

Social services for quality of life and its planning

BRAZILIAN SUSTAINABLE TAXONOMY

SECRETARIAT OF
ECONOMIC POLICY

MINISTRY OF
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Credits – Social services for quality of life and its planning

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Social services for quality of life and its planning

In developing the Brazilian Sustainable Taxonomy (TSB), some types of services for quality of life and its planning that contribute to the country's sustainable development were considered, separated into three sections: tourism, urban planning and development, and information and communication technologies.

It is important to note that Brazil became the first country to formally include the tourism sector in its sustainable taxonomy — a pioneering initiative aligned with the efforts of the World Tourism Organization (UN Tourism) to promote sustainable development in the sector. This initiative also aligns perfectly with the opening, in 2023, of the first UN Tourism regional office in the region, in Rio de Janeiro. This inclusion strengthens Brazil's role as a regional leader in sustainable tourism development and sets a benchmark for other countries. It is worth noting that, although other countries have already developed guidelines for sustainable tourism in their taxonomies, Brazil is the first to consolidate this approach comprehensively in its national taxonomy.

This process included a detailed analysis of sustainable practices in tourism, such as water management and sanitation services, which are essential to ensure the responsible use of water resources in tourist areas, and smart and integrated transport solutions that promote sustainable mobility, among others. These elements have been incorporated in order to establish clear and accessible criteria that encourage the adoption of more sustainable practices in tourist destinations throughout Brazil.

Similarly, Brazil has stood out in the region by establishing, through policies such as the City Statute and the National Solid Waste Policy, criteria for urban planning and development activities that contribute significantly to sustainability goals, while also promoting the development of more resilient and sustainable cities. While not the only pioneer in the region, the country has demonstrated a significant commitment to integrating sustainability into urban planning and city management.

Regarding information and communication technology services, several taxonomies include substantial contribution criteria to the climate change mitigation objective. Countries in the region have developed criteria for data processing, storage and data-based solutions for climate change mitigation activities that were also assessed and developed in accordance with the TSB approach, which prioritizes national sustainability ambitions while ensuring interoperability with other taxonomies.

Prioritization of activities

Objective 1 — Climate change mitigation: The prioritization of economic activities in the TSB Action Plan sectors was carried out through quantitative and qualitative analysis, taking into account available data as described in the Methodology of climate objectives. The indicators used for this assessment were drawn from a five-year historical series and included: 1) GDP, employment and the Economic Complexity Index, which measure the social and economic relevance of activities; 2) Greenhouse Gas (GHG) emissions and other climate indicators based on scenarios from the Intergovernmental Panel on Climate Change (IPCC) and the International Energy Agency (IEA), which assess the potential for climate change mitigation; and 3) the existence of economic activities in other taxonomies, which favor interoperability. The quantitative assessment was discussed by the Working Groups (WGs), whose members contributed with sectoral expertise and knowledge of the Brazilian context to consolidate the final list of activities.

Objective 2 — Climate change adaptation: The methodology for selecting activities and measures is based on three main steps: identifying environmental and climate impacts by sector, proposing specific activities and investments to address these impacts, and classifying them based on established eligibility criteria. This process is guided by alignment with the goals and priorities of the National Adaptation Plan, supported by scientific evidence demonstrating its positive contribution to climate adaptation, by the ambition to strengthen the resilience of sectors and activities in the face of climate change impacts, and by interoperability with other international and regional taxonomies. The TSB includes adapted and enabling activities and measures. Metrics for determining the eligibility of adaptation activities or measures in all sectors involved the following options: quantitative/verifiable metrics to demonstrate impact, a list of criteria and qualitative checks, a list of qualified activities and measures, and vulnerability assessments.

Public consultation updates and considerations for future editions

The preliminary proposals for the first edition of the TSB were submitted for public consultation between November 16, 2024, and March 31, 2025, were structured in two disclosure stages. The first stage of the consultation included introductory taxonomy documents, while the second stage provided technical and thematic technical chapters, with technical criteria for mitigation and adaptation, sectoral safeguards and adjustments to economic activities. Civil society was able to contribute freely throughout the process.

This technical chapter incorporates the contributions received and the adjustments made during the public consultation. Below are specific considerations for future updates:

- Tourism:
 - Consider the regional diversity of Brazilian tourist destinations when defining the criteria, taking into account different territorial, cultural and environmental contexts and levels of institutional capacity.
 - Account for the existence of different destination profiles and their relationship with technical, financial and training instruments, in order to promote the adoption of the TSB in an equitable manner.
 - Criteria aimed at digital platforms (TUR5) that provide data on destinations' carrying capacity, enable real-time monitoring of impacts and favor visitor flow management.
 - Criteria associated with tourist transport (TUR4), considering public transport systems, the use of low-carbon modes and mobility solutions that optimize the flow of tourists and contribute to the mitigation of emissions.
 - Consider the importance of a continuous and structured dialogue with different actors in the tourism sector — including operators, local communities, governments and representative bodies — in order to guarantee legitimacy and technical coherence in the criteria established.
 - Explore the introduction of specific indicators related to the social benefits of tourism, such as the inclusion of criteria linked to the strengthening of local communities in all categories of activities (TUR1 to TUR7).
 - Evaluate the creation of a specific activity for Community-Based Tourism and for activities carried out by traditional peoples and communities, with more detailed criteria focused on traceability, sustainability of practices, and cultural appreciation of the communities involved.
 - Potentially consider development of criteria for Smart and Sustainable Destination Planning, a criterion that is more comprehensive and involves public policies and destination management, addressing criteria for sustainable planning and management of tourist destinations.

- Information and Communication Technology (ICT):
 - Improve the alignment between the economic activities of the ICT sector and the National Classification of Economic Activities (*Classificação Nacional de Atividades Econômicas*, CNAE), with a view to ensuring greater precision in the identification and categorization of eligible activities, considering the rapid technological evolution and the cross-cutting nature of the sector.
 - Reassess and detail technical criteria applicable to data centers, recognizing their relevance as critical infrastructure for the processing and storage of digital data, as well as their potential environmental impact in terms of energy consumption and associated emissions.
 - Consider including a new specific activity targeting the telecommunications sector, allowing broader coverage of the criteria and the incorporation of segments not yet covered.
 - Explore the role of the ICT sector as an enabler of digital solutions for climate change mitigation and adaptation, including the modeling and analysis of environmental data, the development of predictive tools, and the creation of digital platforms that support sustainable decisions in different economic sectors.

Objective 1 — Climate change mitigation

Overview — Tourism

Tourism in Brazil has grown remarkably in recent years, becoming an important sector for the national economy, contributing 7.7% to the country's Gross Domestic Product (GDP), equivalent to US\$ 165.4 billion (WTTC, 2024). The World Travel & Tourism Council (WTTC) highlights the resilience of the sector in Brazil, as it has become a fundamental pillar for economic growth and social development, while continuing to pursue its position as a global tourist destination.

In the first half of 2024, more than 4 million international tourists were registered, representing an increase of 10.4% compared to the same period in 2023 and 1.9% above pre-pandemic levels (Ministério do Turismo, 2024). According to Embratur (Agência Brasileira de Promoção Internacional do Turismo, 2024), this growth generated revenues of US\$ 4.3 billion, with a notable increase in July, when foreign exchange revenues reached US\$ 615 million.

From a social perspective, by 2023, the tourism sector was one of the main drivers in the creation of 7.76 million jobs in the country (WTTC, 2024). This positive impact is reflected in its ability to promote a more equitable distribution of income, benefiting both formal and informal workers, as well as companies of all sizes. In addition, by generating and maintaining these jobs (even if seasonal), tourism plays a fundamental role in the economic and social development of cities, consolidating itself as an essential sector for the country's progress (Embratur, 2024).

Despite the economic and social benefits it offers, the tourism sector faces important challenges related to its climate and environmental impact, notably in passenger transport, essential infrastructure and characteristic activities such as accommodation, food services and cultural and leisure facilities. These activities are potential sources of waste and GHG emissions, with significant proportions in global emissions. In addition, it is an energy and water-intensive sector, where tourism accounts for a considerable part of the total consumption of these natural resources. Emissions from transport and tourism operations aggravate air pollution, while extractivism place pressure on natural resources, contributing to the depletion of ecosystems. Collectively, these factors highlight the urgency of adopting sustainable practices in the sector to reduce its environmental footprint (WTTC, 2023).

Globally, the travel and tourism sectors are responsible for 8.1% of GHG emissions, with transportation accounting for 38% of these emissions. Between 2010 and 2019, the sector demonstrated a remarkable ability to reduce its environmental impact, because while the global GDP of travel and tourism grew by an average of 4.3% per year, its environmental footprint increased by only 2.5% per year (WTTC, 2023).

Tourism is an economic activity that is highly dependent on ecosystem services, especially in segments such as sun and beach tourism and nature tourism, which are closely linked to the conservation and quality of natural environments. This close dependence makes the sector one of the most vulnerable to the impacts of climate change, which are already affecting coastal ecosystems, nature reserves, and biodiversity, fundamental elements of the tourist experience (Gonçalves, *et al.*, 2020). The affected areas face challenges including water scarcity, biodiversity loss, and historical and cultural sites degradation (Grimm, 2019). Phenomena such as rising sea levels, prolonged droughts, heat waves, and extreme weather events jeopardize not only tourist destinations, but also the jobs and income they generate.

In this context, mitigating the effects of climate change is essential to ensure the sector's long-term sustainability. By reducing GHG emissions and implementing sustainable tourism practices, such as expanding the use of renewable energy sources, conserving water, improving waste management, and protecting ecosystems, the tourism sector can reduce its environmental footprint and at the same time strengthen resilience to the effects of climate change. Investing

in mitigation strategies will not only contribute to the preservation of natural resources, but also to the continuity of tourism as an engine of economic and social development.

The Global Center on Adaptation (GCA, 2024) states that the tourism sector can play a crucial role in adaptation to climate change and recommends that stakeholders channel investments to support the resilience of communities and ecosystems. Related to this is sustainable tourism, which plays a role in conserving ecosystems, strengthening the resilience of local communities and raising awareness about adaptation to climate change.

To face the sector's most recent challenges, the Federal Government sanctioned the new General Tourism Law and published the National Tourism Plan (PNT) 2024—2027, which sets ambitious goals for expanding domestic and international tourism, increasing the generation of formal jobs in the sector, and boosting international travel revenue. In addition, in its planning and development action axis, the PNT provides for the Climate Adaptation Plan for Tourism (2024). This plan is part of the National Plan on Climate Change (PNMC) and integrates tourism into the Nationally Determined Contribution (NDC) framework, aligning with Brazil's Paris Agreement target, under the United Nations Framework Convention on Climate Change.

In Brazil, tourism development is led by the Ministry of Tourism, the central body of the National Tourism System and responsible for establishing the National Tourism Policy. The system is further integrated by the Brazilian Agency for International Tourism Promotion (Embratur); the National Tourism Council; the National Forum of State Tourism Secretaries and Directors (Fornatur); the National Association of Municipal Tourism Secretaries and Directors (Anseditur); the state, district and municipal public administration bodies involved in tourism development; the state, district and municipal tourism forums and councils; the macro-regional and regional tourism governance bodies; and the national representative bodies of municipalities related to tourism.

In the international context, a significant milestone occurred with the recent opening of the first UN Tourism Regional Office for the Americas, in the city of Rio de Janeiro. The unit not only represents a strategic outlook for the country but also enhances the generation of positive regional impact by promoting investments in green tourism and strengthening international collaboration for sustainability in the sector (UNWTO, 2023).

The Promotion of Sustainable Tourism Development is a cross-cutting principle that should permeate all the TSB tourism categories. It's not an isolated criterion but a comprehensive objective.

In this sense, Promoting Innovation in Tourism is crucial to the sector's progress and resilience. In this edition of the TSB, the integration of applicable and viable innovation criteria was prioritized to drive efficient and sustainable solutions, with the development of more specific indicators planned for future editions, where relevant. Within this framework, the TSB focuses on boosting economic activities and assets that promote climate change mitigation and adaptation in the tourism sector, in line with the sustainability guidelines established at the national and international levels.

Categories of eligible activities

- TUR1: Energy services to support tourism activities
- TUR2: Food and beverage services for tourism
- TUR3: Energy efficiency for buildings in the tourism sector
- TUR4: Sustainable transport solutions for tourism
- TUR5: Digital platforms and IT infrastructure for tourism
- TUR6: Waste management services for tourism
- TUR7: Water management services for tourism

Sector-specific activities

TUR1: Energy services to support tourism activities

CNAEs:

- 35.1: Generation, transmission and distribution of electric energy
- 41.10-7: Real estate development
- 41.20-4: Building construction
- 42.21-9: Works for generation and distribution of electric energy and telecommunications
- 42.22-7/01: Construction of water supply networks, sewage collection and related constructions, except irrigation works
- 55.10-8/01 to 55.90-6: Accommodation services (hotels, inns, campsites, etc.)
- 56.11-2/01 to 56.30-0/02: Food services (restaurants, snack bars, catering, bars, etc.)
- 62.0: Information technology services activities
- 72.00-1: Research and scientific development

Description:

Services related to the supply of energy, especially from renewable sources, to support tourism activities.

Examples of activities:

- Solar energy installations for hotels
- Wind farms that supply energy to tourist resorts
- Solar-powered electric vehicle charging stations
- Wind-powered chargers

Substantial contribution to Objective 1 — Climate change mitigation

The activity is qualified when it meets at least one of the technical criteria A, B, C, D and E. For each category, the activity must implement at least one of the items listed. This compliance can be demonstrated, among other ways, through adherence to third-party certifications recognized and listed in Appendix of this document.

A. Integration of renewable energy

- i. Adoption of energy services derived from renewable sources in tourism-related facilities. This includes solar, wind, hydroelectric, biogas, biomass energy, among others. For sources such as hydroelectric, biomass, and biogas, refer to the specific technical criteria in the CNAE D — Electricity and Gas

- technical chapter. The project can provide verifiable proof of the use of renewable energy, such as certifications from recognized bodies (e.g., ISO 14064, International Renewable Energy Certificates — IREC). The certification must demonstrate the percentage of renewable energy in the energy mix;
- ii. Adoption of plans for the transition from fossil fuels to clean energy sources in tourism-related facilities, including the use of solar panels, wind turbines and other renewable energy technologies. These plans must demonstrate the transition to taxonomy-qualified energy sources;
 - iii. Integration of storage systems that facilitate the entry of intermittent renewable energy sources and guarantee energy supply;
 - iv. Implementation of mechanisms to track and report reductions in the carbon footprint resulting from the use of clean energy.

B. Implementation of efficient technologies and performance monitoring

- i. Adoption of innovative technologies that improve energy efficiency and sustainability using information and communication technology in tourism-related facilities, such as energy management systems and smart grids. Proof that energy services incorporate systems to monitor energy use and performance, providing data and analysis, preferably in real time;
- ii. Implementation of regular performance reports to monitor energy efficiency, savings and emissions reductions;
- iii. Implementation of an information and communication management system for extreme weather conditions to tourists via mobile devices and the internet (refer to specific criteria for the ICT and Urban Planning and Development sectors).

C. Training

- i. Educational and awareness programs that inform tourists and local communities about the benefits of energy efficiency and renewable energy;
- ii. Training staff in the operation and maintenance of low-carbon energy systems, such as solar photovoltaic plants, battery maintenance, etc.;
- iii. Dissemination of good practices and knowledge transfer for wider implementation of sustainable practices.

D. Regenerative Tourism

- i. Energy services that support tourism should implement local renewable energy generation projects (e.g., community solar or wind power) that preserve communities' ways of life and culture and regenerate local biomes;
- ii. Energy projects must ensure that biodiversity and the ecosystem are preserved by maintaining natural habitats, guaranteeing zero introduction of invasive alien species and restoring ecosystems.

E. Energy services for community tourism

- i. The development of energy infrastructure must be carried out in formal collaboration with local communities, through a process of Free, Prior and Informed Consent (FPIC) or co-creation, documented in a partnership plan.

Note: These criteria were developed to meet the specific needs of the Brazilian tourism sector and broader climate goals, ensuring that energy services make a substantial contribution to climate change mitigation while supporting sustainable tourism practices. By incorporating these technical criteria, it is possible to ensure that energy service projects are aligned with climate change mitigation goals and contribute to a more sustainable future.

Do no significant harm

The DNSH criteria for this activity complement the substantial contribution criteria to ensure that its implementation does not cause adverse impacts on TSB's other climate, environmental and socio-economic objectives.

Do no significant harm (to one or more of the following objectives):

Climate change adaptation	<ul style="list-style-type: none"> • Resilience: ensure that energy infrastructure is resilient to the impacts of climate change, such as extreme weather events and rising sea levels. • Adaptability: consider the possible need for future adaptations to the energy system as climatic conditions change, ensuring that technologies are suitable for Brazil's climate conditions and can effectively address local environmental factors.
Protection and restoration of biodiversity and ecosystems	<ul style="list-style-type: none"> • Minimal impact on habitat: ensure that the development and operation of renewable energy projects minimizes negative impacts on biodiversity and ecosystems through the development of biodiversity plans (see International Finance Corporation Performance Standards 6 — IFC PS6). • Habitat restoration: wherever possible, incorporate measures to restore or improve habitats affected by the project. • Ensure that energy infrastructure minimizes disruption to local ecosystems by prioritizing renewable energy sources and low-impact technologies.
Conservation, sustainable management and use of soil and forests	<ul style="list-style-type: none"> • Land use planning: align the project with sustainable land use plans and avoid encroachment on protected areas or critical habitats. • Forest conservation: if the project involves forest-based renewable energy (e.g., biomass), provide evidence that it contributes to the conservation and sustainable management of forests and meets the criteria set out in CNAE D — Electricity and Gas technical chapter.
Sustainable use and protection of water and marine resources	<ul style="list-style-type: none"> • Water conservation: implement measures to optimize efficiency in water consumption and ensure that effluent discharges meet the strictest quality standards, preventing water pollution associated with the energy project. • Protection of the marine ecosystem: if the project involves offshore renewable energy (e.g., wind power), make sure that it minimizes impacts on marine ecosystems and complies with the criteria set out in CNAE D — Electricity and Gas technical chapter.
Transition to a circular economy	<ul style="list-style-type: none"> • Waste reduction: have a waste management plan that enables the application of the waste hierarchy. • Resource efficiency: ensure the effective implementation of the efficient use of materials and resources throughout the project's life cycle, adopting principles of circular design, reduction at source, reuse and high-quality recycling.
Pollution prevention and control	<ul style="list-style-type: none"> • Air pollution: implement measures to reduce air pollution emissions from the energy project, such as the use of advanced pollution control technologies. • Noise pollution: ensure that the noise levels emitted comply with applicable regulatory standards and implement effective measures to control and reduce the impacts of noise pollution on local communities and wildlife, including the use of attenuation technologies and good operating practices.

Do no significant harm (to one or more of the following objectives):

Reduction of socio-economic inequality, considering racial and gender aspects

- Annex A1: Do No Significant Harm criteria for socio-economic Objective 9.

TUR2: Food and beverage services for tourism**CNAEs:**

- 55: Accommodation
- 56: Food Services

Description:

Establishments mainly dedicated to serving food and beverages for immediate consumption.

Examples of activities:

- Restaurants, cafeterias, bars and catering services

Substantial contribution to Objective 1 — Climate change mitigation

The activity is qualified when it meets at least one of the technical criteria A, B, C, D, E, F, G, H and I. For each category, the activity must implement at least one of the items listed. This compliance can be demonstrated, among other ways, through adherence to third-party certifications recognized and listed in Appendix of this document.

A. Sourcing and purchasing food from sustainable practices

- i. Prioritize the supply of seasonal food and local beverages to strengthen short marketing circuits, reduce carbon emissions from the transport sector and support local economies;
- ii. Purchasing food from family farming that follows sustainable cultivation practices, promoting a reduction in the use of pesticides (in accordance with the criteria established in CNAE A technical chapter – Agriculture, Livestock, Forestry, Fishing and Aquaculture) and the conservation of biodiversity;
- iii. Use food products guaranteed to follow ethical and socially and environmentally appropriate practices in their production process — for example, organic (*Ecocert Brasil, Certificação Orgânica Brasil, FTC, Fair Trade Brasil, Rainforest Alliance*).
- iv. Local and Diversified Supply Targets: Establishments should demonstrate strategies to diversify their suppliers and set targets for the percentage (by volume or value) of food and beverages sourced from short, resilient supply chains (e.g., local suppliers with multiple points of production).
- v. Support for Resilient Agricultural Practices: Prioritize producers who demonstrate the adoption of agricultural practices that increase climate resilience (examples: agroecology, soil health management, water conservation techniques) and crop diversification.

B. Reduction and management of food waste

- i. Menu planning, nutritional balancing and prioritizing the supply of locally produced seasonal foods;
- ii. Implementation of programs to donate surplus food to food banks and local charities, in accordance with the regulations of the Brazilian Health Regulatory Agency (ANVISA);
- iii. Implementation of infrastructure for selective waste collection;
- iv. Regular collection and reporting of data on food surplus and associated GHG emissions;
- v. Implementation of food waste recycling systems, such as composting or anaerobic digestion (biogas).
- vi. Valorization of Waste for Resilience: Preventing and valorizing food waste contributes directly to the resilience of the establishment's food system (examples: on-site composting systems, donation partnerships that prevent losses).

C. Energy efficiency in food preparation

- i. Adoption of appliances and kitchen equipment with guaranteed energy efficiency, such as ovens, stoves and refrigerators, which use renewable sources (including solar, wind, hydroelectric and biomass energy, among others). Some energy sources meet or exceed energy efficiency standards (sources such as hydroelectric and biomass), demonstrating compliance with the emissions limit of the electricity and gas sectors;
- ii. Implementation of energy management practices to optimize use in food preparation and storage, including regular maintenance of equipment;
- iii. Regular collection and reporting of data on energy use and associated GHG emissions.

D. Water conservation

- i. Installation of water-saving equipment in kitchens and eating areas, such as low-flow and controlled-flow taps;
- ii. Implementation of water recycling and reuse systems for non-potable purposes;
- iii. Implementation of rainwater harvesting systems;
- iv. Regular collection and reporting of data on recycled, reused and rainwater.

E. Sustainable packaging

- i. Use of compostable, biodegradable, recycled or recyclable packaging materials;
- ii. Elimination of single-use plastics or non-recyclable materials in food and beverage services;
- iii. Promoting the use of reusable serving utensils (e.g., plates, cutlery, glasses) instead of disposable ones to minimize waste;
- iv. Separation of packaging waste for recycling with authorized suppliers;
- v. Prioritizing the purchase of packaging materials from local suppliers;
- vi. Regular collection and reporting of data on sustainable packaging.

F. Consumer education and engagement

- i. Informing customers about the sustainability efforts of food and beverage services, including the benefits of choosing sustainable options;
- ii. Providing accessible language labeling on sustainable food and beverage options to guide consumer choices on menus;
- iii. Periodic training for the workforce on sustainability, including training in energy and water efficiency, and waste separation and management.

G. Support for sustainable agriculture

- i. Promoting and supporting agroforestry practices that integrate trees and shrubs into agricultural landscapes to increase carbon sequestration and biodiversity.¹

H. Training for operation, monitoring and maintenance

- i. Periodic energy efficiency training in operational practices for the workforce to optimize heating and cooling systems and minimize energy waste during food preparation and service;
- ii. Periodic water efficiency training for the workforce in water management and conservation during operational practices, including proper dishwashing techniques, leak detection and repair, and the use of new water-saving technologies;
- iii. Periodic training on reducing food waste through better portion control, segregating waste for composting or recycling and adopting zero-waste kitchen strategies to minimize overall waste generation.

I. Regenerative Tourism

- i. Food services should adopt regenerative agriculture practices, prioritizing locally sourced ingredients from farms that improve soil health, biodiversity, and carbon sequestration to contribute to ecosystem restoration.
- ii. Enterprises must establish formal partnerships with local food producers and cooperatives, strengthening short marketing circuits and guaranteeing the purchase of a minimum percentage [e.g., 30–50%] or annual volume of production that directly benefits community initiatives, according to documented agreements. Ensuring that locally purchased food and beverage services do not negatively affect local species or ecosystems and emphasizing regenerative agriculture that improves soil and biodiversity;
- iii. Encouraging the supply of local producers who promote biodiversity-friendly agricultural practices, promote organic or regenerative agriculture, avoid monoculture practices and value diversified production.

Note: These criteria support ensuring that food and beverage services in the tourism sector contribute effectively to climate change mitigation, while being practical and viable. They provide clear and practical guidelines for companies and investors focused on sustainability.

Do no significant harm

The DNSH criteria for this activity complement the substantial contribution criteria to ensure that its implementation does not cause adverse impacts on TSB's other climate, environmental and socio-economic objectives.

¹ For more details on compliance and criteria, refer to CNAE A — Agriculture technical chapter.

Do no significant harm (to one or more of the following objectives):

Climate change adaptation	<ul style="list-style-type: none"> • Resilient supply chains: develop supply chains that are resilient to climate impacts, guaranteeing the availability of food and beverage supplies despite extreme weather conditions or supply disruptions. • Adaptable menu planning: adjust menus to use ingredients that adapt to changing weather conditions, focusing on seasonal and locally available products.
Protection and restoration of biodiversity and ecosystems	<ul style="list-style-type: none"> • Sustainable sourcing: purchase food and beverage products from suppliers who engage in sustainable practices and support biodiversity conservation. • Practices with lower environmental impact: implement practices that reduce the impact on local ecosystems, such as avoiding products linked to deforestation or habitat destruction.
Conservation, sustainable management and use of soil and forests	<ul style="list-style-type: none"> • Responsible sourcing: choose ingredients from farms and suppliers that practice sustainable land use and forest management, avoiding deforestation and promoting land conservation. • Land efficiency: optimize land use in food production and beverage supply to minimize environmental impact and support conservation efforts.
Sustainable use and protection of water and marine resources	<ul style="list-style-type: none"> • Water efficiency practices: implement water-saving measures in food and beverage preparation and operations, including efficient water use and waste reduction. • Marine resources protection: obtain seafood from sustainable fisheries that follow practices that guarantee the protection of marine ecosystems and avoid overfishing.
Transition to a circular economy	<ul style="list-style-type: none"> • Waste reduction: minimize food and beverage waste through efficient stock management, portion control and the reuse or donation of surpluses. • Recycling and composting: implement food and beverage waste recycling and composting programs to support a circular economy and reduce the use of landfills.
Pollution prevention and control	<ul style="list-style-type: none"> • Low-emission operations: use energy-efficient appliances and practices in food and beverage services to reduce greenhouse gas emissions and overall pollution. • Pollution management: ensure the proper disposal and treatment of waste, including kitchen waste and packaging, to avoid environmental contamination.

Do no significant harm (to one or more of the following objectives):

Reduction of socio-economic inequality, considering racial and gender aspects

- Annex A1: Do No Significant Harm criteria for socio-economic Objective 9.

TUR3. Energy efficiency for buildings in the tourism sector**CNAEs:**

- 41.10-7: Real estate development
- 41.20-4: Building construction
- 42.20-4: Infrastructure works for electricity, telecommunications, water, sewage and pipeline transportation
- 43.00-3: Specialized construction services
- 55.00-2: Accommodation
- 72.00-1: Scientific research and development
- 74.00-1: Other professional, scientific and technical activities
- 81.00-5: Buildings services and landscaping activities

Description:

Installation of thermal insulation and other measures related to improving energy efficiency in tourist buildings (e.g., airports, ports, bus and train stations, shopping centers, amusement parks, convention centers, museums, attractions, entertainment centers, resorts, and hotels). The relevance of activity F3 (Installation of components and systems for energy efficiency) of CNAE F — Construction technical chapter for thermal insulation chapter is pertinent, with option A, "Treatment of the envelope and roof (insulation of walls and roofs, application of reflective paints, coatings, etc.)", being directly applicable to tourist buildings.

Examples of activities:

- Walls and roofs with thermal insulation
- Energy-efficient windows
- Energy-efficient heating, ventilation and air-conditioning (HVAC) systems
- Heat pumps
- Smart thermostats

Substantial contribution to Objective 1 — Climate change mitigation

The activity is qualified when it meets at least one of the technical criteria A, B, C, D, E and F. For each category, the activity must implement at least one of the items listed. This compliance can be demonstrated, among other ways, through adherence to recognized third-party certifications listed in Appendix of this chapter.

A. Facade design and construction²

- i. Bioclimatic studies and projects to adopt passive strategies in the building to reduce energy consumption;
- ii. Use of high-performance, low-emission insulation materials that significantly reduce heat loss or gain, such as advanced fiberglass, cellulose or spray foam with high R-values (a measure of thermal resistance that indicates how well a material insulates);
- iii. Development of good practices to ensure there are no gaps or compressions that could reduce effectiveness, including thermal bridging mitigation techniques;
- iv. Installation of high-performance, energy-efficient windows and doors with low U-values (a measure of heat transfer that indicates how a material resists heat loss) and high solar heat gain coefficients (SHGC) to improve thermal performance.

B. Energy-efficient HVAC systems

- i. Installation of heating, cooling and ventilation systems that meet or exceed high-efficiency performance standards, such as ASHRAE (American Society of Heating, Refrigerating and Air-Conditioning Engineers), ANSI (American National Standards Institute), among others;
- ii. Adoption of systems with high Seasonal Energy Efficiency Ratio (SEER) and Heating Seasonal Performance Factor (HSPF) ratings to maximize energy efficiency in cooling and heating modes;
- iii. Systems with high SEER and HSPF ratings to maximize energy efficiency in cooling and heating modes; Installation of smart thermostats and occupancy sensors to increase system efficiency, adjusting settings based on actual use and needs;
- iv. Incorporation of automation strategies and monitoring of energy use and performance. For example, advanced Building Management Systems (BMS) that optimize the operation of heating, cooling and ventilation systems based on real-time data and occupancy patterns;
- v. Implementation of modernization programs to support changes in the existing infrastructure with energy-efficiency technologies to reduce energy consumption.
- vi. Integration of hybrid heating systems that use biogas as a renewable source, along with solar and biomass.
- vii. Inclusion of requirements for the regular recording of the type, quantity and Global Warming Potential (GWP) of refrigerants used in refrigeration and air-conditioning systems, as well as continuous monitoring of the leakage rate. Compliance with these requirements must be validated through recognized certifications or by independent auditors, as applicable.

C. Efficient integration of equipment

- i. Adoption of technologies that improve the energy efficiency of the building. This includes strategies in systems such as lighting and electricity, among others. The building's energy demand or operational emissions must be reduced in accordance with the limit established in the building sector and high-efficiency performance standards, such as ASHRAE, ANSI, among others;
- ii. Ensure measures that incorporate automation and monitoring strategies for energy use and performance;
- iii. Implementation of modernization programs to support changes in the existing infrastructure with energy-efficiency technologies to reduce energy consumption.

Note: For renewable energy solutions, refer to activity TUR1. Energy services to support tourist activities.

² For thermal insulation, the criteria for tourist buildings must be aligned with the specific technical criteria of the CNAE F — Construction chapter.

D. Energy performance (or related) certifications

- i. Buildings that obtain an energy performance certification through the implementation of thermal or energy efficiency strategies. This includes certifications such as Selo Casa Azul, LEED, EDGE, Aqua, GBC Casa Condomínio, BREEAM, Zero Carbon Certification, or equivalent local/international certifications;
- ii. Acquisition and installation of equipment and appliances with energy performance certifications, such as Energy Star (international standard for efficient energy consumption), Procel (Brazil's National Electricity Conservation Program), energy efficiency labels, among others.

E. Data management and monitoring

- i. Implementation of data analysis software to evaluate performance and identify opportunities for further improvement;
- ii. Conduct regular energy audits and assessments to ensure ongoing compliance with efficiency standards and identify opportunities for further improvement.

F. Regenerative Tourism

- i. Buildings should incorporate energy-efficient designs and materials that actively restore or enhance the surrounding natural environment.

Note: The examples provided are illustrative and non-exhaustive and should not be interpreted as direct recommendations. The adoption of solutions must take into account technical and economic analysis, performance over the useful life, building context, location, maintainability, and integration with environmental aspects such as use of resources, waste and water efficiency.

Do no significant harm

The DNSH criteria for this activity complement the substantial contribution criteria to ensure that its implementation does not cause adverse impacts on TSB's other climate, environmental and socio-economic objectives.

Do no significant harm (to one or more of the following objectives):

Climate change adaptation	<ul style="list-style-type: none"> • Adaptive Design: implement thermal and energy efficiency measures that increase the building's resistance to local climate impacts, such as extreme temperatures and severe weather events. • Improve the performance of infrastructure according to climatic conditions, for example, taking into account the effect of wind in extreme events. • Design systems to adapt to local climate impacts, such as incorporating shading or insulation to reduce cooling loads. • Select and install systems adapted to local climatic conditions to ensure optimum performance and efficiency (e.g., dehumidifiers in humid regions or high-efficiency cooling in hot climates). • Climate-responsive materials: use materials that are effective under varying climatic conditions and contribute to maintaining internal comfort despite external climatic fluctuations.
Protection and restoration of biodiversity and ecosystems	<ul style="list-style-type: none"> • Environmentally friendly materials: choose materials of sustainable origin that have minimal environmental impact, avoiding those that contribute to habitat destruction. • Biodiversity considerations: ensure that insulation and energy efficiency projects avoid disturbing local ecosystems and support the preservation of surrounding natural habitats.
Conservation, sustainable management and use of soil and forests	<ul style="list-style-type: none"> • Sustainable sourcing: select materials from sources that practice sustainable forest management, ensuring that forest resources are conserved and managed responsibly. • Land use efficiency: implement measures that optimize the use of space and building materials, reducing the overall land footprint and promoting conservation.
Sustainable use and protection of water and marine resources	<ul style="list-style-type: none"> • Water efficiency practices: incorporate water-efficient technologies and practices into the installation and maintenance of insulation and energy efficiency measures.
Transition to a circular economy	<ul style="list-style-type: none"> • Recycled materials: use materials that incorporate recycled content or are recyclable, promoting resource efficiency and reducing waste. • Life cycle management: develop plans for managing the end-of-life of materials, including recycling or reusing materials to minimize waste and environmental impact.

Do no significant harm (to one or more of the following objectives):

Pollution prevention and control	<ul style="list-style-type: none"> • Low-emission materials: select energy-efficient materials that have low emissions of volatile organic compounds (VOCs) and other pollutants. Safe installation: ensure that practices prevent the release of pollutants and manage any waste responsibly to minimize environmental contamination. • Pollution caused by refrigerants: use cooling systems that use low-GWP refrigerants to minimize greenhouse gas emissions.
Reduction of socio-economic inequalities, considering racial and gender aspects	<ul style="list-style-type: none"> • Annex A1: Do No Significant Harm criteria for socio-economic Objective 9.

TUR4: Sustainable transport solutions for tourism**CNAEs:**

- 41.1: Real estate development
- 41.10-7: Real estate development
- 42.2: Infrastructure works for electricity, telecommunications, water, sewage and pipeline transportation
- 49.00-0/00: Ground transport
- 50.00-0/00: Water transport
- 51.00-0/00: Air transport
- 55.00-0/00: Accommodation
- 71.00-0/00: Architectural and engineering services
- 77.00-0/00: Non-real estate rentals and management of non-financial intangible assets
- 79.00-0/00: Travel agencies, tour operators, and booking services

Description:

Transport services designed to reduce environmental impact and related to the promotion of sustainable tourist transport.

Examples of activities:

- Airlines
- Car rental
- Railroads
- Buses
- Ferryboats
- Micromobility
- Alternative fuel vehicles

Substantial contribution to Objective 1 — Climate change mitigation

The activity is qualified when it meets at least one of the technical criteria among A, B, C, D, E, F, G and H. For each category, the activity must implement at least one of the items listed. This compliance can be demonstrated, among other ways, through adherence to recognized third-party certifications listed in Appendix of this chapter.

A. Low-emission vehicles for transporting tourists or cargo

- i. Transport services that use vehicles that meet or exceed strict low-emission standards, such as EURO VI or equivalent local emissions regulations;
- ii. Electric, hybrid or other low-emission vehicles for tourist transport services to reduce greenhouse gas emissions;
- iii. Vehicles powered by alternative fuel, such as hydrogen-powered vehicles;
- iv. Enable the use of biogas as a renewable energy source to power transport services;
- v. Electric cable cars for passenger transport in mountainous regions;
- vi. Vehicles that use sustainable biofuels and biogas, verified through technological design or continuous monitoring and third-party verification, meet the substantial contribution criteria. Vehicles that allow the use of B100 (pure biodiesel, made from degummed soybean oil) automatically meet the substantial contribution criteria.

B. Micromobility

- i. Transport services that use alternative energy sources. Ensure these services are available for tourists and tourism activities (e.g., electric scooters, electric bicycles, electric boats, bicycles, among others).

C. Alternative modes

- i. Public transport (which complies with the criteria defined in the Transport sector) and shared mobility solutions (e.g., carpooling, bike-sharing) to reduce the number of individual vehicles on the streets;
- ii. Programs to promote cycling options in tourist areas to reduce the need for motorized transport and support health and sustainability. All of this infrastructure (bicycles, docking and charging stations, bike lanes, etc.) is eligible.

D. Support infrastructure

- i. Installation of charging stations powered by renewable energy for electric vehicles at tourist sites and transport hubs;
- ii. Use of renewable energy sources to power transport services, such as solar or wind power;
- iii. Construction of dedicated paths, bike rental stations and pedestrian areas;
- iv. Development and maintenance of sustainable infrastructure for transport services, such as low-impact roads, efficient traffic management systems and ecological vehicle maintenance facilities.

E. Traffic and data management

- i. Technologies and systems for planning and optimizing routes to reduce fuel consumption and emissions, such as GPS-based route management and real-time traffic data;
- ii. Regular maintenance and optimization practices using data for decision-making and planning.

F. Smart destinations

- i. Real-time mobility management systems: destinations should operate fully functional digital platforms or applications that provide real-time updates on public transport availability, traffic conditions, and optimal routes, covering main tourist areas and routes, to reduce congestion and emissions while improving the efficiency of tourism-related transport;
- ii. Integration of multimodal transport options: smart destinations should ensure both physical and digital integration of at least three transport modes (e.g., bicycles, buses, electric vehicles, and trains) through the development of shared mobility hubs with adequate infrastructure and the implementation of unified or interoperable ticketing systems, in order to promote low-carbon transport options for tourists;
- iii. Promotion of sustainable transport behavior: destinations should implement ongoing awareness and incentive programs, with defined engagement and reach goals (e.g., number of campaigns, audience reached), to increase the adoption of sustainable transport modes (such as cycling, walking, or electric public transport) by tourists and residents, promoting long-term shifts toward low-emission travel habits.

G. Transport solutions for regenerative tourism

- i. Transport solutions must incorporate and prioritize low-impact travel options and carbon sequestration (e.g., biofuel-powered vehicles, electric vehicles or renaturalized travel corridors). The implementation of these solutions must demonstrate a measurable contribution to the regeneration of ecosystems affected by tourist mobility;
- ii. Implement transport solutions that actively restore or protect local ecosystems (e.g., by reducing noise and air pollution near wildlife habitats).

H. Transport solutions for community-based tourism

- i. Investments in transport solutions in which local communities play a key role in developing sustainable transport systems, ensuring accessible, affordable, and equitable mobility options that benefit both residents and tourists. These systems must use low-carbon transport that aligns with the criteria established in the Transport sector.

Note: It is essential that the activities described here, especially those with measurable impact potential, are accompanied by clear GHG emissions reduction metrics. For example, in the case of transport adopting the EURO VI standard, mere compliance with the standard is not enough to guarantee a substantial contribution. The activity must be accompanied by a proven transition of the existing fleet and/or the presentation of an emissions inventory that demonstrates an overall reduction of GHGs in the company's operations. This measurability approach is crucial, similar to that applied to activities with clear criteria.

Do no significant harm

The DNSH criteria for this activity complement the substantial contribution criteria to ensure that its implementation does not cause adverse impacts on TSB's other climate, environmental and socio-economic objectives.

Do no significant harm (to one or more of the following objectives):

Climate change adaptation	<ul style="list-style-type: none"> • Resilient infrastructure: ensure that transport services use vehicles and infrastructure designed to withstand extreme weather conditions and climate-related impacts. • Adaptive planning: implement transport solutions that can adapt to changing weather conditions, such as improved routes and vehicle designs for extreme weather conditions.
Protection and restoration of biodiversity and ecosystems	<ul style="list-style-type: none"> • Routes with less environmental impact: plan transport routes to avoid sensitive ecological areas and minimize disruption to wildlife and local habitats. Habitat preservation: integrate measures to protect and restore biodiversity in areas affected by transport infrastructure, such as wildlife corridors or green buffers. • Ensure that transport routes do not fragment natural habitats and use transport options with lower environmental impact (e.g., electric vehicles or low-emission transport).
Conservation, sustainable management and use of soil and forests	<ul style="list-style-type: none"> • Minimal interruption of land use: design and operate transport services to minimize land use and avoid deforestation or degradation of forest areas. • Efficient land use: use land efficiently for transportation infrastructure, promoting sustainable management practices and conservation efforts.

Do no significant harm (to one or more of the following objectives):

Sustainable use and protection of water and marine resources	<ul style="list-style-type: none"> • Water-efficient technologies: implement transport services that minimize water consumption and prevent contamination of local water resources. • Marine conservation: ensure that transportation activities near bodies of water or marine environments do not have a negative impact on these resources, avoiding pollution and habitat disturbance.
Transition to a circular economy	<ul style="list-style-type: none"> • Recycled materials: use recycled or sustainably sourced materials in the construction and maintenance of transportation infrastructure and vehicles. • Life cycle management: develop plans for the recycling or reuse of vehicle components and infrastructure materials at the end of their life cycle.
Pollution prevention and control	<ul style="list-style-type: none"> • Low-emission vehicles: use low-emission or zero-emission vehicles to reduce air pollution and greenhouse gas emissions from transport services. • Pollution control measures: implement measures to control and manage pollutants from transport operations, including proper maintenance and emissions monitoring.
Reduction of socio-economic inequalities, considering racial and gender aspects	<ul style="list-style-type: none"> • Annex A1: Do No Significant Harm criteria for socio-economic Objective 9.

TUR5: Digital platforms and Information Technology (IT) infrastructure for tourism

CNAEs:

- 42.21-9: Construction works for electricity generation and distribution, and for telecommunications
- 55.00-0: Accommodation
- 62.00-0: Information technology services activities
- 63.00-0: Information service activities
- 72.00-0: Research and scientific development
- 74.90-1: Other professional, scientific and technical activities
- 79.00-0: Travel agencies, tour operators, and booking services

Description:

Development of IT infrastructure to provide climate-related information for tourists and tourism businesses, as well as supporting climate change mitigation strategies. It includes online platforms and digital services that facilitate tourism planning and booking while promoting sustainable practices.

Examples of activities:

- Climate monitoring systems
- Apps that provide real-time weather and climate information
- Booking platforms that prioritize accommodation with a lower environmental impact
- Travel apps that offer eco-friendly travel tips

Substantial contribution to Objective 1 — Climate change mitigation

The activity is qualified when it meets at least one of the technical criteria A, B, C, D, E, F, G, H and I. For each category, the activity must implement at least one of the items listed. This compliance can be demonstrated, among other ways, through adherence to recognized third-party certifications listed in Appendix of this chapter.

A. Tourism-related data centers and energy efficiency

- i. Use of energy-efficient servers, tourism data centers and IT infrastructure that meet or exceed established standards, such as Energy Star ratings or equivalent certifications;
- ii. Certification that tourism data centers use energy-saving technologies, such as advanced waterless cooling systems, and are powered by renewable energy sources whenever possible;
- iii. Requirement that digital platforms use optimized codes and algorithms to reduce the computing resources and energy required for operation, including efficient data processing and transmission.

B. Reduction of GHG emissions

- i. Measures to achieve carbon neutrality for IT operations by reducing emissions and offsetting the remaining carbon through verified carbon offset programs;
- ii. Implementation of systems to monitor and report on the carbon footprint of IT operations, including energy consumption and greenhouse gas emissions.

C. Data management

- i. Implementation of data management practices that optimize data storage and minimize redundant data, which reduces the energy required for data processing and storage;
- ii. Use of virtualization and cloud computing to increase efficiency, reduce the need for physical hardware and optimize the use of resources.

D. Digital solutions

- i. Technologies and platforms that improve climate modeling, data analysis and decision-making tools to support climate change mitigation and adaptation efforts for tourism activities.
- ii. Ensure that climate information and data is accessible and usable by relevant stakeholders, including policymakers and businesses, to facilitate informed decision-making and climate action.

E. Sustainable IT procurement and lifecycle management

- i. IT equipment and services must be procured from suppliers that adhere to environmental sustainability practices, such as reducing environmental impact and ethical sourcing;
- ii. Prioritize procurement of IT infrastructure designed for repairs;
- iii. Existence of guarantees for the renewal of IT equipment;
- iv. Implementation of responsible disposal and recycling practices of IT equipment, including e-waste management programs and adherence to circular economy principles. Demand for life cycle assessments of digital services to mitigate environmental impacts from development to disposal.

F. User involvement and education

- i. Incorporate information into digital solutions that encourage users to make sustainable choices, such as highlighting accommodation or activities with a lower environmental impact and providing information on reducing the carbon footprint related to travel;
- ii. Development of regular campaigns through digital platforms that raise awareness about climate change and promote sustainable tourism practices.

G. Performance monitoring and reporting

- i. Implement systems to monitor and report on the environmental impact of digital services, including energy consumption and CO₂ emissions, to ensure transparency and continuous improvement;
- ii. Regular audits of digital platforms to assess compliance with sustainability criteria and identify opportunities for further improvement.

H. Digital solutions for regenerative tourism

- i. Digital platforms that promote regenerative tourism experiences that actively restore local ecosystems and support ecologically positive travel behavior, with real-time impact tracking for users to monitor contributions to restoration efforts.

I. Digital solutions for regenerative tourism — community-based tourism

- i. Digital solutions that promote community tourism operators by providing visibility and booking services for locally owned and managed accommodations, tours, and cultural experiences, ensuring direct benefits to local economies. They must demonstrate improved efficiency in tourism activities that lead to reduced GHG emissions or improved resilience.

Note: Fostering Innovation in Tourism — Innovation is crucial for the development and effectiveness of TUR5 solutions. The detailing and refinement of specific criteria may be further developed in future editions of the TSB, so that they reflect technological advances and best practices in the sector, and so that the assessment and compliance criteria for this category integrate, where relevant, elements that foster innovation, encouraging the advancement of digital platforms and IT infrastructures that make a more impactful contribution to sustainable tourism.

Do no significant harm

The DNSH criteria for this activity complement the substantial contribution criteria to ensure that its implementation does not cause adverse impacts on TSB's other climate, environmental and socio-economic objectives.

Do no significant harm (to one or more of the following objectives):	
Climate change adaptation	<ul style="list-style-type: none"> Resilient infrastructure: design IT infrastructure and digital platforms and services to withstand extreme weather conditions and climate impacts, including floods, storms and heatwaves. Adaptive technologies: implement technologies that can adapt to variable climate conditions and continue to provide accurate climate data and forecasts.
Protection and restoration of biodiversity and ecosystems	<ul style="list-style-type: none"> Lower environmental impact operations: ensure that IT infrastructure operations have a minimal impact on local ecosystems and wildlife habitats. Promote and prioritize content that supports biodiversity conservation and responsible tourism practices. Sustainable site selection: choose locations for IT infrastructure that avoid disrupting sensitive ecological areas and support habitat conservation. Sustainable partnerships: collaborate with organizations focused on protecting and restoring ecosystems, integrating their initiatives into digital platforms and services.
Sustainable land use and conservation, management and sustainable use of forests	<ul style="list-style-type: none"> Efficient land use: select sites for IT infrastructure that optimize land use and avoid deforestation or degradation of forest areas. Provide information and guidance on sustainable land use practices for tourist destinations featured on the platform. Conservation practices: incorporate land management practices that promote the conservation and sustainable use of land resources.
Sustainable use and protection of water and marine resources	<ul style="list-style-type: none"> Water-efficient technologies: implement water-efficient cooling systems and other technologies to minimize water use in IT operations. Water awareness recommendations: offer suggestions for trips and activities that emphasize the protection of water resources and marine environments. Marine protection: avoid placing IT infrastructure near sensitive marine environments to prevent possible pollution and habitat disruption.

Do no significant harm (to one or more of the following objectives):

Transition to a circular economy	<ul style="list-style-type: none"> • Recyclable materials: use IT equipment and infrastructure materials that are recyclable or made from recycled content. Support initiatives that focus on the recycling or upcycling (technique that consists of giving a new function to a material that would otherwise be discarded, without degrading its quality or composition) of digital and physical products related to tourism services. • Life cycle management: develop plans for recycling or reusing IT equipment and components at the end of their life cycle to support a circular economy. • Sustainable solutions: encourage and present digital services and platforms that apply circular economy principles, such as promoting travel options with a lower environmental impact and reducing digital waste.
Pollution prevention and control	<ul style="list-style-type: none"> • Low-emission technologies: use low-emission and energy-efficient technologies for IT infrastructure and digital services to reduce air pollution and greenhouse gas emissions. • Pollution management: implement measures to control and manage pollutants from IT operations, including the proper disposal of electronic waste and adherence to best environmental protection practices. • Environmental standards: ensure that digital platforms follow best practices to minimize their own environmental footprint, including energy- and water-efficient data centers and responsible e-waste management.
Reduction of socio-economic inequalities, considering racial and gender aspects	<ul style="list-style-type: none"> • Annex A1: Do No Significant Harm criteria for socio-economic Objective 9.

TUR6: Waste management services for tourism

CNAEs:

- 38.11-4 to 38.32-1: Waste collection, treatment and disposal; materials recovery
- 41.10-7: Real estate development
- 42.22-7: Construction of water supply networks, sewage collection and related constructions
- 55.00-0: Accommodation
- 71.00-0: Architecture and engineering services; technical testing and analysis
- 77.00-0: Non-real estate rentals and management of non-financial intangible assets
- 81.00-0: Buildings services and landscaping activities

Description:

Services involving the collection, treatment and disposal of waste, with a focus on recycling and waste reduction.

Examples of activities:

- Waste recycling facilities and composting services for hotels and resorts

Substantial contribution to Objective 1 — Climate change mitigation

The activity is qualified when it meets at least one of the technical criteria A, B, C, D, E, F and G. For each category, the activity must implement at least one of the items listed. This compliance can be demonstrated, among other ways, through adherence to recognized third-party certifications listed in Appendix of this chapter.

A. Waste reduction and management

- Implementation of strategies through programs to reduce the generation of waste at source, such as the promotion of waste prevention practices and the elimination of single-use plastics, use of returnable packaging for beverages in tourism operations;
(This strategy is strongly recommended for inclusion in the circular economy objectives).
- Implement the procurement of sustainable and local products, ingredients and materials based on proper planning of operations to reduce waste in the supply chain;
- Implementation of infrastructure for selective waste collection;
- Procurement of sustainable and local products, ingredients and materials based on proper planning of operations to reduce waste in the supply chain;
- Infrastructure for segregated waste collection and temporary storage;
- Digital solutions for waste management.

B. Recycling and recovery of materials

- Composting systems for managing organic waste generated by tourism operations, such as food scraps and garden waste;
- Anaerobic digestion for biogas production using organic waste. The biogas should be utilized for heating, electricity, vehicle fuel (bio-CNG), or injection into the gas grid. The digestate should be further treated for use as fertilizer or a soil conditioner. Priority should be given to using the biogas for heating, electricity, or as vehicle fuel.
- Implementation of waste separation infrastructure (e.g., material recovery facilities to separate recyclables such as paper, plastic, glass, metal, etc.).

C. Education and engagement

- Training for tourism sector employees and stakeholders on effective waste management practices, including segregation and recycling, and handling hazardous and special waste;
- Campaigns to educate tourists about proper waste disposal and recycling practices to promote responsible behavior.

D. Waste management services

- Services related to ensuring adequate waste management infrastructure, including collection, sorting, recycling and disposal facilities, to handle waste effectively and sustainably;
- Cleaning services for tourist facilities that include proper waste disposal.

E. Monitoring and Reporting

- i. Implementation of systems to track and report waste generation, recycling rates and the effectiveness of waste management practices to identify areas for improvement;
- ii. Establishment of metrics and benchmarks to assess the performance of waste management services and their contribution to climate change mitigation

F. Regenerative Tourism

- i. Waste management services that focus on zero-waste strategies and the regenerative reuse of materials, including composting systems that support local agricultural projects and circular economy initiatives.

G. Community-based tourism

- i. Waste management solutions designed and operated in consultation with local communities, ensuring that the systems benefit the community by creating jobs in recycling, composting and upcycling (a technique that consists of giving a new function to a material that would otherwise be discarded, without degrading its quality or composition) and reducing the overall impact of waste.

Do no significant harm

The DNSH criteria for this activity complement the substantial contribution criteria to ensure that its implementation does not cause adverse impacts on TSB's other climate, environmental and socio-economic objectives.

Do no significant harm (to one or more of the following objectives):	
Climate change adaptation	<ul style="list-style-type: none"> • Resilient systems: design waste management systems to cope with extreme weather events and climate impacts such as floods or heatwaves. • Adaptive practices: implement practices that allow flexibility and adaptation to changes in waste generation patterns due to climate impacts.
Protection and restoration of biodiversity and ecosystems	<ul style="list-style-type: none"> • Safe disposal: ensure that waste management processes prevent contaminating natural habitats and ecosystems, protecting wildlife and plant life. • Ecosystem-friendly methods: use waste management methods that minimize the impact on local ecosystems and support ecological restoration efforts.
Conservation, sustainable management and use of soil and forests	<ul style="list-style-type: none"> • Minimal land disturbance: implement waste management solutions that minimize land use and prevent deforestation or degradation of forest areas. • Sustainable land practices: promote practices that align with the sustainable use and conservation of land, such as the use of waste-to-energy technologies that reduce the need for new landfills.

Do no significant harm (to one or more of the following objectives):

Sustainable use and protection of water and marine resources	<ul style="list-style-type: none"> • Water protection: use waste management techniques that prevent contamination of water resources and protect aquatic ecosystems. • Marine conservation: avoid waste management practices that could negatively impact marine environments, including the proper handling of waste near coastlines.
Transition to a circular economy	<ul style="list-style-type: none"> • Waste reduction: implement strategies to reduce waste generation through reuse, recycling and composting to support a circular economy. • Resource recovery: promote systems for recovering valuable materials from waste to reduce dependence on virgin resources and increase resource efficiency.
Pollution prevention and control	<ul style="list-style-type: none"> • Emissions control: use waste management technologies and practices that minimize emissions and pollutants, such as advanced waste treatment and recycling methods. • Proper handling of waste: ensure the safe and responsible handling, storage and disposal of waste to prevent pollution and environmental contamination.
Reduction of socio-economic inequalities, considering racial and gender aspects	<ul style="list-style-type: none"> • Annex A1: Do No Significant Harm criteria for socio-economic Objective 9.

TUR7: Water management services for tourism

CNAEs:

- 36.00-6: Water collection, treatment and distribution
- 41.10-7: Real estate development
- 42.22-7: Construction of water supply networks, sewage collection and related constructions
- 49: Ground transport
- 55: Accommodation
- 56: Food Services
- 71.00-0/00: Architecture and engineering services; technical testing and analysis
- 91.00-0/00: Activities linked to cultural and environmental heritage
- 93.00-0/00: Sports, recreation and leisure activities

Description:

Covers the collection of water from various sources (surface or underground), its treatment to ensure potable quality and its distribution exclusively for tourist activities, such as hotels, resorts, restaurants and other tourist-related services. These services are essential for hotels, resorts, restaurants and other tourism-related businesses that depend on clean and efficient water systems.

Examples of activities:

- Water recycling
- Recirculation
- Low-flow and efficiency
- Greywater systems
- Rainwater harvesting

Substantial contribution to Objective 1 — Climate change mitigation

The activity is qualified when it meets at least one of the technical criteria A, B, C, D, E, F, G, H and I. For each category, the activity must implement at least one of the items listed. This compliance can be demonstrated, among other ways, through adherence to recognized third-party certifications listed in Appendix of this chapter.

A. Energy-efficient water treatment and distribution

- i. The average net energy consumption for water collection, supply and treatment in tourist facilities, including hotels, resorts and restaurants, must be equal to or less than 0.5 kWh per cubic meter of water produced. Energy reduction measures, such as the use of renewable energy (hydro, solar or wind), may be considered to reduce overall energy use;
- ii. Use of renewable energy: the energy used to capture, adduct and treat water in tourist facilities, including hotels, resorts and restaurants, must come from plants that use energy generation sources and technologies included in CNAE D — Electricity and Gas technical chapter, through self-generation, Energy Purchase Agreements in the Free Contracting Environment (ACL) or in the short-term market of the National Interconnected System (SIN), or by purchasing energy in the regulated market, directly from distributors³.
- iii. Investment in rainwater harvesting and treatment as an alternative water supply, especially in rural areas.

B. Water efficiency and conservation

- i. Implementation of water-saving technologies that generate a reduction of at least 25% in annual water consumption, such as low-flow taps, dual-flush toilets and low-water consumption appliances in tourist accommodation and food service establishments;
- ii. Systems for recycling and reusing water for non-potable purposes, such as irrigation or toilet flushing, with the aim of reducing annual water consumption at facilities by 25%, as well as recovering and reusing water in the processes;
- iii. Establishment of rainwater harvesting systems for landscaping, swimming pools and outdoor facilities in tourism companies.

C. Sustainable Wastewater Management

- i. Development of decentralized and nature-based solutions for wastewater treatment, such as constructed retention basins (wetlands), which reduce energy consumption and emissions;
- ii. On-site wastewater treatment plants for larger tourist facilities with the capacity to reuse treated water for non-potable purposes (e.g., cleaning, gardening);
- iii. Reduction of GHG emissions in wastewater treatment through anaerobic digestion or other carbon-saving technologies;

³ Brazil's electricity matrix has a high level of renewability, with more than 90% of its electricity coming from renewable sources. Refer to CNAE D — Electricity and Gas technical chapter for information.

- iv. Capture, assess, monitor and report data on sustainable water management in tourism.

D. Reducing water-related energy use in tourist facilities

The activity must demonstrate, through any of the following methods, a reduction of at least 20% in the average energy consumption of the entire water supply system compared to the average baseline performance of the previous three years, measured in kWh per cubic meter of water supplied:

- i. Adoption of water-saving practices that lead to reduced energy consumption, such as optimized laundry systems in hotels that use less water and energy;
- ii. Efficient water cooling and heating systems in facilities (e.g., energy-efficient water boilers, cooling towers with reduced water use);
- iii. Integration of water-efficient dishwashing and cleaning systems in the food and beverage service sector, reducing the energy needed to heat water.

E. Sustainable Water Transport and Infrastructure

- i. Reduction of energy intensity and emissions of water transport to and from tourist facilities by implementing localized water supply solutions;
- ii. Use of sustainable, low-carbon materials and construction methods in the development of water infrastructure in tourist facilities (e.g., ecological pipes and reservoirs);
- iii. Smart water infrastructure to detect leaks, optimize water flows and minimize the energy required for repairs or maintenance.

F. Water and Climate Education and Awareness⁴

- i. Training for staff and raising guest awareness on water conservation practices that directly contribute to saving water or energy and reducing GHG emissions;
- ii. Campaigns and education programs encouraging guests to participate in water conservation efforts (e.g., towel reuse programs, responsible water use during stays), promotion of sustainable water practices for travelers.

G. Regenerative Tourism

- i. Water management systems that focus on replenishing local water sources through rainwater harvesting, graywater recycling and ecological restoration projects that improve the health and biodiversity of watersheds;
- ii. Water services should consider, whenever possible, ecosystem restoration measures through projects that ensure water conservation and reduce pollution in areas visited by tourists.

H. Water services for community tourism

- i. Water management infrastructure must be designed, implemented and managed in formal collaboration with local communities, through established participatory mechanisms (e.g., management committees, co-management agreements). This should ensure universal access to safe and quality drinking water for all residents and promote co-investment in systems that generate mutual, quantifiable benefits for communities and tourism businesses.

⁴ In the case of services with indirect impacts, such as training, education campaigns for tourists, etc., it is necessary to define impact indicators to measure their additionality.

I. Investments in water services that protect biodiversity

- i. Water management projects that prioritize ecosystem protection, maintain natural water flows and support access to clean water for local communities and wildlife.

Do no significant harm

The DNSH criteria for this activity complement the substantial contribution criteria to ensure that its implementation does not cause adverse impacts on TSB's other climate, environmental and socio-economic objectives.

Do no significant harm (to one or more of the following objectives):

Adaptation to climate change	<ul style="list-style-type: none"> • Efficient Use of Water and Recycling: implement systems that minimize water consumption and promote the recycling and reuse of water in tourist facilities, reducing dependence on fresh water sources and decreasing energy use associated with water treatment and supply. • Integration of Renewable Energy: ensure that water management infrastructure, such as pumping and treatment systems, is powered by renewable energy sources to reduce greenhouse gas emissions associated with water use in the tourism sector.
Protection and restoration of biodiversity and ecosystems	<ul style="list-style-type: none"> • Ecosystem Impact Assessment: water management services must conduct regular assessments of the impact of their activities on local ecosystems, ensuring that there is no damage to biodiversity and natural habitats, particularly in sensitive or protected areas. • Sustainable Water Use and Replenishment: implement water-saving technologies and practices that reduce the extraction of water from natural sources, while contributing to the restoration and replenishment of local ecosystems, such as through rainwater, harvesting projects or habitat restoration.

Do no significant harm (to one or more of the following objectives):

<p>Conservation, sustainable management and use of soil and forests</p>	<ul style="list-style-type: none"> • Integration of Ecosystem Services: water management services in the tourism sector should actively implement ecosystem-based approaches that prove the enhancement of the role of forests and natural landscapes in maintaining water quality and availability. The effectiveness of this integration must be demonstrated through measurable indicators of biodiversity conservation and improvements in water services. • Sustainable Resource Management Practices: implement best practices for water use that minimize environmental impact, such as rainwater harvesting, wastewater recycling and the use of native vegetation in landscaping to promote soil health and prevent erosion, thus supporting sustainable land use and conservation efforts.
<p>Sustainable use and protection of water and marine resources</p>	<ul style="list-style-type: none"> • Water Efficiency Measures: implement technologies and practices that reduce water consumption by at least 25% compared to a baseline or sector standard, ensuring the efficient use of water resources in all tourism operations. • Ecosystem Protection Initiatives: develop and maintain water management plans that prioritize the protection of local ecosystems and biodiversity, including measures to monitor water quality and restore natural habitats.
<p>Transition to a circular economy</p>	<ul style="list-style-type: none"> • Resource Efficiency: implement water management practices that minimize consumption through techniques such as rainwater harvesting, greywater recycling and efficient irrigation systems, thus reducing overall water use and promoting resource recovery. • Wastewater Treatment and Reuse: establish systems to treat and reuse wastewater in tourist facilities, ensuring that the treated water is safely reintegrated into the ecosystem or used for non-potable applications, thus reducing pollution and conserving freshwater resources.

Do no significant harm (to one or more of the following objectives):

<p>Pollution prevention and control</p>	<ul style="list-style-type: none"> • Water Quality Monitoring: implement regular monitoring of water quality parameters, such as pH, turbidity and contaminant levels, to ensure compliance with environmental standards and promptly address any pollution problems. • Integrated Waste Management: establish an integrated waste management system that minimizes wastewater generation and ensures the proper treatment and disposal of pollutants, thus protecting water sources and surrounding ecosystems.
<p>Reduction of socio-economic inequalities, considering racial and gender aspects</p>	<ul style="list-style-type: none"> • Annex A1: Do No Significant Harm criteria for socio-economic Objective 9.

Overview — Urban planning and development

Urban planning is an essential tool for tackling social, economic and environmental challenges in Brazil, where 84.6% of the population live in urban areas (IBGE, 2010). Cities play a central role in the national economy, acting as hubs of employment and income opportunities, but they can also perpetuate inequalities. In 2021, only eleven of the country's richest municipalities concentrated more than 25% of the national GDP (IBGE, 2023). However, urban areas face complex problems, such as excessive soil sealing, a high housing deficit and an infrastructure that does not keep pace with population growth and land occupation, all of which have a negative impact on people's quality of life. In the context of climate change, these challenges are exacerbated, requiring Brazilian cities to adopt innovative, sustainability-focused solutions.

Urban development refers to the growth of cities, taking into account social, economic and environmental aspects. It can be planned, when it follows guidelines, or unplanned, when lacking proper regulation. The role of urban planning is therefore to guide and establish guidelines for the development of cities, with the aim of supporting the growth and restructuring of cities in a sustainable way, considering demands for transportation, housing, infrastructure, the environment and leisure BNDES (2017).

The absence of a comprehensive and inclusive urbanization process increases pressure on transportation, housing, and sanitation systems, and contributes to climate vulnerability. It is estimated that globally, cities account for more than 70% of global CO₂ emissions (UNEP, 2023), and in Brazil, urban activities generate around 20% of national emissions (MCTI, 2024), placing urban planning at the center of discussions on climate change mitigation. Although urban emissions in Brazil represent a relatively smaller proportion of the national total, their relevance persists, especially in the transport and construction sectors, which concentrate significant economic activity and environmental impact in urban areas.

The Brazilian legal framework for urban planning has undergone a process of evolution in recent decades, since the approval of the City Statute (Federal Law No. 10257/2001), which regulated the Urban Policy Chapter of the 1988 Constitution. The Statute defines guidelines for the development of cities, ensuring that urban growth respects the social functions of the territory. The law also requires municipalities with more than 500,000 inhabitants to develop Strategic Master Plans, an essential instrument for guiding and aligning sectoral policies. Such advancements are key to the adoption of climate policies integrated with the development of each sector that makes up the urban structure.

Brazilian urban policy was strengthened by the Metropolis Statute (Law No. 13089/15), which establishes guidelines for the integrated governance and planning of Metropolitan Regions, imposing the creation of Integrated Urban Development Plans (PDUI) to ensure coordination between municipalities. The creation of the National Urban Development Policy, which began to be developed in 2019, presents commitments to address climate change in a cross-cutting manner.

In addition to planning policies, funding programs, such as the Growth Acceleration Program (*Programa de Aceleração do Crescimento*, PAC), launched in 2007 and relaunched in 2023 (New PAC), have supported the development of urban infrastructure, focusing on housing, sanitation, mobility and other social investments. The expansion of these initiatives incorporates a vision of cities as sustainable and resilient spaces, capable of facing climate change and improving the quality of life of their inhabitants.

Urban planning in Brazil is therefore central to the strategy to ensure fairer and more resilient cities. This framework aims to support the identification of economic activities that support the transition of Brazilian cities, so that they are prepared to respond to the contemporary challenges of urbanization and sustainable development, aligned with global

and national climate goals. Most of the activities presented here are cross-cutting with other sectors covered by the Brazilian Sustainable Taxonomy (TSB).

Categories of eligible activities

- Electricity transmission
- Electricity distribution
- Implementation or renovation of public lighting equipment
- Construction, expansion, and operation of water collection and treatment systems (new and existing systems)
- Construction, extension, and operation of water distribution networks (new and existing systems)
- Construction, expansion, and operation of wastewater treatment systems (new and existing systems)
- Construction, extension, and operation of wastewater collection systems (sewage systems)
- Collection and transportation of non-hazardous waste
- Building construction
- Building installations
- Real estate property management and administration
- Rail and metro transport
- Road passenger transport
- Road freight transport
- Inland waterway transport
- Operation of personal mobility devices, bicycle logistics / Micromobility
- Transport infrastructure
- Data processing, storage, transmission and management
- Data-based solutions for reducing GHG emissions

Note: For cross-cutting activities, the criteria must be consulted in their respective TSB technical chapters.

Sector-specific activities

- URB1: Structuring, restoring, expanding, maintaining and operating urban green areas
- URB2: Preparation of studies, policies, and urban planning instruments

URB1: Structuring, restoring, expanding, maintaining and operating urban green areas

CNAEs:

- 41.10: Real estate development
- 41.20: Building construction
- 42.20-0: Infrastructure works for electricity, telecommunications, water, sewage and pipeline transportation
- 71.11-1: Architectural services
- 71.12-0: Engineering services
- 71.20-1: Technical tests and analysis
- 81.10-0: Combined building support services
- 81.30-3: Landscaping activities
- 70.20-4: Business management consulting activities

- 36.00-6: Water collection, treatment and distribution
- 39.00-5: Decontamination and other waste management services
- 72.10-0: Research and experimental development in physical and natural sciences

Description:

Structuring, restoring, expanding, maintaining and operating sidewalks, parks, squares and other green areas in urban areas with dense and concentrated trees that contribute to carbon capture, improving the microclimate, and reducing the risks associated with landslides, flooding and inundation. It includes the implementation and management of Nature-Based Solutions (NbS) and Green-Blue Infrastructure (GBI), such as urban green corridors, linear parks, restoration of Permanent Preservation Areas (*Área de Preservação Permanente*, APP) in urban areas, as well as dense and concentrated afforestation actions, the creation of urban forests and the restoration of native vegetation.

Examples of activities:

- Implementation and management of municipal parks, works to improve afforestation in public areas.
- Projects for the ecological restoration of urban water bodies (blue infrastructure).
- Creation of sustainable urban drainage systems (SUDS) using rain gardens and bioretention basins.
- Development and maintenance of green roofs and walls on public or private buildings with municipal incentives.

Substantial contribution to Objective 1 — Climate change mitigation

The activity must meet at least one of the following criteria:

- A. Demonstration of the increase in vegetation density through the activity, prioritizing the use of native plant species from the local biome.
- B. Equipment to support permanence in green and urban areas must have higher levels of energy and water efficiency than similar products available on the market.
- C. Sustainable Construction Materials and Practices: prioritize the use of low-carbon construction materials (examples: concrete with recycled aggregates, certified wood, recycled steel) and demonstrate the reduction in embodied GHG emissions over the building's life cycle. The activity must also implement a construction waste management plan with landfill diversion targets.
- D. Water efficiency: integrate systems for reusing rainwater and graywater in the support facilities of green areas (e.g., bathrooms, irrigation), demonstrating a reduction in potable water consumption.
- E. Inclusion of NbS and Green-Blue Infrastructure: The activity must be fundamentally based on the implementation of Nature-Based Solutions and/or Green-Blue Infrastructure, aimed at maximizing environmental (mitigation and adaptation) and social co-benefits.
- F. Direct GHG Mitigation via NbS: demonstrate, through recognized methodologies, the quantifiable potential for reducing GHG emissions (examples: carbon sequestration by increasing vegetation biomass) and/or reducing energy consumption (example: reducing air conditioning use due to the heat island).
- G. Alignment with Master Plans and Planning Instruments: demonstrate the project's alignment with municipal Master Plans, climate adaptation plans, sanitation plans or other urban planning instruments that are part of the NbS strategy.

Do no significant harm

The DNSH criteria for this activity complement the substantial contribution criteria to ensure that its implementation does not cause adverse impacts on TSB's other climate, environmental and socio-economic objectives.

Do no significant harm (to one or more of the following objectives):

Climate change adaptation	<ul style="list-style-type: none"> • Ensure that new constructions and renovations maintain at least the minimum percentage of permeable land area required by the relevant municipal or regional urban and environmental legislation, as verified by technical study. Responsibility: The project proponent is responsible for ensuring that the study is carried out and that the permeability measures are implemented. The municipal licensing body is responsible for monitoring compliance with this criterion. • Obligations: Failure to comply with the minimum percentage of permeable area, or the absence of a study plan and verification, may result in ineligibility for the Taxonomy or the requirement for compensatory measures. • Improve the performance of infrastructure according to climatic conditions, for example, taking into account the effect of wind in extreme events. • The activity must demonstrate significant potential for direct adaptation to climate impacts, such as reducing flooding (through sustainable drainage systems), controlling erosion, reducing heat islands and improving water resilience and air quality, based on technical studies and monitoring data.
Protection and restoration of biodiversity and ecosystems	<ul style="list-style-type: none"> • Do not plant invasive plant species. • Use of pesticides in accordance with criteria established in CNAE A – Agriculture technical chapter. • Require the implementation of a comprehensive waste (solid and liquid) management plan, with a focus on minimizing generation, segregation at source, recycling and environmentally appropriate final disposal. • Promote the enhancement of local biodiversity by selecting plant species and creating habitats that favor native fauna, integrating ecological connectivity and ecosystem restoration.
Conservation, sustainable management and use of soil and forests	<ul style="list-style-type: none"> • For cases of vegetation suppression, comply with the provisions of the New Forest Code (Law No. 12651/2012), following the procedure for Authorization for Vegetation Suppression (<i>Autorização de Supressão de Vegetação</i>, ASV) with the competent environmental authority or municipal government. • Avoid occupying risk areas or of high ecological value and, when unavoidable, carry out compensation or restoration in a way that is compatible with the principles of NbS.
Sustainable use and protection of water and marine resources	<ul style="list-style-type: none"> • Contribute to improving water quality through natural filtering processes and reducing polluted surface runoff. Implement systems that facilitate water infiltration into the soil and recharge of aquifers, contributing to water security.
Transition to a circular economy	<ul style="list-style-type: none"> • Prioritize using low environmental impact, recycled or locally sourced materials when implementing NbS, and manage generated waste in such a way as minimizing landfill disposal, encouraging recycling and reuse.
Pollution prevention and control	<ul style="list-style-type: none"> • For support facilities in parks, squares and sidewalks, use non-polluting equipment. • Ensure proper disposal and treatment of waste in order to prevent environmental contamination. • Ensure that the implementation of NbS does not cause or aggravate soil, water, or air pollution, with regular monitoring of environmental quality.

Do no significant harm (to one or more of the following objectives):

Reduction of socio-economic inequalities, considering racial and gender aspects

- Annex A1: Do No Significant Harm criteria for socio-economic Objective 9.

URB2: Preparation of studies, policies, and urban planning instruments

CNAEs:

- 41.10: Real estate development
- 42.21: Construction of water supply networks, sewage collection and related constructions
- 42.29: Other infrastructure works for public utility services not previously specified
- 71.11: Architectural services
- 74.90: Other professional, scientific and technical activities not previously specified
- 70.20: Business management consulting activities (including strategic consulting in sustainability, urbanism and climate)
- 72.10: Research and experimental development in physical and natural sciences (if the studies involve modeling or climate scenarios)

Description:

Development of studies, urban sector plans, and other planning tools that integrate climate change mitigation needs, including mobility, afforestation and housing plans.

Examples of activities:

- Preparation of Master Plans or Climate Action Strategies.

Substantial contribution to Objective 1 — Climate change mitigation

The activity must meet at least one of the following criteria:

- A. The real estate development plan or project must demonstrate, through a technical and financial feasibility study, the integration of GHG emissions mitigation solutions, such as energy efficiency (use of LED lighting, efficient HVAC systems), on-site renewable energy generation (e.g., rooftop solar panels), and sustainable mobility (e.g., infrastructure for electric vehicles and bicycles). The contribution must be quantified and verified by a competent third party.
- B. For the development of master plans or other cross-cutting policies in municipalities with more than 50,000 inhabitants or in metropolitan regions, strategies must be included for the use of obsolete and degraded areas with consolidated infrastructure as a way of containing horizontal urban expansion and avoiding the suppression of native vegetation or the occupation of consolidated agricultural areas.

- C. Prioritization of Nature-Based Solutions: Studies, policies and planning instruments must demonstrate the integration and prioritization of NbS and Green-Blue Infrastructure with dense and concentrated afforestation as key strategies for climate mitigation (e.g., carbon sequestration, reduction of heat islands) and adaptation (e.g., stormwater management, resilience to extreme events) in urban development.

Note: The examples provided are illustrative and non-exhaustive and should not be interpreted as direct recommendations. The adoption of solutions must take into account technical and economic analysis, performance over the useful life, building context, location, maintainability, and integration with environmental aspects such as use of resources, waste and water efficiency.

Do no significant harm

The DNSH criteria for this activity complement the substantial contribution criteria to ensure that its implementation does not cause adverse impacts on TSB's other climate, environmental and socio-economic objectives.

Do no significant harm (to one or more of the following objectives):	
Climate change adaptation	<ul style="list-style-type: none"> Ensure that plans and instruments take into account future scenarios and climate projections, so that they do not increase the direct or indirect vulnerability of systems. The plan must include an assessment of climate risks and demonstrate how the development will adapt to extreme events, with solutions that are compatible with the local context.
Protection and restoration of biodiversity and ecosystems	<ul style="list-style-type: none"> Ensure that plans and instruments minimize negative impacts on biodiversity and ecosystems. Measures must be adopted to avoid, minimize, restore and compensate for negative impacts. Prioritize urban afforestation actions with native species, preferably in a grouped and concentrated manner.
Conservation, sustainable management and use of soil and forests	<ul style="list-style-type: none"> Align the project with sustainable land use plans and avoid encroachment on protected areas or critical habitats. The project must demonstrate the recovery or preservation of native vegetation areas within the development perimeter, in accordance with local legislation, prioritizing nature-based solutions for green infrastructure.
Sustainable use and protection of water and marine resources	<ul style="list-style-type: none"> The plan must include a water management system that promotes water efficiency, contemplating measures to optimize the operation of the building system and reduce water consumption (demand management), as well as the use of alternative non-potable sources (supply management), with the aim of reducing pressure on existing water sources. The measures must be included in a feasibility study prepared under technical standard NBR 16782 (ABNT, 2019b), and may include, among others:

Do no significant harm (to one or more of the following objectives):

	<ul style="list-style-type: none"> ○ Water-saving devices, such as dual-flow toilets, faucets with aerators or automatic shut-off, water-saving showers, etc., must have consumption equal to or less than the maximum flow rates established by technical standard NBR 16782 (ABNT, 2019b), and must come from manufacturers certified under the Sectoral Quality Programmes of the Brazilian Programme for Quality and Productivity in Housing (PBQP-H) or that can demonstrate compliance with technical standards.
Transition to a circular economy	<ul style="list-style-type: none"> • The project must prioritize the use of recycled construction materials and the management of demolition and construction waste, with recycling and composting targets.
Pollution prevention and control	<ul style="list-style-type: none"> • Ensure that construction operations minimize noise and air pollution by implementing dust and noise control measures in accordance with municipal legislation.
Reduction of socio-economic inequalities, considering racial and gender aspects	<ul style="list-style-type: none"> • Annex A1: Do No Significant Harm criteria for socio-economic Objective 9.

Overview — Information and Communication Technology (ICT)

The Brazilian ICT sector ranks 12th in the global Information Technology (IT) market and represents 36.5% of the Latin American IT market, valued at US\$ 45.2 billion in 2022, a 3% growth compared to 2021 (ABES, 2021). The Brazilian IT market was mainly driven by the hardware market segment, followed by the Software and Services segment, with the main sub-sectors being Artificial Intelligence (AI), Cybersecurity, Internet of Things (IoT), Edge Computing, Cloud, Devices, and Wearables. In addition, the Brazilian telecommunications market is expected to reach US\$ 40.82 billion by 2028 (ITA, 2023), making it the largest telecommunications market in the Latin American region.

The development of the ICT and telecommunications market in Brazil is strongly stimulated by the regulatory evolution through the concession of telecommunications under Constitutional Amendment No. 8 of 1995. In 1997, the National Telecommunications Agency (ANATEL) was created as an independent regulatory body by the General Telecommunications Law (LGT, Law No. 9472/1997). With further reforms in 2013 (Resolution No. 612/2013) and in 2019 (Law No. 13879/2019), several measures have been implemented to facilitate the provision of telecommunications services.

Brazil's Digital Strategy 2024, part of the "New Industry Brazil" program, focuses on digitizing and simplifying public services through the Gov.br portal, improving government efficiency and reducing bureaucracy, while strengthening data security (Ministério da Gestão e da Inovação em Serviços Públicos, 2024). Aimed at greater digital inclusion, the program also supports the national software sector and connects citizens at the state and municipal levels through a modern and accessible infrastructure. This strategy, which runs until 2027, also includes Mission 4, which highlights digital transformation as key to increasing business productivity and boosting the country's economic development.

The Ministry of Mines and Energy (MME) has recorded a significant increase in demand for data center projects, estimating that the maximum capacity required could reach 9 GW in the next 10 years (by 2035). This growth represents a major challenge, as it requires not only a robust electricity system, but also significant advances in energy efficiency for equipment and infrastructure (Ministério de Minas e Energia, 2024). In this context, in February 2024, the MME issued CGIEE Resolution No. 1/2024, which establishes a regulatory agenda aimed at preserving the stability of national electricity grids and reducing the country's carbon footprint.

In the context of climate change, the ICT sector is a key enabler for digital transformation and for improving the efficiency of activities in GHG emission-intensive sectors. Currently, the Ministry of Development, Industry, Trade and Services (MDIC), the Ministry of Science, Technology and Innovation (MCTI) and the Ministry of Management and Innovation in the Public Service (MGI) are collaborating to incorporate the advances of Industry 4.0, foster local production of semiconductors and promote digitalization in Brazilian companies (Ministério do Desenvolvimento, Indústria, Comércio e Serviços, 2023).

This mission is not only aimed at industrial growth, but also at tackling social challenges, such as job creation. Furthermore, this digitalization and technological adoption are expected to strengthen the Brazilian ICT sector, addressing the country's social and economic development needs.

Around 2 to 3% of the world's electricity consumption and 1% of all GHG emissions can be attributed to the ICT sector (WeForum, 2023) and this share will grow in the future. The main emission sources in the ICT sector are the operation of physical infrastructure, such as data centers and telecommunications networks, with embodied emissions and those from the use of IT products are accounted for under the manufacturing sector. At the same time, the ICT sector holds immense potential for facilitating reductions in GHG emissions. A report by the Global e-Sustainability Initiative estimates that IT solutions can help reduce almost 10 times more CO₂ than they emit. (GeSI, 2015).

Currently, taxonomies have focused specifically on reducing energy consumption in the construction and operation of data centers, as there is increasing evidence that telecommunications operators are already adopting more efficient energy sources. In addition, data centers play a crucial role in Brazil, serving as the basis for storing, processing and distributing data across various sectors, from financial services to e-commerce and healthcare services. With the continuous growth of digitalization, the demand for data centers is increasing (TIInside, 2024), which makes the implementation of sustainable practices in this sector even more relevant to minimizing environmental impact and ensuring energy efficiency.

In this context, the activities considered in the ICT sector can be classified into two sections: physical infrastructure (e.g., data centers) and software or digital solutions. The other activities in Section J of the National Classification of Economic Activities (CNAE) are not material in terms of climate change mitigation, as they will not result in a significant reduction in GHG emissions and are therefore not included in this edition of the TSB.

Physical infrastructure includes the construction of data centers that store, manipulate, manage, control, display, switch, exchange, transmit or process data. This includes both the construction of new data centers and the operation of existing ones that meet the proposed criteria. The energy efficiency of data centers is generally measured by the Power Usage Effectiveness (PUE) index.

Software and digital solutions activities are mainly related to the development or use of ICT solutions for collecting, transmitting and storing data, and to activities that seek to provide data and analyses that enable the reduction of GHG emissions. The related activity included in the TSB aims to support and promote the development of such ICT solutions, their implementation and maintenance.

Categories of eligible activities

- ICT1: Information technology service activities (Hardware — Data centers)
- ICT2: Information service provision activities (Software — Digital solutions, modeling and data analysis for environmental purposes)
- ICT3: Telecommunications

Sector-specific activities

ICT1: Information technology service activities (Hardware — Data centers)

CNAEs:

- 61.9: Other telecommunications activities
- 62.0: Activities of the information technology services
- 63.1: Data processing, web hosting, and other related activities
- 2631-1/00: Manufacture of communication transmission equipment, parts and accessories

Description:

This includes the provision of services related to the physical and technological infrastructure required for the processing, storage, management and protection of digital data. This includes the operation and maintenance of data centers, servers, network equipment and other hardware components that support information systems. It also covers associated services such as server hosting, data backup, system administration, network monitoring and ensuring the availability and security of information.

Examples of activities:

- Provision of hosting infrastructure.
- Data processing services and related activities.
- Specialized hosting activities, such as web hosting, streaming services, application hosting.
- Provision of application services.
- General provision of shared-time mainframe facilities for clients.
- Data processing activities, such as complete processing of data provided by clients or generation of specialized reports from data provided by clients.
- Provision of data entry services.

Substantial contribution to Objective 1 — Climate change mitigation

The activity must meet all of the following criteria⁵:

- A. Data centers must achieve an energy use efficiency equal to, or less than 1.5 PUE measured annually; or the electricity used must come from plants using energy generation sources and technologies included in the CNAE D — Electricity and Gas technical chapter or through supply contracts or self-production from generation projects using non-fossil sources.
- B. Achieve carbon neutrality in Scopes 1 and 2 based on international standards, such as ISO 14068, or national standards, such as ABNT PR 2060, using technical guidelines from ABNT NBR ISO 14067.
- C. The global warming potential (GWP) of the refrigerants used in the cooling system of data centers should not exceed 675.
- D. Achieve a Water Use Effectiveness (WUE) index equal to or less than 0.01 L/kWh, measured annually.

Do no significant harm

The DNSH criteria for this activity complement the substantial contribution criteria to ensure that its implementation does not cause adverse impacts on TSB's other climate, environmental and socio-economic objectives.

Do no significant harm (to one or more of the following objectives):

Adaptation to climate change	<ul style="list-style-type: none"> • N/A
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⁵ During implementation, the existence of local standards and regulations applicable to the development of data center projects should be verified and their compliance assessed, especially when they present requirements that exceed the specific technical criteria established in this document.

Do no significant harm (to one or more of the following objectives):

Protection and restoration of biodiversity and ecosystems	<ul style="list-style-type: none"> • If a new data center is being built ensure that an Environmental Impact Assessment has been completed in accordance with national (CONAMA Resolution No. 01/1986) and international standards (e.g., IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks; Voluntary Guidelines of the Convention on Biological Diversity (CBD) on impact assessment with biodiversity inclusion, etc.). • There is a mitigation plan for the main identified risks associated with the construction or operation of the data center (possible damage to endangered species, protected biomes, national reserves, etc.)
Conservation, sustainable management and use of soil and forests	<ul style="list-style-type: none"> • N/A
Transition to a circular economy	<ul style="list-style-type: none"> • Have a waste management plan that ensures the highest possible percentage of recycling at the end of the useful life of electrical and electronic equipment. Have modular structures and replaceable components to extend the lifespan of the datacenter. • Incorporate, from the planning stage, solutions that allow equipment to be reused, recovered or recycled at the end of its useful life. • All activities must be aligned with the guidelines and objectives of the National Circular Economy Strategy, according to Decree No. 12082/2024 (BRASIL, 2024).
Pollution prevention and control	<ul style="list-style-type: none"> • Refrigerants used in refrigeration/cooling systems must have a management plan and comply with the Montreal Protocol (UNEP, 2020) or applicable national regulations. • The equipment used does not contain substances restricted by Brazilian legislation on hazardous substances in electrical and electronic equipment, as governed by CONAMA and ABNT NBR standards. • If a waste management plan already exists, it must include the separation, selective collection and proper disposal of all dismantled items, in accordance with the provisions of Law No. 12305/2010 (National Solid Waste Policy).
Sustainable use and protection of water and marine resources	<ul style="list-style-type: none"> • Data Processing Centers (DPCs) must optimize their water use, reducing the water-related environmental impact of their operations.
Reduction of socio-economic inequalities, considering racial and gender aspects	<ul style="list-style-type: none"> • Annex A1: Do No Significant Harm criteria for socio-economic Objective 9.

ICT2: Information technology service provision activities (Software — Digital solutions, data modeling and analysis for environmental purposes)

CNAEs:

- 62.01-5: Development of custom computer programs
- 62.02-3: Development and licensing of customizable computer programs
- 62.03-1: Development and licensing of non-customizable computer programs
- 62.04-0: Information technology consultancy
- 63.1: Data processing, web hosting, and other related activities
- 63.99-2/00: Other unspecified information service activities

Description:

This activity involves developing and offering software-based digital solutions for modeling, analyzing and managing data with environmental applications. It includes tools and platforms that use data to monitor environmental impacts, optimize the use of natural resources and support sustainable decision-making. Solutions aimed at reducing GHG emissions stand out, by collecting, integrating and analyzing data to identify emission sources, simulate scenarios and implement mitigation strategies.

Examples of activities:

- Development or use of ICT solutions aimed at collecting, transmitting, storing data and their modeling and use, when these activities predominantly seek to provide data and analysis that enable GHG emission reductions. These ICT solutions may include, among other things, the use of decentralized technologies (i.e., distributed ledger technologies), the Internet of Things (IoT), 5G and Artificial Intelligence.

Substantial contribution to Objective 1 — Climate change mitigation

The activity must meet all of the following criteria:

- A.** ICT solutions are predominantly used to provide data and analysis to reduce GHG emissions.
- B.** When an alternative solution/technology is already available on the market, the ICT solution demonstrates substantial GHG emissions savings over its life cycle compared to the best-performing alternative solutions/technologies. GHG emissions and net life cycle emissions are calculated using methodologies such as: ISO 14067: 2018 or ISO 14064-2: 2019.
- C.** Life cycle GHG emission reductions are verified by an independent third party that transparently assesses the standard criteria, including the critical review criteria.
- D.** Activities that use data exclusively to support climate change mitigation or adaptation.

Do no significant harm

The DNSH criteria for this activity complement the substantial contribution criteria to ensure that its implementation does not cause adverse impacts on TSB's other climate, environmental and socio-economic objectives.

Do no significant harm (to one or more of the following objectives):

Climate change adaptation	<ul style="list-style-type: none"> N/A
Protection and restoration of biodiversity and ecosystems	<ul style="list-style-type: none"> N/A
Conservation, sustainable management and use of soil and forests	<ul style="list-style-type: none"> N/A
Transition to a circular economy	<ul style="list-style-type: none"> Optimize the design of the elements from the planning stage so that the equipment can be subjected to reuse, recovery or recycling processes at the end of its useful life.
Pollution prevention and control	<ul style="list-style-type: none"> The equipment used does not contain substances restricted by Brazilian legislation on hazardous substances in electrical and electronic equipment, as governed by CONAMA and ABNT NBR standards.
Sustainable use and protection of water and marine resources	<ul style="list-style-type: none"> N/A
Reduction of socio-economic inequalities, considering racial and gender aspects	<ul style="list-style-type: none"> Annex A1: Do No Significant Harm criteria for socio-economic Objective 9.

ICT3: Telecommunications

CNAEs:

- 42.21-9/04: Construction of telecommunication stations and networks
- 42.21-9/05: Maintenance of telecommunication stations and networks
- 61.1: Wired telecommunications
- 61.2: Wireless telecommunications
- 61.3: Satellite telecommunications
- 61.9: Other telecommunication activities

Description:

Telecommunications systems are crucial for establishing connections during weather emergencies and for enabling digital services to communities. These systems typically use fossil fuel-powered generators to operate energy, so the transition to alternative sources, such as low-carbon clean energy, would help reduce GHG emissions. In addition, ensuring the coverage of communication networks is crucial for the development of climate change adaptation and mitigation activities and for taking action during disasters.

Examples of activities:

- Digital technologies for clean energy sources.
- Construction or modernization of telecommunications infrastructures resilient to climate change.
- Emergency communication systems for rapid response to natural disasters or extreme weather events.
- Development of monitoring and early warning technologies for climate risks.
- Telecommunications networks in remote areas to support clean energy and resilient agriculture.
- Construction or installation of telecommunications infrastructures to modernize network technologies for more efficient solutions
- Telecommunications networks to connect remote regions and vulnerable populations.

Substantial contribution to Objective 1 — Climate change mitigation

Telecommunications systems must meet all of the following criteria:

- All telecommunications systems that contribute to improving connectivity or are used in the implementation of solutions related to climate change mitigation (e.g., digital technologies to optimize the efficiency of electricity grids through off-grid solutions or hybrid energy production systems), as well as those aimed at adapting to climate change (e.g., antennas and networks used in early warning systems for climate disasters).
- The energy used by telecommunications systems must follow the criteria indicated in the CNAE D — Electricity and Gas technical chapter.

Do no significant harm

The DNSH criteria for this activity complement the substantial contribution criteria to ensure that its implementation does not cause adverse impacts on TSB's other climate, environmental and socio-economic objectives.

Do no significant harm (to one or more of the following objectives):

Climate change adaptation	<ul style="list-style-type: none"> • N/A
Protection and restoration of biodiversity and ecosystems	<ul style="list-style-type: none"> • Telecommunications infrastructure projects in Brazil must prioritize land that has already been disturbed or anthropized and avoid ecologically sensitive areas such as protected zones, primary forests, PPAs, indigenous lands and ecological corridors. Environmental viability must be supported by technical studies proportional to the scale of the project, in accordance with CONAMA Resolution No. 01/1986, including a prior assessment of the impacts on local biodiversity and ecosystems. Measures must be adopted to avoid, minimize, restore and compensate for negative impacts, in accordance with the mitigation hierarchy established in Brazilian environmental legislation and applicable management plans.
Conservation, sustainable management and use of soil and forests	<ul style="list-style-type: none"> • N/A
Transition to a circular economy	<ul style="list-style-type: none"> • From the planning stage, telecommunications tower projects must be designed in such a way that, at the end of their useful life, their components and materials can be reused, recovered or recycled. A waste management plan that includes the separation, collection and

Do no significant harm (to one or more of the following objectives):

	<p>recycling of all dismantled elements must also be implemented, in accordance with Law No. 12305/2010 (National Solid Waste Policy).</p> <ul style="list-style-type: none"> • Leveraging existing infrastructure through infrastructure sharing [using the definition already provided for in Law 13116/2015], in order to reduce new construction, demolition and waste production to a minimum. The application of this criterion must be demonstrated through technical documentation that proves the efficient integration of existing structures, consistent with the principles of minimizing the impact of current environmental legislation. • Use, whenever technically and economically feasible, recycled materials or materials with recycled content in the construction and renovation of infrastructure supporting telecommunications services, such as poles, towers, masts, cabinets, surface structures, and suspended structures [use of the definitions already provided for in Law No. 13116/2015], provided they meet the relevant technical specifications. Compliance must be verified using purchase records, technical data sheets, or certifications.
Pollution prevention and control	<ul style="list-style-type: none"> • Refrigeration or cooling systems used in telecommunications infrastructures, where they exist, must have a refrigerant management plan, in accordance with the Montreal Protocol (UNEP, 2020) and applicable national legislation. Priority should be given to technologies and alternatives that use low-GWP refrigerants in order to reduce greenhouse gas emissions. This plan must ensure, from the outset, that equipment and components at the end of their useful life undergo environmentally appropriate treatment, including the safe disposal of all fluids and the selective treatment of waste from electrical and electronic equipment. • The equipment used must not contain substances restricted by Brazilian legislation on hazardous substances in electrical and electronic equipment, as governed by CONAMA and ABNT NBR standards. • Exposure limits and the generation of electromagnetic fields must be strictly considered, in accordance with current legislation and applicable technical guidelines, in order to guarantee the protection of human health and the environment.
Sustainable use and protection of water and marine resources	<ul style="list-style-type: none"> • N/A
Reduction of socio-economic inequalities, considering racial and gender aspects	<ul style="list-style-type: none"> • Annex A1: Do No Significant Harm criteria for socio-economic Objective 9.

Objective 2 — Climate change adaptation

Urban planning and development

Urban development in Brazil is increasingly impacted by the challenges posed by climate change. Factors such as rising temperatures, changing rainfall patterns, and the frequency of extreme weather events, including floods and heatwaves, highlight the need for cities to become more resilient. Integrating climate adaptation measures into urban planning is essential for addressing these vulnerabilities. Approaches such as sustainable land use, infrastructure that mitigates climate risks and the improvement of green spaces are key to promoting urban environments capable of adapting to evolving climatic conditions while ensuring livable, sustainable cities for the future.

Categories of eligible activities

- UA1: Construction/renovation/management of urban projects adapted to climate change

Criteria for substantial contribution: types of technical criteria applied

Eligible activities and measures in the urban planning and development sector apply the following types of technical evaluation criteria:

- **Directly qualified:** activities or measures with low risk of maladaptation and high potential for substantial contribution to adaptation to climate change are directly qualified.
- **Quantitative/verifiable criteria:** substantial contribution criteria for activities that are based on verifiable indicators (e.g., % of water savings, design of payback periods for hydraulic systems, etc.)
- **Qualitative criteria:** substantial contribution criteria determined by a set of qualitative requirements and checks (e.g., forest management plan, audit, stakeholder involvement, etc.).
- **Vulnerability assessment:** for any other activity or measure not listed in the Adapted and Enabling Activities and Measures, a detailed vulnerability assessment is required to show that this activity/measure contributes to improving the sector's resilience. This applies to both adapted and enabling activities/measures. The methodology for this assessment is described in Annex A2.

How to use these criteria:

Listed below are the activities and measures that have specific criteria for making a substantial contribution to the climate change adaptation objective. The activities are defined as economic activities that usually have a CNAE code, while measures are the lower-scale components of an activity. Each activity and measure indicates the hazard(s) it addresses. In addition, it is also possible to present a vulnerability assessment along with an activity aimed at mitigating its risk. The criteria for this assessment are described in Annex A2. All measures with a substantial contribution to the adaptation to climate change objective must also meet the cross-cutting DNSH criteria presented in Table 1.

Adapted and enabling activities and measures

UA1: Construction/renovation/management of urban projects adapted to climate change

CNAEs:

- 42.99-5: Other civil engineering works not previously specified (used for special works such as green infrastructure and sustainable drainage systems)
- 42.20-4: Infrastructure works for electricity, telecommunications, water, sewage, and pipeline transportation
- 42.22.7: Construction of water supply networks, sewage collection and related constructions
- 71.00-0: Architecture and engineering services; technical tests and analysis

Description

These green infrastructures are designed to manage stormwater, promoting infiltration and reducing runoff, which helps to reduce flooding and improve water quality. Bioswales are vegetated ditches that capture, filter and direct water, while rain gardens are submerged areas with specialized plants that absorb and filter water, contributing to urban sustainability.

Hazards

- Heat stress
- Flood damage
- Mass movement damage

Substantial contribution to Objective 2 — Climate change adaptation:

NbS are directly qualified, except for retention infrastructures, which must meet the specific criteria set out below.

Activities involving the construction or installation of bioswales, rain gardens and other retention structures must comply with the following criteria:

- **Project based on flood risk management:** The project must be aligned with flood risk management plans or relevant urban planning instruments. It must be demonstrated that the installation helps to reduce runoff volume, improve water quality and mitigate the risks associated with flooding.
- **Efficiency in retaining and filtering stormwater:** Bioswales, rain gardens and other retention structures must be designed to retain a quantifiable percentage of rainwater, delaying its discharge into receiving water bodies, thus contributing to the reduction of peak flows during storm events. The following return periods must be considered when designing stormwater systems (SNSA, 2022):
 - Micro-drainage — residential: Return period of at least 10 years.
 - Micro-drainage — commercial: Return period of at least 10 years.
 - Micro-drainage — airports: Return period of at least 10 years.
 - Macro-drainage — residential: Return period of at least 50 years (at least 100 years for high-density areas).
 - Macro-drainage — commercial: Return period of at least 50 years (at least 100 years for high-density areas).

- Integration into urban design: The installation of bioswales and rain gardens must be integrated into an urban plan that considers sustainable stormwater management. These infrastructures must be connected to urban drainage networks or wastewater treatment systems and contribute significantly to improving the ecological status of surface or groundwater bodies or preventing the deterioration of water bodies that already maintain a good status.
- Establish a long-term operations and maintenance plan.

Do no significant harm

In addition to the criteria described in the table below, the DNSH criteria for the economic-social objective of reducing socio-economic inequalities, considering gender and race aspects, listed in Annex A1, must also be met, along with the cross-cutting DNSH criteria specific to the climate change adaptation objective.

Do no significant harm (to any of the following objectives):	
Climate change mitigation	<ul style="list-style-type: none"> • N/A
Protection and restoration of biodiversity and ecosystems	<ul style="list-style-type: none"> • Ensure native plant species are prioritized in bioswales, rain gardens and other retention structures.
Conservation, sustainable management and use of soil and forests	<ul style="list-style-type: none"> • N/A
Sustainable use and protection of water and marine resources	<ul style="list-style-type: none"> • N/A
Transition to a circular economy	<ul style="list-style-type: none"> • N/A
Pollution prevention and control	<ul style="list-style-type: none"> • Include a project that effectively treats stormwater, ensuring that pollutants are filtered before infiltration or discharge into other natural environments.
Reduction of socio-economic inequalities, considering racial and gender aspects	<ul style="list-style-type: none"> • Annex A1: Do No Significant Harm criteria for socio-economic Objective 9.

Qualified measures

Measure	Hazards	Criteria
UA2. Construction and installation of bioswales, rain gardens and other retention structures	Flood damage	<p>Demonstrate climate risk reduction or improved resilience through:</p> <ul style="list-style-type: none"> For low or moderate risk of the asset or activity: presentation of a qualitative and/or quantitative study; For high-risk assets or activities: conduct a vulnerability assessment following the full process described in the specific methodology in Annex A2. <p>Risk levels must be determined according to sections 1.1 and 1.2 of Annex A2.</p>
UA3. Increased planting of urban trees	Heat stress	Select tree species to be used, prioritizing those with significant shading potential
UA4. Creation of shading structures in urban public spaces	Heat stress	The construction of shading structures should use materials with low heat absorption and emissivity, preferably recyclable materials.
UA5. Increased access to drinking water in urban public spaces	Heat stress	Access to drinking water in public areas should consider using the most efficient systems (best available technology) on the market in the region.
UA6. Installation of urban stormwater collection and storage systems	Water stress	Directly qualified
UA7. Installation of permeable paving and other external surfaces	Flood damage	In addition to permeability, the paving must use materials with low heat absorption and emissivity if it is in an area at risk of heat stress.
UA8. Landscaping to manage surface runoff	Flood damage	Directly qualified
UA9. Relocation of vulnerable assets to reduce flood damage	Flood damage	<p>Demonstrate climate risk reduction or improved resilience through:</p> <ul style="list-style-type: none"> For low or moderate risk of the asset or activity: presentation of a qualitative and/or quantitative study; For high-risk assets or activities: conduct a vulnerability assessment following the full process described in the specific methodology in Annex A2. <p>Risk levels must be determined according to sections 1.1 and 1.2 of Annex A2.</p>

Measure	Hazards	Criteria
UA10. Passive landslide management	Mass movement damage	<p>Demonstrate climate risk reduction or improved resilience through:</p> <ul style="list-style-type: none"> For low or moderate risk of the asset or activity: presentation of a qualitative and/or quantitative study; For high-risk assets or activities: conduct a vulnerability assessment following the full process described in the specific methodology in Annex A2. <p>Risk levels must be determined according to sections 1.1 and 1.2 of Annex A2.</p>
UA11. Relocation of vulnerable assets to reduce damage caused by mass movements	Mass movement damage	<p>Demonstrate climate risk reduction or improved resilience through:</p> <ul style="list-style-type: none"> For low or moderate risk of the asset or activity: presentation of a qualitative and/or quantitative study; For high-risk assets or activities: conduct a vulnerability assessment following the full process described in the specific methodology in Annex A2. <p>Risk levels must be determined according to sections 1.1 and 1.2 of Annex A2</p>
UA12. Development of master plans, urban sector plans and other planning tools that integrate climate change adaptation needs, including mobility, basic sanitation and housing plans, as well as local climate action strategies, adaptation structures and risk reduction initiatives.	Heat stress, Flood damage, Mass movement damage, High winds damage, Multi-risk	<p>The plan must demonstrate reduced climate risks or improved resilience.</p>
UA13. Implementation of hybrid solutions, combining gray infrastructure with nature-based solutions (NbS)	Heat stress, Flood damage, Mass movement damage, High winds damage, Multi-risk	<p>Analyze the corresponding criteria of the climate change adaptation objective in the Water or Construction sector, if available.</p> <p>Alternatively, demonstrate climate risk reduction or improved resilience through:</p> <ul style="list-style-type: none"> For low or moderate risk of the asset or activity: presentation of a qualitative and/or quantitative study; For high risk of the asset or activities: carrying out a vulnerability assessment in accordance with the full process described in the specific methodology in Annex A2. <p>Risk levels must be determined according to sections 1.1 and 1.2 of Annex A2.</p>

Measure	Hazards	Criteria
UA14. Enhancing the data infrastructure and improving the dissemination of information on climate risks and urban adaptation strategies.	Heat stress Flood damage Mass movement damage High winds damage Multi-risk	Directly qualified
UA15. Equipping slums and vulnerable urban communities with resilient infrastructure to withstand the possible impacts of climate change	Heat stress Flood damage Mass movement damage High winds damage Multi-risk	Analyze the corresponding criteria of the climate change adaptation objective in the Water or Construction sector, if available. Alternatively, demonstrate climate risk reduction or improved resilience through: <ul style="list-style-type: none"> For low or moderate risk of the asset or activity: presentation of a qualitative and/or quantitative study; For high risk of the asset or activities: carrying out a vulnerability assessment in accordance with the full process described in the specific methodology in Annex A2. Risk levels must be determined according to sections 1.1 and 1.2 of Annex A2.
UA16. Expansion of personnel and equipment for fire prevention and firefighting services	Heat stress	Directly qualified
UA17. Execution of preventive services and works against vegetation fires, including "Ecosystem-Based Adaptation" actions	Heat stress	Directly qualified
UA18. Set up a monitoring and warning center; and install equipment to monitor weather events.	Multi-risk	Directly qualified
UA19. Construction of social interest housing (HIS) for population displaced due to extreme weather events, or resettlement of vulnerable populations living in areas mapped as high risk of exposure to extreme weather events.	Multi-risk	Demonstrate climate risk reduction or improved resilience through: <ul style="list-style-type: none"> For low or moderate risk of the asset or activity: presentation of a qualitative and/or quantitative study; For high risk of the asset or activities: carrying out a vulnerability assessment in accordance with the full process described in the specific methodology in Annex A2. Risk levels must be determined according to sections 1.1 and 1.2 of Annex A2. The housing units built for the resettlement of the affected population must be located in safe areas, with access to urban infrastructure, public facilities and services, and must provide appropriate living conditions.

Cross-cutting criteria of do no significant harm (specific approach to Objective 2)

The following criteria apply to all activities and measures listed in Adapted and enabling activities and measures, as well as any other activity that contributes to the sector's resilience, provided it is backed up by a vulnerability analysis (Annex A2). The criteria of do no significant harm are based on the adoption of complementary criteria to the substantial contribution criteria, with the aim of ensuring that their implementation does not cause adverse impacts on TSB's other climate, environmental and economic-social objectives.

Table 1. Do no significant harm criteria specific to Adaptation to climate change (Objective 2).

Do No Significant Harm (DNSH)	
Generic	<ul style="list-style-type: none"> • Aligned assets and activities must adhere to the local regulatory framework and policies relevant to their activity and the territory in which they are carried out, as well as having an environmental management system in place. • Entities implementing economic activities or asset owners must demonstrate the existence of a management system proportional to the size of the investment and the scale of the project/entity implementing the financing. • The aligned activity must ensure that it does not generate a negative social impact. To achieve this, they must adhere to the relevant local regulatory framework and policies and have a social management system in place.
Climate change mitigation	<ul style="list-style-type: none"> • The activity/measure does not negatively affect the mitigation efforts of other public or private agents. • The activity/measure does not lead to an increase in net greenhouse gas emissions. • Economic activity is consistent with sectoral, regional and/or national mitigation efforts.

Do No Significant Harm (DNSH)

<p>Protection and restoration of biodiversity and ecosystems</p>	<ul style="list-style-type: none"> • New buildings must not be located in areas that are strategic for food security, rich in biodiversity or that serve as habitat for endangered species, such as those protected by national laws or included on the International Union for Conservation of Nature (IUCN) Red List. • If the facilities are close to sensitive areas, such as UNESCO World Heritage sites or protected areas, an assessment must be carried out according to the criteria of the International Finance Corporation's (IFC) Performance Standard No. 6 or an equivalent national instrument. In addition, it is necessary to implement a long-term biodiversity monitoring program.
<p>Sustainable land use and conservation, management and sustainable use of forests</p>	<ul style="list-style-type: none"> • The activity or asset does not alter the physico-chemical and biological integrity of the soil but, on the contrary, improves the state of this resource.
<p>Transition to a circular economy</p>	<ul style="list-style-type: none"> • Apply the principles of the Circular Economy (EU Parliament, 2023) or national standards related to the removal and dismantling of plants and infrastructures. • Seek maximum efficiency in the use of materials, promoting reduction, repair, recycling, and reuse, as well as ensuring the proper treatment and disposal of waste, such as batteries or Waste Electrical and Electronic Equipment (WEEE), complying with the principles of extended producer responsibility (ELLEN MACARTHUR FOUNDATION, 2022). • Design and build new facilities that are durable easy to dismantle, renovate, and recycle. • Ensure the proper repair of facilities and equipment and the accessibility and interchangeability of equipment components.
<p>Pollution prevention and control</p>	<ul style="list-style-type: none"> • Water discharges must comply with the discharge permits of the competent National Environmental Authority. • Emissions that pollute the air must have the necessary permits and comply with current national legislation, with special attention to hazardous waste. • The integrated management of generated waste must be carried out by duly authorized waste managers operators.
<p>Sustainable use and protection of water and marine resources</p>	<ul style="list-style-type: none"> • Identify, assess and manage the risks associated with water consumption and quality. Water quality risk analysis tools should be used when available. • If the assets or activities are located in water-stressed areas, the implementation of water use and conservation management plans, developed in consultation with the relevant local entities, must be guaranteed.

Do No Significant Harm (DNSH)

Reduction of socio-economic inequalities, considering racial and gender aspects

- Annex A1: Do No Significant Harm criteria for socio-economic Objective 9.

Source: Own elaboration

Social Systems

The social systems sector encompasses activities and measures designed to strengthen the resilience of communities to the challenges of climate change. This includes adaptation measures for disaster management, which aim to mitigate the impacts of extreme weather events, such as floods, droughts and storms, through prevention, rapid response and recovery strategies. In addition, climate education plays a crucial role in making the population aware of the risks and preparing new generations to adopt sustainable practices. The sector's focus is on empowering society to face climate change in an integrated way, promoting adaptation and protecting the most vulnerable populations.

Categories of eligible activities

- SA1: Emergency housing assistance for displaced persons
- SA2: Building safe community spaces
- SA3: Development of emergency food storage infrastructure
- SA4: Reforestation and restoration of degraded biomes in Indigenous Lands

Criteria for substantial contribution: types of technical criteria applied

The eligible activities and measures in the social services sector apply the following types of technical assessment criteria:

- **Directly qualified:** activities or measures with low risk of maladaptation and high potential for substantial contribution to climate change adaptation are directly qualified.
- **Quantitative/verifiable criteria:** substantial contribution criteria for activities that are based on verifiable indicators (e.g., % of water savings, design of payback periods for hydraulic systems, etc.)
- **Qualitative criteria:** substantial contribution criteria determined by a set of qualitative requirements and checks (e.g., forest management plan, audit, stakeholder involvement, etc.).
- **Vulnerability assessment:** for any other activity or measure not listed in the Adapted and Enabling Activities and Measures, a detailed vulnerability assessment is required to show that this activity/measure contributes to improving the sector's resilience. This applies to both adapted and enabling activities/measures. The methodology for this assessment is described in Annex A2.

How to use these criteria:

Listed below are the activities and measures that have specific criteria for making a substantial contribution to the climate change adaptation objective. The activities are defined as economic activities that usually have a CNAE code, while measures are the lower-scale components of an activity. Each activity and measure indicates the hazard (or hazards) it addresses. In addition, it is also possible to present a vulnerability assessment along with an activity aimed at mitigating its risk. The criteria for this assessment are described in Annex A2. All measures with a substantial contribution to the climate change adaptation objective must also meet the cross-cutting DNSH criteria presented in Table 2.

Adapted and enabling activities and measures

SA1: Emergency housing assistance for displaced persons

CNAEs:

- 72.10: Research and experimental development in physical and natural sciences
- 87: Human health care activities integrated with social assistance, provided in collective and private residences

Description:

Development and implementation of evacuation strategies, temporary shelter, and multidisciplinary support for populations displaced by extreme weather events. The activity can range from applied research for emergency housing solutions to the provision of integrated health and social care services in sheltering contexts.

Hazards

Various hazards

Substantial contribution to Objective 2 — Climate change adaptation:

Directly qualified

Do no significant harm:

The criteria for “Do No Significant Harm” to the socio-economic objective of reducing socio-economic inequalities—taking into account gender and racial aspects, as listed in Annex A1—must be met, along with the cross-cutting DNSH criteria specific to the climate change adaptation objective.

SA2: Building safe community spaces

CNAEs

- 41.20-4: Building construction

Description

Building safe community spaces.

Hazards

Various hazards

Substantial contribution to Objective 2 — Climate change adaptation:

Demonstrate the reduction of climate risks or the improvement of resilience through a qualitative study (for low or moderate risk for the asset/activity) or a qualitative and/or quantitative assessment (for high risk for the asset/activity).

Do no significant harm:

The criteria for “Do No Significant Harm” to the socio-economic objective of reducing socio-economic inequalities—taking into account gender and racial aspects, as listed in Annex A1—must be met, along with the cross-cutting DNSH criteria specific to the climate change adaptation objective.

SA3: Development of emergency food storage infrastructure

CNAEs

- 36.00-6: Water collection, treatment and distribution
- 52.11-7/01: Storage, loading and unloading

Description

Construction and development of food and water storage facilities for emergency situations.

Hazards

Various hazards

Substantial contribution to Objective 2 — Climate change adaptation:

Directly qualified

Do no significant harm:

The criteria for “Do No Significant Harm” to the socio-economic objective of reducing socio-economic inequalities—taking into account gender and racial aspects, as listed in Annex A1—must be met, along with the cross-cutting DNSH criteria specific to the climate change adaptation objective.

SA4: Reforestation and restoration of degraded biomes in Indigenous Lands

CNAEs

- 02.20-9/06: Conservation of native forests

Description

Reforestation and ecological restoration actions aimed at recovering degraded biomes located on Indigenous Lands, with a focus on socio-cultural valorization, protection of biodiversity and adaptation to climate change.

Hazards

Various hazards

Substantial contribution to Objective 2 — Climate change adaptation:

Demonstrate climate risk reduction or improved resilience through:

- For low or moderate risk of the asset or activity: presentation of a qualitative and/or quantitative study;
- For high-risk assets or activities: conduct a vulnerability assessment following the full process described in the specific methodology in Annex A2.

Risk levels must be determined according to sections 1.1 and 1.2 of Annex A2

Do no significant harm

The criteria for “Do No Significant Harm” to the socio-economic objective of reducing socio-economic inequalities—taking into account gender and racial aspects, as listed in Annex A1—must be met, along with the cross-cutting DNSH criteria specific to the climate change adaptation objective.

Qualified measures

Measure	Hazards	Criteria
SA5. Creation of evacuation strategies	Various hazards	Directly qualified
SA6. Early action plans for heat waves	Heat stress	Directly qualified
SA7. Pre-positioning water resources in vulnerable communities	Various hazards	<p>Demonstrate climate risk reduction or improved resilience through:</p> <ul style="list-style-type: none"> • For low or moderate risk of the asset or activity: presentation of a qualitative and/or quantitative study; • For high-risk assets or activities: conduct a vulnerability assessment following the full process described in the specific methodology in Annex A2. <p>Risk levels must be determined according to sections 1.1 and 1.2 of Annex A2.</p>
SA8. Accessible healthcare for women during weather events	Various hazards	Directly qualified
SA9. Provision of healthcare services for vulnerable populations during climatic events	Various hazards	Directly qualified
SA10. Installation of accessible shading in vulnerable communities	Heat stress	Directly qualified

Measure	Hazards	Criteria
SA11. Provision of personal cooling equipment	Heat stress	Directly qualified
SA12. Emergency water supply for firefighting	Fires	<p>Demonstrate climate risk reduction or improved resilience through:</p> <ul style="list-style-type: none"> • For low or moderate risk of the asset or activity: presentation of a qualitative and/or quantitative study; • For high-risk assets or activities: conduct a vulnerability assessment following the full process described in the specific methodology in Annex A2. <p>Risk levels must be determined according to sections 1.1 and 1.2 of Annex A2.</p>
SA13. Expansion of the Federal Indigenous Brigades	Fires	Directly qualified
SA14. Climate risk mapping for Indigenous Lands	Various hazards	Directly qualified
SA15. Social assistance schemes for climate risk management	Various hazards	Directly qualified
SA16. Development of disaster response and preparedness strategies	Various hazards	Directly qualified
SA17. Improvement of food distribution programs in the event of disasters	Various hazards	Directly qualified
SA18. Construction and updating of cultural facilities adapted to flood damage	Flood damage	<p>Demonstrate climate risk reduction or improved resilience through:</p> <ul style="list-style-type: none"> • For low or moderate risk of the asset or activity: presentation of a qualitative and/or quantitative study; • For high-risk assets or activities: conduct a vulnerability assessment following the full process described in the specific methodology in Annex A2. <p>Risk levels must be determined according to sections 1.1 and 1.2 of Annex A2.</p>
SA19. Short-term food assistance programs	Various hazards	Directly qualified
SA20. Direct cash transfer programs for vulnerable communities	Various hazards	Directly qualified
SA21. Short-term financial assistance	Various hazards	Directly qualified

Measure	Hazards	Criteria
SA22. Vouchers for emergency supplies	Various hazards	Directly qualified
SA23. Distribution of relief kits and emergency supplies	Various hazards	Directly qualified
SA24. Emergency financial assistance for displaced families	Various hazards	Directly qualified
SA25. Specific social assistance schemes for women	Various hazards	Directly qualified
SA26. Expansion of social safety net programs	Various hazards	Directly qualified
SA35. Sanitation solutions in shelters	Various hazards	<p>Demonstrate climate risk reduction or improved resilience through:</p> <ul style="list-style-type: none"> For low or moderate risk of the asset or activity: presentation of a qualitative and/or quantitative study; For high-risk assets or activities: conduct a vulnerability assessment following the full process described in the specific methodology in Annex A2. <p>Risk levels must be determined according to sections 1.1 and 1.2 of Annex A2.</p>
SA36. Accessible shelters for people with disabilities	Various hazards	Directly qualified
SA37. Creation of buffer zones around Indigenous Lands	Fires	<p>Demonstrate climate risk reduction or improved resilience through:</p> <ul style="list-style-type: none"> For low or moderate risk of the asset or activity: presentation of a qualitative and/or quantitative study; For high-risk assets or activities: conduct a vulnerability assessment following the full process described in the specific methodology in Annex A2. <p>Risk levels must be determined according to sections 1.1 and 1.2 of Annex A2.</p>
SA38. Education and training on climate justice	Various hazards	Directly qualified
SA39. Educational programs on the physical impacts of climate	Various hazards	Directly qualified
SA40. Teacher training in climate resilience	Various hazards	Directly qualified
SA41. Development of public awareness programs	Various hazards	Directly qualified

Measure	Hazards	Criteria
SA42. School curricula on heat events	Heat stress	Directly qualified
SA43. School curricula on storm events	Damage caused by precipitation	Directly qualified
SA44. Community education programs on ecosystem-based adaptation	Various hazards	Directly qualified
SA45. Education on water conservation methods	Water stress	Directly qualified
SA46. Communication strategies for mental health in climate change contexts	Various hazards	Directly qualified
SA47. Counseling services to deal with climate-related stress and trauma	Various hazards	Directly qualified
SA48. Training healthcare professionals to integrate psychosocial support	Various hazards	Directly qualified
SA49. Expansion of personnel and equipment for fire prevention and firefighting services	Heat stress	Directly qualified
SA50. Execution of preventive services and works against vegetation fires, including "Ecosystem-Based Adaptation" actions	Heat stress	Directly qualified
SA51. Set up a monitoring and warning center; and install equipment to monitor weather events.	Multi-risk	Directly qualified

Cross-cutting criteria of do no significant harm (specific approach to Objective 2)

The following criteria apply to all the activities and measures listed under the Adapted and enabling activities and measures, as well as any other activity that contributes to the sector's resilience, provided it is backed up by a vulnerability analysis (Annex A2). The criteria of do no significant harm are based on the adoption of complementary

criteria to the substantial contribution criteria, with the aim of ensuring that their implementation does not cause adverse impacts on TSB's other climate, environmental and economic-social objectives.

Table 2. Do no significant harm criteria specific to Adaptation to climate change (Objective 2).

Do No Significant Harm (DNSH)	
Generic	<ul style="list-style-type: none"> • Aligned assets and activities must adhere to the local regulatory framework and policies relevant to their activity and the territory in which they are carried out, as well as having an environmental management system in place. • Entities implementing economic activities or asset owners must demonstrate the existence of a management system proportional to the size of the investment and the scale of the project/entity implementing the financing. • The aligned activity must ensure that it does not generate a negative social impact. To achieve this, they must adhere to the relevant local regulatory framework and policies and have a social management system in place.
Climate change mitigation	<ul style="list-style-type: none"> • The activity/measure does not negatively affect the mitigation efforts of other public or private agents. • The activity/measure does not lead to an increase in net greenhouse gas emissions. • Economic activity is consistent with sectoral, regional and/or national mitigation efforts.
Protection and restoration of biodiversity and ecosystems	<ul style="list-style-type: none"> • New buildings must not be located in areas that are strategic for food security, rich in biodiversity or that serve as habitat for endangered species, such as those protected by national laws or included on the International Union for Conservation of Nature (IUCN) Red List. • If the facilities are close to sensitive areas, such as UNESCO World Heritage sites or protected areas, an assessment must be carried out according to the criteria of the International Finance Corporation's (IFC) Performance Standard No. 6 or an equivalent national instrument. In addition, it is necessary to implement a long-term biodiversity monitoring program.
Sustainable land use and conservation, management and sustainable use of forests	<ul style="list-style-type: none"> • The activity or asset does not alter the physico-chemical and biological integrity of the soil but, on the contrary, improves the state of this resource.

Do No Significant Harm (DNSH)

<p>Transition to a circular economy</p>	<ul style="list-style-type: none"> • Apply the principles of the Circular Economy (EU Parliament, 2023) or national standards related to the removal and dismantling of plants and infrastructures. • Seek maximum efficiency in the use of materials, promoting reduction, repair, recycling, and reuse, as well as ensuring the proper treatment and disposal of waste, such as batteries or Waste Electrical and Electronic Equipment (WEEE), complying with the principles of extended producer responsibility (ELLEN MACARTHUR FOUNDATION, 2022). • Design and manufacture new facilities so that they are durable, easy to dismantle, renovate, and recycle. • Ensure the proper repair of facilities and equipment and the accessibility and interchangeability of equipment components.
<p>Pollution prevention and control</p>	<ul style="list-style-type: none"> • Water discharges must comply with the discharge permits of the competent National Environmental Authority. • Emissions that pollute the air must have the necessary permits and comply with current national legislation, with special attention to hazardous waste. • The integrated management of generated waste must be carried out by duly authorized waste managers operators.
<p>Sustainable use and protection of water and marine resources</p>	<ul style="list-style-type: none"> • Identify, assess and manage the risks associated with water consumption and quality. Water quality risk analysis tools should be used when available. • If the assets or activities are located in water-stressed areas, the implementation of water use and conservation management plans, developed in consultation with the relevant local entities, must be guaranteed.
<p>Reduction of socio-economic inequalities, considering racial and gender aspects</p>	<ul style="list-style-type: none"> • Annex A1: Do No Significant Harm criteria for socio-economic Objective 9.

Source: Own elaboration

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Appendix

Recognized Third-Party Certifications for TSB (Tourism and Urban Planning and Development Sectors)

Compliance with the TSB criteria for the tourism sector can be demonstrated, in part or in full⁶, by obtaining internationally and nationally recognized third-party certifications. These certifications act as independent validators of sustainability practices and compliance with the principles of DNSH. The following list presents non-exhaustive examples of relevant and widely used certifications for the tourism sector and related activities, which demonstrate good sustainable practices in the sector:

- **ABNT NBR 15401:** Brazilian standard from ABNT that establishes requirements for a Sustainability Management System in Accommodation Facilities.
- **High Environmental Quality (AQUA):** Certification for sustainable buildings, with a methodology adapted to the Brazilian context and regulations.
- **Blue Flag (Bandeira Azul):** Renowned international certification for beaches, marinas, and sustainable nautical tourism operators. It focuses on strict criteria related to environmental education and information, bathing water quality, environmental management, safety, and services, and is a global symbol of excellence in sustainability and environmental quality.
- **Biosphere Tourism:** International certification for tourist destinations and companies, based on the UN Sustainable Development Goals (SDGs) and the Paris Agreement, with a focus on sustainable management, social and economic development, and cultural and environmental conservation.
- **EarthCheck:** One of the leading scientific certifications and benchmarking programs for the travel and tourism industry.
- **Ecocert Brasil (Organic):** One of the main certifiers of organic products in Brazil, offering seals that certify compliance with national and international organic standards.
- **Forest Stewardship Council (FSC):** Certification for forest products (wood and paper) that are managed responsibly, applicable to construction materials or products consumed in the sector.
- **Green Destinations:** Global certification program accredited by the GSTC (Global Sustainable Tourism Council) for tourist destinations that seek and demonstrate a commitment to sustainability, with a focus on integrated management, protection of nature and landscape, and the well-being of the local community.
- **Green Key:** A leading international eco-label for tourist facilities (hotels, hostels, campsites, restaurants, attractions), recognized for standards of environmental responsibility and sustainable operation.
- **Leadership in Energy and Environmental Design (LEED):** One of the most widely used green building classification systems in the world, applicable to the construction and renovation of tourist infrastructures.
- **Programme for the Endorsement of Forest Certification (PEFC):** Global certification system for sustainable forest management, complementing the FSC.
- **Rainforest Alliance Certified:** This seal guarantees that companies and products (including some tourism enterprises) have been produced following strict environmental, social and economic sustainability practices, with a focus on biodiversity conservation.

⁶ Compliance with these certifications will depend on validating compliance with the criteria listed for each tourist activity. The inclusion of a certification on this list does not replace the need for activities to meet the TSB's specific technical criteria. However, presenting relevant certifications can simplify and speed up the process of verifying compliance with the substantial contribution and DNSH criteria.

- ***Selo Orgânico Brasil* (Brazilian Organic Conformity Assessment System — SISORG)**: Official Brazilian certification that guarantees that agricultural products (including those used in tourist food services) are produced without pesticides or chemical inputs, following organic production practices.