

Minimum Safeguards

BRAZILIAN SUSTAINABLE TAXONOMY

SECRETARIAT OF
ECONOMIC POLICY

MINISTRY OF
FINANCE



Credits

Minister of Finance

Fernando Haddad

Secretary for Economic Policy

Guilherme Santos Mello

Undersecretariat for Sustainable Economic Development

Cristina Fróes de Borja Reis – MF

Matias Rebello Cardomingo – MF

Edna Brandão – MF

Henrique Gama – MF

Equipe responsável

Alana Stankiewicz Peters – GIZ

Matias Rebello Cardomingo – MF

Graphic design and layout

André Oliveira Nóbrega

Consultants

Annelise Vendramini – FGVces

Camila Yamahaki – FGVces

Natalia Lutti Hummel Wicher – FGVces

Kena Chaves – FGVces

Carina Sernaglia Gomes – FGVces

Giovana Rodrigues – FGVces

Contributors

David Batista de Paula – UNEP FI

Domingos Carlos Vidal Barra Pippa – MTE

Luciane Moessa – SIS

Mauricio Polidoro – MDA

Patricia Machado Couto – CEF

Patricia Menezes Santos – Empraba

Wendel Leite de Macedo – CEF

Technical Support

The Brazilian Sustainable Taxonomy was supported by *Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH* and the United Nations Environment Programme Finance Initiative (UNEP FI), with funding from the European Union (EU) and the German Federal Ministry for Economic Cooperation and Development (BMZ), under the programs *Finanças Brasileiras Sustentáveis* (FiBraS II), Euroclima, and the Sustainable Finance Advisory Hub. With additional technical support from Ambire Global, *Campo Consultoria e Agronegócios*, Climate Bonds Initiative (CBI), the Brazilian Agricultural Research Corporation (Empresa Brasileira de Pesquisa Agropecuária (EMBRAPA)), the Center for Sustainability Studies at *Fundação Getulio Vargas* (FGVces), *Impacta Finanças Sustentáveis*, and *Pacto pela Equidade Racial*.

Christine Majowski – GIZ

Gustavo de Melo Ribeiro – GIZ

José Henrique Lima – GIZ

Alana Stankiewicz Peters – GIZ

Mercedes García Fariña – UNEP FI

David Batista de Paula – UNEP FI

Paula Peirão – UNEP FI



Table of Contents

MINIMUM SAFEGUARDS	4
Introduction	4
Structural Elements	5
Compliance Assessment	7
Cross-Cutting Indicators	8
Sector-Specific Indicators	11
CNAE A: Agriculture, livestock, forestry, fishing and aquaculture	11
CNAE B: Extractive Industries	15
CNAE C: Manufacturing Industries	17
CNAE D: Electricity and Gas	17
CNAE E: Water, Sewage, Waste, and Decontamination	18
CNAE F: Construction	19
CNAE H: Transportation, Storage, and Mail	20
Other CNAEs: Social Services — Tourism, Information and Communication Technology (ICT), and Urban Planning	22
Interoperability	25
Final Considerations	63
References	64
APPENDIX	64
Guidelines	65

Minimum Safeguards

Introduction

The *Minimum Safeguards* (MS) are one of the three general criteria required for compliance with the Brazilian Sustainable Taxonomy (TSB). They consist of a set of **objective and verifiable requirements** that indicate the compliance of organizations with existing normative milestones in Brazil on climate, environmental, and socioeconomic issues, in line with the principle of a just transition.

In the TSB, the MS adopt a **different conceptual approach** to other previously published taxonomies, for two main reasons. Firstly, many taxonomies focus exclusively on climate and environmental objectives and therefore establish safeguards to ensure minimum social protections that fall outside their core technical scope.¹ The TSB, in contrast, has a broader scope, encompassing socioeconomic objectives, in addition to climate and environmental objectives, defining Substantial Contribution (SC) and Do No Significant Harm (DNSH) criteria for all these objectives. Hence, the transposition of the conceptual structure adopted by other taxonomies would result in an overlap between the different categories of criteria, especially between MS and DNSH. Secondly, the experience of other taxonomies has shown that the operationalization of MS — which are generally anchored in broad international standards or national legislation² — entails practical challenges, especially with respect to verifying organizations' alignment with these frameworks.

Accordingly, the approach adopted for MS in the TSB aims to ensure that any organization seeking to qualify as sustainable complies with minimum legal requirements on climate, environmental, and socioeconomic matters, and that this compliance is demonstrated through specific and verifiable evidence, referred to as **compliance indicators**.

Therefore, despite the thematic overlap between MS and DNSH, the two categories of criteria have a different conceptual nature and purposes. While the MS are indicators demonstrating the legal compliance of organizations, the DNSH function as technical parameters applied to the economic activity (in the case of the climate and environmental objectives) or to the organization (in the case of the socioeconomic objectives) to ensure that the contribution to a particular TSB objective does not cause significant negative impacts on the others. These parameters may be based on certifications, international standards, national regulations, among other reference standards. In general, social and environmental protections that go beyond the Brazilian regulatory framework, without specific verification mechanisms, are addressed through the DNSH criteria— for example, DNSH related to racial and gender equity.

¹ This is the case, for example, of Minimum Social Safeguards in the green taxonomies of the European Union, South Africa, and Colombia, which aim to ensure minimum social protections in activities or projects labeled as sustainable from a climate and environmental point of view.

² Many taxonomies, including that of the European Union (EU, 2021), adopt comprehensive international standards, such as the Guidelines for Multinational Enterprises on Responsible Business Conduct of the Organisation for Economic Co-operation and Development (OECD, 2023) and the United Nations Guiding Principles (UNGPs) on Business and Human Rights (UN, 2011), which include the Fundamental Conventions of the International Labour Organization (ILO) and the United Nations International Bill of Human Rights. Other taxonomies use specific provisions from international guidelines, such as Colombia's Taxonomy, which adopts six of the eight International Finance Corporation's (IFC) Performance Standards on Socio-Environmental Sustainability to form the basis for social safeguards. In some cases, national legislation complements international guidelines (COLOMBIA, 2022). In South Africa, eight domestic social laws, predominantly labor laws, are added to the OECD Guidelines, the UNGPs, and the ILO's Fundamental Conventions (SOUTH AFRICA, 2022). In the Mexican Taxonomy, in addition to these international guidelines, the safeguards, which have a social and governance nature, are defined by the laws and regulations in force in the country, without a specific predetermined list (MEXICO, 2023).

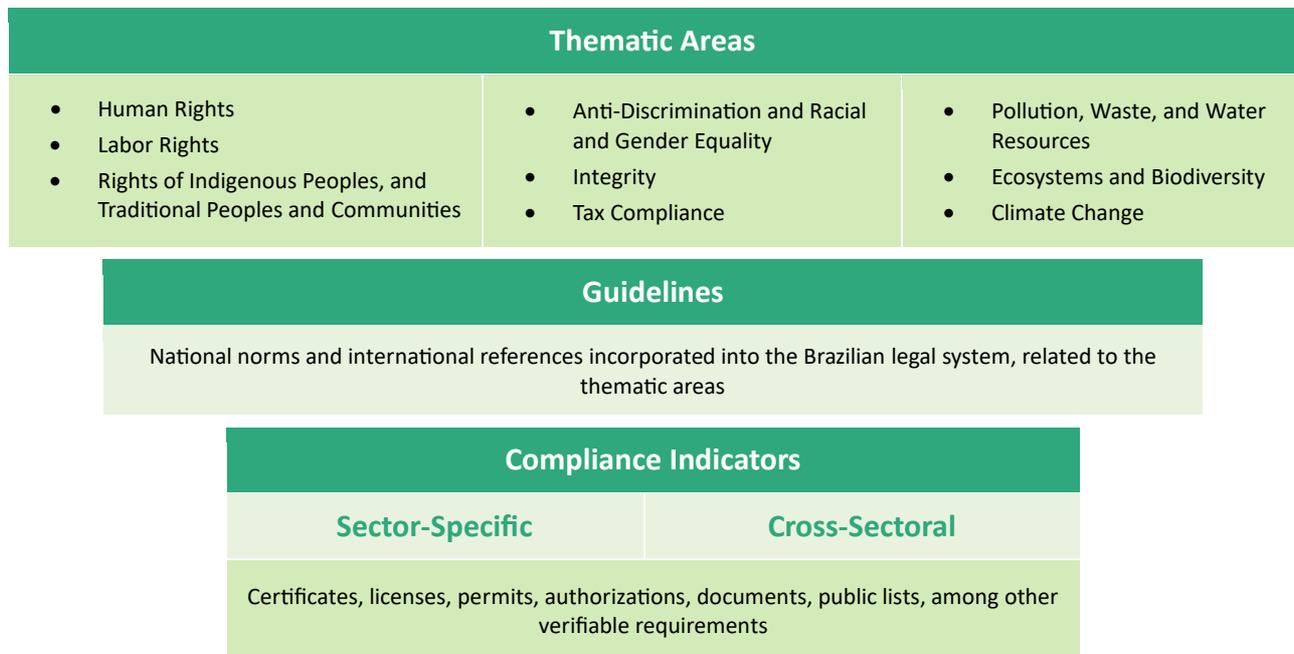
This document presents the conceptual and methodological approach of the MS in the TSB, detailing their structural elements, the methodology for assessment of compliance, and the indicators that operationalize them.

Structural Elements

Figure 1 shows the elements that constitute the TSB's MS. The MS are organized into nine **thematic areas**; each associated with **guidelines** that refer to key national and international regulatory frameworks currently in force in Brazil. By prioritizing domestic regulations in contrast to international standards, the TSB intends to promote adherence to robust regulatory requirements adapted to the specifics of the Brazilian context. These guidelines are operationalized through **indicators** that demonstrate compliance with the criteria.

The MS apply to the **organization or productive entity** and follow a **binary criterion**: the organization is either in compliance or not in compliance with the MS indicators, and must fully meet all applicable requirements.

Figure 1 — Structural Elements of the Minimum Safeguards Criteria



Source: Own elaboration.

The thematic areas are described in **Table 1**, and the corresponding guidelines are listed in the **Appendix**.

Table 1: Thematic Areas for Minimum Safeguards in the TSB	
Thematic Area	General Definition
Human Rights	It ensures respect of fundamental rights, promoting dignity, equality, and freedom of the human person in all activities of the organization. It covers the protection of civil, political, economic, social, and cultural rights, guaranteeing safe and fair conditions for workers and the communities affected. It also includes a commitment to remediation and justice mechanisms for victims of violations.
Labor Rights	It ensures that organizations promote decent, fair, and safe working environments, protecting workers against exploitation and discrimination. It demands adequate working conditions, equal pay,

Table 1: Thematic Areas for Minimum Safeguards in the TSB

	respect for the minimum working age, and the fight against forced and child labor. It encourages freedom of association and collective bargaining, in order to guarantee constructive and balanced dialogue between the parties involved.
Anti-Discrimination and Racial and Gender Equality	It promotes equal opportunities and fair treatment for all people, eliminating discrimination based on race, gender, origin, sexual orientation, gender identity, disability, and any other conditions. This includes the implementation of inclusive policies that guarantee equal pay, representation, and respect for diversity at all levels. It demands the creation of work and social environments free of prejudice, violence, and intolerance.
Rights of Indigenous Peoples, and Traditional Peoples and Communities	It protects the rights of Indigenous Peoples, and of Traditional Peoples and Communities, guaranteeing them ownership of their lands, the sustainable use of natural resources, and respect for their cultural practices and ways of life. It encourages initiatives with potential impact to consider the right to free, prior, and informed consent. It values their traditional knowledge and the fair sharing of the benefits generated by the use of their resources and knowledge.
Climate Change	It promotes the adoption of practices that reduce greenhouse gas emissions and encourage the transition to a low-carbon economy, in line with national and international commitments. It involves adopting sustainable and governance strategies to identify and mitigate climate risks and to strengthen the resilience of the organization itself, its value chains, and the communities affected by its operations.
Ecosystems and Biodiversity	It ensures the protection and restoration of ecosystems, the sustainable use of natural resources, and the preservation of biomes and biodiversity, with special attention to critical habitats, including forests, wetlands, coastal areas, and other areas of native vegetation. It prohibits association with illegal deforestation practices and establishes conservation measures, such as the creation and management of protected areas. It promotes the management and monitoring of environmental impacts and the recovery of degraded areas. It ensures the sustainable use of genetic heritage and associated traditional knowledge, ensuring a fair sharing of its benefits with the traditional peoples and communities that hold and preserve this knowledge.
Pollution, Waste, and Water Resources	It requires responsible waste management, the protection of air and water quality, and the control of environmental pollution. It is based on standards for the safe management of hazardous waste and chemical substances, the reduction of pollutant emissions and industrial zoning in sensitive areas. It establishes guidelines for the control of persistent organic pollutants, mercury and oil, and encourages practices that minimize the environmental impact of industrial and transportation activities. It includes promoting the rational and sustainable use of water resources, ensuring their availability and quality for the well-being of society and the preservation of ecosystems.
Tax Compliance	It requires organizations to act in accordance with their tax obligations, ensuring compliance with tax regulations and transparency in their financial practices. It establishes the correct collection and declaration of taxes, as well as measures to regularize pending issues, if applicable. It promotes a responsible and transparent attitude towards taxation, contributing to the legality and financial sustainability of the organization.
Integrity	It requires the practice and promotion of the continuous improvement of the ethical culture in the organization, avoiding decisions made under the influence of conflicts of interest, maintaining coherence between speech and action, and preserving loyalty to the organization and care for its stakeholders, society in general, and the environment. ³

Source: Own elaboration.

³ Definition of the 6th edition of the Code of Best Practices of Corporate Governance of the Brazilian Institute of Corporate Governance (*Instituto Brasileiro de Governança Corporativa* (IBGC)), which is applicable and adaptable to a wide range of organizations, including family businesses, state-owned companies, cooperatives, publicly- and privately held corporations, non-profit entities, among others (IBGC, 2023).

Compliance Assessment

To comply with the MS, the organization must meet the **compliance indicators**,⁴ which are divided into:

- **Cross-sectoral indicators:** applicable to all TSB sectors;
- **Sector-specific indicators:** applicable to specific sectors, considering specific legal requirements and socioenvironmental risks.

It should be emphasized that some sector-specific requirements may be addressed in the cross-sectoral indicators if they apply to multiple sectors, e.g. environmental licensing.

The indicators have the following characteristics:

- Address **socioeconomic and environmental issues**, covering the thematic areas presented in Table 1;
- Are based on Brazilian **federal and state regulations**, as listed in the Guidelines (**Appendix**);
- Can be verified through information available from **official public sources**;
- Have the **organization or productive entity** as the unit of analysis, identified by **CNPJ** (*National Registry of Legal Entities – corporate taxpayer identification number*) or **CPF** (*Natural Persons Register – individual taxpayer identification number*).⁵

The verification of compliance with the indicators relies primarily on official public sources. Accordingly, the organization must not be listed in public restriction databases that prove violations (e.g., in the *Register of Employers found to have subjected workers to conditions analogous to slavery*)⁶ and must submit the relevant documentation, where applicable under relevant legislation, such as certificates, permits, and authorizations (e.g., *Labor Debt Clearance Certificate*).⁷ The indicators are presented in **Tables 2 to 9**.

The indicators of compliance **reflect established legal requirements** and will be reviewed periodically under the TSB, in order to follow regulatory updates and ensure continued applicability.

⁴ Compliance with the MS is fully assessed based on conformity with the indicators.

⁵ A few indicators, e.g. environmental license, apply to activities or projects, yet evidence of compliance must be provided by the responsible organization.

⁶ Also known as the "Dirty List", the register (*Cadastro de Empregadores que tenham submetido trabalhadores a condições análogas à de escravo*) is a public list maintained by the Brazilian Ministry of Labour and Employment, which includes individuals or companies found, through administrative proceedings, to have engaged workers in conditions analogous to slavery, in violation of Article 149 of the Brazilian Penal Code.

⁷ The Labor Debt Clearance Certificate (*Certidão Negativa de Débitos Trabalhistas* (CNDT)) is an official document issued by the Brazilian Superior Labor Court (*Tribunal Superior do Trabalho* (TST)) confirming that an organization has no outstanding labor-related debts in final court judgments. It is a legal requirement for contracting with public authorities and for demonstrating compliance with labor obligations.

Cross-Sectoral Indicators

Table 2: Cross-Sectoral Compliance Indicators					
Code	Thematic Areas		Indicator	Comments	Where to find it
SMT.1	Human Rights		Absence from the Register of Employers found to have subjected workers to conditions analogous to slavery	The organization shall not be in the public list of the Ministry of Labor and Employment (<i>Ministério do Trabalho e Emprego</i> (MTE)), published by the Secretariat of Labor Inspection (<i>Secretaria de Inspeção do Trabalho</i> (SIT)), which identifies employers who have subjected workers to conditions analogous to slavery.	Consult the MTE website (link).
SMT.2	Labor Rights		Labor Debt Clearance Certificate (CNDT)	The organization must present the CNDT, issued by Brazil's Superior Labor Court (TST), proving the absence of outstanding labor debts in final judicial decisions.	Issued on the TST website (link).
SMT.3	Labor Rights		Labor Debt Clearance Certificate due to notices of violation issued by a Labor Auditor (CDT)	The organization must present a negative CDT, attesting to the absence of any definitively constituted debt arising from labor and occupational health and safety violations.	Issued on the SIT/MTE website (link).
SMT.4	Anti-Discrimination and Racial and Gender Equality	Labor Rights	Certificate of Good Standing for Hiring People with Disabilities and Social Security Rehabilitated Persons	Certificate issued by the SIT/MTE, providing evidence of compliance with the legislation on inclusion quotas (Law no. 8.213/91), or equivalent documentation demonstrating compliance.	Issued on the SIT/MTE website (link).
SMT.5	Labor Rights		Occupational Risk Management (GRO) , as applicable under current legislation	For the prevention and management of occupational risks, the organization must prepare and make available a Risk Management Plan (PGR), or issue a Declaration of No Risk (DIR), in accordance with Regulatory Standard No. 01 (NR-01). Simplified tools provided by the MTE are accepted for micro and small enterprises with risk levels 1 and 2 (link), as well as small- and medium-sized farmers with fewer than 20 employees. Rural family producers with active registration in the National Registry of Family Agriculture (Cadastro Nacional da Agricultura Familiar (CAF)) that only hire employees on an occasional and temporary basis are not subject to this obligation.	Provided by the organization.
SMT.6	Labor Rights		Specialized Services in Safety and Occupational Medicine (SESMT) , if applicable under current legislation	The organization must establish SESMT, to promote worker safety and health, in accordance with Regulatory Standard No. 04 (NR-04). Agricultural enterprises not subject to the requirements of NR-04 (those with fewer than 50 employees) are exempt from establishing a SESMT, provided they	The organization must prove compliance with SESMT, which must be registered through an electronic system (link).

Table 2: Cross-Sectoral Compliance Indicators

				demonstrate the corresponding Risk Level classification and number of employees, in accordance with applicable legislation.	
SMT.7	Labor Rights		Evidence of the Internal Accident Prevention Committee (CIPA) , if applicable under current legislation.	<p>The organization must establish an Internal Accident and Harassment Prevention Committee (CIPA), with the aim of preventing occupational accidents and illnesses (NR-05). To demonstrate compliance, the organization may present minutes of election and inauguration and attendance lists from the regular and extraordinary meetings of the committee.</p> <p>Simplified Internal Committees or other forms of participatory organization, following MTE's guidelines for micro-enterprises, are allowed for family farming enterprises. Small- and medium-sized agricultural enterprises with fewer than 20 employees must provide evidence of a representative in occupational safety training. Family producers with active registration in the <u>National Registry of Family Agriculture</u> (CAF) that only hire employees on an occasional and temporary basis are exempt.</p>	Presented by the organization/producing entity.
SMT.8	Tax Compliance		Joint Debt Clearance Certificate for Federal Taxes and Liability	Issued by the Federal Revenue Service and the Office of the Attorney General of the National Treasury (<i>Procuradoria-Geral da Fazenda Nacional</i> (PGFN)), this certificate proves federal tax compliance.	Issued through the Federal Revenue Service Portal (link).
SMT.9	Tax Compliance		State Tax Debt Clearance Certificates	Prove the absence of outstanding tax debts with the State Treasury Departments. They are generally available online, but physical certificates may also be requested if not available in a digital format. Failure to present them must be justified. Certificates of suspended debt are allowed.	Issued on the websites of the State Treasury Departments where the organization is registered (if any).
SMT.10	Integrity		Correctional Clearance Certificate (Electronic System for Disciplinary Administrative Proceedings (<i>Sistema Eletrônico de Processo Administrativo Disciplinar</i> (ePAD)), Register of Punished Companies and Legal Entities (<i>Cadastro de Empresas e Pessoas Jurídicas Punidas</i> (CGU-PJ)), National Register of Disreputable and Suspended Companies (<i>Cadastro Nacional de Empresas Inidôneas e Suspensas</i> (CEIS)), National Register of Punished Entities (<i>Cadastro Nacional de Entidades Punidas</i> (CNEP)), and Register of Barred Private Entities (<i>Cadastro de Entidades Privadas Impedidas</i> (CEPIM)))	<p>The Correctional Clearance Certificate confirms the absence of sanctions or restrictions related to integrity, compliance, and eligibility for contracting with the public sector, in the following databases: ePAD; CGU-PJ; CEIS; CNEP; and CEPIM.</p> <p>If only relatively minor sanctions are found, considering compliance with all other MS, inclusion in the TSB may be considered.</p>	Presented by the organization. Issued through the System of Certificates of the Office of the Federal Controller General (CGU) (link).

Table 2: Cross-Sectoral Compliance Indicators

SMT.11	Ecosystems and Biodiversity	Pollution, Waste, and Water Resources	Valid Environmental License , if required	Organizations whose projects or activities are subject to the TSB and require environmental licensing, must present, at each licensing phase, the appropriate and valid environmental licenses, in accordance with the applicable law, for all facilities.	Presented by the organization. If the Brazilian Institute of Environment and Renewable Natural Resources (<i>Instituto Brasileiro do Meio Ambiente</i> (Ibama)) is the competent authority, the license can be consulted online (link). In the states, the availability of online consultation may vary; however, the organization should be able to present a copy of the license(s).
SMT.12	Ecosystems and Biodiversity	Pollution, Waste, and Water Resources	Absence of Environmental Embargoes from federal and state environmental agencies	The organization must not be listed in the databases of Ibama, the Chico Mendes Institute for Biodiversity Conservation (<i>Instituto Chico Mendes de Conservação para a Biodiversidade</i> (ICMBio)), or state environmental agencies as having activities under embargo. If the information is not available online, certificates may be requested from the environmental agencies. If there is no response within the maximum legal deadline, the absence of information may be admitted as justified, provided that evidence of the request has been formally sent to the competent authority.	Consultation by CPF/CNPJ on the platforms of Ibama (link), ICMBio (link), or the competent state environmental agencies (if applicable).
SMT.13	Ecosystems and Biodiversity	Pollution, Waste, and Water Resources	No Relevant Notices of Environmental Violations in the last five years from federal and state environmental agencies	The organization must not have committed any relevant environmental violation over the past five years. This analysis should consider: the stage of the administrative process, the possible penalties to be applied, the organization's allegations, and whether it is a repeated offender. If the information is not available online, certificates may be requested from the environmental agencies. If there is no response within the maximum legal deadline, the absence of information may be admitted as justified, provided that evidence of the request has been formally sent to the competent authority.	Consultation by CPF/CNPJ on the platforms of Ibama (link), ICMBio (link), or the competent state environmental agencies (if applicable).
SMT.14	Integrity		Absence from Public Prosecutor's Office Databases of Civil Investigations, Conduct Adjustment Agreement (TACs), Criminal Investigations, and Civil Actions for Collective Rights Violations in the last five years	The organization cannot be listed in the databases of the Public Prosecutor's Office (<i>Ministério Público</i> (MP)) which registers the existence of civil investigations, Conduct Adjustment Agreement (TACs), criminal investigations, and civil actions related to violations of collective rights in the last five years. An exceptional period of two years is accepted for Indigenous Peoples, Traditional Peoples and Communities, and family farmers registered in the National Registry of Family Agriculture (CAF). In the case of TACs, the proper fulfillment by the organization of the obligations established in the agreement must be verified.	Online verification on the websites of the Public Prosecutor's Office, Brazilian Ministry of Labor and Employment, and State Public Prosecutor's Office; or request of official certificates.
SMT.15	Pollution, Waste, and		Certificate of Regularity in the Federal Technical Registration of	Organizations whose activities are subject to registration in the Federal Technical Registration of Potentially Polluting Activities and/or Users of	Presented by the organization. Available at the Ibama portal (link).

Table 2: Cross-Sectoral Compliance Indicators

	Water Resources		Potentially Polluting Activities and/or Users Environmental Resources (<i>Cadastro Técnico Federal de Atividades Potencialmente Poluidoras e/ou Utilizadoras de Recursos Ambientais</i> (CTF/APP)), if applicable	Environmental Resources (CTF/APP), under current environmental legislation, must provide proof of regular registration in the system.	
SMT.16	Ecosystems and Biodiversity		Authorization for Vegetation Suppression (ASV) , if recent deforestation in native vegetation areas has been identified	If deforestation has been identified, the organization must present an Authorization for Vegetation Suppression (ASV) issued by the competent environmental authority, regularizing the removal of <u>native vegetation</u> in urban or rural areas, in accordance with the Forest Code (Law No. 12.651/2012).	Issued by the competent environmental authority and provided by the organization. Deforestation may be identified through the Satellite Monitoring Program for the Amazon and other Biomes (<i>Programa de Monitoramento da Amazônia e outros Biomas por Satélite</i> (PRODES)) (link).

Source: Own Elaboration.

Sector-Specific Indicators

The following tables present the indicators applicable to each sector, in accordance with the relevant legislation, as a complement to those listed in Table 2, which are applicable to all sectors.

CNAE A: Agriculture, Livestock, Forestry, Fishing and Aquaculture

The MS for this sector mostly assess the conditions of the rural property. In this assessment, it is important to consider situations in which ownership has changed. In such cases, it is advisable to distinguish the actions of the former owner from the responsibilities of the current one, to avoid the imputation of undue liabilities.

Table 3: Compliance Indicators for CNAE A

Code	Thematic Area	Indicator	Comments	Where to Find it
------	---------------	-----------	----------	------------------

Table 3: Compliance Indicators for CNAE A

SMA.1	Ecosystems and Biodiversity	Integrity	"Active" Rural Environmental Registry (<i>Cadastro Ambiental Rural</i> (CAR))	The rural property must have an "active" CAR. A "canceled" or "suspended" CAR is not accepted.	Available on the National CAR System (Sicar) (link).
SMA.2	Ecosystems and Biodiversity	Climate Change	Absence of embargoes for deforestation from Ibama or state environmental agencies	Financing will not be considered sustainable for rural properties subject to active embargos for illegal deforestation, issued by a competent environmental agency, unless the rural producer provides evidence that the deforested area has been fully recovered, in accordance with current legal and environmental requirements.	The property can be identified on the Ibama platform (link).
SMA.3	Ecosystems and Biodiversity	Climate Change	Absence of illegal suppression of native vegetation , according to current legislation and criteria	<p>Financing will not be considered sustainable for a rural property on which there has been illegal suppression of native vegetation, as defined by Law no. 12.651/2012, unless the rural producer can provide evidence that the area has been regularized, in accordance with applicable legal and environmental requirements.</p> <p>The restriction <u>does not apply</u> to rural properties for which native vegetation suppression:</p> <p>a) has been less than five hectares (ha) throughout the entire period analyzed; b) is not under a current embargo, as defined by SMA.2.</p> <p>If suppression is detected as described above, the property must provide one of the following documents to be included in the financing dossier:</p> <p>a) Vegetation Suppression Authorization (ASV) or Alternative Land Use Authorization (UAS) related to the deforested area, in accordance with art. 26 of Law no. 12.651/2012; b) Document providing execution or ongoing implementation of a Degraded Area Restoration Plan (<i>Plano de Restauração de Área Degradada</i> (PRAD)) or the Environmental Regularization Program (PRA) Commitment Term, approved by the competent environmental authority; c) Conduct Adjustment Agreement (TAC) signed with the Public Prosecutor's Office for environmental regularization; or d) Technical remote sensing report, prepared under the responsibility of the financial institution, providing evidence that deforestation was not performed on the rural property after the established period.</p>	Deforestation may be identified through the Satellite Monitoring Program for the Amazon and other Biomes (<i>Programa de Monitoramento da Amazônia e outros Biomas por Satélite</i> (PRODES)) (link).
SMA.4	Ecosystems and Biodiversity	Climate Change	Absence of overlap with Conservation Units (UC) (that do not allow agricultural use or violation of the rules of conservation unit buffer zones)	Financing will not be considered sustainable for rural property located totally or partially in a Conservation Unit, provided that it is registered in the National Register of Conservation Units (CNUC) and noncompliant with the Conservation Unit's Management Plan, respecting the provisions of art. 28 of Law no. 9.985/2000 , and the specific provisions applicable to the beneficiary or resident traditional population, in the form of Decree no. 4.340/2002 .	Verification of possible overlap is carried out by consulting the databases of the National Register of Conservation Units (CNUC) of the Ministry of the Environment and Climate Change (<i>Ministério do Meio Ambiente e Mudança do Clima</i> (MMA)) (link).

Table 3: Compliance Indicators for CNAE A

SMA.5	Rights of Indigenous Peoples, and Traditional Peoples and Communities		Absence of overlap with Indigenous Lands declared, ratified, or regularized	Financing will not be considered sustainable for rural properties located totally or partially on land occupied by Indigenous Peoples that are declared, according to the ordinance of the Brazilian Ministry of Justice and Public Security, as well as ratified, regularized, or defined as an Indigenous Reserve in the Indigenous Information System of the National Foundation for Indigenous Peoples (<i>Fundação Nacional dos Povos Indígenas</i> (FUNAI)), except in cases where the applicant belongs to the Indigenous Peoples or communities occupying or inhabiting the Indigenous Lands on which the enterprise is located.	Any overlap is verified by consulting the website of FUNAI (link).
SMA.6	Rights of Indigenous Peoples, and Traditional Peoples and Communities		Absence of overlap with Quilombola Territories already titled or in the process of being titled — with boundaries already identified	Financing for rural property located totally or partially on land occupied and titled by people who belong to the remaining Quilombo communities will not be considered sustainable. Except in cases where the applicant belongs to the remaining Quilombo community group in which the enterprise area is located.	Any overlap is verified by consulting the National Institute for Colonization and Agrarian Reform (<i>Instituto Nacional de Colonização e Reforma Agrária</i> (Incra)) database (link).
SMA.7	Ecosystems and Biodiversity	Climate Change	Absence of overlap with Undesignated Public Forests (Type B)	Financing for rural property located totally or partially in a Type B Public Forest (Undesignated) registered under the National Public Forest Register (<i>Cadastro Nacional de Florestas Públicas</i> (CNFP)) of the Brazilian Forest Service (SFB) will not be considered sustainable. The criteria and any exceptions applicable to these areas must comply with the Rural Credit Manual.	Any overlap is verified by consulting the Brazilian Forest Service database (link).
SMA.8	Ecosystems and Biodiversity		Document of Forest Origin (DOF) from Ibama or Forest Guide	Mandatory for the transportation and storage of forest products of <u>native origin</u> , including native charcoal. The requirement does not apply to the cultivation of eucalyptus and other exotic species.	Presented by the organization. Issued by Ibama (link) or competent body.
SMA.9	Pollution, Waste, and Water Resources		Right of Use Permit for Water Resources , if applicable based on the relevant legislation	Users of water resources must submit permits authorizing the collection and release of water, as defined by law. Responsibility for issuing these permits varies according to the jurisdiction of the water body. The National Water Agency (<i>Agência Nacional de Águas</i> (ANA)) is responsible for water bodies in the Union's domain, i.e., those that cross more than one state or border other countries. State water resource management bodies are responsible for issuing permits for water bodies located entirely within the boundaries of a state.	Issued by ANA (link) or state water resource management bodies and presented by the producing organization/entity.
SMA.10	Ecosystems and Biodiversity	Rights of Indigenous Peoples, and Traditional Peoples and Communities	Biosafety Quality Certificate (<i>Certificado de Qualidade em Biossegurança</i> (CQB)), if applicable	Entities that carry out activities with genetically modified organisms must present the Biosafety Quality Certificate, issued by the National Technical Commission on Biosafety (<i>Comissão Técnica Nacional de Biossegurança</i> (CTNBio)), in accordance with current legislation.	Issued by CTNBio (link) and presented by the producing organization/entity.
SMA.11	Integrity	Labor Rights	Evidence of compliance with health surveillance regulations	Licenses, official registrations, and other documents showing compliance with health surveillance regulations.	Presented by the producing organization/entity.

Table 3: Compliance Indicators for CNAE A

SMA.12	Ecosystems and Biodiversity	Labor Rights	A valid Professional Fisherman's and Fisherwoman's License	Professional Fisherman's and Fisherwoman's License, whether Artisanal or Industrial, issued by the Ministry of Fisheries and Aquaculture (<i>Ministério da Pesca e Aquicultura</i> (MPA)), which authorizes professional fishing activity in Brazil, guaranteeing that the fisherman or fisherwoman is regularized to carry out the activity in accordance with environmental and labor regulations.	Issued by the MPA via the PesqBrasil System (link) and presented by the producing organization/entity.
SMA.13	Ecosystems and Biodiversity	Integrity	General Register of Fishing Activity (RGP) and Fishing Permit (PPP)	Mandatory for all individuals and legal entities that engage in professional fishing. For extractive fishing vessels, a Fishing Permit (PPP) is also required.	Issued by the MPA via the PesqBrasil System (link) and presented by the producing organization/entity.
SMA.14	Rights of Indigenous Peoples, and Traditional Peoples and Communities		National Register of Family Agriculture (CAF) , if applicable	For enterprises run by family farmers, as defined by Law no. 11.326/2006 , proof of regular registration with the CAF will be required as evidence that they are in fact classified as family farmers and comply with legal criteria applicable to family farming.	Issued by the Ministry of Agrarian Development and Family Farming (<i>Ministério do Desenvolvimento Agrário e Agricultura Familiar</i> (MDA)), via the CAFWeb platform (link) and presented by the producing organization/entity.
SMA.15	Ecosystems and Biodiversity	Pollution, Waste, and Water Resources	Self-declaration of compliance with criteria for use of pesticides ⁸	Financing for a rural property will not be considered sustainable if the following has been used: a) in the five (5) years preceding the financing, pesticides that do not comply with the Stockholm and Rotterdam Conventions, or are classified as 1A or 1B by the World Health Organization (WHO), or prohibited by other international agreements to which Brazil is a signatory; b) as from the TSB, pesticides classified in Toxicological Categories 1 and 2 by Anvisa and in Environmental Hazard Potential Classes I and II by Ibama; c) from September 1st, 2027, the pesticides mentioned in paragraph "b", in the two (2) years preceding the financing request.	Presented by the producing organization/entity.

Source: Own elaboration.

⁸ This criterion should not be confused with the property's eligibility condition presented in the CNAE A Chapter. While SMA.15 deals with the use of pesticides (with hindsight), the eligibility condition establishes what may or may not be financed.

CNAE B: Extractive Industries

Table 4: Compliance Indicators for CNAE B					
Code	Thematic Area		Indicator	Comments	Where to Find it
SMB.1	Integrity		Research Authorization and/or Mining Concession Ordinance	The Research Authorization and/or Mining Concession Ordinance is a document issued by the National Mining Agency (<i>Agência Nacional de Mineração</i> (ANM)) that grants permission to carry out mineral research activities or exploitation of mineral resources in Brazil, demonstrating compliance with its regulations, if applicable, in cases where the regulatory authorization or concession regime requires its issuance. The ordinance will only be required in cases where the regulatory authorization or concession regime requires its issuance.	Issued by the ANM and presented by the organization.
SMB.2	Rights of Indigenous Peoples, and Traditional Peoples and Communities		Consent from the National Institute for Colonization and Agrarian Reform (INCRA), in areas of land reform settlement projects	<u>Incra Normative Instruction No. 112/2021</u> establishes that, in cases of mining exploitation, including mineral research and mining activities, in areas of land reform settlement projects, the prior consent of Incra will be required. The organization must apply for consent to use the area from the Incra regional unit responsible for the settlement project (Art. 3).	Issued by Incra and presented by the organization.
SMB.3	Ecosystems and Biodiversity	Integrity	National Registry of Mining Dams (<i>Cadastro Nacional de Barragens de Mineração</i> (CNBM))	All mining companies that have dams for the disposal of tailings and sediments must register their structures in the National Registry of Mining Dams (CNBM). This registration is part of the Integrated Mining Dam Safety Management System. The main objective is to guarantee the safety of dams used to contain, accumulate, or dispose of tailings resulting from mining activities.	Issued via the Integrated Mining Dam Safety Management System (link) and presented by the organization.
SMB.4	Pollution, Waste, and Water Resources		Right of Use Permit for Water Resources, if applicable based on the relevant legislation	Users of water resources must submit permits authorizing the collection and release of water. Responsibility for issuing these permits varies according to the jurisdiction of the water body. The National Water Agency (ANA) is responsible for water bodies in the Union's domain, i.e., those that cross more than one state or border other countries. State water resource management bodies are responsible for issuing permits for water bodies located entirely within the boundaries of only one state.	Issued by ANA (link) or state water resource management bodies and presented by the organization.

Table 4: Compliance Indicators for CNAE B

SMB.5	Rights of Indigenous Peoples, and Traditional Peoples and Communities	Ecosystems and Biodiversity	Dam Safety Plan (<i>Plano de Segurança de Barragens</i> (PSB))	The Dam Safety Plan (PSB) gathers information on the structure and organization of the dam and is a dynamic file that gathers all the documentation relating to the dam at all stages of its useful life. In this way, the PSB is constantly being updated, reflecting the continuous addition of relevant information. Mandatory instrument only for dams that fall under the National Dam Safety Policy (criteria outlined in Law no. 12.334/2010).	Presented by the organization.
SMB.6	Rights of Indigenous Peoples, and Traditional Peoples and Communities	Ecosystems and Biodiversity	Emergency Action Plan (PAE), with Declaration attesting to its Conformity and Operability (DCO)	The Emergency Action Plan (PAE), which is part of the PSB, defines the procedures to be adopted in emergency situations. The Plans must be drawn up by the person responsible for the dam and updated periodically, in accordance with the National Dam Safety Policy. Mandatory instrument only for dams that fall under the National Dam Safety Policy (criteria outlined in Law No. 12.334/2010).	Presented by the organization.
SMB.7	Rights of Indigenous Peoples, and Traditional Peoples and Communities	Ecosystems and Biodiversity	Degraded Area Restoration Plan (PRAD), if required	Documentation supporting the Degraded Area Restoration Plans (PRAD).	Presented by the organization.
SMB.8	Integrity		Mine Closure Plan (PFM), if required	Documentation supporting the Mine Closure Plans (PFM).	Presented by the organization.
SMB.9	Tax Compliance		Evidence of regular payment of Financial Compensation for Mineral Exploration (CFEM)	Yearly accounts report or equivalent in accordance with the data on the collection of Financial Compensation for the Exploration of Mineral Resources (CFEM) made available by the National Mining Agency (ANM). CFEM is compensation for the economic exploration of mineral resources.	Presented by the organization.

Source: Own elaboration.

CNAE C: Manufacturing Industries**Table 5: Compliance Indicators for CNAE C**

Code	Thematic Area		Indicator	Comments	Where to Find it
SMC.1	Ecosystems and Biodiversity	Rights of Indigenous Peoples, and Traditional Peoples and Communities	Biosafety Quality Certificate (CQB)	Organizations that carry out activities with genetically modified organisms must present the Biosafety Quality Certificate, issued by the National Technical Commission on Biosafety (CTNBio), in accordance with current legislation.	Issued by CTNBio (link) and presented by the organization.
SMC.2	Pollution, Waste, and Water Resources		Right of Use Permit for Water Resources , if applicable based on the relevant legislation	Users of water resources must submit permits authorizing the collection and release of water. Responsibility for issuing these permits varies according to the jurisdiction of the water body. The National Water Agency (ANA) is responsible for water bodies in the Union's domain, i.e., those that cross more than one state or border other countries. State water resource management bodies are responsible for issuing permits for water bodies located entirely within the boundaries of a state.	Issued by ANA (link) or state water resource management bodies and presented by the organization.
SMC.3	Integrity	Labor Rights	Evidence of compliance with health surveillance regulations	Presentation of licenses, official registrations, and other documents showing compliance with health surveillance regulations.	Presented by the organization.

Source: Own elaboration.

CNAE D: Electricity and Gas**Table 6: Compliance Indicators for CNAE D**

Code	Thematic Area		Indicator	Comments	Where to Find it
SMD.1	Pollution, Waste, and Water Resources		Right of Use Permit for Water Resources , if applicable based on the relevant legislation	Users of water resources must submit permits authorizing the collection and release of water. Responsibility for issuing these permits varies according to the jurisdiction of the water body. The National Water Agency (ANA) is responsible for water bodies in the Union's domain, i.e., those that cross more than one state or border other countries.	Issued by ANA (link) or state water resource management bodies and presented by the organization.

Table 6: Compliance Indicators for CNAE D

				State water resource management bodies are responsible for issuing permits for water bodies located entirely within the boundaries of only one state.	
SMD.2	Integrity	Rights of Indigenous Peoples, and Traditional Peoples and Communities	Concession or Authorization for Electricity Generation Permit , if applicable	Concession or authorization permit for Electricity Generation, applicable to power generation plants. In accordance with current Resolutions of the National Electricity Agency (<i>Agência Nacional de Energia Elétrica</i> (ANEEL)) and specific ordinances of the Ministry of Mines and Energy (<i>Ministério de Minas e Energia</i> (MME)).	Issued by Aneel (link) or MME, and presented by the organization.
SMD.3	Ecosystems and Biodiversity	Integrity	Low-Carbon Emission Hydrogen Production Authorization , if applicable	In order to carry out the activity of producing low-carbon emission hydrogen and its derivatives (related to CNAE 2014-2/00), authorization issued by the National Agency for Petroleum, Natural Gas and Biofuels (<i>Agência Nacional do Petróleo, Gás Natural e Biocombustíveis</i> (ANP)) must be presented, in accordance with the National Low-Carbon Emission Hydrogen Policy (Law No. 14.948/2024).	Issued by the ANP and presented by the organization.

Source: Own elaboration.

CNAE E: Water, Sewage, Waste, and Decontamination

Table 7: Compliance Indicators for CNAE E

Code	Thematic Area	Indicator	Comments	Where to Find it
SME.1	Pollution, Waste, and Water Resources	Right of Use Permit for Water Resources , if applicable based on the relevant legislation	Users of water resources must submit permits authorizing the collection and release of water. Responsibility for issuing these permits varies according to the jurisdiction of the water body. The National Water Agency (ANA) is responsible for water bodies in the Union's domain, i.e., those that cross more than one state or border other countries. State water resource management bodies are responsible for issuing permits for water bodies located entirely within the boundaries of only one state.	Issued by ANA (link) or state water resource management bodies and presented by the organization.

Table 7: Compliance Indicators for CNAE E

SME.2	Ecosystems and Biodiversity		Alternative Land Use Authorization (UAS) , if applicable	Document issued by the competent environmental agency that allows land use to be changed in areas of native vegetation for other purposes, such as agriculture, livestock, or civil construction. This authorization is necessary to ensure that the change in land use is carried out in a sustainable manner and in compliance with environmental legislation.	Issued by the competent environmental agency and presented by the organization.
SME.3	Integrity		Self-declaration of Compliance with the Basic Sanitation Plans (municipal, state, or regional) and the ANA Reference Standards	Organizations responsible for providing basic sanitation services must submit a declaration of their compliance with the Basic Sanitation Plans at different management levels: municipal, state, or regional; as well as compliance with the Reference Standards published by the National Water Agency (ANA).	Submitted by the organization responsible for providing basic sanitation services. Compliance with Basic Sanitation Plans (municipal, state, or regional) can be verified with the relevant international regulatory body.
SME.4	Integrity		Self-Declaration of Compliance with Solid Waste Management Plans (municipal, state, or regional) and the ANA Reference Standards	Organizations that generate, transport, store, treat, or dispose of solid urban waste must submit a declaration of their compliance with the Solid Waste Management Plans at different management levels: municipal, state, or regional, and the Reference Standards of the National Water Agency (ANA).	Submitted by the organization responsible for providing the urban solid waste management service.

Source: Own elaboration.

CNAE F: Construction

Table 8: Compliance Indicators for CNAE F

Code	Thematic Area	Indicator	Comments	Where to Find it
SMF.1	Ecosystems and Biodiversity	Alternative Land Use Authorization (UAS) , if applicable	Document issued by the competent environmental agency that allows land use to be changed in areas of native vegetation for other purposes, such as agriculture, livestock, or civil construction. This authorization is necessary to ensure that the change in land use is carried out in a sustainable manner and in compliance with environmental legislation.	Issued by the competent environmental agency and presented by the organization.

Table 8: Compliance Indicators for CNAE F

SMF.2	Pollution, Waste, and Water Resources		Civil Construction Waste Management Plan (PGRCC)	Document detailing all the actions necessary for the proper management of construction and demolition waste, including non-generation, minimization, reuse, recycling, storage, transportation, transshipment, treatment, and proper final disposal of waste by enterprise.	Issued by the municipal environmental agency responsible for urban cleaning, and presented by the organization.
SMF.3	Anti-Discrimination and Racial and Gender Equality		Accessibility Declaration in the Technical Responsibility Certificate (Anotação de Responsabilidade Técnica (ART)) or Technical Responsibility Registry (<i>Registro de Responsabilidade Técnica (RRT)</i>), if applicable	The declaration included in the Technical Responsibility Certificate (ART) or Technical Responsibility Registration (RRT) certifies that the project or work for public or collective use complies with the accessibility requirements defined by the Brazilian Law on the Inclusion of Persons with Disabilities (Law No. 13.146/2015), which establishes criteria to guarantee access, circulation, and adequate use of buildings by all people, including those with disabilities or reduced mobility.	Issued by a qualified professional and registered with the respective professional board, and presented by the organization.

Source: Own elaboration.

CNAE H: Transportation, Storage, and Mail

Table 9: Compliance Indicators for CNAE H

Code	Thematic Area		Indicator	Comments	Where to Find it
SMH.1	Pollution, Waste, and Water Resources	Ecosystems and Biodiversity	Risk Management Plan (PGR) and Emergency Action Plan (PAE) for the transportation of dangerous goods	The Risk Management Plan (PGR) and the Emergency Action Plan (PAE) are technical documents that must be drawn up for companies that transport dangerous goods. The PAE/PGR must be drawn up taking into account the standards of the National Land Transport Agency (<i>Agência Nacional de Transportes Terrestres (ANTT)</i>), the National Department of Transport Infrastructure (DNIT), the Brazilian Association of Technical Standards (<i>Associação Brasileira de Normas Técnicas (ABNT)</i>) and other regulations in force, as well as the guidelines of the federal, state, and municipal environmental agencies with jurisdiction over the route granted.	Prepared by the organization.
SMH.2	Pollution, Waste, and	Integrity	Terms of Authorization for Navigation	Shipping companies must present the Term of Authorization to operate as a Brazilian shipping company (National Waterway Transportation Agency (Agência Nacional de Transportes Aquaviários (ANTAQ)) Resolution No. 5/2016) and the Term of Authorization	Issued by ANTAQ and presented by the organization.

Table 9: Compliance Indicators for CNAE H

	Water Resources			to operate transportation services in inland navigation (ANTAQ Resolutions No. 912/2007; 1.274/2009; 1.558/2009).	
SMH.3	Labor Rights	Integrity	National Register of Road Cargo Transporters (<i>Registro Nacional do Transportador Rodoviário de Cargas</i> (RNTRC))	Established by Law No. 10.233/2001 , registration in the National Register of Road Cargo Transporters (RNTRC) is compulsory for paid road freight transporters, according to the National Land Transport Agency (ANTT).	Issued by ANTT (link) and presented by the organization.
SMH.4	Integrity		Registration on the List of Airlines in Operation , according to the ANAC regulations	All airlines certified in accordance with the regulations of the National Civil Aviation Agency (ANAC) — RBAC 91, 121, 129, or 135 — are listed in this database, which indicates that they meet the certification requirements for operation.	Available on the ANAC website (link).
SMH.5	Climate change	Pollution, Waste, and Water Resources	Evidence of adherence to Level I of the ANTT Sustainability Program for highways and railroads	Alignment of road and rail infrastructure concessionaires with Level I of the Sustainability Program for Road and Rail Infrastructure Regulated by the National Land Transportation Agency (ANTT), in accordance with ANTT Resolution No. 6.057/2024 . The program is structured into three levels of adherence, with Level I being the starting point. The company must prove adherence to at least Level I of the Program.	Presented by the organization (link).
SMH.6	Integrity		Term of Authorization (TAR)	With regard to interstate collective road passenger transportation, under the authorization system, the document required for the carrier is the Term of Authorization (TAR), in accordance with Resolution No. 6.033/2023 . With regard to interstate and international collective road passenger transportation carried out for freights, under the authorization system, the document required for the carrier is the Term of Authorization, in accordance with ANTT Resolution No. 4.777/2015 . Companies will have to provide evidence of owning a current permit.	Issued by ANTT (link1 ; link2) and presented by the organization.
SMH.7	Integrity		Term of Authorization/Concession Contract for rail passenger transportation	With regard to rail passenger transportation, under the authorization system that includes the exploitation of infrastructure, the carrier's authorization is under the terms Resolution No. 5.987/2022 . With regard to non-scheduled and occasional rail passenger transportation for tourist, historical-cultural, and commemorative purposes, the carrier is authorized under the terms of Resolution No. 5.974/2022 (Chapter II). With regard to rail passenger transportation carried out under concession, the service is provided under the terms of the respective Concession Contract. The company must provide evidence that it has the documentation required for operation.	Issued by ANTT (link1 ; link2) and presented by the organization.

Table 9: Compliance Indicators for CNAE H

SMH.8	Integrity		Permit Contract or Special Authorization for semi-urban road passenger transportation	With regard to semi-urban road passenger transportation, the service can be delegated by means of a Permit — via a bidding process — or by means of a Special Authorization, both in accordance with Law No. 10.233/2001 . In the first case, the carrier must provide evidence that it has a current Permit Contract. In the second case, the carrier must provide evidence that it has a Special Authorization, under the terms of Resolution No. 2.869/2008 , or the specific resolution that created it.	Issued by ANTT (link) and presented by the organization.
SMH.9	Integrity		Partnership Agreement for the provision of public urban transportation services	Cases involving the provision of public urban transportation services that are not operated directly by the government, including public companies and mixed-capital companies, must have a partnership agreement, as defined in § 2 of Art. 1st of Law No. 13.334/2016 . The company must provide evidence that it has a partnership agreement (in whatever form) in force with the public authority.	Issued by the regulatory authority and presented by the organization.

Source: Own elaboration.

Other CNAEs: Social Services — Tourism, Information and Communication Technology (ICT), and Urban Planning

Table 10: Compliance Indicators for Social Services

Code	Thematic Area	Indicator's Name	Comments	Where to Find it
TOURISM				
SMTur.1	Integrity	Evidence of active Registration of Tourism Service Providers (Cadastur)	It allows tourism service providers (individuals or legal entities) to act in accordance with the General Tourism Law by issuing the Cadastur Certificate.	Presented by the organization. Its authenticity can be verified at the link or by scanning the QR Code. The Ministry of Tourism (<i>Ministério do Turismo</i> (MTur)) publishes the data of the providers registered in the Cadastur database on the Federal Government's Open Data Portal (link).

Table 10: Compliance Indicators for Social Services

SMTur.2	Anti-Discrimination and Racial and Gender Equality		Accessibility report according to Brazilian Regulatory Standards (<i>Normas Brasileiras Reguladoras</i> (NBR)) 9050 with registered ART/RRT, if applicable	Technical document certifying that an enterprise seeking alignment with the TSB complies with the principles of universal accessibility, as defined by ABNT standard NBR 9050. The report is mandatory for organizations responsible for buildings and spaces for collective use and must be filed with the responsible regional council (Regional Board of Engineering and Agronomy (CREA) or Board of Architecture and Urbanism (CAU) of the state where the enterprise is located). The report must be drawn up and signed by a legally qualified professional, who will register the appropriate Technical Responsibility Certificate (ART) or Technical Responsibility Registration (RRT).	Presented by the organization.
SMTur.3	Ecosystems and Biodiversity	Integrity	Formal approval from the National Historical and Artistic Heritage Institute (<i>Instituto do Patrimônio Histórico e Artístico Nacional</i> (IPHAN)) for projects in or around listed areas	Consent from the National Historical and Artistic Heritage Institute (IPHAN) for interventions in listed areas or around properties protected by the autonomous agency.	Document issued by IPHAN (more information at the link) and presented by the organization.
SMTur.4	Human Rights		Evidence of adherence to the Brazil Code of Conduct	Evidence of adherence to the Brazil Code of Conduct by means of the identifying Seal. Adherence to the Code, although voluntary, expresses a commitment to preventing and combating the sexual exploitation of children and adolescents in the tourism sector.	Adherence to the Code is done through the website , where it is possible to generate the identifying Seal. The Seal must be presented by the organization.
INFORMATION AND COMMUNICATION TECHNOLOGY (ICT)					
SMTIC.1	Anti-Discrimination and Racial and Gender Equality	Integrity	Algorithmic Impact Report (AIR) published, if applicable	It demonstrates that the organization adopts measures to mitigate algorithmic bias and ethical inclusion in the systems used, if applicable.	Presented by the organization.
SMTIC.2	Climate Change		Registration with the Electronic Environmental Information System (Sisnama)	The Electronic Environmental Information System, through state agencies or Ibama, requires, in some cases, the registration of the use of refrigerant gases and controlled substances, according to specific regulations. The criterion may not apply to small telecommunications service providers.	Presented by the organization.

Table 10: Compliance Indicators for Social Services

			for the use of refrigerants, if applicable		
SMTIC.3	Integrity		Registration of the Data Protection Impact Report (RIPD) and the controller with the National Data Protection Authority (<i>Autoridade Nacional de Proteção de Dados</i> (ANPD))	Evidence of compliance with the Brazilian General Data Protection Law (<i>Lei Geral de Proteção de Dados Pessoais</i> (LGPD)), applicable to organizations that carry out large-scale personal data processing operations, as required by the current regulation.	Presented by the organization.
URBAN PLANNING					
SMPU.1	Integrity		Urban or building licensing for the enterprise, if applicable	It certifies that the execution of works and activities aligned with the TSB in a given urban space complies with the urban planning laws and regulations established by the municipality. Evidence can be provided by means of a technical opinion or formal approval from the competent municipal body.	Presented by the organization.

Source: Own elaboration.

Interoperability

This section presents an **interoperability mapping** that relates the main international guidelines adopted by other taxonomies to the compliance indicators adopted as MS in the TSB. The objective is to contribute to the alignment of Brazilian organizations operating in international markets, as well as international investors and companies operating in Brazil. The following international guidelines were analyzed:

1. International Finance Corporation's (IFC) Performance Standards on Environmental and Social Sustainability;
2. United Nations Guiding Principles on Business and Human Rights (UNGPR);
3. Guidelines for Multinational Enterprises on Responsible Business Conduct of the Organisation for Economic Co-operation and Development (OECD).

Table 11 presents the mapping, developed by the Center for Sustainability Studies at Getulio Vargas Foundation (FGVces). The last column consists of a comparative analysis, which qualitatively assesses the degree of alignment level between the international guidelines and each of the TSB's MS indicators, using the following classification:

- **Alignment (green):** when the content of the indicator shows equivalence or strong proximity with the content of at least one of the international guidelines. For example, there is alignment between indicator SMT.1 (*Exclusion of employers that have subjected workers to conditions analogous to slavery*) and the IFC Standards and OECD Guidelines, which recommend the adoption of measures to eliminate forced labor.
- **Partial alignment (orange):** when the indicator content shows a certain degree of equivalence with the content of at least one international guideline. For example, there is partial alignment between indicator SMT.2 (*Labor Debt Clearance Certificate*) and the OECD Guideline that recommends compliance with labor standards, without specifying them.
- **No alignment (red):** when there is no reference in the international guidelines to the content of the MS indicator analyzed.

Brazilian Sustainable Taxonomy

Table 11: Interoperability Mapping

Brazilian Sustainable Taxonomy			IFC's Performance Standards on Environmental and Social Sustainability		United Nations Guiding Principles on Business and Human Rights (UNGPs)		OECD Guidelines for Multinational Enterprises on Responsible Business Conduct		Comparative analysis
Code	Indicator	Related national regulations	Standard	Article	Fundamental Pillar	Operational Principle	Chapter	Specific Guideline	
CROSS-SECTORAL									
SMT.1	Absence from the Register of Employers that have subjected workers to conditions analogous to slavery	Article 149 of the Brazilian Penal Code Instrument Main content. ILO Convention No. 29 on Forced Labor (Decree No. 10088/2019).	Performance Standard 2: Employment and Working Conditions	22. The client will not use forced labor, which consists of any non-voluntary work or service that is required of a person under coercion or penalty. This involves any kind of non-voluntary or compulsory work, such as unpaid labor, debt bondage, or similar methods of hiring personnel. The client will not employ trafficked persons.			V. Employment and Labor Relations	1. d) Contribute to the elimination of all forms of forced or compulsory labor and adopt immediate and effective measures for the elimination of forced or compulsory labor as a matter of urgency.	The indicator is aligned with the IFC Standards and the OECD Guidelines, which guide the adoption of measures aimed at eliminating forced labor.
SMT.2	Labor Debt Clearance Certificate (CNDT)	Consolidation of Labor Laws (<i>Consolidação das Leis do Trabalho</i> (CLT)) (Decree-Law No. 5452/1943) — Article 642-A.					V. Employment and Labor Relations	4. a) Comply with labor regulations, contractual agreements, and labor relations in all its operations.	The indicator is partially aligned with the OECD Guidelines, which guide companies to comply with labor regulations, without specifying them.
SMT.3	Labor Debt Clearance Certificate due to notices of violation issued by labor auditors (CNDT)	Consolidation of Labor Laws (CLT) (Decree-Law No. 5452/1943), Article 642-A.					V. Employment and Labor Relations	4. a) Comply with labor regulations, contractual agreements, and labor relations in all its operations.	The indicator is partially aligned with the OECD Guidelines, which guide organizations to comply with labor regulations, without specifying them.
SMT.4	Certificate of Good Standing for Hiring People with Disabilities and Social Security Rehabilitated Persons	Social Security Benefits Law (Law No. 8.213/1991)	Performance Standard 2: Employment and Working Conditions	15. The client will not make employment decisions based on personal characteristics unrelated to the requirements inherent in the service. The client will base the employment relationship on the principle of equal opportunity and fair treatment and will not discriminate with respect to any aspect of the employment relationship, such as recruitment and hiring, compensation (including salaries and benefits), working and employment conditions, access to training, job assignment, promotion, termination of employment contract or retirement, and disciplinary practices. The client will take measures to prevent and address			V. Employment and Labor Relations	1. e) Be guided in all its operations by the principle of equal opportunity and treatment in employment and not discriminate against its workers with respect to employment or occupation on the basis of race, color, sex, age, religion, political opinion, national or social origin, disability or other condition, unless selectivity with respect to worker	The indicator is partially aligned, since the IFC Standards and the OECD Guidelines deal with equal opportunities and non-discrimination, while the cross-Sectoral indicator deals with a specific affirmative policy for hiring people with disabilities.

Brazilian Sustainable Taxonomy

				harassment, intimidation, and/or exploitation, especially with regard to women. The principles of non-discrimination apply to migrant workers.			characteristics responds to established government policies that specifically promote greater equality of employment opportunity or is related to the inherent requirements of a job.	
SMT.5	Occupational Risk Management	MTE Regulatory Norms NR1 and NR7 (link)	Performance Standard 2: Employment and Working Conditions	23. The client will provide workers with a safe and healthy working environment that takes into account the risks inherent in their particular sector and the specific classes of hazards in their work areas, including physical, chemical, biological, and radiological hazards, as well as specific threats to women. The client will take measures to prevent accidents, injuries, and illnesses resulting from work, associated with it, or occurring during its course, minimizing, as far as reasonably practicable, the causes of danger. Consistently with good international industry practices, as reflected in a number of internationally recognized sources, including the World Bank Group's Environmental, Health, and Safety Guidelines, the client will address areas including the (i) identification of potential risks to workers, especially those that may be life-threatening; (ii) adoption of preventive and protective measures, including modification, substitution, or elimination of hazardous conditions or substances; (iii) training of workers; (iv) documentation and reporting of occupational accidents, illnesses, and incidents; and (v) agreements on emergency prevention, preparedness and response.		V. Employment and Labor Relations	1. f) Provide a safe and healthy working environment in accordance with the ILO Declaration on Fundamental Principles and Rights at Work. 4.c) Maintain the highest standards of occupational health and safety.	The indicator is aligned with the IFC Standards and the OECD Guidelines on occupational health and safety.

Brazilian Sustainable Taxonomy

SMT.6	Specialized Services in Safety and Occupational Medicine (SESMT)	MTE Regulatory Norm NR-4, ordinance No. 3.214/1978	Performance Standard 2: Employment and Working Conditions	<p>23. The client will provide workers with a safe and healthy working environment that takes into account the risks inherent in their particular sector and the specific classes of hazards in their work areas, including physical, chemical, biological, and radiological hazards, as well as specific threats to women. The client will take measures to prevent accidents, injuries, and illnesses resulting from work, associated with it, or occurring during its course, minimizing, as far as reasonably practicable, the causes of danger. Consistently with good international industry practices, as reflected in a number of internationally recognized sources, including the World Bank Group's Environmental, Health, and Safety Guidelines, the client will address areas including the (i) identification of potential risks to workers, especially those that may be life-threatening; (ii) adoption of preventive and protective measures, including modification, substitution, or elimination of hazardous conditions or substances; (iii) training of workers; (iv) documentation and reporting of occupational accidents, illnesses, and incidents; and (v) agreements on emergency prevention, preparedness and response.</p>			V. Employment and Labor Relations	1.f) Provide a safe and healthy working environment in accordance with the ILO Declaration on Fundamental Principles and Rights at Work.	The indicator is aligned with the IFC Standards and the OECD Guidelines on occupational health and safety.
SMT.7	Evidence of the Internal Accident Prevention Committee (CIPA)	MTE Regulatory Norm NR-5, Ordinance No. 3.214/1978	Performance Standard 2: Employment and Working Conditions	<p>23. The client will provide workers with a safe and healthy working environment that takes into account the risks inherent in their particular sector and the specific classes of hazards in their work areas, including physical, chemical, biological, and radiological hazards, as well as specific threats to women. The client will take measures to prevent accidents, injuries, and illnesses resulting from work, associated with it, or occurring during its course, minimizing, as far as reasonably practicable, the causes of danger. Consistently with good international industry practices, as reflected in a number of internationally recognized sources, including the World Bank Group's Environmental, Health, and Safety Guidelines, the client will address</p>			V. Employment and Labor Relations	<p>1.f) Provide a safe and healthy working environment in accordance with the ILO Declaration on Fundamental Principles and Rights at Work.</p> <p>3. Promote consultation and cooperation between employers and workers and their representatives through legitimate processes, structures, or mechanisms on issues of mutual interest.</p>	The indicator is aligned mainly with the OECD Guidelines, since CIPA promotes employee participation and collaboration for a safer working environment.

Brazilian Sustainable Taxonomy

				areas including the (i) identification of potential risks to workers, especially those that may be life-threatening; (ii) adoption of preventive and protective measures, including modification, substitution, or elimination of hazardous conditions or substances; (iii) training of workers; (iv) documentation and reporting of occupational accidents, illnesses, and incidents; and (v) agreements on emergency prevention, preparedness and response.					
SMT.8	Joint Debt Clearance Certificate for Federal Taxes and Liability	National Tax Code (CTN) — (Law No. 5.172/1966) — Chapter III (Clearance Certificates).					XI. Taxes	<p>1. It is important that companies contribute to the public finances of the host countries by timely paying their tax obligations. In particular, companies must fully comply with the tax laws and regulations of the countries in which they operate. Fully complying with the law means interpreting and following the intention of the legislators. This does not mean that the company must make a payment in excess of the amount legally required under such an interpretation. Tax compliance includes measures such as the timely provision of relevant information or information required by law to the competent authorities, in order to make it possible to correctly determine the taxes relating to their operations and the compliance of transfer pricing practices with</p>	The indicator is aligned with the OECD Guidelines, which require timely payment of tax obligations.

Brazilian Sustainable Taxonomy



Brazilian Sustainable Taxonomy

SMT.9	State Tax Debt Clearance Certificates	National Tax Code (CTN) — (Law No. 5.172/1966) — Chapter III (Clearance Certificates).					XI. Taxes	<p>1. It is important that companies contribute to the public finances of the host countries by timely paying their tax obligations. In particular, companies must fully comply with the tax laws and regulations of the countries in which they operate. Fully complying with the law means interpreting and following the intention of the legislators. This does not mean that the company must make a payment in excess of the amount legally required under such an interpretation. Tax compliance includes measures such as the timely provision of relevant information or information required by law to the competent authorities, in order to make it possible to correctly determine the taxes relating to their operations and the compliance of transfer pricing practices with the arm's length principle.</p>	The indicator is aligned with the OECD Guidelines, which require timely payment of tax obligations.
SMT.10	Correctional Clearance Certificate (ePAD, CGU-PJ, CEIS, CNEP, and CEPIM)	NA					VII. Combating Bribery and Other Forms of Corruption	<p>1. Not to engage in any act of corruption, including offering, promising, or granting any pecuniary or other undue advantage to public officials or employees of persons or entities with which the company has a business relationship</p>	The indicator is partially aligned. While the Correctional Clearance Certificate provides evidence that the individual or legal entity has no pending disciplinary actions that could prevent it from taking part in biddings, contracts with the public

Brazilian Sustainable Taxonomy

							<p>or to their relatives or associates. Similarly, companies must not solicit, agree to, or accept any undue pecuniary or other advantage from public officials or employees of persons or entities with which the company has a business relationship. Companies must not use third parties or other intermediaries, including, among others, agents, consultants, representatives, distributors, consortia, subcontractors, suppliers, and joint venture partners, to channel pecuniary or other undue advantages to public officials, or to employees of persons or entities with which the company has a business relationship, or to their relatives or business associates.</p>	<p>administration, or other activities, the OECD Guidelines guide non-involvement in acts of corruption.</p>
SMT.11	A valid Environmental License, if required	<p>National Environmental Policy (Law No. 6.938/1981) — Article 10; National Environmental Council (<i>Conselho Nacional do Meio Ambiente</i> (CONAMA)) Resolution No. 237/1997</p>					<p>VI. Environment</p> <p>1. a) identification and assessment of adverse environmental impacts associated with the company's operations, products, or services, including through the collection and assessment of adequate and timely information on adverse impacts associated with its operations, products, and services and, in the case of activities that may have significant</p>	<p>The indicator is partially aligned. While the indicator requires the preparation of an environmental impact assessment associated with operations, the OECD requires the assessment of adverse environmental impacts also associated with the company's products or services.</p>

Brazilian Sustainable Taxonomy

								adverse environmental impacts, the preparation of an appropriate environmental impact assessment;	
--	--	--	--	--	--	--	--	---	--

Brazilian Sustainable Taxonomy

SMT.12	No Embargoes from federal and state environmental agencies	Environmental Crimes Law (Law No. 9.605/1998) — Articles 71 and 72.								The indicator is not aligned.
SMT.13	No Relevant Environmental Notices of Violation in the last 5 years from federal and state environmental agencies	Environmental Crimes Law (Law No. 9.605/1998) — Articles 71 and 72.								The indicator is not aligned.
SMT.14	Not included in the Public Prosecutor's Office databases of civil investigations, Conduct Adjustment Agreement (TACs), criminal investigations, and public civil actions in the case of violations of collective rights of in the last 5 years	All of these obligations are not specifically centralized under a single law.								The indicator is not aligned, as the indicator does not refer to a specific thematic area.
SMT.15	Certificate of registration regularity with the Federal Technical Registration of Potentially Polluting Activities and/or Users Environmental Resources (CTF/APP), if required	National Environmental Policy (Law No. 6.938/1981) — Article 17.					VI. Environment	1. a) identification and assessment of adverse environmental impacts associated with the company's operations, products, or services, including through the collection and assessment of adequate and timely information on adverse impacts associated with its operations, products, and services and, in the case of activities that may have significant adverse environmental impacts, the preparation of an appropriate environmental impact assessment;		The indicator is partially aligned. While the indicator refers to activities that require environmental licensing, the OECD Guidelines guide the preparation of environmental impact assessments.
SMT.16	Authorization for Vegetation Suppression (ASV), if recent deforestation in native	Brazilian Forest Code (Law No. 12.651/2012) — Chapter IV.								The indicator is not aligned.

Brazilian Sustainable Taxonomy



Brazilian Sustainable Taxonomy

CNAE A										
SMA.1	"Active" Rural Environmental Registry (CAR)	New Brazilian Forest Code (Law No. 12.651/2012) — Chapter IV (The Rural Environmental Registry).								The indicator is not aligned.
SMA.2	No embargoes for deforestation from Ibama or the state environmental agency	Environmental Administrative Sanctions (Decree No. 6.514/2008) — Subsection III (Other Administrative Sanctions).								The indicator is not aligned.
SMA.3	No illegal suppression of native vegetation, according to current legislation and criteria	Native Vegetation Protection Law (Law No. 12.651/2012, Articles 26 to 30)	Performance Standard 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources.	10. For the biodiversity protection and conservation, the mitigation hierarchy includes biodiversity offsets that can only be considered after appropriate measures for prevention, minimization, and restoration have been adopted. A biodiversity offset should be designed and implemented in order to achieve measurable conservation results that can reasonably be expected to result in no net loss, but preferably a positive net balance for biodiversity; however, in critical habitats, a positive net balance is necessary. The design of a biodiversity offset should follow the principle of "equal-for-equal or better" and should be carried out in accordance with the best available information and current practices. When a client considers the development of an offset as part of the mitigation strategy, external experts with knowledge in the design and implementation of the offset should be hired.			VI. Environment	80. The biodiversity conservation, the sustainable management and use of natural resources and ecosystems, including, for example, forests, oceans, peatlands, and wetlands, is very important for human health and subsistence, the survival of species, as well as climate change mitigation and adaptation. Companies must contribute to biodiversity conservation, the sustainable use of its components, and the fair and equitable sharing of the benefits arising from the use of genetic resources. Companies must also prevent and combat land, sea, and freshwater degradation, including deforestation, in accordance with the targets of the UN Sustainable Development Goals, especially target 15.2,	The indicator is partially aligned. The IFC Standards and the OECD Guidelines indicate no loss of vegetation and even net gain; this indicator is restricted to illegal vegetation suppression.	

							<p>the UN Strategic Plan to Forests 2017–2030 and the 2021 Glasgow Leaders' Declaration on Forests and Land Use, which seek to halt and reverse forest loss and soil degradation by 2030. Efforts must include intensified due diligence on potential adverse impacts on biodiversity in national parks, reserves, and other protected areas, including United Nations Educational, Scientific and Cultural Organization (UNESCO) World Natural Heritage sites, protected areas under the Convention on Biological Diversity, and as defined in national legislation, as well as on protected species. Where appropriate, and in accordance with their own capabilities and the legislation of the country in which they operate, companies should also contribute to the sustainable management of land and forests, including the restoration, afforestation, and reforestation, including the reduction of land, sea, and water degradation.</p> <p>Companies' efforts to prevent or mitigate adverse impacts on biodiversity should be guided by the</p>	
--	--	--	--	--	--	--	--	--

Brazilian Sustainable Taxonomy

								biodiversity mitigation hierarchy, which recommends first seeking to avoid damage to biodiversity, reducing or minimizing it when this is not possible and resorting to offsets and restoration as a last resort to deal with adverse impacts that cannot be avoided.	
SMA.4	No overlap with Conservation Units (UC) (that do not allow agricultural use or violation of the rules of conservation unit buffer zones)	National System of Nature Conservation Units (<i>Sistema Nacional de Unidades de Conservação da Natureza</i> (SNUC)) (Law No. 9.985/2000) — Article 28.	Performance Standard 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources.	20. In cases where a proposed project is located in a legally protected area or an internationally recognized area, the client will comply with the requirements of paragraphs 13 to 19 of this Performance Standard, as applicable.					The indicator is aligned, since the IFC Standards require compliance with socio-environmental requirements when the project is located in protected areas.
SMA.5	No overlap with Indigenous Lands declared, ratified, or regularized	Indian Statute (Law No. 6.001/1973) — Article 18.	Performance Standard 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources Performance Standard 7: Indigenous Peoples	Standard 6. 20. In cases where a proposed project is located in a legally protected area or an internationally recognized area, the client will comply with the requirements of paragraphs 13 to 19 of this Performance Standard, as applicable. Standard 7. 11. Affected Communities of Indigenous Peoples may become particularly vulnerable to the loss, alienation, or exploitation of their lands and access to natural and cultural resources. In recognition of this vulnerability, in addition to the General Requirements of this Performance Standard, the client will obtain the FPIC from Affected Communities of Indigenous Peoples in the circumstances described in paragraphs 13 to 17 of this Performance Standard. 14. If the client proposes to locate a project or commercially exploit natural resources on lands traditionally owned or subject to customary use by Indigenous Peoples and adverse impacts may be expected, the client will take the					The indicator is aligned, since the IFC Standards guide avoiding or minimizing impacts on natural resources for indigenous peoples and ensuring Free, Prior, and Informed Consent (FPIC).

Brazilian Sustainable Taxonomy

				<p>following measures:</p> <p>Document efforts to avoid and otherwise minimize the extent of land proposed for the project;</p> <p>Document efforts to avoid or otherwise minimize impacts on natural resources and natural areas of importance to Indigenous Peoples;</p> <p>Identify and analyze all ownership interests and traditional resource uses before purchasing or leasing the land;</p> <p>Assess and document the use of resources by Affected Communities of Indigenous Peoples without prejudice to any claim of Indigenous Peoples to the land. The assessment of land and use of natural resources should be gendered and specifically consider the role of women in the management and use of these resources;</p> <p>Ensure that Affected Communities of Indigenous Peoples are informed of their land rights under national law, including any national law recognizing customary use rights; and</p> <p>Offer Affected Communities of Indigenous Peoples compensation and due process of law in the event of commercial exploitation of their lands and natural resources, together with culturally appropriate sustainable development opportunities (...).</p>					
SMA.6	No overlap with Quilombola Territories already titled or in the process of being titled — with boundaries already identified	Constitution of the Federative Republic of Brazil of 1988 — Article 68 of the Transitional Constitutional Provisions Act (ADCT).	Performance Standard 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources.	20. In cases where a proposed project is located in a legally protected area or an internationally recognized area, the client will comply with the requirements of paragraphs 13 to 19 of this Performance Standard, as applicable.					The indicator is aligned, since the IFC Standards guide avoiding or minimizing impacts on natural resources for indigenous peoples and ensuring Free, Prior, and Informed Consent (FPIC).
SMA.7	No overlap with Undesignated Public Forests (Type B)	Public Forest Management Law (Law No. 11.284/2006) — Section IV (Object of the Concession). (Not included in the Cross-Sectoral Guidelines)	Performance Standard 6: Biodiversity Conservation and Sustainable Management of Living	20. In cases where a proposed project is located in a legally protected area or an internationally recognized area, the client will comply with the requirements of paragraphs 13 to 19 of this Performance Standard, as applicable.					The indicator is aligned, since the IFC Standards require compliance with socio-environmental requirements when the project is located in protected areas.

Brazilian Sustainable Taxonomy

			Natural Resources.						
SMA.8	Document of Forest Origin (DOF) from Ibama or Forest Guide	New Brazilian Forest Code (Law No. 12.651/2012) — Article 36.							The indicator is not aligned
SMA.9	Right of Use Permit for Water Resources, if applicable	National Water Resources Plan (<i>Plano Nacional de Recursos Hídricos</i> (PNRH)) - (Law No. 9.433/1997) — Section III (Right of Use Permit for Water Resources).	Performance Standard 3: Resource Efficiency and Pollution Prevention	9. Where the project is a potentially significant consumer of water, the client will, in addition to applying the resource efficiency requirements of this Performance Standard, adopt measures that avoid or reduce water use so that the project's water consumption does not have significant adverse impacts on others. Such measures include, among others, the use of additional technically feasible water conservation measures in the client's operations, the use of alternative water supply sources, water consumption offsets to reduce the total demand for water resources in terms of the available supply, and the assessment of alternative project sites.					The indicator is partially aligned. While the indicator requires the right of use permit for water resources, the IFC Standards guide responsible water consumption, avoiding significant impacts on other people.
SMA.10	Biosafety Quality Certificate (CQB)	Biosafety Law (Law No. 11.105/2005) — Article 2. (Not included in the Guidelines, just in the indicator Comments)	Performance Standard 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources.	27. Globally, regionally, or nationally recognized reliable standards for the sustainable management of living natural resources are those that (i) are objective and achievable; (ii) are grounded in a multi-stakeholder consultative process; (iii) encourage incremental and continuous improvements; and (iv) provide independent verification or certification by appropriate certified bodies for such standards.			VI. Environment	3. Consistent with scientific and technical knowledge of the risks, if there are threats of serious or irreversible damage to the environment, also considering human health and safety, do not use the lack of full scientific certainty or shortcuts as a reason to postpone effective measures to prevent or reduce such damage.	The indicator is partially aligned with the IFC Standards because it is a national standard that deals with the management of living natural resources, although it does not specify biosafety. There is also partial alignment with the OECD guidelines, because while the indicator requires CQB to protect human health and the environment in activities involving genetically modified organisms, the OECD Guidelines guide the use of scientific knowledge to avoid harm to human health and the environment.

Brazilian Sustainable Taxonomy

SMA.11	Evidence of compliance with health surveillance regulations	Violations to federal health legislation (Law No. 6.437/1977) — Article 10. (Not included in the Guidelines).					VIII. Consumer Interests	<p>1. Ensure that the goods and services they provide meet all agreed or legally required standards in relation to consumer health and safety, including standards relating to health warnings and safety information, and do not pose an unreasonable risk to the health or safety of consumers during their foreseeable use or foreseeable misuse or abuse.</p>	<p>The indicator is aligned. While health surveillance rules aim to guarantee the protection of public health and the quality and safety of products and services, the OECD Guidelines guide companies to ensure that goods and services comply with consumer health and safety standards.</p>
--------	---	---	--	--	--	--	-----------------------------	---	--

Brazilian Sustainable Taxonomy

SMA.12	A valid Professional Fisherman's and Fisherwoman's License	National Policy for the Sustainable Development of Aquaculture and Fisheries (Law No. 11.959/2009) — Article 24. (Not included in the Guidelines).	Performance Standard 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources.	26. Clients engaged in the primary production of living natural resources, including natural forests and forest plantations, agriculture, livestock, aquaculture, and fisheries, will be subject to the requirements of paragraphs 26 to 30, as well as the remainder of this Performance Standard. Where feasible, the client will locate land-based agribusiness and silviculture projects on not reforested land or land that has already been transformed. Clients involved in these sectors will manage living natural resources in a sustainable way, through the application of good management practices specific to the sector and available technologies. When these primary production practices are codified in recognized global, regional, or national standards, the client will implement sustainable management practices to one or more relevant and credible standards, as demonstrated by independent verification or certification.					The indicator is aligned, since the license guarantees that the fisherman or fisherwoman is regularized to carry out the activity in accordance with environmental rules.
SMA.13	General Register of Fishing Activity (RGP) and Fishing Permit (PPP)	National Policy for the Sustainable Development of Aquaculture and Fisheries (Law No. 11.959/2009) — Articles 13 and 24. (Not included in the Cross-Sectoral Guidelines).	Performance Standard 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources.	26. Clients engaged in the primary production of living natural resources, including natural forests and forest plantations, agriculture, livestock, aquaculture, and fisheries, will be subject to the requirements of paragraphs 26 to 30, as well as the remainder of this Performance Standard. Where feasible, the client will locate land-based agribusiness and silviculture projects on not reforested land or land that has already been transformed. Clients involved in these sectors will manage living natural resources in a sustainable way, through the application of good management practices specific to the sector and available technologies. When these primary production practices are codified in recognized global, regional, or national standards, the client will implement sustainable management practices to one or more relevant and credible standards, as demonstrated by independent verification or certification.					The indicator is aligned, since the license guarantees that the fisherman or fisherwoman is regularized to carry out the activity in accordance with environmental rules.

Brazilian Sustainable Taxonomy

SMA.14	National Register of Family Agriculture (CAF), if applicable	National Policy for Family Farming and Rural Family Enterprises (Law No. 11326/2006 and Decree No. 9064/2017),								The indicator is no aligned.
SMA.15	Self-declaration of compliance with criteria for use of Pesticides	Pesticides Law (Law No. 7.802/1989 and Decree No. 4.074/2002)	Performance Standard 3: Resource Efficiency and Pollution Prevention	17. The client will not purchase, store, use, manufacture, or trade products that are classified in categories Ia (extremely hazardous) and Ib (highly hazardous) of the World Health Organization's Recommended Classification of Pesticides by Hazard Class. The client will not purchase, store, use, manufacture, or trade Class II (moderately hazardous) pesticides unless the project has appropriate controls regarding the manufacture, procurement or distribution, and/or use of these chemicals. These chemicals must not be accessible to employees who do not have the proper training, equipment, and facilities for handling, storing, applying, and properly disposing of these products.						The indicator is partially aligned. The IFC Performance Standard is more restrictive than Brazilian legislation regarding the use of pesticides. While the PD refers to the list of banned pesticides, the legislation establishes criteria for banning pesticides, for example, banning those that show evidence of being carcinogenic.
CNAE B										
SMB.1	Research Authorization and/or Mining Concession Ordinance	Mining Code (Decree-Law No. 227/1967). (Not included in the Cross-Sectoral Guidelines).								The indicator is not aligned.
SMB.2	Consent from the National Institute for Colonization and Agrarian Reform (INCRA), in areas of land reform settlement projects	Incra Normative Instruction No. 112/2021. (Not included in the Cross-Sectoral Guidelines, just in the indicator Comments).								The indicator is not aligned.
SMB.3	National Registry of Mining Dams (CNBM)	National Dam Safety Policy (Law No. 12.334/2010) — Article 16. (Not included in the Cross-Sectoral Guidelines).								The indicator is not aligned.

Brazilian Sustainable Taxonomy

SMB.4	Right of Use Permit for Water Resources	National Water Resources Policy — PNRH (Law No. 9.433/1997) — Section III (Right of Use Permit for Water Resources).	Performance Standard 3: Resource Efficiency and Pollution Prevention	<p>9. Where the project is a potentially significant consumer of water, the client will, in addition to applying the resource efficiency requirements of this Performance Standard, adopt measures that avoid or reduce water use so that the project's water consumption does not have significant adverse impacts on others. Such measures include, among others, the use of additional technically feasible water conservation measures in the client's operations, the use of alternative water supply sources, water consumption offsets to reduce the total demand for water resources in terms of the available supply, and the assessment of alternative project sites.</p>					The indicator is partially aligned. While the indicator requires the right of use permit for water resources, the IFC Standards guide responsible water consumption, avoiding significant impacts on other people.
SMB.5	Dam Safety Plan (PSB)	National Dam Safety Policy (Law No. 12.334/2010) — Section II (Dam Safety Plan). (Not included in the Guidelines).	Performance Standard 1: Assessment and Management of Socio-Environmental Risks and Impacts Performance Standard 4: Community Health and Safety	<p>20. When the project involves physical elements, aspects and facilities specifically identified as likely to cause impacts, the SGAS will establish and maintain an emergency preparedness and response system, so that the client, in collaboration with appropriate and relevant third parties, is prepared to respond to accidents and emergency situations associated with the project, in a manner appropriate to prevent and mitigate any injury to persons and/or damage to the environment. This preparation will include the identification of areas where accidents and emergency situations may occur, communities and people who may be affected, as well as response procedures, provision of equipment and resources, designation of responsibilities and communication, including with possibly affected communities, and periodic training to ensure an effective response. Emergency preparedness and response activities will be analyzed and revised periodically, as necessary, to reflect conditions that have changed.</p> <p>6. The client will be responsible for the design, construction, operation, and decommissioning of the structural elements or components of the project in accordance with the BPIS, taking into account the risks to the safety of third</p>			VI. Environment	4. Maintain contingency plans to prevent, mitigate, and control serious environmental and health damage caused by its operations, including accidents and emergencies, as well as developing mechanisms for immediate communication to the competent authorities.	The indicator is aligned. While the indicator requires an Emergency Action Plan, the IFC Standards and OECD Guidelines advise companies to maintain contingency plans and an emergency preparedness and response system for environmental damage.

Brazilian Sustainable Taxonomy

				<p>parties or Affected Communities. When the public needs access to new buildings and structures, the client will consider additional risks due to the public's possible exposure to operational accidents and/or natural hazards and will observe the principles of universal access. The structural elements will be designed and built by competent professionals and certified or approved by competent authorities or professionals. When structural elements or components, such as reservoir dams, tailings dams, or ash sedimentation basins, are located in high-risk areas and their failure or malfunction could threaten the safety of communities, the client will hire one or more external experts with relevant and recognized experience in similar projects, other than those experts responsible for the design and construction of the project, to carry out an analysis of the project development plan and the design, construction, operation, and decommissioning phases as soon as possible. For projects that operate mobile equipment on public roads and other types of infrastructure, the client will seek to prevent incidents and injuries to the public arising from the operation of such equipment.</p>					
SMB.6	Emergency Action Plan (PAE), with Declaration (DCO) attesting to its Compliance and Operability	National Dam Safety Policy (Law No. 12.334/2010) — Section II (Dam Safety Plan). (Not included in the Guidelines).	<p>Performance Standard 1: Assessment and Management of Socio-Environmental Risks and Impacts</p> <p>Performance Standard 4: Community Health and Safety</p>	<p>20. When the project involves physical elements, aspects and facilities specifically identified as likely to cause impacts, the SGAS will establish and maintain an emergency preparedness and response system, so that the client, in collaboration with appropriate and relevant third parties, is prepared to respond to accidents and emergency situations associated with the project, in a manner appropriate to prevent and mitigate any injury to persons and/or damage to the environment. This preparation will include the identification of areas where accidents and emergency situations may occur, communities and people who may be affected, as well as response procedures, provision of</p>			VI. Environment	<p>4. Maintain contingency plans to prevent, mitigate, and control serious environmental and health damage caused by its operations, including accidents and emergencies, as well as developing mechanisms for immediate communication to the competent authorities.</p>	The indicator is aligned. While the indicator requires an Emergency Action Plan, the IFC Standards and OECD Guidelines advise companies to maintain contingency plans and an emergency preparedness and response system for environmental damage.

Brazilian Sustainable Taxonomy

				<p>equipment and resources, designation of responsibilities and communication, including with possibly affected communities, and periodic training to ensure an effective response. Emergency preparedness and response activities will be analyzed and revised periodically, as necessary, to reflect conditions that have changed.</p> <p>6. The client will be responsible for the design, construction, operation, and decommissioning of the structural elements or components of the project in accordance with the BPIS, taking into account the risks to the safety of third parties or Affected Communities. When the public needs access to new buildings and structures, the client will consider additional risks due to the public's possible exposure to operational accidents and/or natural hazards and will observe the principles of universal access. The structural elements will be designed and built by competent professionals and certified or approved by competent authorities or professionals. When structural elements or components, such as reservoir dams, tailings dams, or ash sedimentation basins, are located in high-risk areas and their failure or malfunction could threaten the safety of communities, the client will hire one or more external experts with relevant and recognized experience in similar projects, other than those experts responsible for the design and construction of the project, to carry out an analysis of the project development plan and the design, construction, operation, and decommissioning phases as soon as possible. For projects that operate mobile equipment on public roads and other types of infrastructure, the client will seek to prevent incidents and injuries to the public arising from the operation of such equipment.</p>					
SMB.7	Degraded Area Recovery Plan	National Environmental Policy (Law No.	Performance Standard 6: Biodiversity	7. The priority of the client should be to try to avoid impacts on biodiversity and ecosystem services. When such impacts			VI. Environment	1. e) provision of, or cooperation in, remediation as	The indicator is aligned. While the indicator requires a degraded area

Brazilian Sustainable Taxonomy

		6.938/1981) — Article 14.	Conservation and Sustainable Management of Living Natural Resources.	cannot be avoided, measures must be taken to minimize them and restore biodiversity and ecosystem services. Given the complexity of predicting project impacts on biodiversity and ecosystem services in the long term, the client should adopt an adaptive management practice, in which the implementation of mitigation and management measures are sensitive to changing conditions and monitoring results during the project's life cycle.				necessary to address adverse environmental impacts that the company has caused or contributed to, and use of its influence over other entities causing or contributing to adverse environmental impacts to remediate them.	recovery plan, the OECD Guidelines guide the repair of environmental impacts that the company has caused or contributed to.
SMB.8	Mine Closure Plan (PFM)	ANM Resolution no. 68/2021 (Not included in the Guidelines).	Performance Standard 1: Assessment and Management of Socio-Environmental Risks and Impacts Performance Standard 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources.	4. This Performance Standard applies to commercial activities with environmental and/or social risks and/or impacts. For the purposes of this Performance Standard, the term “project” refers to a defined set of business activities, including those where specific physical elements, aspects, and facilities likely to generate risks and impacts have not yet been identified. If applicable, this can include aspects from the initial development phases through the entire life cycle (design, construction, commissioning, operation, decommissioning, closure or, where appropriate, post-closure) of a physical asset. 7. The priority of the client should be to try to avoid impacts on biodiversity and ecosystem services. When such impacts cannot be avoided, measures must be taken to minimize them and restore biodiversity and ecosystem services. Given the complexity of predicting project impacts on biodiversity and ecosystem services in the long term, the client should adopt an adaptive management practice, in which the implementation of mitigation and management measures are sensitive to changing conditions and monitoring results during the project's life cycle.			VI. Environment	1. e) provision of, or cooperation in, remediation as necessary to address adverse environmental impacts that the company has caused or contributed to, and use of its influence over other entities causing or contributing to adverse environmental impacts to remediate them.	The indicator is aligned, considering that the IFC Standards guide the management of socio-environmental risks and impacts throughout the project's life cycle, including in the stages of deactivation and closure of the physical asset. The OECD Guidelines guide the provision of remediation of adverse environmental impacts caused by the company.
SMB.9	Evidence of regular payment of Financial Compensation for Mineral Exploration (CFEM)	Provides for financial compensation for the exploitation of mineral resources, and makes other provisions (Law No. 7.990/1989). (Not						1. It is important that companies contribute to the public finances of the host countries by timely paying their tax obligations. In	The indicator is aligned with the OECD Guidelines, which require timely payment of tax obligations.

Brazilian Sustainable Taxonomy

		included in the Cross-Sectoral Guidelines).						particular, companies must fully comply with the tax laws and regulations of the countries in which they operate. Fully complying with the law means interpreting and following the intention of the legislators. This does not mean that the company must make a payment in excess of the amount legally required under such an interpretation. Tax compliance includes measures such as the timely provision of relevant information or information required by law to the competent authorities, in order to make it possible to correctly determine the taxes relating to their operations and the compliance of transfer pricing practices with the arm's length principle.	
CNAE C									
SMC.1	Biosafety Quality Certificate (CQB)	Biosafety Law (Law No. 11.105/2005) — Article 2. (Not included in the Guidelines, just in the indicator Comments)	Performance Standard 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources.	27. Globally, regionally, or nationally recognized reliable standards for the sustainable management of living natural resources are those that (i) are objective and achievable; (ii) are grounded in a multi-stakeholder consultative process; (iii) encourage incremental and continuous improvements; and (iv) provide independent verification or certification by appropriate certified bodies for such standards.			VI. Environment	3. Consistent with scientific and technical knowledge of the risks, if there are threats of serious or irreversible damage to the environment, also considering human health and safety, do not use the lack of full scientific certainty or shortcuts as a reason to postpone effective measures to prevent or reduce such damage.	The indicator is partially aligned with the IFC Standards because it is a national standard that deals with the management of living natural resources, although it does not specify biosafety. There is also partial alignment with the OECD Guidelines, because while the indicator requires CQB to protect human health and the environment in activities involving

Brazilian Sustainable Taxonomy

									genetically modified organisms, the OECD Guidelines guide the use of scientific knowledge to avoid harm to human health and the environment.
SMC.2	Right of Use Permit for Water Resources, if applicable	National Water Resources Policy — PNRH (Law No. 9.433/1997) — Section III (Right of Use Permit for Water Resources).	Performance Standard 3: Resource Efficiency and Pollution Prevention	9. Where the project is a potentially significant consumer of water, the client will, in addition to applying the resource efficiency requirements of this Performance Standard, adopt measures that avoid or reduce water use so that the project's water consumption does not have significant adverse impacts on others. Such measures include, among others, the use of additional technically feasible water conservation measures in the client's operations, the use of alternative water supply sources, water consumption offsets to reduce the total demand for water resources in terms of the available supply, and the assessment of alternative project sites.					The indicator is partially aligned. While the indicator requires the right of use permit for water resources, the IFC Standards guide responsible water consumption, avoiding significant impacts on other people.
SMC.3	Evidence of compliance with health surveillance regulations	Violations to federal health legislation (Law No. 6.437/1977) — Article 10. (Not included in the Guidelines).					VIII. Consumer Interests	1. Ensure that the goods and services they provide meet all agreed or legally required standards in relation to consumer health and safety, including standards relating to health warnings and safety information, and do not pose an unreasonable risk to the health or safety of consumers during their foreseeable use or foreseeable misuse or abuse.	The indicator is aligned. While health surveillance rules aim to guarantee the protection of public health and the quality and safety of products and services, the OECD Guidelines guide companies to ensure that goods and services comply with consumer health and safety standards.
CNAE D									
SMD.1	Right of Use Permit for Water Resources	National Water Resources Policy — PNRH (Law No. 9.433/1997) — Section III (Right of Use	Performance Standard 3: Resource Efficiency and	9. Where the project is a potentially significant consumer of water, the client will, in addition to applying the resource efficiency requirements of this Performance Standard, adopt measures					The indicator is partially aligned. While the indicator requires the right of use permit for water resources, the IFC

Brazilian Sustainable Taxonomy

		Permit for Water Resources).	Pollution Prevention	that avoid or reduce water use so that the project's water consumption does not have significant adverse impacts on others. Such measures include, among others, the use of additional technically feasible water conservation measures in the client's operations, the use of alternative water supply sources, water consumption offsets to reduce the total demand for water resources in terms of the available supply, and the assessment of alternative project sites.					Standards guide responsible water consumption, avoiding significant impacts on other people.
--	--	------------------------------	----------------------	--	--	--	--	--	--

Brazilian Sustainable Taxonomy

SMD.2	Granting of Authorization for Electricity Generation	National Electricity Agency (Aneel) Resolution No. 921/2021 and No. 1.071/2023. (Not included in the Cross-Sectoral Guidelines, just in the indicator Comments).								The indicator is not aligned.
SMD.3	Low-Carbon Emission Hydrogen Production Authorization	National Low-Carbon Emission Hydrogen Policy (Law no. 14.948/2024) — Article 11. (Not included in the Cross-Sectoral Guidelines, just in the indicator Comments).								The indicator is not aligned.
CNAE E										
SME.1	Right of Use Permit for Water Resources	National Water Resources Policy — PNRH (Law No. 9.433/1997) — Section III (Right of Use Permit for Water Resources).	Performance Standard 3: Resource Efficiency and Pollution Prevention	9. Where the project is a potentially significant consumer of water, the client will, in addition to applying the resource efficiency requirements of this Performance Standard, adopt measures that avoid or reduce water use so that the project's water consumption does not have significant adverse impacts on others. Such measures include, among others, the use of additional technically feasible water conservation measures in the client's operations, the use of alternative water supply sources, water consumption offsets to reduce the total demand for water resources in terms of the available supply, and the assessment of alternative project sites.						The indicator is partially aligned. While the indicator requires the right of use permit for water resources, the IFC Standards guide responsible water consumption, avoiding significant impacts on other people.
SME.2	Alternative Land Use Authorization (UAS), if applicable	New Brazilian Forest Code (Law No. 12651/2012) — Chapter V (Vegetation Suppression for Alternative Land Use).								The indicator is aligned.
SME.3	Declaration of Compliance with the Basic Sanitation Plans (municipal, state, or regional) and the ANA Reference Standards	Law of National Guidelines for Basic Sanitation (Law No. 11.445/2007) — Article 19. (Not included in the Cross-Sectoral Guidelines).								The indicator is aligned.

Brazilian Sustainable Taxonomy

SME.4	Declaration of Compliance with Solid Waste Management Plans (municipal, state, or regional) and the ANA Reference Standards	National Solid Waste Policy (Law No. 12.305/2010) — Sections II (The National Solid Waste Plan), III (State Solid Waste Plans), and IV (Municipal Integrated Solid Waste Management Plans).	Performance Standard 3: Resource Efficiency and Pollution Prevention	<p>12. The client will avoid generating hazardous and non-hazardous waste. When the generation of waste cannot be avoided, the client will reduce the generation of this waste by recovering and reusing it in a way that is safe for human health and the environment. When it is not possible to recover or reuse the waste, the client will treat, destroy, or dispose of it in an environmentally safe way, including adopting appropriate control of emissions and waste resulting from the handling and processing of waste. If the waste generated is considered hazardous, the client will adopt the BPIS alternatives for the environmentally safe disposal of this waste, observing the limitations applicable to its cross-border transportation. When hazardous waste is disposed of by third parties, the client will use reputable and legitimate contractors, licensed by the relevant government regulatory bodies, and will obtain chain of custody documentation all the way to the final destination. It is the client's responsibility to verify if licensed disposal sites are being operated to acceptable standards and, if so, the customer will use these sites. Otherwise, the client should reduce the waste sent to such places and consider other disposal options, including the possibility of establishing their own recovery or disposal facilities on the project site.</p>			IVI — Environment	<p>73. Companies are encouraged to adopt sustainable consumption and production standards, including through resource efficiency, the circular economy, and other models. Through such practices, companies can significantly reduce their adverse environmental impacts. Resources efficiency promotes the most efficient and effective use of resources and materials, including through the supply of environmentally suitable raw materials. Circular economy approaches are relevant as well, as appropriate, as one of the means available to achieve sustainable development. In line with national priorities and circumstances, a circular economy is a model in which products and materials are designed so that they can be reused, repaired, remanufactured, recycled, or recovered and therefore kept in the economy for as long as possible, along with the resources they are made from, avoiding or minimizing the production of waste, especially hazardous waste, and preventing and</p>	<p>The indicator is partially aligned. While the indicator requires compliance with the Solid Waste Management Plan without specifying the requirements, the IFC Standards and the OECD Guidelines guide companies to use resources efficiently and dispose of waste in an environmentally safe way.</p>
-------	---	---	--	---	--	--	-------------------	---	--

Brazilian Sustainable Taxonomy

								reducing greenhouse gas emissions.	
--	--	--	--	--	--	--	--	------------------------------------	--

Brazilian Sustainable Taxonomy

CNAE F										
SMF.1	Alternative Land Use Authorization (UAS)	New Brazilian Forest Code (Law No. 12.651/2012) — Chapter V (Vegetation Suppression for Alternative Land Use).								The indicator is not aligned.
SMF.2	Civil Construction Waste Management Plan (PGRCC)	National Solid Waste Policy (Law No. 12.305/2010) — Article 20.	Performance Standard 3: Resource Efficiency and Pollution Prevention	<p>12. The client will avoid generating hazardous and non-hazardous waste. When the generation of waste cannot be avoided, the client will reduce the generation of this waste by recovering and reusing it in a way that is safe for human health and the environment. When it is not possible to recover or reuse the waste, the client will treat, destroy, or dispose of it in an environmentally safe way, including adopting appropriate control of emissions and waste resulting from the handling and processing of waste. If the waste generated is considered hazardous,¹⁴ the client will adopt BPIS alternatives to carry out the environmentally safe disposal of this waste, observing the limitations applicable to its transboundary transportation.¹⁵ When hazardous waste is disposed of by third parties, the client will use reputable and legitimate contractors licensed by the relevant government regulatory bodies, and will obtain chain of custody documentation all the way to the final destination. It is the client's responsibility to verify if licensed disposal sites are being operated to acceptable standards and, if so, the customer will use these sites. Otherwise, the client should reduce the waste sent to such places and consider other disposal options, including the possibility of establishing their own recovery or disposal facilities on the project site.</p>			IV — Environment	<p>73. Companies are encouraged to adopt sustainable consumption and production standards, including through resource efficiency, the circular economy, and other models. Through such practices, companies can significantly reduce their adverse environmental impacts. Resource efficiency promotes the most efficient and effective use of resources and materials, including through the supply of environmentally suitable raw materials. Circular economy approaches are relevant as well, as appropriate, as one of the means available to achieve</p>	The indicator is aligned. While the indicator requires a Solid Waste Management Plan, the IFC Standards and the OECD Guidelines guide companies to use resources efficiently and dispose of waste in an environmentally safe way.	

Brazilian Sustainable Taxonomy

								sustainable development. In line with national priorities and circumstances, a circular economy is a model in which products and materials are designed so that they can be reused, repaired, remanufactured, recycled, or recovered and therefore kept in the economy for as long as possible, along with the resources they are made from, avoiding or minimizing the production of waste, especially hazardous waste, and preventing and reducing greenhouse gas emissions.	
SMF.3	Accessibility Statement in the ART or RRT	Brazilian Law on the Inclusion of Persons with Disabilities (Law No. 13.146/2015) — Article 56.							The indicator is not aligned.
CNAE H									
SMH.1	Risk Management Plan (PGR) and Emergency Action Plan (PAE) for the transportation of dangerous goods	Standards of the National Land Transport Agency (ANTT), National Department of Transport Infrastructure (DNIT), and Brazilian Technical Standards Association	Performance Standard 4: Community Health and Safety	7. The client will avoid or minimize the potential for exposure of the community to hazardous materials and substances that may be released by the project. In cases where there is a possibility that the public (including workers and their families) will be exposed to hazards, particularly those that could be life-					The indicator is aligned with the IFC Standards, which guide companies to take special care when transporting and disposing of hazardous waste.

Brazilian Sustainable Taxonomy

		(ABNT). (Not included in the Cross-Sectoral Guidelines, just in the indicator Comments).		threatening, the client will take special care to avoid or minimize their exposure by modifying, replacing, or eliminating the conditions or substance causing the possible risks. In cases where hazardous materials are part of the existing infrastructure or components of the project, the client will take special care when carrying out decommissioning activities in order to avoid exposing the community. The client will make commercially reasonable efforts to control the safety of deliveries of hazardous materials and the transportation and disposal of hazardous waste and will implement measures to prevent or control community exposure to pesticides in accordance with the requirements of Performance Standard 3.						
SMH.2	Terms of Authorization for Navigation	ANTAQ Resolution No. 5/2016, ANTAQ Resolution No. 912/2007, ANTAQ Resolution No. 1.274/2009, and ANTAQ Resolution No. 1.558/2009. (Not included in the Cross-Sectoral Guidelines, just in the indicator Comments).								The indicator is not aligned.
SMH.3	National Register of Road Cargo Transporters (RNTRC)	Road Freight Transportation Law (Law No. 11.442/2007) — Article 2. (Not included in the Cross-Sectoral Guidelines, just in the indicator Comments).								The indicator is not aligned.
SMH.4	Registration on the List of Airlines in Operation, according to the Anac regulations	Brazilian Aeronautical Code (Law No. 7.565/1986)								The indicator is not aligned.
SMH.5	Registration on the List of Airlines in Operation, according to the Anac regulations	RBAC (Brazilian Civil Aviation Regulations) 91, 121, 129, and 135. (Not included in the Cross-Sectoral Guidelines, just in the indicator Comments).								The indicator is not aligned.

Brazilian Sustainable Taxonomy

SMH.6	Term of Authorization (TAR)	ANTT Resolution No. 6.033/2023							The indicator is not aligned.
SMH.7	Term of Authorization/Concession Contract for rail passenger transportation	Legal Framework for Railroads (Law No. 14.273/2021)							The indicator is not aligned.
SMH.8	Permit Contract or Special Authorization for semi-urban road passenger transportation	Concessions and Permissions Law (Law No. 8.987/1995)							The indicator is not aligned.
SMH.9	Partnership Agreement for the provision of public urban transportation services	Public Consortia Law (Law No. 11.107/2005)							The indicator is not aligned.
Other CNAEs									
SMTur.1	Evidence of active Registration of Tourism Service Providers (Cadastur)	General Tourism Law (Law No. 11.771/2008)							The indicator is not aligned.
SMTur.2	Accessibility report according to NBR 9.050 with registered ART/RRT	Brazilian Law on the Inclusion of Persons with Disabilities (Law No. 13.146/2015) — Article 56.							The indicator is not aligned.
SMTur.3	Formal approval from the National Historical and Artistic Heritage Institute (IPHAN) for projects in or around listed areas	Law No. 4.845/1965, as well as IPHAN decrees and ordinances	Performance Standard 8: Cultural Heritage	15. Areas with legally protected cultural heritage are important for the protection and conservation of cultural heritage, and additional measures are required for any projects that may be installed in these areas, supported by the applicable national legislation. In circumstances where the proposed project is located within a legally protected area or a legally demarcated buffer zone, the client will, in addition to the requirements regarding critical cultural heritage mentioned in paragraph 14 above, meet the following requirements: (i) Compliance with established national and local regulations on cultural heritage or protected area management plans; (ii) Consultation with protected area sponsors and managers, local communities, and other stakeholders about the proposed project; and (iii)					The indicator is aligned with the IFC Standards that require consultation with protected area managers and other stakeholders if the project is in a protected area.

Brazilian Sustainable Taxonomy

				Implementation of additional programs, as appropriate, to promote and enhance the conservation objectives of the protected area.					
--	--	--	--	--	--	--	--	--	--

Brazilian Sustainable Taxonomy

SMTur.4	Evidence of adherence to the Brazil Code of Conduct	Voluntary adherence to good corporate practices in the tourism sector	Performance Standard 2: Employment and Working Conditions	21. The client will not employ children in any way that is economically exploitative, that could be dangerous or interfere with the child's education, or be harmful to the child's health or their physical, mental, spiritual, moral, or social development. The client will identify the presence of any individual under 18 years old. If national legislation contains provisions on the employment of minors, the client will comply with the laws applicable to them. Minors under the age of 18 will not be employed in dangerous activities. All work carried out by minors under the age of 18 will be subject to an appropriate risk assessment and regular monitoring of their health, working conditions, and working hours.			V. Employment and Labor Relations	1.c) Contribute to the effective abolition of child labor and adopt immediate and effective measures to urgently ensure the elimination of the worst forms of child labor.	The Brazil Code of Conduct is partially aligned with the international guidelines analyzed. While the guidelines deal with eliminating child labor, the Code focuses on eliminating the sexual exploitation of children and adolescents in tourism.
SMTIC.1	Algorithmic Impact Report (AIR) published, if applicable	AIR Law (Law No. 14.510/2023)							The indicator is not aligned.
SMTIC.2	Registration with the Electronic Environmental Information System (Sisnama) for the use of refrigerants, if applicable	Ozone-depleting substance (Law 9.966/2000)							The indicator is not aligned.

Brazilian Sustainable Taxonomy

SMTIC.3	Registration of the Data Protection Impact Report (RIPD) and the controller with the National Data Protection Authority (ANPD)	General Data Protection Law (Law No. 13.709/2018)					IX. Science, Technology, and Innovation	<p>Scientific research and technological innovation have boosted productivity in all sectors, as well as companies' ability to carry out due diligence and contribute to sustainable development.</p> <p>Companies must, as appropriate, contribute to the development of local and national innovation capacity. In the context of the development, financing, sale, licensing, trade, and use of technology, including the collection and use of data, as well as scientific research and innovation, companies must observe the Guidelines and comply with applicable national laws and requirements, including privacy and data protection requirements and regulations concerning control of exports.</p>	The indicator is partially aligned with the OECD Guidelines, which require the protection of personal data in contexts of scientific research and technological innovation.
SMPU.1	Urban or building licensing for the enterprise, if applicable	City Statute (Law No. 10.257/2001)							The indicator is not aligned.

Source: Prepared by the Center for Sustainability Studies of the Getulio Vargas Foundation (FGVces, 2025).

Based on the comparative analysis, the following considerations are made:

- The three international guidelines analyzed (IFC's Performance Standards on Social and Environmental Sustainability; United Nations Guiding Principles on Business and Human Rights; and OECD Guidelines for Multinational Enterprises on Responsible Business Conduct) establish compliance with national legislation and regulations as a minimum standard. Therefore, organizations that comply with these international guidelines should, in principle, be in compliance with the TSB's MS indicators.
- There are 70 indicators for the TSB's cross-sectoral and sector-specific MS. Of these, according to the interoperability mapping, 22 indicators were found to be aligned with the selected international guidelines, 18 indicators partially aligned, and 30 not aligned.
- The moderate level of alignment between the TSB's MS indicators and the international chapters is partly explained by the fact that the TSB's MS and the selected international guidelines have different objectives, as highlighted in the introduction of this chapter. **While the aim of the TSB's MS is to demonstrate organizations' legal compliance with national regulations on socio-economic and environmental topics, the selected international guidelines offer guidance on how organizations can manage socio-environmental risks and impacts and contribute to sustainable development.** Reflecting these objectives, the international guidelines are more principle-based than the TSB's MS indicators, which, being based on national regulations, are more detailed.
- The TSB's MS are more aligned with the OECD Guidelines and the IFC Standards than with the UNGP, which provide guidelines on the responsibility of companies to respect internationally recognized human rights, without specifying them. On the other hand, the OECD Guidelines and the IFC Standards address specific topics such as anti-corruption, tax compliance, remediation of adverse environmental impacts, water consumption, and health and safety, which are closer to the TSB's MS indicators.
- The international guidelines selected are therefore more comprehensive than national regulations and adopt a proactive approach to managing socioenvironmental risks and impacts, sometimes requiring **management systems**, adherence to international best practices, and analysis of impacts on different stakeholders.

Examples of differences in scope include:

- **Management systems:** IFC Performance Standard 1 (PS1) requires a Social and Environmental Management System for environmental and social risks and impacts throughout the project's life cycle, while the TSB's MS indicators require management systems on specific topics (e.g., SMT.5, which requires compliance with the MTE's NR1 for occupational risks) or focus on verifying legal compliance on certain topics through supporting documents (e.g., SMT.11; SMA.1). The OECD Guidelines (Chapter VII), for example, require the adoption of ethics and compliance programs to prevent and combat corruption, while indicator SMT.10 of the TSB's MS requires verification of any sanctions or impediments related to the organization's integrity when contracting with public authorities.
- **Stakeholder engagement:** PS1 of the IFC Standards requires the development and implementation of a stakeholder engagement plan (affected communities) and emphasizes the formal obtaining of Free, Prior, and Informed Consent from affected communities, while the TSB indicators do specify systematic engagement processes, only consultations when linked to licenses or impacts on traditional communities (e.g., SMT.11).
- **International best practices in the sector:** The IFC Performance Standards (PS 1, 2, 3, and 6) require adherence to good international industry practices, while the TSB's indicators refer to specific requirements from Brazilian regulations and standards.
- **Proactive measures:** Adoption of measures to avoid or reduce water consumption, as described in PS3 of the IFC Standards, are not limited to the requirement for a water use permit (e.g., SMA.13, SMB.4,

SMC.2, SMD.1), contemplating measures such as the use of alternative water supply sources and the assessment of alternative sites for the project. Similarly, PS6 of the IFC Standards requires sustainable management practices for living natural resources (agriculture, livestock, aquaculture, and fisheries), while the indicators of the TSB's MS require licensing and registration for fisheries (e.g., SMA.16 and SMA.17), but not sustainable management practices, and they do not cover other sectors.

- **Impact on stakeholders:** The international guidelines selected consider the organization's impact on a wider range of stakeholders than the TSB's MS.
- **Human Rights:** International guidelines and the TSB's MS deal with human rights in different ways. The UNGP Principles guide organizations to establish processes for respecting human rights, such as a human rights commitment policy, due diligence processes for identifying, preventing, mitigating, and accounting for human rights data and reparation in cases of damage. The OECD Guidelines and IFC Standards, on the other hand, cover specific human rights issues, such as non-discrimination, the elimination of child and forced labor, the promotion of a safe environment, freedom of association, the right to collective bargaining, and the provision of decent and adequate wages to meet family needs. The TSB's MS address forced labor and a safe and healthy work environments.
- Importantly, **the selected international guidelines also address topics covered by the TSB's DNSH criteria.**

For example, the OECD Guidelines state that:

“Human capital formation also incorporates the notion of non-discrimination in hiring practices, as well as promotion practices, lifelong learning and other on-the-job training.” (OECD Guidelines)

This guidance is equivalent to criteria DNSH.2 and DNSH.3 of the TSB's objective 9:

DNSH.2 — Does the organization have recruitment and selection procedures free from discrimination and bias based on gender and race?

DNSH.3 — Does the organization have promotion procedures free from discrimination and bias based on gender and race?

Another example concerns the handling of discrimination cases. According to the IFC Standards:

“The client will take measures to prevent and address harassment, intimidation, and/or exploitation, especially with respect to women.” (IFC Performance Standards)

This topic is also close to criteria DNSH.4 and DNSH.5 of the TSB's objective 9:

DNSH.4 — Does the organization have a reporting or grievance channel for issues related to discrimination, bias, harassment and/or gender and race-based violence, guaranteeing the confidentiality and/or anonymity of the person making the complaint?

DNSH.5 — Does the organization have formal procedures for resolving and addressing incidents of discrimination, prejudice, harassment and/or violence based on gender and race, guaranteeing confidentiality, anonymity and non-retaliation?

In summary, the analysis shows that, despite the differences in objectives, there are significant convergences between the TSB's MS indicators and international guidelines, especially with the OECD Guidelines and the IFC Performance Standards. Connections were also identified between the guidelines analyzed and TSB's DNSH criteria, showing complementarity and reinforcing the coherence of the TSB's framework with international best practices. It is worth noting that, in addition to this mapping, other interoperability initiatives between taxonomies are also under development.

Final Considerations

This chapter presented the guidelines, thematic areas, and indicators that define the Minimum Safeguards (MS) of the Brazilian Sustainable Taxonomy (TSB). In the TSB, the MS adopt a conceptual approach that differs from other international taxonomies by establishing objective and verifiable requirements that indicate legal compliance with climate, environmental, and socioeconomic aspects relevant to the TSB's objectives. This approach seeks to promote clarity and objectivity, ease of verification, and adherence to the national context, while acknowledging that, as a new framework, it may encounter implementation challenges. As a living instrument, the TSB and its MS are expected to continue evolving, balancing technical rigor with practical applicability and reflecting updates to relevant regulations, through a process guided by open and continuous dialogue with stakeholders.

References

- BRASIL. MINISTÉRIO DA FAZENDA (MF). **Taxonomia Sustentável Brasileira: Plano de Ação**. 2023. Available at: <https://www.gov.br/fazenda/pt-br/orgaos/spe/taxonomia-sustentavel-brasileira/arquivos-taxonomia/taxonomia-sustentavel-brasileira-dezembro-v2.pdf>. Accessed: 12 set. 2025.
- COLOMBIA. **Taxonomía Verde de Colombia**. 2022. Available at: <https://www.taxonomiaverde.gov.co/>. Accessed: 12 set. 2025.
- EU PLATFORM ON SUSTAINABLE FINANCE (EU PSF). **Final Report on Minimum Safeguards**. 2022. Available at: https://finance.ec.europa.eu/system/files/2022-10/221011-sustainable-finance-platform-finance-report-minimum-safeguards_en.pdf
- EUROPEAN UNION (EU). **Regulation (EU) 2020/852 of the European Parliament and of the Council**. 2021. Available at: <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32020R0852>. Accessed: 12 set. 2025.
- INSTITUTO BRASILEIRO DE GEOGRAFIA E ESTATÍSTICA (IBGE). **Classificação CNAE (2024)**. 2024. Available at: <https://concla.ibge.gov.br/busca-online-cnae.html>. Accessed: 12 set. 2025.
- INSTITUTO BRASILEIRO DE GOVERNANÇA CORPORATIVA (IBGC). **Código das Melhores Práticas de Governança Corporativa**, 6.ed. 2023. Available at: <https://conhecimento.ibgc.org.br/Paginas/Publicacao.aspx?PubId=24640>. Accessed: 12 set. 2025.
- INTERNATIONAL FINANCE CORPORATION (IFC). **Padrões de Desempenho sobre Sustentabilidade Socioambiental**. Available at: <https://www.ifc.org/content/dam/ifc/doc/2010/2012-ifc-performance-standards-pt.pdf>. Accessed: 12 set. 2025.
- MÉXICO. SECRETARÍA DE HACIENDA Y CRÉDITO PÚBLICO. **Taxonomía Sostenible de México**. 2023. Available at: https://www.gob.mx/cms/uploads/attachment/file/809773/Taxonomia_Sostenible_de_Mexico_.pdf. Accessed: 12 set. 2025.
- ORGANIZATION FOR ECONOMIC COOPERATION AND DEVELOPMENT (OECD). **OECD Guidelines for Multinational Enterprises on Responsible Business Conduct**. 2023. Available at: https://www.oecd.org/en/publications/oecd-guidelines-for-multinational-enterprises-on-responsible-business-conduct_81f92357-en.html. Accessed: 12 set. 2025.
- SOLUÇÕES INCLUSIVAS SUSTENTÁVEIS (SIS). **Transparência de dados ambientais para uso do setor financeiro: mapeamento das fontes e diagnóstico**. Available at: https://sis.org.br/wp-content/uploads/2024/09/Relatorio-Transparencia-de-dados-ambientais-para-uso-do-setor-financeiro-2024_final.pdf. Accessed: 12 set. 2025.
- SOUTH AFRICA. NATIONAL TREASURY. **South African Green Finance Taxonomy**. 2022. Available at: https://www.treasury.gov.za/comm_media/press/2022/SA_Green_Finance_Taxonomy_-_1st_Edition.pdf. Accessed: 12 set. 2025.
- UNITED NATIONS ORGANIZATION (ONU). **Guiding Principles on Business and Human Rights**. 2011. Available at: https://www.ohchr.org/sites/default/files/documents/publications/guidingprinciplesbusinesshr_en.pdf. Accessed: 12 set. 2025.

APPENDIX

Guidelines

1. General

- 2030 Agenda for Sustainable Development (2015).
- Constitution of the Federative Republic of Brazil (1988).

2. Human Rights

- Universal Declaration of Human Rights (1948).
- International Covenant on Civil and Political Rights (1966) (Decree no. 592/1992).
- International Covenant on Economic, Social and Cultural Rights (1966).
- American Convention on Human Rights (Pact of San José, Costa Rica) (1969).
- Protocol of San Salvador or Additional Protocol to the American Convention on Human Rights in the Area of Economic, Social and Cultural Rights (1988) (Decree No. 3.321/1999).
- National Human Rights Program (Decree No. 7.037/2009).
- UN Guiding Principles on Business and Human Rights (2011).
- National Policy on Business and Human Rights (under preparation) (Decree No. 11.772/2023).

3. Labor Rights

- Convention on the Rights of the Child (1990) (Decree No. 99.710/1990).
- Conventions of the International Labor Organization (ILO) in force ratified by Brazil (Decree No. 10.088/2019), including the Fundamental Conventions:
 - ILO Convention No. 100 on Equal Remuneration (1951).
 - ILO Convention No. 111 concerning Discrimination in Respect of Employment and Occupation (1958).
 - ILO Convention No. 138 on Minimum Age for Admission to Employment (1973).
 - Convention No. 154 on the Promotion of Collective Bargaining.
 - Convention No. 161 on Occupational Health Services.
 - ILO Convention No. 182 and Recommendation No. 190 concerning the Prohibition and Immediate Action for the Elimination of the Worst Forms of Child Labor (1999).
 - ILO Convention No. 29 concerning Forced Labor (1930).
 - ILO Convention No. 98 on the Right to Organize and Collective Bargaining (1949).
 - ILO Convention No. 105 concerning the Abolition of Forced Labor (1957).
- Brazilian Penal Code — art. 149 (slave labor), art. 149-A (human trafficking), and articles 197 to 207 (crimes against the organization of labor) (Decree-Law No. 2.848/1940, amended by Law No. 10.803/2003)

- Geneva Slavery Convention (1926) (Decree No. 58.563/1966).
- Statute of the Child and Adolescent (Law No. 8.069/1990), articles 60 to 69, on protection at work.
- Consolidation of Labor Laws — CLT (Decree-Law No. 5.452/1943) and Regulatory Standards of the Brazilian Ministry of Labor and Social Security.
- National Plan for the Eradication of Slave Labor (2008), which will be renewed by the National Commission for the Eradication of Slave Labor (Decree No. 9.887/2019).
- Equal Pay Law (Law No. 14.611/2023) and Decree No. 11.795/2023.

4. Anti-Discrimination and Racial and Gender Equality

- ILO Conventions No. 100 on Equal Remuneration (1951) and No. 111 on Discrimination in Respect of Employment and Occupation (1958) (Decree No. 10.088/2019).
- International Convention on the Elimination of All Forms of Racial Discrimination (1965) (Decree No. 65.810/1969).
- Convention on the Elimination of All Forms of Discrimination against Women (1979) (Decree No. 4.377/2002).
- Inter-American Convention against Racism, Racial Discrimination and Related Forms of Intolerance (Decree No. 10.932/2022).
- Inter-American Convention against All Forms of Discrimination and Intolerance (Decree No. 10.932/2022).
- Racial Equality Statute (Law No. 14.553/2023) and Decree No. 12.288/2010 on procedures and criteria for collecting workforce ethnic-racial data.
- Equal Pay Law (Law No. 14.611/2023) and Decree No. 11.795/2023.
- Law No. 9.029/1995 on Discrimination in Employment and Occupation.
- Law No. 11.770/2008 establishing the Citizen Company Program, designed to extend maternity and paternity leave.
- Law No. 8.213/1991, which provides for Social Security Benefit Plans and other measures.
- Brazilian Law on the Inclusion of Persons with Disabilities (Law No. 13.146/2015)
- Beijing Declaration and Platform for Action of the Fourth World Conference on Women (1995).
- Declaration of the World Conference against Racism, Racial Discrimination, Xenophobia and Related Intolerance (2001).
- Yogyakarta Principles on the application of international human rights law in relation to sexual orientation and gender identity (2006).
- UN Women's Empowerment Principles (2010).
- UN Human Rights Council Resolution 17/19 on Human Rights, Sexual Orientation and Gender Identity (2011).
- Joint UN Statement on Ending Violence and Discrimination against Lesbian, Gay, Bisexual, Transgender and Intersex People (2015).

5. Rights of Indigenous Peoples and Traditional Peoples and Communities

- ILO Convention No. 169 on Indigenous and Tribal Peoples (1989) (Legislative Decree No. 143/2002 and Decree No. 10.088/2019).
- United Nations Declaration on the Rights of Indigenous Peoples (2007).
- Statute of Indigenous Peoples (Law No. 6.001/1973).
- Decree No. 1.775/1996 on the administrative procedure for demarcating Indigenous Lands.
- Decree No. 4.887/2003 on the procedure for lands occupied by people who belong to the remaining quilombola communities.
- International Treaty on Plant Genetic Resources for Food and Agriculture — TIRFA (Decree No. 6.476/2008).

- [Law No. 13.123/2015](#), which provides for access to genetic heritage, protection and access to associated traditional knowledge, and benefit sharing for the conservation and sustainable use of biodiversity.
- National Policy for the Sustainable Development of Traditional Peoples and Communities (*Política Nacional de Desenvolvimento Sustentável dos Povos e Comunidades Tradicionais*, PNPCT) - ([Decree No. 6.040/2007](#)).
- National Policy for Territorial and Environmental Management in Indigenous Lands (*Política Nacional de Gestão Territorial e Ambiental de Terras Indígenas*, PNGATI) - ([Decree No. 7.747/2012](#)).
- National Policy for Quilombola Territorial and Environmental Management (*Política Nacional de Gestão Territorial e Ambiental Quilombola*, PNGTAQ) - ([Decree No. 11.786/2023](#)).

6. Climate Change

- [Paris Agreement](#) (2015) ([Decree No. 9.073/2017](#)).
- Interministerial Committee on Climate Change ([Decree No. 11.550/2023](#)).
- National Policy on Climate Change (*Política Nacional sobre Mudança do Clima*, PNMC) - ([Law No. 12.187/2009](#)) and [Decree No. 9.578/2018](#).
- Guidelines for Climate Change Adaptation Plans ([Law No. 14.904/2024](#)).
- National Emissions Registry System ([Decree No. 9.172/2017](#)).

7. Ecosystems and Biodiversity

- Forest Code ([Law No. 12.651/2012](#)).
- Ramsar Convention on Wetlands of International Importance ([Decree No. 1.905/1996](#)).
- Convention on International Trade in Endangered Species of Wild Fauna and Flora (*Convenção sobre Comércio Internacional das Espécies da Flora e Fauna Selvagens em Perigo de Extinção*, CITES) (1973) ([Decree No. 3.607/2023](#)).
- Convention on Biological Diversity and the Kunming-Montreal Global Biodiversity Framework (1992) ([Decree No. 2.519/1998](#)).
- Wildlife Protection Law ([Law No. 5.197/1967](#)).
- Atlantic Forest Law ([Law No. 11.428/2006](#)) and [Decree No. 6.660/2008](#).
- Environmental Crimes Law ([Law No. 9.605/1998](#)).
- Native Vegetation Protection Law ([Law No. 12.651/2012](#)).
- [Law No. 9.985/2000](#) establishing the National System of Nature Conservation Units — SNUC, and [Decree No. 4.340/2002](#).
- [Law No. 13.123/2015](#), which provides for access to genetic heritage, protection and access to associated traditional knowledge, and benefit sharing for the conservation and sustainable use of biodiversity.
- [Decree No. 11.367/2023](#), which establishes the Permanent Interministerial Commission for the Prevention and Control of Deforestation, re-establishes the Action Plan for Deforestation Prevention and Control in the Legal Amazon, and provides for Action Plans for other biomes.
- [Decree No. 6.514/2008](#), which provides for environmental violations and administrative sanctions.
- National Coastal Management Plan (*Plano Nacional de Gerenciamento Costeiro*, PNGC) - ([Law No. 7.661/1988](#)) and [Decree No. 5.300/2004](#).
- National Environmental Policy (*Política Nacional de Meio Ambiente*, PNMA) ([Law No. 6.938/1981](#)).
- National Biodiversity Policy ([Decree No. 4.339/2002](#)).
- National Policy for the Recovery of Native Vegetation — Proveg ([Decree No. 8.972/2017](#)).
- National Bioeconomy Strategy ([Decree No. 12.044/2024](#)).

- Complementary Law No. 140/2011 on administrative actions arising from the exercise of common competence relating to the protection of outstanding natural landscapes, the protection of the environment, the fight against pollution in any of its forms, and the preservation of forests, fauna, and flora.
- CONAMA Resolution No. 237/1997.

8. Waste, Pollution, and Water Resources

- Minamata Convention on Mercury (2013) (Decree No. 9.470/2018).
- International Convention on Civil Liability for Oil Pollution Damage (Decree No. 2.870/1998).
- The Basel (1989) (Decree No. 875/1993), Rotterdam (1998) (Decree No. 5.360/2005), and Stockholm (Decree No. 5.472/2005) (2001) Conventions on the Management of Hazardous Chemicals and Wastes.
- Environmental Crimes Law (Law No. 9.605/1998).
- Oil Pollution and Hazardous Substances Law (Law No. 9.966/2000) and Decree No. 4.136/2002.
- Law No. 6.803/1980, which provides for the basic guidelines for industrial zoning in critical pollution areas.
- Law No. 8.723/1993 that provides for the reduction of pollutant emissions from motor vehicles.
- National Air Quality Policy (*Política Nacional de Qualidade do Ar*, PNQA) - (Law No. 14.850/2024).
- National Water Resources Policy — PNRH (Law No. 9.433/1997).
- National Solid Waste Policy (*Política Nacional de Resíduos Sólidos*, PNRS) - (Law No. 12.305/2010) and Decree No. 10.936/2022.

9. Tax Compliance

- National Tax Code (Law No. 5.172/1966).
- Judicial collection of the Federal Public Debt (Law No. 6.830/1980).

10. Integrity

- Code of Best Corporate Governance Practices of the Brazilian Institute of Corporate Governance (IBCG).⁹
- General Personal Data Protection Law (Law No. 13.709/2018).

⁹ Although it does not constitute a regulation, its inclusion is of a guiding nature, aiming at promoting high standards of governance and aligning Brazilian business practices with the expectations of integrity, transparency, and responsibility adopted in sustainable markets.