BIP

List of sectors and project qualification parameters

MINISTÉRIO DA **FAZENDA**

GOVERNO FEDERAL BRASIL UNIÃO E RECONSTRUÇÃO

MINISTÉRIO DO **DESENVOLVIMENTO, INDÚSTRIA, COMÉRCIO E SERVIÇOS**

GOVERNO FEDERAL BRASIL UNIÃO E RECONSTRUÇÃO

MINISTÉRIO DO **MEIO AMBIENTE E MUDANÇA DO CLIMA**

GOVERNO FEDERAL BRASIL UNIÃO E RECONSTRUÇÃO

MINISTÉRIO DE **MINAS E ENERGIA**

GOVERNO FEDERAL BRASIL UNIÃO E RECONSTRUÇÃO

Priority sectors and subsectors of the BIP

GUIDED BY

- Ecological Transformation Plan
- Climate Plan
- National Native Vegetation Recovery Plan
- Bioeconomy National Strategy
- National Solid Waste Plan
- New Industry Brazil
- National Energy Transition Plan

SECTORS

Nature-based Solutions & Bioeconomy

Industry & Mobility

Energy

SUBSECTORS

- Sustainable fuels
- Recovery of native vegetation
- Electric urban mobility
- Resilient renewable systems for isolated systems
- Sustainable management of native vegetation
- Low carbon emissions hydrogen
- Agricultural bio inputs and green fertilizer
- Technologies for resilient power grids
- Waste management and sanitation
- Low carbon emissions steel / aluminum
- Offshore wind
- Sustainable agriculture and livestock
- Low carbon emissions cement
- Conversion of degraded pastures
- Energy efficiency
- Biotechnology
- Strategic minerals

Sustainable fuels

COVERED SECTORS

Nature-based solutions & Bioeconomy | **Industry & Mobility** | Energy

Parameters	Description: Requirements to meet each parameter in this subsector
Alignment with transition plans and government programs	• **Renewable diesel,** aligned with NIB and *"Law No. 14.993/2024 (Brazil's Future Fuel)"* • **SAF,** aligned with NIB and *"Law No. 14.993/2024 (Brazil's Future Fuel)"* • **Bionaphtha** as a by-product of SAF/renewable diesel • **Biomethane,** aligned with NIB and *"Law No. 14.993/2024 (Brazil's Future Fuel)"* • **Synthetic fuels,** as mentioned in the *"Law No. 14.993/2024 (Brazil's Future Fuel)"* – **Focus on:** synthetic fuel from **biomass and Direct Air Capture (DAC)** – **To be assessed on a case-by-case basis:** other methods of producing **low-carbon hydrogen** (e.g. H2 from electrolysis, H2 from biomethane) – **Not included: Coal and natural gas** • **Second-generation ethanol made from agricultural residues**, such as sugarcane bagasse, corn straw, rice husks, and similar materials • Other sustainable fuels from **biorefineries** (e.g. biobunker, bioLPG) may be evaluated on a case-by-case basis • **Carbon dioxide capture with geological storage,** as provided for in the "*Law No. 14.993/2024 (Brazil's Future Fuel)"* • Must be aligned with at least **1 of the pillars of the PTE: Sustainable Finance, Technological Densification, Bioeconomy and Agri-Food Systems and/or Energy Transition**
Significant amount of capital mobilized	• Minimum of US$ 20M
Project robustness	• The project must meet **at least one** of the robustness criteria below: – Sponsor with a track record of results in their sector consistent with the proposed investment – Key licenses obtained + feasibility study completed + relevant technical partnerships and/or relevant input or offtake contracts obtained – Other situations to be assessed on a case-by-case basis • **Absence of relevant litigation, disputes, or controversies** (regulatory, environmental, labor or reputational)
Positive climate impact	• Estimated CO2eq avoided per year compared to fossil fuel • Estimated CO2e removed in carbon capture projects with ensured permanence (e.g., DAC, CCS, BECCS, etc.), when applicable • Evidence that there was no deforestation and/or conversion of native vegetation, if the project involves plantation areas or land for construction
Additional co-benefits	• Contribution to climate adaptation, such as water, food, and energy security, etc. • In case of need for a planting area: Preservation of biodiversity; hectares of restored land • # jobs created in Brazil (direct and indirect) • Development of local communities (education, infrastructure, etc.)
Technological densification	• Expected investment in technologies that are new/underdeveloped in Brazil
Alignment with climate frameworks	• Project aligned with EU, US and/or Asian taxonomy and/or regulations (self-declaratory) • Level of alignment with the Minimum Safeguards, the Substantial Contribution and the Do No Significant Harm (DNSH) measures of the applicable Sectoral Guidance Document of the Sustainable Taxonomy of Brazil • Climate risk mapping using frameworks such as TCFD, IFRS2, CBRT, or others

Electric urban mobility

COVERED SECTORS

Industry & Mobility

Parameters	Description: requirements to meet each parameter in this subsector
Alignment with transition plans and government programs	• Projects aimed at the **production of electric buses** and/or the **promotion of electric bus fleets** in Brazilian cities/municipalities/states covered by the MOVER Plan and/or PNMU • Projects aimed at the **production or commercial operation of vehicles or components focused on electric micromobility,** provided that: – Projects aimed at commercial operation demonstrate **significant replacement of combustion vehicles, to be assessed on a case-by-case basis** – Projects aimed at commercial operation present **relevant national content, to be assessed on a case-by-case basis** • Mechanisms aimed at the **promotion of vehicle fleets focused on electric micromobility**, provided that: – They demonstrate **significant replacement of combustion vehicles, to be assessed on a case-by-case basis** – They present **relevant national content, to be assessed on a case-by-case basis** – They meet the evaluation criteria for the admission of concessional mechanisms in the BIP • Must be aligned with at least 1 **of the pillars of the PTE: Sustainable Finance, Technological Densification, Bioeconomy and Agri-Food Systems and/or Energy Transition**
Significant amount of capital mobilized	• Minimum of USD 20M
Project robustness	• The project must meet **at least one** of the robustness criteria below: – Shareholder with a track record of results in their sector consistent with the investment – Key licenses obtained + feasibility study completed + technical partnerships and/or relevant supply or purchase contracts obtained – Other situations will be assessed on a case-by-case basis • **Absence of relevant processes or controversies** (regulatory, environmental, labor, reputational)
Positive climate impact	• Passengers impacted per year • Reduction of other local pollutants (NOx, PM, etc.)
Additional co-benefits	• Contribution to climate adaptation, such as water, food, and energy security, etc. • # jobs created in Brazil (direct and indirect) • Development of local communities (education, infrastructure, etc.) • Increased income and greater economic stability for users through reduced operational costs and lower exposure to fossil fuel price volatility
Technological densification	• Expected investment in technologies that are new/underdeveloped in Brazil
Alignment with climate frameworks	• Level of alignment with the Minimum Safeguards, the Substantial Contribution and the Do No Significant Harm (DNSH) measures of the applicable Sectoral Guidance Document of the Sustainable Taxonomy of Brazil • Climate risk mapping using frameworks such as TCFD, IFRS2, CBRT, or others

Low-carbon hydrogen

COVERED SECTORS

Industry & Mobility | Energy

Parameters	Description: Requirements to meet each parameter in this subsector
Alignment with transition plans and government programs	• Be aligned with **the PNH2 and the Hydrogen Legal Framework:** – **Low-carbon hydrogen:** hydrogen fuel or industrial input collected or obtained from various production processes, and which has GHG emissions, according to the life cycle analysis, with an initial value less than or equal to 7 kgCO2eq/kgH2 • **Methanol and ammonia** as byproducts of low-carbon hydrogen • Must be aligned with at least 1 **of the pillars of the PTE: Sustainable Finance, Technological Densification, Bioeconomy and Agri-Food Systems and/or Energy Transition**
Significant amount of capital mobilized	• Minimum of US$ 20M
Project robustness	• The project must meet **at least one** of the robustness criteria below: – Sponsor with a track record of results in their sector consistent with the proposed investment – Key licenses obtained + feasibility study completed + relevant technical partnerships and/or relevant input or offtake contracts obtained – Other situations to be assessed on a case-by-case basis • **Absence of relevant litigation, disputes, or controversies** (regulatory, environmental, labor or reputational)
Positive climate impact	• Energy produced and stored in MWh • Estimated kgCO2eq/kgH2 reduced/avoided, if the end use is disclosed
Additional co-benefits	• Contribution to climate adaptation, such as water, food, and energy security, etc. • # jobs created in Brazil (direct and indirect) • Development of local communities (education, infrastructure, etc.)
Technological densification	• Expected investment in technologies that are new/underdeveloped in Brazil
Alignment with climate frameworks	• Project aligned with EU, US and/or Asian taxonomy and/or regulations (self-declaratory) • Level of alignment with the Minimum Safeguards, the Substantial Contribution and the Do No Significant Harm (DNSH) measures of the applicable Sectoral Guidance Document of the Sustainable Taxonomy of Brazil • Climate risk mapping using frameworks such as TCFD, IFRS2, CBRT, or others

Strategic minerals

COVERED SECTORS

Industry & Mobility | Energy

Parameters	Description: Requirements to meet each parameter in this subsector
Alignment with transition plans and government programs	• In line **with the government's concept of "strategic minerals",** prioritizing those that contribute most directly to the climate transition • Eligible minerals: – **Copper, cobalt, graphite, lithium, niobium, nickel, silicon, rare earth elements, and manganese; Uranium and vanadium** must be assessed **on a case-by-case basis;** – Focused only on **processing projects: Aluminum,** assessed **on a case-by-case** basis (does not include projects focused on bauxite mining) • **Projects must include a mineral processing stage** and may also include mining and processing stages together (full value chain) • Must be aligned with at least 1 **of the pillars of the PTE: Sustainable Finance, Technological Densification, Bioeconomy and Agri-Food Systems and/or Energy Transition**
Significant amount of capital mobilized	• Minimum of US$ 20M
Project robustness	• The project must meet **at least one** of the robustness criteria below: – Sponsor with a track record of results in their sector consistent with the proposed investment – Key licenses obtained + feasibility study completed + relevant technical partnerships and/or relevant input or offtake contracts obtained – Other situations to be assessed on a case-by-case basis • **Absence of relevant litigation, disputes, or controversies** (regulatory, environmental, labor or reputational)
Positive climate impact	• TBD
Additional co-benefits	• Contribution to climate adaptation, such as water, food, and energy security, etc. • # jobs created in Brazil (direct and indirect) • Development of local communities (education, infrastructure, etc.) • The project has clear sustainable extraction practices (e.g., decarbonization of the fleet, adoption of biodiversity preservation measures and application of IBAMA guidelines, use of sustainable energy, zero waste, increased efficiency/accuracy in extraction)
Technological densification	• Expected investment in technologies that are new/underdeveloped in Brazil
Alignment with climate frameworks	• Project aligned with EU, US and/or Asian taxonomy and/or regulations (self-declaratory) • Project certified by national or international certifiers in ESG transparency • Level of alignment with the Minimum Safeguards, the Substantial Contribution and the Do No Significant Harm (DNSH) measures of the applicable Sectoral Guidance Document of the Sustainable Taxonomy of Brazil • Climate risk mapping using frameworks such as TCFD, IFRS2, CBRT, or others

Energy efficiency *(initial focus on industrial processes)*

COVERED SECTORS

Industry & Mobility | Energy

Parameters	Description: Requirements to meet each parameter in this subsector
Alignment with transition plans and government programs	• Projects must be assessed on a case-by-case basis and aligned with the MME and MDIC until there is a formal definition by the government about the term • Initial focus on **energy-intensive industries** • Must be aligned with at least 1 **of the pillars of the PTE: Sustainable Finance, Technological Densification, Bioeconomy and Agri-Food Systems and/or Energy Transition**
Significant amount of capital mobilized	• Minimum of US$ 20M
Project robustness	• The project must meet **at least one** of the robustness criteria below: – Sponsor with a track record of results in their sector consistent with the proposed investment – Key licenses obtained + feasibility study completed + relevant technical partnerships and/or relevant input or offtake contracts obtained – Other situations to be assessed on a case-by-case basis • **Absence of relevant litigation, disputes, or controversies** (regulatory, environmental, labor or reputational)
Positive climate impact	• Estimated tCO2eq reduced/avoided • Total energy savings (kWh) compared with the baseline
Additional co-benefits	• Contribution to climate adaptation, such as water, food, and energy security, etc. • # jobs created in Brazil (direct and indirect) • Development of local communities (education, infrastructure, etc.)
Technological densification	• Expected investment in technologies that are new/underdeveloped in Brazil
Alignment with climate frameworks	• Project aligned with EU, US and/or Asian taxonomy and/or regulations (self-declaratory) • Level of alignment with the Minimum Safeguards, the Substantial Contribution and the Do No Significant Harm (DNSH) measures of the applicable Sectoral Guidance Document of the Sustainable Taxonomy of Brazil • Climate risk mapping using frameworks such as TCFD, IFRS2, CBRT, or others

Low-carbon steel/aluminum

Parameters	Description: Requirements to meet each parameter in this subsector
Alignment with transition plans and government programs	• The definition of this subsector is not available in the NIB, so projects that fall into this subsector must follow the prioritization of **ITA (Industrial Transition Accelerator Brazil) and MDIC:** • **Aluminum** – Aluminum Smelting with **Renewable Energy** – Aluminum Smelting with **Low Carbon Anodes** • **Steel** – Direct reduced iron (DRI) production **using clean H2 and/or electrification** – DRI production from natural gas with **clear plans to transition to clean H2, CCU/S and/or electrification** – Steelmaking with **CCU/S** – **Self-reduction** process – **Electrolysis** process • Must be aligned with at least 1 **of the pillars of the PTE: Sustainable Finance, Technological Densification, Bioeconomy and Agri-Food Systems and/or Energy Transition**
Significant amount of capital mobilized	• Minimum of US$ 20M
Project robustness	• The project must meet **at least one** of the robustness criteria below: – Sponsor with a track record of results in their sector consistent with the proposed investment – Key licenses obtained + feasibility study completed + relevant technical partnerships and/or relevant input or offtake contracts obtained – Other situations to be assessed on a case-by-case basis • **Absence of relevant litigation, disputes, or controversies** (regulatory, environmental, labor or reputational)
Positive climate impact	• Tons of low-emission material production • Use of non-fossil energy sources for production
Additional co-benefits	• Contribution to climate adaptation, such as water, food, and energy security, etc. • # jobs created in Brazil (direct and indirect) • Development of local communities (education, infrastructure, etc.)
Technological densification	• Expected investment in technologies that are new/underdeveloped in Brazil
Alignment with climate frameworks	• Level of alignment with the Minimum Safeguards, the Substantial Contribution and the Do No Significant Harm (DNSH) measures of the applicable Sectoral Guidance Document of the Sustainable Taxonomy of Brazil • Climate risk mapping using frameworks such as TCFD, IFRS2, CBRT, or others

Low-carbon cement

Parameters	Description: Requirements to meet each parameter in this subsector
Alignment with transition plans and government programs	• The definition of this subsector is not available in the NIB. Therefore, projects that fall into this subsector must follow the **prioritization criteria of ITA (Industrial Transition Accelerator Brazil) and MDIC:** – Cement production with **CCU/S** – Cement production with **supplementary cementitious materials (SCMs)** – **Cement production with full replacement of the fossil fuel** used to supply the thermal load of the clinker kiln **by alternative fuels** derived from: > **Non-hazardous industrial waste** and/or **municipal solid waste**, including solid recovered fuels (e.g. RDF/SRF), provided they meet specification, traceability, and environmental control standards consistent with industry best practices > **Residual biomass**, such as agricultural or forestry residues or treated sewage sludge, provided they do not imply dedicated land use or relevant risks of indirect land-use change > **Low-carbon hydrogen** • Must be aligned with at least 1 **of the pillars of the PTE: Sustainable Finance, Technological Densification, Bioeconomy and Agri-Food Systems and/or Energy Transition**
Significant amount of capital mobilized	• Minimum of US$ 20M
Project robustness	• The project must meet **at least one** of the robustness criteria below: – Sponsor with a track record of results in their sector consistent with the proposed investment – Key licenses obtained + feasibility study completed + relevant technical partnerships and/or relevant input or offtake contracts obtained – Other situations to be assessed on a case-by-case basis • **Absence of relevant litigation, disputes, or controversies** (regulatory, environmental, labor or reputational)
Positive climate impact	• Estimated CO_2eq reduction per tonne of cement • Tons of low-emission material production • Use of non-fossil energy sources for production
Additional co-benefits	• Contribution to climate adaptation, such as water, food, and energy security, etc. • # jobs created in Brazil (direct and indirect) • Development of local communities (education, infrastructure, etc.)
Technological densification	• Expected investment in technologies that are new/underdeveloped in Brazil
Alignment with climate frameworks	• Level of alignment with the Minimum Safeguards, the Substantial Contribution and the Do No Significant Harm (DNSH) measures of the applicable Sectoral Guidance Document of the Sustainable Taxonomy of Brazil • Climate risk mapping using frameworks such as TCFD, IFRS2, CBRT, or others

Resilient renewable systems for isolated systems

COVERED SECTORS

Energy

Parameters	Description: Requirements to meet each parameter in this subsector
Alignment with transition plans and government programs	• The final version of the government's plan (PLANTE) has not yet been published. However, once published, it will guide the definitions and terminology that will be applied to the platform and to relevant projects seeking entry into the platform's pipeline • **Initial focus on projects that transition** isolated systems from **fossil fuels to renewable energy** – **Renewable energies/systems:** solar, wind, hydro and/or storage systems – **Isolated systems:** an area or region not connected to the main power grid ("SIN" – National Interconnected System) • Must be aligned with at least 1 **of the pillars of the PTE: Sustainable Finance, Technological Densification, Bioeconomy and Agri-Food Systems and/or Energy Transition**
Significant amount of capital mobilized	• Minimum of US$ 20M
Project robustness	• The project must meet **at least one** of the robustness criteria below: – Sponsor with a track record of results in their sector consistent with the proposed investment – Key licenses obtained + feasibility study completed + relevant technical partnerships and/or relevant input or offtake contracts obtained – Other situations to be assessed on a case-by-case basis • **Absence of relevant litigation, disputes, or controversies** (regulatory, environmental, labor or reputational)
Positive climate impact	• Estimated tCO2eq reduced/avoided
Additional co-benefits	• Contribution to climate adaptation, such as water, food, and energy security, etc. • Total affected population, families and/or households • # jobs created in Brazil (direct and indirect) • Development of local communities (education, infrastructure, etc.)
Technological densification	• Expected investment in technologies that are new/underdeveloped in Brazil
Alignment with climate frameworks	• Project aligned with EU, US and/or Asian taxonomy and/or regulations (self-declaratory) • Level of alignment with the Minimum Safeguards, the Substantial Contribution and the Do No Significant Harm (DNSH) measures of the applicable Sectoral Guidance Document of the Sustainable Taxonomy of Brazil • Climate risk mapping using frameworks such as TCFD, IFRS2, CBRT, or others

Technologies for resilient power grids *(including smart grids and storage)*

COVERED SECTORS

Energy

Parameters	Description: Requirements to meet each parameter in this subsector
Alignment with transition plans and government programs	• The final version of the government's plan (PLANTE) has not yet been published. However, once published, it will guide the definitions and terminology that will be applied to the platform and to relevant projects seeking entry into platform's pipeline • For now, projects must be assessed on a case-by-case basis and aligned with the Ministry of Mines and Energy (MME). Initial focus should be on **smart grids and storage systems** • Must be aligned with at least 1 **of the pillars of the PTE: Sustainable Finance, Technological Densification, Bioeconomy and Agri-Food Systems and/or Energy Transition**
Significant amount of capital mobilized	• Minimum of US$ 20M
Project robustness	• The project must meet **at least one** of the robustness criteria below: – Sponsor with a track record of results in their sector consistent with the proposed investment – Key licenses obtained + feasibility study completed + relevant technical partnerships and/or relevant input or offtake contracts obtained – Other situations to be assessed on a case-by-case basis • **Absence of relevant litigation, disputes, or controversies** (regulatory, environmental, labor or reputational)
Positive climate impact	• MWh reduced/avoided or energy efficiency gain, if declared
Additional co-benefits	• Contribution to climate adaptation, such as water, food, and energy security, etc. • # jobs created in Brazil (direct and indirect) • Development of local communities (education, infrastructure, etc.)
Technological densification	• Expected investment in technologies that are new/underdeveloped in Brazil
Alignment with climate frameworks	• Level of alignment with the Minimum Safeguards, the Substantial Contribution and the Do No Significant Harm (DNSH) measures of the applicable Sectoral Guidance Document of the Sustainable Taxonomy of Brazil • Climate risk mapping using frameworks such as TCFD, IFRS2, CBRT, or others

Offshore wind

COVERED SECTORS

Energy

Parameters	Description: Requirements to meet each parameter in this subsector
Alignment with transition plans and government programs	• The final version of the government's plan (PLANTE) has not yet been published. For now, companies must fit into the offshore wind energy framework (PL 576/2021), once approved • Must be aligned with at least 1 **of the pillars of the PTE: Sustainable Finance, Technological Densification, Bioeconomy and Agri-Food Systems and/or Energy Transition**
Significant amount of capital mobilized	• Minimum of US$ 20M
Project robustness	• The project must meet **at least one** of the robustness criteria below: – Sponsor with a track record of results in their sector consistent with the proposed investment – Key licenses obtained + feasibility study completed + relevant technical partnerships and/or relevant input or offtake contracts obtained – Other situations to be assessed on a case-by-case basis • **Absence of relevant litigation, disputes, or controversies** (regulatory, environmental, labor or reputational)
Positive climate impact	• Energy produced and stored in MWh • Estimated tCO2eq reduced/avoided
Additional co-benefits	• Contribution to climate adaptation, such as water, food, and energy security, etc. • # jobs created in Brazil (direct and indirect) • Development of local communities (education, infrastructure, etc.)
Technological densification	• Expected investment in technologies that are new/underdeveloped in Brazil
Alignment with climate frameworks	• Project aligned with EU, US and/or Asian taxonomy and/or regulations (self-declaratory) • Level of alignment with the Minimum Safeguards, the Substantial Contribution and the Do No Significant Harm (DNSH) measures of the applicable Sectoral Guidance Document of the Sustainable Taxonomy of Brazil • Climate risk mapping using frameworks such as TCFD, IFRS2, CBRT, or others

Native vegetation restoration

COVERED SECTORS

Nature-based solutions & Bioeconomy

Parameters	Description: Requirements to meet each parameter in this subsector
Alignment with transition plans and government programs	• Be in compliance with the legal provisions governing land use, including Forest Code (12.651/2012), Federal Family and Community Forest Management Program (to be published), Public Forest Management Law (11.284/2006), and Action Plan for the Prevention and Control of Deforestation (PPCDs) • **PROVEG Definitions (Decree 8.972/2017)/PLANAVEG:** – Alignment with one or more Planaveg Implementation Arrangements, namely: Restoration of vegetation in public areas (Conservation Units, Indigenous Lands, Public Forests); Environmental Regularization of Rural Areas (Forest Code); and restoration associated with economic purposes (agroforestry, silviculture of native species, etc.) – Alignment with priority restoration areas and models – Formal acceptance of the restored areas to be computed towards the goal of 12 million, in line with PLANAVEG's monitoring protocol • Must be aligned with at least 1 **of the pillars of the PTE: Sustainable Finance, Technological Densification, Bioeconomy and Agri-Food Systems and/or Energy Transition**
Significant amount of capital mobilized	• Minimum of US$ 10M
Project robustness	• The project must meet **at least one** of the robustness criteria below: – Sponsor with a track record of results in their sector consistent with the proposed investment – Key licenses obtained + feasibility study completed + relevant technical partnerships and/or relevant input or offtake contracts obtained – Other situations to be assessed on a case-by-case basis • **Absence of relevant litigation, disputes, or controversies** (regulatory, environmental, labor or reputational)
Positive climate impact	• Estimated CO2eq sequestration per year
Additional co-benefits	• Contribution to climate adaptation, such as water, food, and energy security, etc. • Biodiversity conservation • Contribution to water security • # jobs created in Brazil (direct and indirect) • Development of local communities (education, infrastructure, etc.)
Technological densification	• Support for the development of the native vegetation restoration (NVR) value chain • Expected investment in technologies that are new/underdeveloped in Brazil
Alignment with climate frameworks	• Project aligned with EU, US and/or Asian taxonomy and/or regulations (self-declaratory) • Project undergoing certification with national or international certifiers • Level of alignment with the Minimum Safeguards, the Substantial Contribution and the Do No Significant Harm (DNSH) measures of the applicable Sectoral Guidance Document of the Sustainable Taxonomy of Brazil • Climate risk mapping using frameworks such as TCFD, IFRS2, CBRT, or others

Sustainable management of native vegetation *(including NTFPs)*

COVERED SECTORS

Nature-based solutions & Bioeconomy

Parameters	Description: Requirements to meet each parameter in this subsector
Alignment with transition plans and government programs	• Be in compliance with the legal provisions governing land use, including Forest Code (12.651/2012), Federal Family and Community Forest Management Program (to be published), Public Forest Management Law (11.284/2006), and Action Plan for the Prevention and Control of Deforestation (PPCDs) • **CF (12.651/2012), Federal Program for Family and Community Forest Management (to be published) Public Forest Management Law (11.284/2006)** – **(Community and Family) Federal Program for Family and Community Forest Management**. Concept of (MFCF): implementation of multiple-use forest management activities to generate forest bioeconomy products, including timber and non-timber products, as well as environmental services, under the responsibility of indigenous peoples, traditional peoples and communities, and family farmers – **(Business) Forest Code, art. 3,** VII – sustainable management: management of natural vegetation to generate economic, social and environmental benefits, respecting the ecosystem support mechanisms of the managed area and considering, cumulatively or alternatively, the use of multiple timber and non-timber species, multiple flora products and by-products, as well as other goods and services/concessions • Must be aligned with at least 1 **of the pillars of the PTE: Sustainable Finance, Technological Densification, Bioeconomy and Agri-Food Systems and/or Energy Transition**
Significant amount of capital mobilized	• Minimum of US$ 10M
Project robustness	• The project must meet **at least one** of the robustness criteria below: – Sponsor with a track record of results in their sector consistent with the proposed investment – Key licenses obtained + feasibility study completed + relevant technical partnerships and/or relevant input or offtake contracts obtained – Other situations to be assessed on a case-by-case basis • **Absence of relevant litigation, disputes, or controversies** (regulatory, environmental, labor or reputational)
Positive climate impact	• Estimated GHG emissions avoided
Additional co-benefits	• Contribution to climate adaptation, such as water, food, and energy security, etc. • Improved livelihoods (increased average income, improved health, etc.) • Tons of NTFPs production • # jobs created in Brazil (direct and indirect) • Development of local communities (education, infrastructure, etc.)
Technological densification	• Expected investment in technologies that are new/underdeveloped in Brazil
Alignment with climate frameworks	• Project aligned with EU, US and/or Asian taxonomy and/or regulations (self-declaratory) • Project undergoing certification with national or international certifiers • Level of alignment with the Minimum Safeguards, the Substantial Contribution and the Do No Significant Harm (DNSH) measures of the applicable Sectoral Guidance Document of the Sustainable Taxonomy of Brazil • Climate risk mapping using frameworks such as TCFD, IFRS2, CBRT, or others

Agricultural biological input and green fertilizer

COVERED SECTORS

Nature-based solutions & Bioeconomy

Industry & Mobility

Parameters	Description: Requirements to meet each parameter in this subsector
Alignment with transition plans and government programs	• Be in compliance with the legal provisions governing land use, including Forest Code (12.651/2012), Federal Family and Community Forest Management Program (to be published), Public Forest Management Law (11.284/2006), and Action Plan for the Prevention and Control of Deforestation (PPCDs) • **Agricultural biological inputs,** as defined under the National Biological Input Program (Decree No. 10.375/2020): biological input is defined as a product, process, or technology of plant, animal, or microbial origin intended for use in the production, storage, and processing of agricultural and livestock products, in aquatic production systems, or in planted forests, that positively affect the growth, development, and response mechanisms of animals, plants, microorganisms, and derived substances, and that interacts with products and with physical-chemical and biological processes • **Green fertilizer:** – Projects for fertilizers produced from biomethane and/or green hydrogen, in alignment with the Low-Carbon Hydrogen Development Program (Law No. 14.440/2024) – Projects involving rock dust application and/or the use of remineralizers to improve agricultural soils, pursuant to Law No. 6.894/1980, and/or geological carbon capture through Enhanced Rock Weathering (ERW) • Must be aligned with at least 1 **of the pillars of the PTE: Sustainable Finance, Technological Densification, Bioeconomy and Agri-Food Systems and/or Energy Transition**
Significant amount of capital mobilized	• Minimum of US$ 20M
Project robustness	• The project must meet **at least one** of the robustness criteria below: – Sponsor with a track record of results in their sector consistent with the proposed investment – Key licenses obtained + feasibility study completed + relevant technical partnerships and/or relevant input or offtake contracts obtained – Other situations to be assessed on a case-by-case basis • **Absence of relevant litigation, disputes, or controversies** (regulatory, environmental, labor or reputational)
Positive climate impact	• Tons of production • Estimated CO2e reduced or removed in carbon projects, where applicable • Evidence that there was no deforestation and/or conversion of native vegetation, if the project involves plantation areas or land for construction
Additional co-benefits	• Contribution to climate adaptation, such as water, food, and energy security, etc. • # jobs created in Brazil (direct and indirect) • Development of local communities (education, infrastructure, etc.)
Technological densification	• Expected investment in technologies that are new/underdeveloped in Brazil
Alignment with climate frameworks	• Project aligned with EU, US and/or Asian taxonomy and/or regulations (self-declaratory) • Level of alignment with the Minimum Safeguards, the Substantial Contribution and the Do No Significant Harm (DNSH) measures of the applicable Sectoral Guidance Document of the Sustainable Taxonomy of Brazil • Climate risk mapping using frameworks such as TCFD, IFRS2, CBRT, or others

Waste management and sanitation (1/2)

Parameters	Description: Requirements to meet each parameter in this subsector
Alignment with transition plans and government programs	• Compliance with the provisions of laws regulating waste management, including the Basic Sanitation Legal Framework (Law No. 11.445/2007, updated by Law No. 14.026/2020), the National Solid Waste Policy (Law No. 12.305/2010, Decree No. 10,936/2022, and Decree No. 12.688/2025), the National Circular Economy Strategy (Decree No. 12.082/2024), and the National Circular Economy Plan • Activities related to the following pillars of basic sanitation (Law No. 11.445/2007, art.3º, I, items a, b, and c): Potable water supply, Sanitary sewage services, and Solid waste management (e.g., new structures aimed at decarbonizing the sector) • Promotion of the circular economy, including reverse logistics activities (e.g., physical infrastructure and logistics for collecting plastic packaging, collecting residual oils and fats for use in biofuels, in accordance with the Brazil's Future Fuel Law) and recycling (e.g., recycling/composting facilities, projects within the industry to manufacture products with greater recyclability (e.g., ecodesign)) • Closure of dumpsites and establishment of landfills (e.g., biogas recovery in sanitary landfills and anaerobic digestion, and construction of new sanitary landfills) • Management of agrosilvopastoral waste (e.g., initiatives for managing animal production waste or for environmentally appropriate final disposal of residual biomass from agricultural crops) • Must be aligned with at least 1 **of the pillars of the PTE: Sustainable Finance, Technological Densification, Bioeconomy and Agri-Food Systems and/or Energy Transition**
Significant amount of capital mobilized	• Minimum of USD 10M
Project robustness	• The project must meet **at least one** of the robustness criteria below: – Sponsor with a track record of results in their sector consistent with the proposed investment – Key licenses obtained + feasibility study completed + relevant technical partnerships and/or relevant input or offtake contracts obtained – Other situations to be assessed on a case-by-case basis • **Absence of relevant litigation, disputes, or controversies** (regulatory, environmental, labor or reputational)
Positive climate impact	• Diversion of organic waste from landfills and dumpsites through composting and biodigestion initiatives • Diversion of dry waste from landfills and dumpsites through recycling initiatives • Reduction of methane emissions at final disposal units and treatment plants for sanitary sewage or solid waste, in urban or rural areas • Energy recovery or burning of biogas generated in sanitary landfills or treatment plants for sanitary sewage or solid waste, in urban or rural areas • Other reductions in greenhouse gas emissions resulting from waste management, in urban or rural areas

Waste management and sanitation (2/2)

Parameters	Description: Requirements to meet each parameter in this subsector
Additional co-benefits	• Contribution to climate adaptation, such as water, food, and energy security, etc. • Socio-productive inclusion of recyclable material collectors in the recycling chain • Promotion of agriculture (e.g., urban and peri-urban) through the distribution of by-products from organic waste recovery activities • Promotion of public health and quality of life through the closure of open dumps • # jobs created in Brazil (direct and indirect) • Development of local communities (education, infrastructure, etc.) • Utilization of agricultural and livestock waste for biogas/biomethane or organic fertilizer production • Utilization of residual oils and fats for biofuel production
Technological densification	• Planned investment in new recycling/composting facilities, projects within the industry to manufacture products with greater recyclability (e.g., ecodesign), biogas recovery in sanitary landfills and anaerobic digestion, and construction of new sanitary landfills
Alignment with climate frameworks	• Project aligned with the taxonomy and/or regulations of the EU, the US, and/or Asia (self-declaratory) • Project undergoing certification with national or international certifiers • Level of alignment with the Minimum Safeguards, the Substantial Contribution and the Do No Significant Harm (DNSH) measures of the applicable Sectoral Guidance Document of the Sustainable Taxonomy of Brazil • Project with activities classified as Sustainable Systems, Practices, Products, and Production Processes under the ABC+ Plan (SPSABC) • Climate risk mapping using frameworks such as TCFD, IFRS2, CBRT, or others

Conversion of Degraded Pastures (1/2)

Parameters	Description: Requirements to meet each parameter in this subsector
Alignment with transition plans and government programs	• Compliance with the provisions of laws regulating land use, such as the Forest Code (12.651/2012), Federal Program for Family and Community Forest Management (to be published), Public Forest Management Law (11.284/2006), and the Action Plan for Prevention and Control of Deforestation (PPCDs) • Decree 11.815/2023, Conversion of degraded pasture - public policies aimed at converting degraded pastures into sustainable agricultural and forestry production systems, promoting good agricultural practices that lead to carbon capture at levels higher than those of degraded pastures. Concepts and guidelines available at the link • Compliance with the definitions of Article 2 of Decree 11.815/2023 (e.g.: agroforestry, planted forest, improved pasture, ILPF, etc.) • **Minimum criteria:** – Registration in the CAR; Compliance with Law 12.651/2012; Regularity with the PRA (Decree 7.830/2012); The conversion of the area to pasture must have occurred before July 31, 2019; Conversion of degraded pasture to one of the following systems: (i) agroforestry; (ii) integrated system (provided it includes the forestry component); or (iii) perennial crops and other sustainable agricultural production systems provided for in Article 2 of Decree 11.815/2023, provided there is a commitment to develop/maintain a Legal Reserve surplus of 5% or more. Commitment not to convert natural ecosystems. Other restrictions from the MCR • Must be aligned with at least 1 **of the pillars of the PTE: Sustainable Finance, Technological Densification, Bioeconomy and Agri-Food Systems and/or Energy Transition**
Significant amount of capital mobilized	• Minimum of USD 10M
Project robustness	• The project must meet **at least one** of the robustness criteria below: – Sponsor with a track record of results in their sector consistent with the proposed investment – Key licenses obtained + feasibility study completed + relevant technical partnerships and/or relevant input or offtake contracts obtained – Other situations to be assessed on a case-by-case basis • **Absence of relevant litigation, disputes, or controversies** (regulatory, environmental, labor or reputational)
Positive climate impact	• ha of APP and RL under environmental regularization • ha of consolidated areas with sustainable practices • Estimated CO2eq removal/reduction per year

Conversion of Degraded Pastures (2/2)

Parameters	Description: Requirements to meet each parameter in this subsector
Additional co-benefits	• Contribution to climate adaptation, such as water, food, and energy security, etc. • ha of surplus Legal Reserve land • tons of sustainable production • # jobs created in Brazil (direct and indirect) • Development of local communities (education, infrastructure, etc.)
Technological densification	• Expected investment in technologies that are new/underdeveloped in Brazil
Alignment with climate frameworks	• Project undergoing certification with national or international certifiers • Project aligned with the taxonomy and/or regulations of the EU, the US, and/or Asia (self-declaratory) • Level of alignment with the Minimum Safeguards, the Substantial Contribution and the Do No Significant Harm (DNSH) measures of the applicable Sectoral Guidance Document of the Sustainable Taxonomy of Brazil • Project with activities classified as Sustainable Systems, Practices, Products, and Production Processes under the ABC+ Plan (SPSABC) • Climate risk mapping using frameworks such as TCFD, IFRS2, CBRT, or others

Sustainable Agriculture and Livestock

COVERED SECTORS

Nature-based solutions & Bioeconomy

Parameters	Description: Requirements to meet each parameter in this subsector
Alignment with transition plans and government programs	• Comply with the provisions of laws regulating land use, such as Forest Code (12.651/2012), Federal Program for Family and Community Forest Management (to be published), Public Forest Management Law (11.284/2006), and Action Plan for Prevention and Control of Deforestation (PPCDs) • The conversion of the area for agricultural and livestock production must have occurred before July 31, 2019 • Transition from conventional production to more sustainable agricultural and livestock systems: (i) Agroforestry System (AFS); or (ii) Integrated Crop-Livestock-Forest (ICLF), provided it includes the forest component, as per Law No. 12.805, of April 29, 2013, art. 1º, X, § 1º. In both cases, a commitment to no conversion of natural ecosystems must be observed • Development and production of products aimed at reducing enteric fermentation in ruminants • Implementation of practices aimed at materially and measurably reducing enteric fermentation in ruminants • Must be aligned with at least 1 **of the pillars of the PTE: Sustainable Finance, Technological Densification, Bioeconomy and Agri-Food Systems and/or Energy Transition**
Significant amount of capital mobilized	• Minimum of USD 10M
Project robustness	• The project must meet **at least one** of the robustness criteria below: – Sponsor with a track record of results in their sector consistent with the proposed investment – Key licenses obtained + feasibility study completed + relevant technical partnerships and/or relevant input or offtake contracts obtained – Other situations to be assessed on a case-by-case basis • **Absence of relevant litigation, disputes, or controversies** (regulatory, environmental, labor or reputational)
Positive climate impact	• ha of APP and RL under environmental regularization • ha of consolidated areas with sustainable practices • Estimated CO2eq removal/reduction per year
Additional co-benefits	• Contribution to climate adaptation, such as water, food, and energy security, etc. • ha of surplus Legal Reserve land • tons of sustainable production • # jobs created in Brazil (direct and indirect) • Development of local communities (education, infrastructure, etc.) • Diversity of tree species, including native species. • Waste treatment, practices to reduce enteric fermentation emissions, use of bio-inputs
Technological densification	• Expected investment in technologies that are new/underdeveloped in Brazil
Alignment with climate frameworks	• Project undergoing certification with national or international certifiers • Project aligned with the taxonomy and/or regulations of the EU, the US, and/or Asia (self-declaratory) • Level of alignment with the Minimum Safeguards, the Substantial Contribution and the Do No Significant Harm (DNSH) measures of the applicable Sectoral Guidance Document of the Sustainable Taxonomy of Brazil • Project with activities classified as Sustainable Systems, Practices, Products, and Production Processes under the ABC+ Plan (SPSABC) • Climate risk mapping using frameworks such as TCFD, IFRS2, CBRT, or others

Biotechnology (1/2)

Parameters	Description: Requirements to meet each parameter in this subsector
Alignment with transition plans and government programs	• Be in compliance with the legal provisions governing land use, including Forest Code (12.651/2012), Federal Family and Community Forest Management Program (to be published), Public Forest Management Law (11.284/2006), and Action Plan for the Prevention and Control of Deforestation (PPCDs) • Projects registered on the platform that include research, technological development, and/or generation of finished biotechnology products, as applicable, must be registered and notified, and any resulting economic exploitation must be subject to fair and equitable benefit-sharing, under the terms of Law No. 13.123/2015, with a view to implementing the National Benefit Sharing Program • **Minimum criteria:** Biotechnological research and development activities registered in SisGen; finished product and reproductive material duly notified; and fair and equitable benefit-sharing carried out under the terms of the Law • Definitions according to Law 13.123/2015, which incorporates the concepts of the Convention on Biological Diversity – CBD (1992) and creates the National Benefit Sharing Program: – Biotechnology: any technological application that uses biological systems, living organisms, or their derivatives to make or modify products or processes for specific use – Genetic heritage: information of genetic origin from plant, animal, microbial, or other species, including substances derived from the metabolism of these living beings – User: an individual or legal entity that accesses genetic heritage or associated traditional knowledge, or economically exploits a finished product or reproductive material derived from access to genetic heritage or associated traditional knowledge – Finished product: a product whose nature does not require any additional production process, derived from access to genetic heritage or associated traditional knowledge, in which the genetic heritage or associated traditional knowledge component is one of the main elements adding value to the product, and which is fit for use by the end consumer, whether an individual or legal entity – Product notification: a declaratory instrument submitted prior to the start of the economic exploitation of a finished product or reproductive material derived from access to genetic heritage or associated traditional knowledge, through which the user declares compliance with the requirements of this Law and indicates the benefit-sharing modality, when applicable, to be established in the benefit-sharing agreement • Minimum participation of genetic heritage per project to be discussed on a case-by-case basis • Must be aligned with at least 1 **of the pillars of the PTE: Sustainable Finance, Technological Densification, Bioeconomy and Agri-Food Systems and/or Energy Transition**
Significant amount of capital mobilized	• Minimum of US$ 10M

Biotechnology (2/2)

Parameters	Description: Requirements to meet each parameter in this subsector
Project robustness	• The project must meet **at least one** of the robustness criteria below: – Sponsor with a track record of results in their sector consistent with the proposed investment – Key licenses obtained + feasibility study completed + relevant technical partnerships and/or relevant input or offtake contracts obtained – Other situations to be assessed on a case-by-case basis • **Absence of relevant litigation, disputes, or controversies** (regulatory, environmental, labor or reputational)
Positive climate impact	• Estimated GHG emissions avoided through avoided deforestation • Estimated sequestration of CO2eq per year through native vegetation restoration with specific use of species for biotechnological applications • Research and/or development of processes/products based on the Brazilian genetic heritage that will reduce fossil fuel use/emissions (e.g. biofuels, biopolymers)
Additional co-benefits	• Contribution to climate adaptation, such as water, food, and energy security, etc. • Improved livelihoods (increased average income, improved health, etc.) • Benefit-sharing for the National Benefit-Sharing Program with the purpose of promoting the implementation and development of activities related to the sustainable use of biological diversity, its conservation and benefit-sharing • Adoption of measures to minimize or, if possible, eliminate threats to genetic heritage (including those resulting from climate change) • # jobs created in Brazil (direct and indirect)
Technological densification	• Expected investment in technologies that are new/underdeveloped in Brazil • Expected number of patents to be filed
Alignment with climate frameworks	• Project aligned with EU, US and/or Asian taxonomy and/or regulations (self-declaratory) • Level of alignment with the Minimum Safeguards, the Substantial Contribution and the Do No Significant Harm (DNSH) measures of the applicable Sectoral Guidance Document of the Sustainable Taxonomy of Brazil • Climate risk mapping using frameworks such as TCFD, IFRS2, CBRT, or others

BIP

Brazil **Climate** & **Ecological**
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