate	Moderate	Moderate
162	Manufacture of products of wood, cork, straw and plaiting materials (veneer sheets and wood-based panels, assembled parquet floors, other builders' carpentry and joinery, wood containers, other products of wood; manufacture of articles of cork, straw and plaiting materials)	Moderate	Moderate	Moderate
17	Manufacture of paper and paper products			
1 711	Manufacture of pulp	Substantial	Substantial	Substantial
	Industrial plants for the production of pulp from timber or similar fibrous materials	High	High	High
1 712	Manufacture of paper and paperboard	Moderate	Moderate	Moderate
	Industrial plants for the production of paper and board with a production capacity exceeding 200 air-dried metric tonnes per day	High		High
172	Manufacture of articles of paperboard	Moderate	Moderate	Moderate
18	Printing and reproduction of recorded media			
181	Printing and service activities related to	Moderate	Low	Moderate

	printing			
182	Reproduction of recorded media	Low	Low	Low
19	Manufacture of coke and refined petroleum products			
191	Manufacture of coke oven products	Excluded		Excluded
192	Manufacture of refined petroleum products	Substantial	Substantial	Substantial
	Crude oil refineries (excluding undertakings manufacturing only lubricants from crude oil)	High		High
	Installation for storage of petroleum or petrochemical products with a capacity of 200,000 tonnes or more	High		High
20	Manufacture of chemicals and chemical products			
201	Manufacture of basic chemicals, fertilisers and nitrogen compounds, plastics and synthetic rubber in primary forms (industrial gases, dyes and pigments, other inorganic and organic basic chemicals, fertilisers and nitrogen compounds, plastics in primary forms, synthetic rubber in primary forms)	Substantial	Substantial	Substantial
	Integrated chemical installations, i.e. those installations for the manufacture on an industrial scale of substances using chemical conversion processes, in which several units are juxtaposed and are functionally linked to one another and which are for the production of: basic organic chemicals; basic inorganic chemicals; phosphorous-, nitrogen- or potassium-based fertilizers (simple or compound fertilizers); basic plant health products and of biocides; basic pharmaceutical products using a chemical or biological process; explosives	High		High

Risk Level				
NACE Rev2 Code	Category and Subcategory	Environmental	Social	Overall
202	Manufacture of pesticides and other agrochemical products	High	High	High
203	Manufacture of paints, varnishes and similar coatings, printing ink and mastics	Substantial	Substantial	Substantial
204	Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations	Substantial	Substantial	Substantial
205	Manufacture of other chemical products (explosives, glues, essential oils, other chemical products)	Substantial	Substantial	Substantial

206	Manufacture of man-made fibres	Substantial	Substantial	Substantial
	Installations for the extraction of asbestos and for the processing and transformation of asbestos and products containing asbestos: for asbestos-cement products, with an annual production of more than 20,000 tonnes finished product; for friction material, with an annual production of more than 50 tonnes finished product; and for other asbestos utilisation of more than 200 tonnes per year	High		High
	Installation for storage of chemical products with a capacity of 200,000 tonnes or more	High		High
21	<u>Manufacture of basic pharmaceutical products and pharmaceutical preparations</u>	Substantial	Substantial	Substantial
22	<u>Manufacture of rubber and plastic products</u>			
221	Manufacture of rubber products			
2 211	Manufacture of rubber tyres and tubes; re-treading and rebuilding of rubber tyres	Substantial	Substantial	Substantial
2 219	Manufacture of other rubber products (plastic plates, sheets, tubes and profiles, plastic packing goods, etc.)	Moderate	Substantial	Substantial
222	Manufacture of plastic products	Substantial	Substantial	Substantial
23	<u>Manufacture of other non-metallic mineral products</u>			
231	Manufacture of glass and glass products (flat glass, shaping and processing of flat glass, manufacture of hollow glass, glass fibres, processing of other glass, including technical glassware)	Moderate	Moderate	Moderate
232	Manufacture of refractory products	Moderate	Moderate	Moderate
233	Manufacture of clay building materials (ceramic tiles, and flags, bricks, tiles and construction products, in baked clay)	Moderate	Moderate	Moderate
234	Manufacture of porcelain and ceramic products (ceramic household and ornamental articles, sanitary fixtures; insulators and insulating fittings, other technical ceramic products and other ceramic products)	Moderate	Moderate	Moderate
235	Manufacture of cement, lime and plaster	High	Moderate	High
236	Manufacture of articles of concrete, cement and plaster	Moderate	Moderate	Moderate
237	Cutting, shaping and finishing of stone	Moderate	Moderate	Moderate
239	Manufacture of abrasive products and non-metallic mineral products not elsewhere classified	Moderate	Moderate	Moderate
24	<u>Manufacture of basic metals</u>			
	Processing of metal ores	High		High
241	Manufacture of basic iron and steel and	Substantial	Substantial	Substantial

	of ferro-alloys			
242	Manufacture of tubes, pipes, hollow profiles and related fittings, of steel	Substantial	Substantial	Substantial
243	Manufacture of other products and first processing of steel	Substantial	Substantial	Substantial
244	Manufacture of basic precious and other non-ferrous metals (e.g. aluminium, lead, zinc and tin, copper etc.	Substantial	Substantial	Substantial
2 446	Processing of nuclear fuel	High	Substantial	High

Risk Level				
NACE Rev2 Code	Category and Subcategory	Environmental	Social	Overall
245	Casting of metals (iron, steel, light metals, non-ferrous metals)	Substantial	Substantial	Substantial
	Integrated works for the initial smelting of cast-iron and steel; Installations for the production of non-ferrous crude metals from ore, concentrates or secondary raw materials by metallurgical, chemical or electrolytic processes	High		High
25	Manufacture of fabricated metal products, except machinery and equipment			
251	Manufacture of structural metal products	Low	Moderate	Moderate
252	Manufacture of tanks, reservoirs and containers of metal; manufacture of central heating radiators and boilers; other tanks, reservoirs and containers of metal)	Low	Moderate	Moderate
253	Manufacture of steam generators, except central heating hot water boilers	Low	Moderate	Moderate
254	Manufacture of weapons and ammunition	Excluded	Excluded	Excluded
255	Forging, pressing, stamping and roll-forming of metal; powder metallurgy	Moderate	Moderate	Moderate
256	Treatment and coating of metals; machining			
2 561	Treatment and coating of metals	Substantial	Substantial	Substantial
2 562	Machining, incl. boring, turning, milling, planning, broaching, levelling, sawing, grinding, sharpening, polishing, welding, splicing etc. of metalwork pieces	Low	Moderate	Moderate
257	Manufacture of cutlery, tools and general hardware			
2 571	Manufacture of cutlery	Moderate	Moderate	Moderate
2 572	Manufacture of locks and hinges	Moderate	Moderate	Moderate
2 573	<u>Manufacture of tools</u>	Moderate	Moderate	Moderate

259	<u>Manufacture of other fabricated metal products</u>	Moderate	Moderate	Moderate
26	Manufacture of computer, electronic and optical products			
261	Manufacture of electronic components and boards	Moderate	Low	Moderate
262	Manufacture of computers and peripheral equipment	Moderate	Low	Moderate
263	<u>Manufacture of communication equipment</u>	Moderate	Low	Moderate
264	Manufacture of consumer electronics	Moderate	Low	Moderate
265	Manufacture of instruments and appliances for measuring, testing and navigation; watches and clocks	Moderate	Low	Moderate
266	Manufacture of irradiation, electromedical and electrotherapeutic equipment	Moderate	Low	Moderate
267	<u>Manufacture of optical instruments and photographic equipment</u>	Moderate	Low	Moderate
268	Manufacture of magnetic and optical media	Moderate	Low	Moderate
27	Manufacture of electrical equipment			
271	Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus	Moderate	Moderate	Moderate
272	Manufacture of batteries and accumulators	Substantial	Moderate	Substantial
273	Manufacture of wiring and wiring devices	Moderate	Moderate	Moderate
274	Manufacture of electric lighting equipment	Moderate	Moderate	Moderate
275	Manufacture of domestic appliances	Moderate	Moderate	Moderate
279	Manufacture of other electrical equipment	Moderate	Moderate	Moderate

Risk Level

NACE Rev2 Code	Category and Subcategory	Environmental	Social	Overall
28	Manufacture of machinery and equipment not elsewhere classified			
281	<u>Manufacture of general – purpose machinery</u>	Moderate	Moderate	Moderate
282	Manufacture of other general purpose machinery			
2 821	Manufacture of ovens, furnaces and furnace burners	Moderate	Moderate	Moderate
2 822	Manufacture of lifting and handling equipment	Moderate	Moderate	Moderate
2 823	Manufacture of office machinery and equipment (except computers and peripheral equipment)	Moderate	Moderate	Moderate
2 824	Manufacture of power-driven hand tools	Moderate	Moderate	Moderate

2 825	Manufacture of non-domestic cooling and ventilation equipment Note: Manufacturing of cooling equipment using ozone depleting substances is EXCLUDED.	Moderate	Moderate	Moderate
2 829	Manufacture of other general-purpose machinery not else here classified	Moderate	Moderate	Moderate
283	Manufacture of agricultural forestry machinery	Moderate	Moderate	Moderate
284	<u>Manufacture of metal forming machinery and machine tools</u>	Moderate	Moderate	Moderate
289	<u>Manufacture of other special purpose machinery</u>	Moderate	Moderate	Moderate
29	Manufacture of motor vehicles, trailers and semi-trailers			
291	Manufacture of motor vehicles	Moderate	Moderate	Moderate
292	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers	Moderate	Moderate	Moderate
293	Manufacture of parts and accessories for motor vehicles	Moderate	Moderate	Moderate
30	Manufacture of other transport equipment			
301	Building of ships and boats			
3 011	<u>Building of ships and floating structures</u>	Moderate	Substantial	Substantial
3 012	Building of pleasure and sporting boats	Moderate	Moderate	Moderate
302	Manufacture of railway locomotives and rolling stock	Moderate	Moderate	Moderate
303	<u>Manufacture of air and spacecraft and related machinery</u>	Moderate	Moderate	Moderate
304	Manufacture of military fighting vehicles, Intercontinental ballistic missiles (ICBM)	Excluded	Excluded	Excluded
309	Manufacture of transport equipment not else classified. (e.g. motorcycles, bicycles and invalid carriages)	Moderate	Moderate	Moderate
31	Manufacture of furniture	Moderate	Moderate	Moderate
32	Other Manufacturing			
321	<u>Manufacturing of jewellery, bijouteries and related articles</u>	Moderate	Moderate	Moderate
322	Manufacture of musical instruments	Moderate	Moderate	Moderate
323	Manufacture of sports goods	Moderate	Moderate	Moderate

Risk Level

NACE Rev2 Code	Category and Subcategory	Environmental	Social	Overall
324	Manufacture of games and toys	Moderate	Moderate	Moderate
325	Manufacture of medical and dental instruments and supplies	Moderate	Moderate	Moderate

329	Manufacturing not else classified. (brooms and brushes, protective safety equipment and clothing, pens and pencils, stamps, labels, buttons, articles of personal or household use, candles, artificial flowers, fruit and foliage, floral baskets, etc.)	Moderate	Moderate	Moderate
33	Repair and installation of machinery and equipment			
331	<u>Repair of fabricated metal products, machinery and equipment</u>	Low	Moderate	Moderate
3 314	Repair of electrical equipment	Low	Moderate	Moderate
3 315	Repair and maintenance of ships and boats	Low	Moderate	Moderate
3 316	Repair and maintenance of aircraft and spacecraft	Low	Moderate	Moderate
3 317	Repair and maintenance of other transport equipment	Low	Moderate	Moderate
332	Installation of industrial machinery and equipment	Low	Moderate	Moderate
Section D	Electricity, gas steam and air conditioning supply			
35	Electricity, gas steam and air conditioning supply			
351	Electric power generations, transmission and distribution	Substantial	Substantial	Substantial
3 511	Production of electricity	Substantial	Substantial	Substantial
3 512	Transmission of electricity	Low	Substantial	Substantial
	Construction of overhead electrical power lines with a voltage of 220 kV or more and a length of more than 15 km.	High		High
3 513	Distribution of electricity	Low	Substantial	Substantial
3 514	Trade of electricity	Low	Low	Low
352	Manufacture of gas; distribution of gaseous fuels through mains	Substantial	Substantial	Substantial
3 521	Manufacture of gas	Substantial	Substantial	Substantial
	Pipelines with a diameter of more than 800 mm and a length of more than 40 km: a) for the transport of gas, oil, chemicals, and,	High (Gas&Oil Excluded)		High (Gas&Oil Excluded)
	b) for the transport of carbon dioxide (CO2) streams for the purposes of geological storage, including associated booster stations.	High		High
3 522	Distribution of gaseous fuels through mains	Moderate	Moderate	Moderate
3 523	Trade of gas through mains	Low	Low	Low
353	Steam and air conditioning supply	Moderate	Moderate	Moderate
Section E	Water supply (sewerage, waste management and remediation activities)			
36	Water collection, treatment and supply	Moderate	Moderate	Moderate
	Groundwater abstraction or artificial groundwater recharge schemes where the annual volume of water abstracted or recharged is equivalent to or exceeds	High		High

	10 million cubic metres.			
	Large dams (as per the definition of the International Commission on Large Dams (ICOLD). ICOLD defines a large dam as a dam with a height of 15 m or more from the foundation. Dams that are between 5 and 15 m high and have a reservoir volume of more than 3 million m ³ are also classified as large dams) and other impoundments designed for the holding back or permanent storage of water	High		High
	Transfer of water like: a) Works for the transfer of water resources between river basins where this transfer aims at preventing possible shortages of water and where the amount of water transferred exceeds 100 million cubic metres/year; b) In all other cases, works for the transfer of water resources between river basins where the multi-annual average flow of the basin of abstraction exceeds 2,000 million cubic metres/year and where the amount of water transferred exceeds 5 % of this flow. In both cases transfers of piped drinking water are excluded.	High		High
37	Sewerage	Substantial	Substantial	Substantial
	Wastewater treatment plants with a capacity exceeding 150,000 population equivalent.	High		High
38	Waste collection, treatment and disposal activities; materials recovery			
381	Waste collection			
3 811	Collection of non-hazardous waste	Moderate	Moderate	Moderate
3 812	Collection of hazardous waste	Substantial	Substantial	Substantial
382	Waste treatment and disposal			
3 821	Treatment and disposal of non-hazardous waste	Substantial	Substantial	Substantial
	Municipal solid waste-processing and disposal facilities with a capacity exceeding 100 tonnes per day.	High		High
3 822	Treatment and disposal of hazardous waste	High	Substantial	High
3 831	Dismantling of wrecks	Substantial	Substantial	Substantial
3 832	Recovery of sorted materials	Substantial	Substantial	Substantial
	Waste disposal installations for the incineration or chemical treatment of nonhazardous waste with a capacity exceeding 100 tonnes per day.	High		High

39	Remediation activities and other waste management services	Substantial	Substantial	Substantial
Section F	Construction			
41	Construction of buildings			
411	Development of building projects	Low	Low	Low
412	Construction of residential and non-residential buildings	Substantial	Substantial	Substantial
Risk Level				
NACE Rev2 Code	Category and Subcategory	Environmental	Social	Overall
42	Civil engineering			
	Projects which are planned to be carried out in sensitive locations or are likely to have a perceptible impact on such locations, even if the project category does not appear in the above list. Such sensitive locations include National Parks and other protected areas identified by national or international law, and other sensitive locations of international, national or regional importance, such as wetlands, forests with high biodiversity value, areas of archaeological or cultural significance, and areas of importance for indigenous peoples or other vulnerable groups	High / Excluded		High / Excluded
	Activities within, adjacent to, or upstream of land occupied by indigenous peoples including lands and watercourses used for subsistence activities such as livestock grazing, hunting, or fishing	High / Excluded	High / Excluded	High / Excluded
	Activities involving involuntary resettlement	High		High
421	Activities within, adjacent to, or upstream of designated protected areas under national law or international conventions, sites of scientific interest, habitats of rare/endangered species, fisheries of economic importance, and primary/old growth forests of ecological significance	Substantial	Substantial	Substantial
	Construction of motorways, express roads and lines for long-distance railway traffic and of airports with a basic runway length of 2,100 metres or more; construction of a new road of four or more lanes, or	High	Substantial	High

	realignment and/or widening of an existing road so as to provide four or more lanes, where such new road, or realigned and/or widened section of road would be 10 km or more in a continuous length			
	Inland waterways and ports for inland-waterway traffic which permit the passage of vessels of over 1,350 tonnes;	High		High
	Trading ports, piers for loading and unloading connected to land and outside ports (excluding ferry piers) which can take vessels of over 1,350 tonnes.	High		High
422	Construction of utility projects (for fluids, electricity and telecommunications)	Substantial	Substantial	Substantial
429	Construction of other civil engineering projects (water projects, industrial facilities)	Substantial	Substantial	Substantial
	Large-scale land reclamation	High	Substantial	High
43	Specialised construction activities			
431	Demolition and site preparation (demolition, site preparation, test drilling and boring)	Substantial	Substantial	Substantial
432	Electrical, plumbing and other construction installation activities	Low	Moderate	Moderate
433	Building completion and finishing (plastering; joinery installation; floor and wall covering; painting and glazing; other building completion and finishing)	Low	Moderate	Moderate
439	<u>Other specialised construction activities</u>	Low	Substantial	Moderate
Section G	Wholesale and retail trade			
	Large-scale retail development	High		High
45	Wholesale and retail trade and repair of motor vehicles and motorcycles			
451	Sale of motor vehicles	Low	Low	Low
452	Maintenance and repair of motor vehicles	Moderate	Low	Moderate
453	Sale of motor vehicle parts and accessories	Low	Low	Low
454	Sale, maintenance and repair of motorcycles and related parts and accessories	Moderate	Low	Moderate
46	Wholesale trade, except of motor vehicles and motorcycles			
461	<u>Wholesale on a fee or contract basis</u>	Low	Low	Low
462	Wholesale of agricultural raw materials and live animals			
4 621	Wholesale of grain, unmanufactured tobacco, seed and animal feeds	Low	Low	Low
4 622	Wholesale of flowers and plants	Low	Low	Low
4 623	Wholesale of live animals	Moderate	Low	Moderate

4 624	Wholesale of hides, skins and leather	Low	Low	Low
463	<u>Wholesale of food, beverages and tobacco</u>	Low	Low	Low
4 635	Wholesale of tobacco products	Low	Low	Low
464	Wholesale of household goods	Low	Low	Low
465	Wholesale of information and communication equipment	Low	Low	Low
466	<u>Wholesale of other machinery, equipment and supplies</u>	Low	Low	Low
4 671	Wholesale of solid, liquid and gaseous fuels and related products	Substantial	Substantial	Substantial
4 672	Wholesale of metals and metal ores	Substantial	Substantial	Substantial
4 673	Wholesale of wood, construction materials and sanitary equipment	Moderate	Low	Moderate
4 674	Wholesale of hardware, plumbing and heating equipment and supplies	Low	Low	Low
4 675	Wholesale of chemical products	Substantial	Substantial	Substantial
4 676	<u>Wholesale of other intermediate products</u>	Low	Low	Low

Risk Level				
NACE Rev2 Code	Category and Subcategory	Environmental	Social	Overall
4 677	Wholesale of waste and scrap	Substantial	Substantial	Substantial
469	Non-specialised wholesale trade	Low	Low	Low
47	Retail trade, except of motor vehicles and motorcycles	Low	Low	Low
4 711	<u>Retail sale in non-specialised stores with food, beverages or tobacco predominating</u>	Low	Moderate	Moderate
4 719	<u>Other retail sale in non-specialised stores</u>	Low	Low	Low
472	Retail sale of food, beverages and tobacco in specialised stores	Low	Low	Low
4 726	Retail sale of tobacco products in specialised stores	Low	Low	Low
473	Retail sale of automotive fuel in specialised stores	Substantial	Moderate	Substantial
474	Retail sale of information and communication equipment in specialised stores	Low	Low	Low
475	Retail sale of other household equipment in specialised stores	Low	Low	Low
476	Retail sale of cultural and recreation goods in specialised stores	Low	Low	Low
477	<u>Retail sale of other goods in specialised stores</u>	Low	Low	Low
4 773	Dispensing chemist in specialised stores	Low	Moderate	Moderate
4 774	Retail sale of medical and orthopaedic goods in specialised stores	Low	Moderate	Moderate
4 776	Retail sale of flowers, plants, seeds, fertilisers, pet animals and pet food in specialised stores	Low	Low	Moderate
478	Retail sale via stalls and markets	Low	Low	Low

479	Retail trade not in stores, stalls or markets	Low	Low	Low
Section H	Transportation and Storage			
49	Land transport and transport via pipelines			
491	Passenger rail transport, interurban	Low	Low	Low
492	Freight rail transport	Low	Low	Low
493	Other passenger land transport	Low	Moderate	Moderate
494	Freight transport by road and removal services	Low	Moderate	Moderate
495	Transport via pipeline	Substantial	Moderate	Substantial
	Pipelines with a diameter of more than 800 mm and a length of more than 40 km:	Excluded		Excluded
	a) for the transport of gas, oil,			
	b) chemicals, and,	High	Moderate	High
	c) for the transport of carbon dioxide (CO ₂) streams for the purposes of geological storage, including associated booster stations.	High	Moderate	High
	Storage sites pursuant to EU Directive 2009/31/EC of the European Parliament and of the Council of 23 April 2009 on the geological storage of carbon dioxide.	High		High
	Installations for the capture of CO ₂ streams for the purposes of geological storage pursuant to Directive 2009/31/EC from installations covered by this list of Category A projects, or where the total yearly capture of CO ₂ is 1.5 megatonnes or more.	High		High
501	Sea and coastal passenger water transport	Moderate	Moderate	Moderate
502	Sea and coastal freight water transport	Substantial	Moderate	Substantial
503	Inland passenger water transport	Moderate	Low	Moderate
504	Inland freight water transport	Moderate	Moderate	Moderate
51	Air Transport			
511	Passenger air transport	Low	Low	Low
512	Freight air transport and space transport			
5121	Freight air transport	Low	Low	Low
5122	Space transport	Moderate	Substantial	Substantial
52	Warehousing and support activities for transportation	Moderate	Moderate	Moderate
	Installations for storage of petroleum, petrochemical, or chemical products with a capacity of 200,000 tonnes or more.	High		High
53	Postal and courier activities	Low	Low	Low
Section I	Accommodation and food service activities			
	Large-scale tourism development	High		High

55	Accommodation (Hotels, resort hotels, suite/apartment hotels, motels, holiday homes, youth hostels, cottages and cabins camping grounds, recreational vehicle parks, trailer parks)	Low	Moderate	Moderate
Risk Level				
NACE Rev2 Code	Category and Subcategory	Environmental	Social	Overall
56	Food and beverage service activities (restaurants and bars)	Low	Moderate	Moderate
Section J	Information and communication			
58	Publishing activities	Low	Low	Low
59	Motion picture, video and television programme production, sound recording and music publishing activities	Low	Low	Low
60	Programming and broadcasting activities	Low	Low	Low
61	Telecommunications	Low	Moderate	Moderate
62	Computer programming, consultancy and related activities	Low	Low	Low
63	Information service activities	Low	Low	Low
Section K	Financial and insurance activities			
64	Financial service activities, except insurance and pension funding	Low	Low	Low
65	Insurance, reinsurance and pension funding, except compulsory social security	Low	Low	Low
66	Activities auxiliary to financial services and insurance activities	Low	Low	Low
Section L	Real estate activities			
68	Real estate activities	Low	Low	Low
682	Renting and operating of own or leased real estate	Moderate	Moderate	Moderate
6832	Management of real estate on a fee or contract basis	Low	Low	Moderate
Section M	Professional scientific and technical activities			
69	Legal and accounting activities	Low	Low	Low
70	Activities of head offices; management consultancy activities	Low	Low	Low
71	Architectural and engineering activities; technical testing and analysis	Low	Low	Low
72	Scientific research and development	Low	Low	Low
73	Advertising and market research	Low	Low	Low
74	Other professional, scientific and technical activities	Low	Low	Low
75	Veterinary activities	Low	Low	Low

Section N	Administrative and support service activities			
77	Rental and leasing activities			
771	Renting and leasing of motor vehicles			
7 711	Renting and leasing of cars and light motor vehicles	Low	Low	Low
7 712	Renting and leasing of trucks	Low	Moderate	Moderate
772	Renting and leasing of personal and household goods			
7 721	Renting and leasing of recreational and sports goods	Low	Low	Low
7 722	Renting of video tapes and disks	Low	Low	Low
7 729	Renting and leasing of other personal and household goods	Low	Low	Low
773	Renting and leasing of other machinery, equipment and tangible goods			
7 731	Renting and leasing of agricultural machinery and equipment	Low	Moderate	Moderate
Risk Level				
NACE Rev2 Code	Category and Subcategory	Environmental	Social	Overall
7 732	Renting and leasing of construction and civil engineering machinery and equipment	Low	Moderate	Moderate
7 733	Renting and leasing of office machinery and equipment (including computers)	Low	Low	Low
7 734	Renting and leasing of water transport equipment	Low	Moderate	Moderate
7 735	Renting and leasing of air transport equipment	Low	Moderate	Moderate
7 739	Renting and leasing of other machinery, equipment and tangible goods not elsewhere classified	Low	Moderate	Moderate
774	Leasing of intellectual property and similar products, except copy-righted works	Low	Low	Low
78	Employment activities			
781	Activities of employment placement agencies	Low	Moderate	Moderate
782	Temporary employment agencies	Low	Moderate	Moderate
783	Other human resources provision	Low	Moderate	Moderate
79	Travel agency, tour operator reservation service and related activities			
791	Travel agency and tour operator activities	Low	Moderate	Moderate
799	Other reservation service and related activities	Low	Low	Low
80	Security and investigation activities			
801	Private security activities	Low	Substantial	Substantial
802	Security systems service activities	Low	Low	Low
803	Investigation activities	Low	Moderate	Moderate
81	Services to buildings and landscape activities			

811	Combined facilities support activities	Low	Moderate	Moderate
812	Cleaning activities			
8 121	General Cleaning of buildings	Low	Moderate	Moderate
8 122	Other buildings and industrial cleaning activities	Low	Moderate	Moderate
8 129	<u>Other cleaning activities</u>	Low	Moderate	Moderate
813	Landscape service activities	Low	Moderate	Moderate
82	Office administrative, office support and other business support activities			
821	Office administrative and support activities			
8 211	<u>Combined office administrative service activities</u>	Low	Low	Low
8 219	Photocopying, document preparation and other specialised office support activities	Low	Low	Low
822	Activities of call centres	Low	Low	Low
823	Organisation of conventions and trade shows	Low	Low	Low
829	Business support service activities not elsew here classified			
8 291	Activities of collection agencies and credit bureaus	Low	Substantial	Moderate
8 292	Packaging activities	Low	Moderate	Moderate
8 299	<u>Other business support service activities not elsew here classified</u>	Low	Low	Low
Section O	Public administration and defence compulsory social security			
84	Public administration and defence; compulsory and social security	Low	Low	Low

Risk Level				
NACE Rev2 Code	Category and Subcategory	Environmental	Social	Overall
Section P	Education			
85	Education	Low	Low	Low
Section Q	Human health and social work activities			
86	Human health activities	Moderate	Moderate	Moderate
87	Residential care activities	Low	Moderate	Moderate
88	Social work activities without accommodation	Low	Moderate	Moderate
Section R	Arts, entertainment and recreation			
90	Creative, arts and entertainment activities	Low	Low	Low
91	Libraries, archives, museums and other cultural activities	Low	Low	Low
92	Gambling and betting activities	Excluded	Excluded	Excluded
93	Sports activities and amusement and recreation activities	Low	Low	Low

Section S	Other service activities			
94	<u>Activities of membership organisations</u>	Low	Low	Low
95	Repair of computers and personal and household goods	Low	Low	Low
96	Other personal service activities (excluding washing and dry-cleaning of textile and fur products)	Low	Low	Low
9 601	Washing and (dry-)cleaning of textile and fur products	Moderate	Moderate	Moderate
Section T	Activities of households as employers; undifferentiated goods and services producing activities of households for own use			
97	Activities of households as employers of domestic personnel	Low	Moderate	Moderate
98	Undifferentiated goods – and services – producing activities of private households for own use	Low	Low	Low
Section U	Activities of extraterritorial organisations and bodies, e.g. diplomatic and consular missions, international organisations, etc.			
99	Activities of extraterritorial organisations and bodies	Low	Low	Low

(Appendix 2) Table of contents of an environmental impact assessment (EIA)

The Environmental Impact Assessment Report should include:

Executive summary

Key points on the background, the findings, the conclusions and recommended actions. Recommendations should include actions for mitigation measures and investment, operational and maintenance cost estimates.

5.9.1. Operational framework

This section outlines the policy, legal and administrative context of the EIA summarising the environmental and project approval requirements of the project (host country and international regulatory framework, standards and guidelines, treaties applicable). The time frame for the community engagement, project appraisal and implementation should also be outlined.

5.9.2. Project description

A concise description of the project in its geographic, ecological, social and temporal context, as well as the methodology employed in the EIA process. This section should also include information on whether the project is part of a wider development programme.

5.9.3. Policy, legal and administrative framework

Description of the framework within which the EIA is prepared.

5.9.4. Baseline data

Baseline data describing the existing environment in the project area including relevant physical, biological and socio-economic conditions. This part is to include, but is not limited to:

- Geomorphology and Geology
- Water Resources
- Surface
- Groundwater
- Biological and ecological resources
- Flora and fauna
- Biological diversity and cultural habitats
- Parks and protected areas
- Critical habitats
- Ecosystems

- Landscape and visual impacts
- Air quality
- Noise
- Social and socio-economic issues
- Community
- Vulnerable groups / indigenous peoples
- Archaeological / cultural heritage
- Public health
- Occupational health and safety
- Land use and settlement patterns

5.9.5. Environmental impacts

The positive and negative impacts likely to result from the proposed project (and its feasible alternatives) should be identified, predicted and assessed in relation to appropriate guidelines and standards (local, national and regional/global impacts). Impacts associated with the construction phase, operation phase and decommissioning phase should be addressed separately. The possibility for cumulative impacts should also be considered. The sensitivity of the analysis to the quality and quantity of available data, key gaps in data and other uncertainties should be discussed.

5.9.6. Analysis of alternatives

Comparison of alternative approaches to and options for the design, technology, location, size and operations in terms of their potential environmental impacts. This analysis should include the “do-nothing” option.

5.9.7. Mitigation measures

A mitigation plan should be presented which proposes feasible and cost-effective measures to avoid or to reduce adverse environmental (and social) impacts to acceptable levels on a sustainable basis. It should also address other environmental issues such as the need for worker health and safety improvements, inter-agency coordination, community involvement etc., as well as outline measures which would enhance environmental aspects within the area affected by the project. The mitigation action plan should provide details of work programmes and schedules, capital and recurrent cost estimates, as well as institutional and training requirements which are in phase with all stages of the project's implementation.

5.9.8. Monitoring plan

A monitoring plan should be submitted which describes how environmental impacts and issues will be monitored and managed in practice. The plan should address the monitoring of the environmental impacts during and after project implementation, and the performance of the mitigation measures which are part of any mitigation plan. The plan should specify the type of monitoring, responsibility for monitoring, costs and other inputs (e.g. training) and reporting requirements.

5.9.9. Community engagement

Identification of stakeholders

Information about the proposed project and its likely impacts

Summary of consultation process

Summary of comments and how they were taken into account

5.9.10. Management plan

All measures required addressing environmental and social impacts and issues as well as the monitoring and supervisory activities associated with these should be consolidated into a tabular form. This should also indicate institutional responsibilities, time frames and associated costs.

Appendices

- Names of those responsible for preparing the EIA.
- Written material references used in preparing the EIA.
- List of meetings held.
- Records of public meetings and consultations arranged in preparing the EIA, including a list of attendees involved in preparing the EIA.
- Technical data that may relate to the assessment, but is too detailed to be included in the main text.
- Maps

(Appendix 3) Table of contents of an environmental assessment (EA)

The Environmental Assessment Report (to be used for projects with potential limited adverse environmental impacts that are few in number, generally site-specific, largely reversible and readily addressed through mitigation measures) should include:

1. Project description

A project is an investment with a technically and economically clearly defined scope, not only the part financed by the NDF. In addition to the core investment, it comprises all additional items that are required to achieve the project scope.

The project description should be a concise technical description of the project and its components in its geographic, ecological, social and temporal context. This section should also include information on whether the project is part of a wider development programme.

2. Policy, legal and administrative framework

This section should include a description of the legal framework valid for the project described under section 1.

3. Baseline data

In this section the situation before the implementation of the project should be described in form of baseline data describing the existing environment in the project area including relevant physical, biological and socio-economic conditions. This part is to include (when relevant):

- Geomorphology and Geology
- Water Resources
- Surface
- Groundwater
- Biological and ecological resources
- Flora and fauna
- Biological diversity and cultural habitats
- Parks and protected areas
- Critical habitats
- Ecosystems
- Landscape and visual impacts
- Air quality
- Noise
- Social and socio-economic issues
- Community
- Vulnerable groups / Indigenous Peoples
- Archaeological / cultural heritage
- Public health

- Occupational health and safety
- Land use and settlement patterns

4. Environmental impacts

The negative impacts likely to result from the proposed project (for example, discharges to water, emissions to air, generation of wastes) should be identified and predicted and assessed in relation to local and national legislation. Impacts associated with the construction phase, operation phase and decommissioning phase should be addressed separately. The possibility for cumulative impacts should also be considered. The sensitivity of the analysis to the quality and quantity of available data, key gaps in data and other uncertainties should be discussed.

5. Mitigation measures

A mitigation plan should be presented which proposes feasible and cost-effective measures to avoid or to reduce adverse environmental (and social) impacts to acceptable levels on a sustainable basis. It should also address other environmental issues such as the need for worker health and safety improvements, inter-agency coordination, community involvement etc., as well as outline measures which would enhance environmental aspects within the area affected by the project. The mitigation action plan should provide details of work programmes and schedules, capital and recurrent cost estimates, as well as institutional and training requirements which are in phase with all stages of the project's implementation.

6. Monitoring plan

A monitoring plan should be submitted which describes how environmental impacts and issues will be monitored and managed in practice. The plan should address the monitoring of the environmental impacts during and after project implementation, and the performance of the mitigation measures which are part of any mitigation plan. The plan should specify the type of monitoring, responsibility for monitoring, costs and other inputs (e.g. training) and reporting requirements.

7. Management plan

All measures required addressing environmental and social impacts and issues as well as the monitoring and supervisory activities associated with these should be consolidated into a tabular form. This should also indicate institutional responsibilities, time frames and associated costs.

(Appendix 4) List of abbreviations used in the document

ADB	Asian Development Bank
AfDB	African Development Bank
CITES	Convention on International Trade in Endangered Species of Wild Flora and Fauna
CO2	Carbon Dioxide
EA	Environmental Analysis
EDD	Environmental Due Diligence
EHS	Environmental Health and Safety
EIA	Environmental Impact Assessment
ESS	Environmental and Social Safeguards
EU	European Union
FI	Financial Intermediary
FPIC	Free, Prior and Informed Consent
IDB	Inter-American Development Bank
IFI	International Financial Institution
IFC	International Finance Corporation
ILO	International Labour Organization
IMO	International Maritime Organization
kV	kilovolt
MDB	Multilateral Development Bank
MEA	Multilateral Environmental Agreement
NCF	Nordic Climate Facility
NDF	Nordic Development Fund
NIB	Nordic Investment Bank
ODS	Ozone-Depleting substances
OHS	Occupational Health and Safety
PCB	Polychlorinated biphenyls
SOLAS	International Convention for the Safety of Life at Sea
UN	United Nations
WB	World Bank