



IIC ENVIRONMENTAL AND SOCIAL SUSTAINABILITY POLICY

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Acronyms and Abbreviations

DFI	Development Finance Institution
DIAS	Development Impact and Additionality Scoring
EHS	Environmental, Health and Safety
EIA	Environmental Impact Assessment
ESIA	Environmental & Social Impact Assessment
ESAP	Environmental and Social Action Plan
ESMP	Environmental & Social Management Plan
ESMS	Environmental & Social Management System
FI	Financial Intermediary
IDB	Inter-American Development Bank
IIC	Inter-American Investment Corporation
IFC	International Finance Corporation
ILO	International Labor Organization
ISO	International Organization for Standardization
OHSAS	Occupational Health and Safety Assessment Series
PS	IFC's Performance Standard
SME	Small and medium enterprises
TA	Technical assistance
UN	United Nations
XASR	Expanded Annual Supervision Report

IIC ENVIRONMENTAL AND SOCIAL SUSTAINABILITY POLICY

I. PURPOSE OF POLICY

1. The purpose of the IIC Environmental and Social Sustainability Policy (the Sustainability Policy) is to convey the IIC's commitment to sustainable development, an integral part of its approach to risk management, as well as its development mandate. The IIC's mission is to promote sustainable economic development in its regional developing member countries by fostering the establishment, expansion, and modernization of private enterprises, with a focus on those that are small and medium-size, in such a way as to supplement the activities of the Inter-American Development Bank (IDB). The Sustainability Policy applies to all activities and operations the IIC undertakes and supports, including, among others, direct and indirect financing and technical assistance services¹.
2. The IIC believes that the environmental and social sustainability of the activities it supports is central to achieving positive development outcomes, a strategic goal. The IIC also believes that avoidance, minimization and management of environmental, social and health and safety risks and impacts is not only sound business practice, but when correctly implemented, can reduce waste, improve profitability and generate good will and positive benefits in the communities where the business operates.
3. The IIC Environmental and Social Sustainability Policy is organized as follows:
 - IIC's Commitments
 - IIC's Roles and Responsibilities during Environmental and Social Appraisal and Supervision
 - Collaboration with Partners
 - Governance
 - Reference and Supporting Documents²

II. IIC'S COMMITMENTS

1. The IIC strives to ensure through its environmental and social appraisal and supervision process that the investments³ and technical assistance services it undertakes and supports are environmentally and socially sustainable by requiring that such activities be designed to minimize pollution and maximize resource efficiency in accordance with the standards referred to in this Policy.

¹ Technical Assistance (TA) is provided mainly in the form of consultancy services to assist clients and SMEs, in particular, to improve performance in different areas, as well as through capacity building and other programs that benefit SMEs (see section III, paragraph 6 for more detail).

² Policies, standards and other documents mentioned in this document are referenced in section VI.

³ The term "investments" is used interchangeably herein as operations or projects. In the case of investments or loans made by FIs receiving IIC financing, the term "investments" refers to the sub-projects that are co-funded with IIC resources, (see section III, paragraph 5 for approach to investments through financial intermediaries). Furthermore, "investments" covers a variety of financing instruments, such as loans, guarantees, equity and quasiequity, amongst others. The term "client" is used interchangeably herein to refer to the borrower, beneficiary of a guarantee, investee, as well as the sponsor of a specific transaction.

2. The IIC assesses potential environmental and social risks and impacts of all proposed investments for compliance with host country laws and regulations and this Sustainability Policy and associated standards and guidelines prior to final approval thereof. These standards (see section VI, paragraph 1) include the IDB Environment and Safeguards Compliance Policy,⁴ other IDB safeguard policies and sector guidelines, the Performance Standards (PS) on Environmental and Social Sustainability of the International Finance Corporation (IFC), and the World Bank Group/IFC Environmental Health and Safety (EHS) Guidelines (including both General EHS guidelines and Industry Sector EHS Guidelines)⁵ Any subsequent revisions to those standards, policies and guidelines will likewise be incorporated into this Sustainability Policy, unless otherwise provided for by the IIC's Board of Executive Directors.

3. Specific areas of focus include the following:

Pollution Prevention and Resource Efficiency

4. The IIC promotes good industrial practice and resource efficiency strategies to minimize waste and pollution resulting from its investments. When combined with continuous improvement programs, this approach can also result in more efficient production and increased profitability. The IIC requires its clients to follow relevant IDB, World Bank Group/IFC EHS industry sector guidelines as benchmarks for good industry practice and to design, implement and operate their projects and activities accordingly.

Climate Change Mitigation and Low Carbon Development

5. The IIC considers climate change mitigation and adaptation to be a priority for its investment and technical assistance activities in the region. Through its commitment to low carbon development, the IIC makes efforts to invest in a number of related areas, including renewable energy and energy efficiency projects. Through the GREENPYME® program, the IIC provides related technical assistance and develops programs to assist companies in energy efficiency and low carbon development.

Biodiversity, Ecosystem Services and Protected Areas

6. The IIC is committed to the protection, conservation, management and sustainable use of biodiversity, natural resources and ecosystem services. It seeks to ensure that its operations include measures to safeguard critical habitats and to protect, and where feasible, enhance natural habitats, as well as the biodiversity and corresponding ecosystem services they support. Depending on project type and location, this may include requirements for cumulative impact analysis to determine potential synergistic and long term effects of a project and for specific management plans that ensure protection of natural and critical natural habitats in accordance with this Policy and its reference standards.

Social Aspects, Labor, Health and Safety

7. The IIC is committed to good international practice in the context of all social aspects of the projects it finances including human rights. This includes without limitation, requiring clients to practice:

⁴ The IIC will follow the standards of IDB's Environmental and Safeguards Compliance Policy as applicable to private sector investments.

⁵ In cases where there is a difference between an IDB and IFC standard, as applicable to IIC investments, IIC will abide by the standards included in the relevant IDB policy.

- (i) robust public consultation, outreach and communication to affected communities, implementation of grievance redress mechanisms commensurate with the nature of the social risks and impacts and the environmental and social risk category of the project;
- (ii) good labor relations and practices, including a worker grievance redress mechanism, guided by the core International Labor Organization (ILO) Conventions and other ILO standards;
- (iii) good working conditions and health and safety practices and standards in accordance with Occupational Health and Safety Assessment Series (OHSAS) 18001 and IFC PS 2 (Labor and Working Conditions);
- (iv) gender equality, including the avoidance of gender based exclusion in the projects financed by IIC (e.g. in the workplace, in public consultation) and consistent with the IDB Operational Policy on Gender Equality in Development;
- (v) participation and inclusion of persons with disabilities, including access to the physical environment, equality of opportunity in employment for persons with disabilities, and adherence to the principles of the UN Convention on the Rights of Persons with Disabilities;
- (vi) participation and inclusion for indigenous peoples and other vulnerable⁶ groups, prevention or minimization of adverse impacts on indigenous peoples and other vulnerable groups in accordance with IDB Operational Policy on Indigenous Peoples and IFC PS 7 (Indigenous Peoples)⁷ ;
- (vii) preservation of Cultural heritage in accordance with the IDB Environment and Safeguards Compliance Policy section B.9 (Natural Habitats and Cultural Sites) and IFC PS 8 (Cultural Heritage); and
- (viii) fair compensation and livelihood restoration of any persons or groups physically displaced or restricted from their household, community or livelihood in accordance with IDB Policy on Involuntary Resettlement and IFC PS 5 (Land Acquisition and Involuntary Resettlement).

III. IIC'S ROLES AND RESPONSIBILITIES FOR ENVIRONMENTAL AND SOCIAL APPRAISAL AND SUPERVISION

Approach for Investment Projects

1. Through its environmental and social appraisal and supervision procedures, the IIC is responsible for implementing this policy and assuring that all investments financed by the IIC are in compliance with it. Environmental and social appraisal is an integral part of the IIC investment appraisal process which covers all relevant risks and opportunities, including among others reputational risk and positive and negative impacts and risks. When carrying out investment appraisals, the IIC considers three primary aspects of a transaction:

⁶ The vulnerable status may be related to race, color, sex, sexual orientation, language, religion, political or other opinion, national or social origin, property, or other status. Clients should also consider factors such as gender, age, ethnicity, culture, literacy, sickness, disability, poverty or economic disadvantage, and dependence on unique natural resources.

⁷ The IIC also strives to ensure that indigenous peoples and other vulnerable groups are not disadvantaged in sharing development benefits related to an IIC financed project.

- (i) likely environmental and social risks and impacts;
 - (ii) client's capacity and commitment to meet the requirements of the Sustainability Policy; and
 - (iii) host country's institutional and regulatory framework.
- 2. The IIC will not finance operations that will not meet its environmental and social requirements within a reasonable time frame. In certain cases, a project may not be in full compliance at the time of signing the legal agreement with the IIC, in which case approval of financing will be linked with the contractual obligation of achieving compliance within a designated timeframe. Persistent delays in meeting these requirements can lead to loss of financial support from the IIC.
- 3. The IIC's environmental and social due diligence is commensurate with the level of environmental and social risk and impacts of each project. Direct Investments
- 4. Environmental and social appraisals for direct investments include the following:⁸
 - (i) review of available information, records, and documentation related to the environmental and social risks and impacts, as well as environmental and social risk categorization of the project; if information gaps are identified request and review of any necessary additional information;
 - (ii) a site visit and interviews with client staff and relevant stakeholders;
 - (iii) evaluation of the project's environmental and social management plans and, if operational, its environmental and social performance in relation to the requirements of the IDB Environment and Safeguard Compliance Policy and other safeguard policies and guidelines, including sector guidelines, IFC Performance Standards and applicable World Bank Group/IFC General EHS Guidelines and Industry Sector Guidelines, and host country regulations;
 - (iv) identification of gaps to define any areas of non-compliance with the requirements of the IIC's Sustainability Policy, which include the policies, standards, guidelines and regulations referenced in (iii) above;⁹ and
 - (v) development of an Environmental and Social Action Plan (ESAP) to close such gaps, if any. Once agreed upon, the ESAP along with the project environmental and social management plans form an integral part of the subsequent legal agreements between the IIC and the client.

Investments through Financial Intermediaries

- 5. There is a separate procedure for Financial Intermediaries (FI) investments which includes:
 - (i) a review of the FI's portfolio to ascertain sector exposure and contextual risks;

⁸ In the case of special initiatives involving the IIC's smallest clients (such as FINPYME Credit) some elements, such as a site visit and ESAP may not always be required.

⁹ When host country regulations differ from the levels and measures presented in the relevant IDB Policies and Guidelines and the IFC EHS Guidelines, projects are expected to achieve whichever is more stringent.

- (ii) categorization of the FI investment based on potential environmental and social risk (see section III, paragraphs 16 to 19);
- (iii) requiring IIC's FI clients to develop and implement an environmental and social management system (ESMS) that is commensurate with the level of environmental and social risks in its portfolio and prospective operations, and apply the IIC Exclusion List and applicable national law;¹⁰
- (iv) providing capacity building to IIC's FI clients through IIC's Environmental and Social Risk Management Training program, which aims to help FIs in the development and improvement of their ESMS.¹¹

Approach for Technical Assistance Activities

6. Through its technical assistance (TA) activities, the IIC seeks to provide support to private sector companies in Latin America and the Caribbean with capacity-building programs and other forms of assistance to enhance the projects it finances.
7. The IIC is proactive in delivering TA to complement existing or proposed projects. Technical assistance may cover activities, such as developing support for effective management systems, obtaining certification under various quality schemes, and assisting clients with identifying and applying best practices. In particular, the IIC will seek to increase the technical assistance provided to clients for third party certifications of soft commodities (e.g. agricultural products), such that clients involved in this sector may ensure that the supply chain is producing these commodities in an environmental and socially sustainable manner. In addition, the IIC provides technical assistance to companies that are not IIC clients in order to enhance performance and to provide knowledge in different areas.
8. The IIC applies the following procedure for technical assistance approval:
 - (i) Each TA activity is screened against the IIC Exclusion List.
 - (ii) The IIC also ensures that the technical assistance and advice provided to companies is consistent with host country laws and regulations and good international practice, such as the IDB Environment and Safeguards Compliance Policy and other IDB safeguard policies and sector guidelines and the World Bank/IFC EHS Guidelines.

¹⁰ FIs with a portfolio and/or prospective subprojects that present moderate to high environmental and social risks (i.e., Category FI-1 and FI-2) will require the higher risk subprojects they support to follow the relevant IDB sector guidelines, IFC Performance Standards, World Bank/IFC General EHS and Industry Sector Guidelines and will be required to be consistent with the IDB Environment and Safeguards Compliance Policy and other relevant IDB Policies. In the case of FIs categorized as FI-3, the ESMS will consist of screening of business activities they support against the IIC Exclusion List and applicable national law.

¹¹ In transactions with microfinance institutions IIC will encourage and support the adoption of effective client protection practices. For this purpose, this training program will be expanded to include capacity building to support microfinance institutions to improve their client protection practices, following recognized industry standards, such as the Smart Campaign.

Environmental and Social Risk Categorization

9. During appraisal, the IIC categorizes operations using a risk based approach for direct investments and financial intermediary investments.

Direct Investments

10. For direct investments, the IIC categorizes operations as A, B or C based on type, sector, scale and likely magnitude and significance of potential environmental and social risks and impacts of the investment. The category indicates the appropriate extent of environmental and social impact assessment, information disclosure and stakeholder engagement required.
11. **Category A** projects could result in potentially significant and diverse, irreversible, or unprecedented environmental and/or social risks and impacts that often extend beyond the boundaries of the actual project site or facilities. In principle, Category A includes projects which have significant impacts on protected or sensitive areas¹² and/or vulnerable groups.
12. **Category B** projects have potential environmental and/or social impacts and risks that are less adverse than those of a Category A and which are generally limited to the project site, largely reversible and can be mitigated via measures that are readily available and feasible to implement in the context of the operation.
13. **Category C** projects are those that are likely to result in very limited or no adverse environmental or social impacts or risks.
14. In the case of Category A and B greenfield projects, an environmental impact assessment (EIA) is required, and in the case of existing facilities, an environmental, health and safety audit (EHS Audit) is required unless the necessary information is otherwise available. For lower impact category B projects, specific environmental and social analysis may be sufficient.

Financial Intermediary Investments

15. When the IIC invests in a financial intermediary such as a bank, investment fund or another specialized institution, such as a factoring company, a leasing company, or microfinance institutions this is categorized as an FI investment. In FI operations, there are typically multiple “sub-projects” to which the FI provides financing using the IIC funds. In these cases the IIC delegates to the FI the responsibility for assuring the requirements of this policy are met by the individual sub-projects.
16. Using the Direct Investment approach to categorization, the IIC further categorizes the operation as FI-1, FI-2 or FI-3 based on the type of financial institution, investment type with the IIC, the potential subproject environmental and social risks associated with the likely sector and the expected physical context and size of the sub-projects. In addition, the IIC considers the FI client’s reputation and management capacity for implementing the Sustainability Policy requirements.

¹² Examples of sensitive areas may include critical natural habitat, indigenous territories, and/or cultural sites of spiritual, historical or archaeological significance.

17. FI-1 operations are those where the risk potential is high: the FI's current or future portfolio¹³ financed as part of the IIC investment includes or is expected to include Category A sub-projects as defined in Direct Investments above.
18. FI-2 operations are those where the risk potential is considered medium: the FI's current or future portfolio is limited to Category B sub-projects.
19. FI-3 operations are those where the risk potential is considered low: the FI's current or future portfolio is dominated by Category C and lower risk Category B sub-projects.

Supervision

Supervision of Investment Projects

20. The IIC monitors the environmental and social performance of its investments as an integral part of its portfolio management program. In the legal agreements that document its operations, the IIC agrees with the client on a regular program of supervision of the management of environmental and social risks and impacts against the agreed requirements, the frequency and extent of which will be commensurate with the category assigned. A key component of the supervision program will be the client's submission of an Annual Environmental and Social Monitoring Report to the IIC.

Direct Investments

21. For direct investments, the IIC will also review the client's Annual Environmental and Social Monitoring Reports and updates on the various environmental and social commitments included in the legal agreement including progress on implementation of the ESAP.¹⁴

Indirect Investments through Financial Intermediaries

22. In the case of FI investments, the IIC will review the client's Annual Environmental and Social Monitoring Report including progress on screening subprojects against the IIC exclusion list, compliance with national environmental and social laws and regulations, as well as effectiveness of the Environmental and Social Management System developed.

Supervision of Technical Assistance Activities

23. The IIC supervises the implementation of the environmental and social aspects of the relevant technical assistance activities to ensure that the technical advice offered to clients and other companies through the consultancy reports funded by the IIC's TA program is in line with the IIC's Sustainability Policy. In addition, annual reports are prepared by the IIC and submitted to the relevant trust fund donors, detailing

¹³ The term "portfolio" refers to the portfolio of subprojects financed through the IIC investment, unless the IIC investment is not to be used for subprojects, but rather for other general uses, such as institutional improvements. In the latter case, the term "portfolio" refers to the bank's overall portfolio.

¹⁴ For Category C projects, an ESAP is not required and environmental and social management measures may be limited or inapplicable. Category C projects may not have any reporting requirements.

the use of the TA funds provided by donors for the year, and according to IIC Disclosure of Information Policy.

Development Impact and Evaluation

24. The IIC uses two tools to assess the expected development impact of its operations, the Development Impact and Additionality Scoring (DIAS) system and the Expanded Annual Supervision Reports (XASRs). The DIAS system, which has environmental and social indicators, estimates a transaction's expected development impact prior to its approval and throughout its life. The XASRs evaluate a project's deliverables at the time the project matures¹⁵ and includes environmental and social performance indicators to assess the project's overall performance in these areas. In addition to the IIC's internal evaluation of deliverables, the IDB Office of Evaluation and Oversight (OVE) reviews and validates the XASRs annually. OVE is independent from IIC management and reports directly to the IIC's Board of Directors.
25. Results of evaluations are incorporated in the IIC internet based Lessons Learned portal and applied to new investments to improve performance.

IV. COLLABORATION AND LIAISON WITH PUBLIC AND PRIVATE SECTOR PARTNERS

1. As a multilateral financial institution that promotes economic development through the private sector, the IIC collaborates with a variety of private and public sector entities. As a member of the IDB Group, the IIC works particularly closely with the IDB in its efforts to promote sustainable private sector development in its regional developing member countries. This currently includes the identification of sustainable projects, joint technical cooperation agreements to help companies benefit from technical assistance, coordination with the IDB Climate Change and Sustainability Division to assist SMEs in developing and improving their climate change mitigation and/or adaptation projects, as well as the coordination with the IDB's environmental and social specialists on issues such as capacity building for financial institutions.
2. Examples of IIC work with other public and private sector entities include:
 - (i) Collaborating closely with other financial institutions working on joint projects or co-investments and promoting close coordination and harmonization among participating institutions regarding the environmental and social actions required from a client.
 - (ii) Promoting sustainable financial markets in Latin America and the Caribbean through engaging in dialogue with Equator Principle banks and leading training programs for financial intermediaries in Latin America and the Caribbean on issues, such as Environmental and Social Risk Management for the financial Sector.
 - (iii) Engaging in dialogues with local nongovernment and government institutions as well as financial institutions in Latin America and the Caribbean that are working on energy

¹⁵ The IIC follows the criteria of the Multilateral Development Bank Evaluation Cooperation Group (MDB-ECG) for determining when an operation matures, which can include factors such as when the project has been substantially completed, when the final disbursement has been made by the IIC, or others depending on the type of project.

efficiency and cleaner production initiatives in order to develop strategic partnerships to be able to implement technical assistance programs, such as those being carried out through the IIC GREENPYME® program, which aims to assist SMEs in becoming more energy efficient.

- (iv) Liaising with multilateral development banks, as well as relevant bilateral development institutions and export credit agencies in order to support harmonization efforts related to environmental and social issues, policies, and procedures across institutions.
- (v) Liaising with multilateral financial institutions, as well as relevant bilateral institutions and export credit agencies on integrating corporate governance into investment operations.

V. GOVERNANCE

Corporate Governance

1. The IIC understands the strong correlation between a company's corporate governance culture and its commitment to sustainability. Good corporate governance helps businesses operate more efficiently, attracts capital, safeguards against corruption and mismanagement and improves the relationship with their stakeholders. It makes businesses more accountable and transparent and builds investor confidence in public and private companies. Through its FINPYME Family Business program, IIC seeks to disseminate good governance practices and put effective and affordable governance tools and structures in the hands of family-owned businesses. The program organizes governance workshops and offers one-on-one technical assistance to some IIC SME client companies. In 2011, the IIC adopted the Corporate Governance Development Framework, a common methodology amongst Development Finance Institutions for assessing corporate governance of investee companies.¹⁶

Governance for Projects in the Extractive Industry

2. In cases where the IIC invests in an extractive project (oil, gas, and mining), the Corporation will assess the governance risks and compare them with the expected development benefits. IIC will not participate in the project in cases where the governance risks outweigh the development benefits.
3. The IIC also promotes transparency of revenue payments from extractive projects to host governments. Accordingly, IIC requires that clients publicly disclose their material project payments to the host government (such as royalties, taxes, and profit sharing).

VI. REFERENCE AND SUPPORTING DOCUMENTS

1. The IIC refers clients and partners to the following standards and guidance documents, which are applicable for compliance with the IIC Sustainability Policy:

Inter-American Investment Corporation

- (i) IIC Charter <https://idbinvest.org/en/download/4754>

¹⁶ The IIC will gradually begin applying the tools from this framework within the next few years.

- (ii) IIC Disclosure of Information Policy¹⁷ <https://idbinvest.org/en/download/4756>
- (iii) IIC Operating Policy
- (iv) IIC's Environmental and Social Guidance Document¹⁸
<https://idbinvest.org/en/download/6247>
- (v) IIC Exclusion List <https://idbinvest.org/en/download/6248>
- (vi) Framework to Prevent and Combat Fraud and Corruption
<https://idbinvest.org/en/download/4758>
- (vii) IIC Independent Inspection Mechanism (IIM)/Independent Consultation and Investigation Mechanism (ICIM) <https://www.iadb.org/en/mici>
- (viii) Corporate Governance Development Framework <http://cgdevelopmentframework.com/>

Inter-American Development Bank

- (i) Environment and Safeguards Compliance Policy
<https://www.iadb.org/en/topics/sustainability/about-us>
- (ii) Disaster Risk Management Policy <https://www.iadb.org/en/topics/sustainability/about-us>
- (iii) Operational Policy on Indigenous Peoples
<https://www.iadb.org/en/topics/sustainability/about-us>
- (iv) Operational Policy on Gender Equality in Development
<https://www.iadb.org/en/topics/sustainability/about-us>
- (v) Involuntary Resettlement Policy <https://www.iadb.org/en/topics/sustainability/about-us>
- (vi) Sector guidance documents: Cement Manufacturing Guidelines: An Approach to Reconciling the Financing of Cement Manufacturing Plants with Climate Change Objectives
<https://idbinvest.org/en/download/6250>; Landfill guidelines: An approach to support Climate Change – Friendly Landfill investments <https://idbinvest.org/en/download/6252>; Guidelines for Environmental Requirements for Oil and Gas Projects; Coal Fired Power Plant Guidelines <https://idbinvest.org/en/download/6251>; and Liquid and Gaseous Fossil Fuel Plant Guidelines <https://idbinvest.org/en/download/6253>

International Finance Corporation

- (i) IFC's Performance Standards (dated January 2012)
https://www.ifc.org/wps/wcm/connect/115482804a0255db96fbfd1a5d13d27/PS_English_2012_Full-Documents.pdf?MOD=AJPERES, which consist of the following:

¹⁷ The environmental and social risk categories referred to in the IIC Disclosure of Information Policy (2004), Category IV, III and II/I are equivalent to Category A, B, and C, respectively.

¹⁸ This document describes internal environmental and social review procedures and the application of the IIC Sustainability Policy in certain contexts.

- Performance Standard 1: Assessment and Management of Environmental and Social Risks and Impacts
 - Performance Standard 2: Labor and Working Conditions
 - Performance Standard 3: Resource Efficiency and Pollution Prevention
 - Performance Standard 4: Community Health, Safety and Security
 - Performance Standard 5: Land Acquisition and Involuntary Resettlement
 - Performance Standard 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources
 - Performance Standard 7: Indigenous Peoples
 - Performance Standard 8: Cultural Heritage
- (ii) The World Bank/IFC General Environmental, Health and Safety (EHS) Guidelines and the World Bank/IFC Industry Sector EHS Guidelines
<https://www.ifc.org/wps/wcm/connect/554e8d80488658e4b76af76a6515bb18/Final%2B-%2BGeneral%2BEHS%2BGuidelines.pdf?MOD=AJPERES>

2. The following sources of information provide guidance on good practices:

Inter-American Development Bank

- (i) Biofuels Scorecard <https://publications.iadb.org/handle/11319/5453>
- (ii) Sustainable Tourism Scorecard <https://publications.iadb.org/handle/11319/5439>
- (iii) Incorporating Ecosystem Service Analysis in the Project Cycle
- (iv) Various IDB publications including good practice notes, handbooks, and related materials providing guidance on and examples of good international practice
<http://www.iadb.org/en/publications/publications,4126.html>

International Finance Corporation

- (i) Various IFC publications including good practice notes, handbooks, and related materials providing guidance on and examples of good international practice
http://www.ifc.org/wps/wcm/connect/publications_ext_content/ifc_external_publication_site/publications

Other

- (i) International Organization for Standardization (ISO) Standard for Environmental Management Systems (ISO 14001) <http://www.iso.org/iso/home/standards/management-standards/iso14000.htm>
- (ii) ISO Standard for Environmental Management Systems (ISO 14005:2010) <https://www.iso.org/standard/43208.html> Guidelines for the phased implementation of an environmental management system, including the use of environmental performance evaluation

- (iii) ISO Standard for Social Responsibility (ISO 26000) – presents general guidance <https://www.iso.org/iso-26000-social-responsibility.html>
- (iv) Standard for Occupational Health and Safety Management Systems 18001 (OHSAS 18001) http://www.nsf.org/business/management_systems_registration/ohsas18001.asp
- (v) Standard for Social Accountability (SA 8000) <http://www.sa-intl.org/index.cfm?fuseaction=Page.ViewPage&PageID=937> – an auditable social certification standard for socially acceptable practices in the workplace, across multiple industrial sectors, that addresses issues including child labor, forced and compulsory labor, health and safety, freedom of association and right to collective bargaining, discrimination, disciplinary practices, working hours and remuneration
- (vi) Extractive Industries Transparency Initiative <https://eiti.org/standard/overview> – a global standard fostering transparency and better governance of natural resources
- (vii) Guide on Resource Revenue Transparency (International Monetary Fund) <http://www.imf.org/external/np/fad/trans/guide.htm>
- (viii) Smart Campaign <http://www.smartcampaign.org/> – a global effort to unite microfinance institutions around a common goal: to keep clients as the driving force of the industry, protecting them by being transparent in the pricing, terms and conditions of all products through the implementation of client protection principles