



# TECHNICAL REPORT

## ON SDG FINANCE TAXONOMY (CHINA)



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[ 2020 EDITION ]

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# Foreword

With the 2030 Agenda for Sustainable Development, the world committed to a new kind of growth – one that is ecologically viable, while leaving no one behind. Yet these vital promises to safeguard our shared future can only be kept if they are adequately funded. As such, I am very pleased to present this ground-breaking Technical Report on SDG Finance Taxonomy (China) [2020 Edition], to guide and inform future investments towards a more inclusive and sustainable world.

The 17 Sustainable Development Goals covered by the 2030 Agenda aim to end poverty, reduce inequality and protect the planet. Having been launched in 2015, the world has only one decade left to meet them. Governments face increasing urgency to step up financing for the goals, while investors' enthusiasm for aligning their strategies and businesses with the SDGs has also grown – with clear branding and operational benefits to doing so.

However, challenges remain in the way that traditional financial instruments and markets were created, with financial return the primary motivation. The key to leveraging and effectively using business and finance to advance the SDGs is to fundamentally (re) align financial markets and systems behind them. This calls for considering not only investment returns, but how those returns are made. It also calls for delivering for all stakeholders, not only shareholders.

As we recover from humanity's worst crisis in generations – the Covid19 pandemic – this is more vital than ever. Covid19 has exposed unequivocally the flaws in our economic systems and consumption models that leave too many in, or at risk of, poverty, making pan-

demics even harder to fight. We must not return to that "normal." Rather, we must rise to a more resilient normal – "building back better" through investments that make our world stronger, together.

This Taxonomy is an important step in this direction, offering an ambitious initiative for moving towards a more integrated approach to defining eligible SDG-enabling finance projects and assessing their development impact. It is also the first Taxonomy with a special focus on equal economic opportunities and access to social services for vulnerable groups over and beyond climate change adaptation and environmental protection criteria that other international and national taxonomies are already championing.

China is shifting towards growth that promotes high quality development, accelerating the SDGs, and making significant progress in innovation, as well as fighting poverty and pollution. China has one of the largest shares of SDG business opportunities and markets and plays an increasingly influential role in the global arena. Consequently, we are testing this Taxonomy in China, first.

To realise sustainable development for all, collaboration across stakeholders – including businesses and policy-makers – will be critical. I thank the International Center for Economic and Technical Exchange (CIC-ETE) on behalf of the Ministry of Commerce of China, for working with UNDP to convene a platform for policy research and promoting SDG-aligned finance since 2018, seeking inputs both within and outside China. We believe that this Taxonomy aligns with China's national priorities and global initiatives; harmonises Chinese experiences and international best practices; as



well as balances the sustainable development agenda with market motivations.

I hope that these recommendations can catalyse dialogue and action across all actors to shift financing towards long-term development that protects life on earth, including against pandemics, by realising a healthier 'normal' for our economy, our environment and our most vulnerable people. We look forward to working with our national counterparts, private sector partners and all of society towards this.

Finally, we want to hear from you, the key players of the financing ecosystem, on the applicability of this Taxonomy, with the intention of you adopting it in the future. I am hopeful that policy makers, companies and other stakeholders will be able to fully use and benefit from it – prospering while protecting our planet and its most vulnerable people, with returns for generations to come.



**Beate Trankmann**

UNDP Resident Representative in China

# Foreword: Conduct In-depth Research and Actively Promote SDG Impact Financing

On 25 September 2015, the 193 member states of the United Nations reached a consensus on the 2030 Agenda for sustainable development, which identified 17 Sustainable Development Goals (SDGs) in social, economic and environmental fields. Since then, countries around the world have actively participated in the implementation of the Agenda and realization of SDGs, but the progress has not been satisfactory. UN Secretary-General Antonio Guterres emphasized that the implementation of the 2030 Agenda for sustainable development is facing severe challenges and risks, and the implementation of the SDGs is left behind schedule and needs greater financial support. According to IMF research, developing countries have an annual funding gap of about \$2.6 trillion for SDGs in health, education, roads, electricity, water and sanitation.

At the same time, the world's financial markets are awash with money looking for new investment areas and opportunities. In recent years, driven by the concept of "capital for good", more and more investors have increasingly focused on better combination of social and environmental benefits with commercial benefits. As a result, impact investment has emerged, and many innovative explorations have achieved positive results. In particular, green finance has become a very successful financial innovation mode of sustainable development in the field of environment, which provides useful inspiration and reference for financing efforts to achieve other sustainable development goals. How to lead the private sector to participate

and invest in the implementation of the Sustainable Development Agenda is a challenging topic. It is badly necessary to explore and develop appropriate investment products, evaluation indicators and management tools to enhance investors' confidence and enthusiasm for projects in the sustainable development field.

As the largest development assistant agency of the United Nations system, the United Nations Development Program (UNDP) has been committed to innovative development. UNDP actively advocates and promotes the SDGs impact financing (SDG financing) globally and has initially developed a series of measurement indicators and operational tools. In order to promote the SDG financing practical exploration in China, the China International Center for Economic and Technical Exchange (CICETE) and the UNDP Representative Office in China set up a project of "Research and Promotion SDG financing in China" at the end of 2018, aiming to create China's SDG financing platform, develop the corresponding standard system and the evaluation tool.

We have invited industry leaders, well-known authorities and professionals of relevant fields to form the Advisory Committee and Technical Committee of the Project. With the joint efforts of the two committees and the project team of UNDP and CICETE, the Technical Report on SDG Finance Taxonomy (China) [2020 Edition] is finally launched based on more than a year of investigation, analysis and consultation. I hope that

this seedling can blossom brightly to attract more like-minded attention and participation for SDG financing in China. And the project will further develop evaluation indicators and rating system for different sectors to provide reference and guidance for the practice of SDG financing in China.

As the executing agency of UNDP's project in China authorized by the Chinese government, CICETE has accumulated 36 years of professional experience in the field of international development cooperation. It has cooperated with UNDP for a long time to promote the development of microfinance and inclusive finance in China and made positive contributions to the poverty eradication in China. We believe that our new cooperation on integrating the financial system with the Sustainable Development Agenda will play its due role in promoting the realization of the SDGs and the two Centenary Goals of China, and the practice of New Development Concepts and the building of a Community with a Shared Future for Mankind. Take this opportunity, we sincerely thank the project Advisory Committee and Technical Committee members for their elaborate guidance and great effort on research and development works. We highly appreciate the work of relevant departments and personnel of the Headquarters and the Asia-pacific bureau of UNDP on specific and professional support, and the Department of Trade and International Affairs of the Ministry of Commerce on policy coordination and support. In particular, we give full recognition to the effective administrative support and organizational work of the project team led by Mr. Bai Chengyu of CICETE and Dr. Xu Qing of UNDP Representative Office in China.

Of course, as an exploratory work, this report is inevitable lacking in comprehensiveness and depth, which needs to be tested in practice and improved. We welcome constructive comments from all stakeholders and hope to take this as a start to continuously strengthen cooperation with relevant parties, so that SDG financing can take root and thrive in China.



**Zhang Yi**

Deputy Director-General

China International Center for Economic  
and Technical Exchanges, Ministry of Commerce



# Foreword: Shaping A New Business Culture for Sustainable Development

At the beginning of 2020, the pandemic of COVID-19 poses unprecedented challenges to humanity. Attempts to control the pandemic brought economic activities to a halt and globalization as we know it seems to be changing. Looking back, the frequent outbreaks of diseases in recent years seem to be closely related to intensified global warming. However, with these grave challenges come great opportunities that call for new models of sustainable development. In this sense, this SDG Finance Taxonomy (China) [2020 Edition] and its Technical Report come at an opportune moment, guiding the transition of development patterns through sustainable development finance.

The idea of sustainable development came to existence amid the environmental crises and social challenges resulting from the rapidly growing productivity since the industrial revolution. In 1987, the Report of the World Commission on Environment and Development: Our Common Future defined sustainable development as to meet “the needs of the present without compromising the ability of future generations to meet their own needs”, which would later become the most widely recognized definition of sustainable development. Sustainable development demands a balance between needs and limits, underpinned by three pillars: economic growth, social inclusion, and ecological protection. In 2015, 193 member states of the United Nations General Assembly adopted the 2030 Agenda for Sustainable Development, which comprises 17 Sustainable Development Goals (SDGs) and 169 targets, including no poverty, zero hunger, good health and well-being. As a follow-up response, China adopted its National Plan on Implementation

of the 2030 Agenda for Sustainable Development in September 2016, laying out specific plans for the implementation of the 17 SDGs and its 169 targets.

The SDGs aim to measure development in terms of economy, society, and environment, outlining a grand blueprint for the global transition toward sustainable development. However, looking back at the past four years, the achievement of the SDGs has been stymied by inadequate financial input. According to the United Nations Conference on Trade and Development (UNCTAD), it is estimated that US\$5 to 7 trillion is needed per year to achieve the SDGs globally. For developing countries, the input needed annually is estimated to range between US\$3.4 to 4.5 trillion while the public financing of these countries can only provide US\$1.4 trillion, leaving a finance gap of US\$2.5 trillion per year. Recognizing this gap, the United Nations Secretary-General’s Roadmap for Financing the 2030 Agenda for Sustainable Development 2019-2021 was published in September 2019, followed by a series of measures to promote sustainable development finance. Shortly after the Roadmap, the UN also launched the Global Investors for Sustainable Development Alliance in October 2019 with various measures to facilitate the scale-up of finance and investment for sustainable development. In response to this global effort, China Alliance of Social Value Investment published its A-share Listed Companies Sustainable Development Value Assessment Report in November 2019. The report interprets Sustainable Development Finance through the Chinese understanding of doing well and doing good, and defines it as financial services that can create a comprehensive

economic, social, and environmental impact to drive global sustainable development.

In the face of the COVID-19 pandemic, the need to achieving the SDGs cannot be more urgent and pronounced. Sustainable development finance will be an important impetus to that end. Thus, I am very pleased to present to you the Taxonomy, which fills a gap in sustainable development finance by providing systematic views, clear directions, and practical guidance for stakeholders from different sectors to engage in investment and financing for sustainable development. Aligned with the idea of sustainable development, the Taxonomy highlights that investment and financing decisions should go beyond the simple consideration of economic returns and take into account their impact on the economic, social, and environmental pillars of sustainable development. Based on the SDGs, the Taxonomy identifies six areas with business opportunities to balance profits and purpose. It also provides specific guidelines for financial institutions to set the Aim, plan for the Approach, and measure the Action of sustainable development finance. The Taxonomy enables us to change the usual development pattern of “solutions after problems” and avoid problems by integrating economic, social, and environmental considerations into each investment and financing activity.

In consideration of the significant value of this Taxonomy, I would like to thank all parties involved in this process, including the United Nations Development Programme and China International Center for Economic and Technical Exchanges for their close collaboration, the Advisory Committee and the Technical Committee for their insightful guidance, and all the experts for their invaluable input. Without their efforts and unremitting pursuit, it would not have been possible to develop a Taxonomy that aims at boosting the growth of SDG financing.

As a preliminary exploration, the Taxonomy has its limitations and awaits the test of the market. Nevertheless, the value of its guidance is clear. The Taxonomy provides financial institutions, industry organizations, and researchers with practical tools for SDG financing activities. In addition, a strong commitment to continuous improvement is reflected throughout the Technical Report. Following market practice and feedback, further improvement of the Taxonomy is sure to come. To that end, I encourage all stakeholders to address sustainable development challenges using the financial measures, as proposed by the Taxonomy. Your action will be indispensable as a contribution to implementing the SDGs. Now is the time for humanity to reflect on ourselves and commit to a new business culture for sustainable development.



**Ma Weihua**  
Chairman

China Alliance of Social Value Investment

# Foreword

Financing the SDGs requires increasing the role of financial markets across the globe. Making these markets work efficiently, in turn, requires clear standards on what projects support the SDGs. This principle is, in particular, true since 85% of the financing needed to meet the SDGs must come from the private sector. This Technical Report on the SDG finance taxonomy (China) [2020 Edition] provides a definite contribution towards this issue by formulating a taxonomy of projects which support the SDGs throughout economic sectors.

As the concept of sustainable finance has been gaining momentum globally over the last few years, the toolbox of labeled sustainable finance products has proliferated. This trend spans from bonds, loans, indexes, funds etc. that address green, social, gender or water issues or sustainability in general. While this has added depth and sophistication to sustainable finance, the risk is that this increasing complexity can reduce clarity and efficiency. Without adding even further complexity and while not re-inventing the wheel, this report and taxonomy aims to be compatible and comparable with existing standards. Instead, it provides a broad and clear framework that stakeholders can use for a multitude of financial products covering the SDGs as a whole.

In particular, since 2016, China has played an essential role in expanding sustainable finance efforts in China and globally. This role includes the field of sustainable finance standards, where China has pioneered mandatory green bond standards, a green credit standard, and a green industry catalog. Furthermore, China will be launching a climate finance standard under the Ministry of Ecology and Environment in the near future. Together with the taxonomy launched in this report, Chinese standards will soon cover environmental protection, climate change, and the SDGs.

While this report and taxonomy is rooted in the Chinese

context, the goal is to support the development of a global SDG standard. This objective is required not just as SDG finance flows in and out of China are increasing, but because financial markets across the world must work together coherently to provide the financing needed to meet the SDGs. Consequently, it is the hope that this report will feed into SDG finance discussions across the globe to improve the taxonomy for both Chinese and global purposes. From this logic, the SDG Finance Taxonomy must remain a continuous work in progress based on a multi-stakeholder dialogue in China and internationally. With the convening power of UNDP and the support from the International Center for Economic and Technical Exchange of the Chinese Ministry of Commerce, we are excited to turn the SDG Finance Taxonomy into practice in China and internationally, while continuing to develop and refine the taxonomy itself.

Representing the International Institute of Green Finance as technical lead and as co-author with UNDP on this work on the SDG Finance Taxonomy, I look forward to working together with stakeholders in China and across the globe to continuously refine and improve this and other sustainable finance standards. Only by this principle of working together across borders can we successfully meet the task of financing the SDGs.



**Wang Yao**

Director General

International Institute of Green Finance,  
Central University of Finance and Economics



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Complementing the advice from our Advisory Board, the Technical Working Group drove the methodology, data and substance aspects of this Taxonomy. We are grateful to the whole group led by Professor Wang Yao, the Director General of the International Institute of Green Finance (IIGF) of the Central University of Finance and Economics, SDG Finance Strategic Advisor of UNDP China, the member of which include Bai Hong, Chen Bo, Deng Minne, Dong Chong, Gong Jing, Gu Baihe, Guo Peiyuan, Han Lei, Li Jing, Liao Yuan, Lin Yin, Liu Anqi, Liu Changquan, Long Fei, Lu Ke, Lu Wenqin, Mathias Lund Larsen, Peng Yanni, Shi Huitian, Sun Tongquan, Tan Xianchun, Tan Yi, Christoph NEDOPIIL WANG, Wang Pu, Wang Yali, Xia Yue, Xu Qing, Yuan Wei, Yuan Yuan, Zhang Qi, Zhang Rui, Zhou Rong, Zhu Ying, and Zou Xinjie (in alphabetical order of surname).

This Technical Report on the SDG Finance Taxonomy (China) [2020 Edition] was authored by Dr. Christoph NEDOPIIL WANG, Director of Green Belt and Road Initiative Center, International Institute of Green Finance (IIGF) of the Central University of Finance and Economics and Dr. Xu Qing Programme Specialist on SDG Finance, United Nations Development Programme in

China (UNDP China). Professor Wang Yao also gave important guidance to the report and we thank her for her valuable input.

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For further discussion on the topics related to the re- port, please contact Dr. Xu Qing, Programme Special- ist on SDG Finance, UNDP China. ([qing.xu@undp.org](mailto:qing.xu@undp.org)).

# List of Acronyms

<b>ACFM</b>	ASEAN Capital Markets Forum
<b>ADB</b>	Asian Development Bank
<b>AIGCC</b>	Asia Investor Group on Climate Change
<b>ASEAN</b>	Association of Southeast Asian Nations
<b>ASFI</b>	Asia Sustainable Finance Initiative
<b>AWS</b>	Alliance for Water Stewardship
<b>BRI</b>	Belt and Road Initiative
<b>BSDC</b>	Business and Sustainable Development Commission
<b>CASVI</b>	China Alliance of Social Value Investment
<b>CBI</b>	Climate Bonds Initiatives
<b>CBIRC</b>	China Banking and Insurance Regulatory Commission
<b>CDP</b>	Carbon Disclosure Project
<b>CERES</b>	Coalition for Environmentally Responsible Economics
<b>CICETE</b>	China International Center of Economic and Technical Exchanges
<b>CSEIF</b>	China Social Enterprise and (Impact) Investment Forum
<b>CSRC</b>	China Securities Regulatory Commission
<b>DNSH</b>	Do-No-Significant-Harm
<b>EITI</b>	Extractive Industries Transparency Initiative
<b>ENCORE</b>	Exploring Natural Capital Opportunities, Risks and Exposure
<b>ESG</b>	Environmental, Social and Governance
<b>ESIA</b>	Environmental and Social Impact Assessment
<b>ESRP</b>	Environmental and Social Review Procedure
<b>EU</b>	European Union
<b>FYP/5YP</b>	Five-Year Plan
<b>GCF</b>	Green Climate Fund
<b>GDP</b>	Gross Domestic Product
<b>GGKP</b>	Green Growth Knowledge Partnership
<b>GIB</b>	Global Infrastructure Basel Foundation
<b>GIC</b>	Global Investor Coalition on Climate Change
<b>GIIN</b>	Global Impact Investing Network
<b>GRI</b>	Global Reporting Initiative
<b>GHG</b>	Greenhouse Gas
<b>GSG</b>	Global Steering Group for Impact Investment
<b>GWP</b>	Gross World Product
<b>HDI</b>	Human Development Index
<b>HKQAA</b>	Hong Kong Quality Assurance Agency



<b>HNWI</b>	High Net Worth Individuals
<b>IAIA</b>	International Association for Impact Assessment
<b>ICMA</b>	International Capital Market Association
<b>ICT</b>	Information and Communications Technology
<b>IDFC</b>	International Development Finance Club
<b>IEMA</b>	The Institute of Environmental Management and Assessment
<b>IFC</b>	International Finance Corporation
<b>IGCC</b>	Investor Group on Climate Change
<b>IIGCC</b>	Institutional Investors Group on Climate Change
<b>IIGF</b>	International Institute of Green Finance
<b>IIRC</b>	International Integrated Reporting Council
<b>IMP</b>	Impact Management Project
<b>IPR</b>	Inevitable Policy Response
<b>IPSF</b>	International Platform for Sustainable Finance
<b>IUCN</b>	International Union for Conservation of Nature
<b>JSFI</b>	Japan Sustainable Investment Forum
<b>KBA</b>	Key Biodiversity Area
<b>LMA</b>	Loan Market Association
<b>LNOB</b>	Leave No One Behind
<b>MDB</b>	Multilateral Development Bank
<b>MDG</b>	Millennium Development Goals
<b>MEE</b>	Ministry of Ecology and Environment
<b>MoHurd</b>	Ministry of Housing and Urban-Rural Development
<b>MSCI</b>	Morgan Stanley Capital International
<b>MUFG</b>	Mitsubishi UFJ Financial Group
<b>NCFA</b>	Natural Capital Finance Alliance
<b>NGFS</b>	Network for Greening the Financial System
<b>NGO</b>	Non-Governmental Organization
<b>OECD</b>	Organization for Economic Co-operation and Development
<b>PACTA</b>	Paris Agreement Capital Transition Assessment
<b>PAGE</b>	Partnership for Action in Green Economy
<b>PBC</b>	People's Bank of China
<b>PRI</b>	Principles for Responsible Investment
<b>PSI</b>	Principles for Sustainable Insurance
<b>SASB</b>	Sustainability Accounting Standards Board
<b>SBG</b>	Sustainability Bond Guidelines
<b>SBP</b>	Social Bond Principles
<b>SBTI FI</b>	Science-Based Targets Initiative for Financial Institutions
<b>SDGs</b>	Sustainable Development Goals
<b>SPVs</b>	Special Purpose Vehicles
<b>SSE</b>	Sustainable Stock Exchanges

<b>SVI</b>	Social Value International
<b>TCFD</b>	Task-Force on Climate-related Financial Disclosures
<b>TPI</b>	Transition Pathway Initiative
<b>UN</b>	United Nations
<b>UNCTAD</b>	United Nations Conference on Trade and Development
<b>UNDP</b>	United Nations Development Programme
<b>UNEP</b>	United Nations Environment Programme
<b>WBA</b>	World Benchmarking Alliance
<b>WWF</b>	World Wildlife Fund

# Executive Summary

**About the Taxonomy and Its Audience:** The Sustainable Development Goals (SDGs) Finance Taxonomy (China) [2020 Edition] (hereinafter also referred to as the Taxonomy) is the first project classification system with impact assessment and reporting criteria that allows investors and project developers to clearly identify SDG enabling projects. It has a special focus on closing the gap of access to socioeconomic empowerment and advancing vulnerable groups, beyond climate change mitigation, adaptation and environmental protection. While the Taxonomy is developed specifically for China's context, it is adaptable internationally to accelerate sustainable development.

## About the Taxonomy

The SDGs are a global pledge to end to poverty, reduce inequality and protect our planet for future generations, by the year 2030. This calls for unprecedented investments and cooperation across all of society – including governments, communities, civil society and the private sector. This is already changing “business as usual,” by putting the SDGs at the centre of how business is done. To support this, the SDG Finance Taxonomy (China) offers a classification system with impact assessment and reporting criteria for finance and investment activities that can make a substantial contribution to at least one SDG, while avoiding significant harm to the others.

The Taxonomy is based on Chinese and international best practices and experiences. It responds to both China's development scenario and the global development context, making it as relevant and widely applicable as possible.

The adoption of the Taxonomy enables users to navigate sustainable project finance by providing concrete, practical proposals and thresholds for SDG-aligned projects. It also provides impact meas-

<sup>①</sup> <https://sdgimpact.undp.org/>.

urement frameworks to inform and drive impact performance.

The Taxonomy complements United Nations Development Programme (UNDP) SDG Impact<sup>①</sup>. With the vision to have all capital flow advance the SDGs, the SDG Impact focuses on eliminating barriers and driving integrity for SDG-enabling investments at scale. While the SDG Impact provides practice standards, e.g. for fund managers and certification, the Taxonomy provides concrete project categories and impact assessment indicators for public and private investors, as well as the wider business community.

The Taxonomy is further aligned with existing sustainability and impact principles, such as: the Social Bond Principles of the International Capital Market Association (ICMA); the UN-supported Principles for Responsible Investment (PRI); the Global Reporting Initiative (GRI); the International Finance Corporation (IFC) operating principles for impact investment; the EU Taxonomy for sustainable activities; and the Global Impact Investing Network (GIIN) Characteristics of Impact Investors.

The Taxonomy was developed as a public good to accelerate capital flows that advance the SDGs. It was co-created by Chinese national and international experts from various areas, including industry, finance, social development and research. In the first phase, the goal is for voluntary adoption of the Taxonomy in China and its international adaptation, with increasing regulatory support for standardised reporting and national statistical systems.

## Who Should Adopt the Taxonomy

The Taxonomy responds to the needs of new and existing actors in finance and investments with a positive impact for people and the planet, enabling the SDGs to be achieved. The Taxonomy is intended to be valuable and useful to:

**Policy makers** include different levels of governments intending to concentrate on industries and areas aligned with both national

development strategies as well as international development initiatives, and to mobilize and channeling funding to sustainable development by adjusted supporting policies.

**Financial institutions** including commercial banks, investment banks, development finance institutions providing finance through loans, credit, bonds, equity and other financial instruments to project developers aligned with the SDGs.

**Businesses** include corporates interested in making targeted and quantitative contribution to SDGs by understanding the impact management and measurement framework of SDG impact projects and incorporating the framework into their production processes.

**Industry bodies and communities** seeking to promote credible, consistent and comparable language of SDG-enabling finance and investment activities; to ensure voices of people are heard and issues affecting people and the planet are fairly represented; to strengthen confidence in SDG-alignment finance markets by promoting impact integrity, transparency and accountability.

**Analysts, advisers, research houses and media that are** interested in assessing the SDG impact of finance and investment activities, and mainstreaming guidance on their impact measurement and management.

## Next Steps

This report and the SDG Finance Taxonomy are based on extensive stakeholder consultations in 2019 and 2020. It is a broadly agreed framework with concrete application guidance. With growing public awareness, practice experiences, global developments and specific local requirements for sustainable development finance, we foresee that the SDG Finance Taxonomy will be a continuously evolving framework.

In the next steps, UNDP will therefore support two concrete processes for the application and further development of the SDG Finance Taxonomy:

- **UNDP** will assist a pilot application of the SDG Finance Taxonomy in China to learn about its applicability, usability and relevance in practice.
- **UNDP** will invite all concerned public audiences, particularly those from other emerging economies, to provide feedback on the proposed SDG-aligned activities and usability of the proposed taxonomy.

UNDP's technical working group will analyse and assess the responses and advise on how to take the feedback forward. The Taxonomy's further development will take recommendations on the need to adjust and complement work on a forward-looking SDG Finance Taxonomy. We also plan to develop further localised guidance on its implementation and use.

## How to Read the Report

This Technical Report describes the SDG Finance Taxonomy, its background and origins, as well as how it should be used. Firstly, the report explains the relevance of the SDGs to drive the global sustainable development agenda. It then highlights business and investment opportunities for activities aligned with them and provides financing strategies that allow investors to benefit from the growing SDG-enabling market. The Report then describes the development process of the SDG Finance Taxonomy convened by UNDP and driven by a Technical Working Group with extensive stakeholder consultations, involving numerous national and international experts from many industries. Most importantly, this report describes the Taxonomy itself, as well as its application to accelerate finance for sustainable development.

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# 1. Background – the Vision of Global Development Agenda

The SDGs offer the most ambitious, globally agreed framework on sustainable development to date. Comprising 17 goals, they require unprecedented levels of partnership with and within the private sector. Financial systems must also prioritize the SDGs in order for the world to achieve them, by increasing the volume, effectiveness and efficiency of capital supporting sustainable development.

## 1.1 Sustainable Development Goals (SDGs)


The SDGs are the blueprint to achieving a better and more sustainable future for all. They represent a universal call to promote economic growth, while ending poverty in all its forms, protecting the planet and leaving no one behind<sup>①</sup>. The SDGs are at the core of *the 2030 Agenda for Sustainable Development* and were adopted by 193 countries of the United Nations General Assembly at the United Nations Sustainable Development Summit in September 2015.

The SDGs significantly expand the scale and targets of previous sustainable development frameworks, marking the most ambitious agenda in human history. They carry on the goals of their predecessor, the Millennium Development Goals (MDGs), which galvanised a global campaign along eight goals to reduce extreme poverty in its various dimensions by 2015.<sup>②</sup>


Recognizing that many global sustainability challenges have yet to be solved, the 17 SDGs emphasise the interconnectedness between all sustainable development goals. They affirm that today's

development challenges must be dealt with through a broad and integrated concept involving all stakeholders and partners. They highlight that promoting effective, multi-stakeholder engagement and cooperation at all levels of jurisdictions and from all communities they serve are important vehicles for directing resources to achieve the Goals.<sup>③</sup> This also requires an unprecedented level of partnership with and between the private sector.

To further strengthen and specify the goals on protecting the planet, the landmark agreement on climate change – *the Paris Agreement* – was reached on 12 December 2015, calling for accelerated actions and investments for a low-carbon future<sup>④</sup>. The Paris Agreement and 2030 Agenda are highly compatible: The 2030 Agenda recognises that economic growth must go hand-in-hand with poverty reduction and environmental protection,<sup>⑤</sup> while the Paris Agreement boosts impetus for realising the SDGs on water, energy, cities, infrastructure, climate and land.



**1 NO POVERTY:**  
No poverty in all its forms everywhere



**2 ZERO HUNGER:**  
End hunger, achieve food security and improved nutrition and promote sustainable agriculture



**3 GOOD HEALTH AND WELL-BEING:**  
Ensure healthy lives and promote well-being for all at all ages

① <https://www.un.org/sustainabledevelopment/development-agenda/>.

② [https://www.undp.org/content/undp/en/home/sdgvoverview/mdg\\_goals.html](https://www.undp.org/content/undp/en/home/sdgvoverview/mdg_goals.html).

③ <https://www.undp.org/content/undp/en/home/librarypage/mdg/building-the-post-2015-development-agenda.html>.

④ <https://unfccc.int/process-and-meetings/the-paris-agreement/what-is-the-paris-agreement>.

⑤ <https://www.un.org/sustainabledevelopment/>.



**Figure 1 United Nations Sustainable Development Goals<sup>①</sup>**

## 1.2 The Challenges of Financing the SDGs

Achieving the SDGs requires closing an estimated US\$2.5 trillion to US\$3 trillion funding gap per year in developing countries alone<sup>②</sup>. Therefore, financing these goals is one of the biggest challenges to meeting them. This includes difficulties in mobilizing finance and in helping to steer finance into projects contributing to sustainable development. While global GDP (or GWP, gross world product) and global

① <https://www.un.org/sustainabledevelopment/sustainable-development-goals/>.

② UNCTAD. World Investment Report [R]. 2014.

gross private sector financial assets are estimated at over US\$80 trillion<sup>①</sup> and US\$200 trillion, respectively<sup>②</sup>, the need for effective, efficient use of financing, supported by financial markets and systems that prioritise the SDGs, is crucial to meeting them<sup>③</sup>.

*The Addis Ababa Action Agenda*, adopted in 2015 at the third International Conference on Financing for Development, aims to address the problem by providing a new global framework for financing sustainable development. It seeks to align financing flows and policies with economic, social and environmental priorities<sup>④</sup>. It “supports, complements, and helps contextualise the 2030 Agenda’s means of implementation.”<sup>⑤</sup>

Yet, after five years of implementing the 2030 Agenda, multiple bottlenecks in financing sustainable development remain, including:

- Limited awareness among average investors, hindering their participation;
- Misaligned incentives discouraging investments from being effectively channelled towards sustainable development at the required scale and speed;
- A large amount of capital still flowing into sectors causing heavy pollution and exploitation for unsustainable, short-term profits;
- A lack of unified definitions and tools to identify and screen SDG supportive projects, leading to difficulties for juggling between the investment needs of private capital and actual social impact realised;
- A lack of common standards for impact measurements and rigorous frameworks for impact disclosure.<sup>⑥</sup>

In this context, the UN Secretary-General released *the Strategy for Financing the 2030 Agenda for Sustainable Development* in September 2018, designed to transform financial systems at global and country levels in support of the 2030 Agenda. It aims to address barriers constraining finance towards sustainable development, and to leverage opportunities to increase investments in the SDGs at scale.

One challenge to financing the SDGs is the lack of a coherent categorisation for investing in SDG-enabling businesses. Accordingly, UNDP China, accompanying UNDP’s Global Flagship Initiative on Financing for the SDGs, convened a dialogue platform for multi-stakeholder collaboration and contributions, to develop the SDG Finance Taxonomy (China) [2020 Edition], hereinafter also referred to as the Taxonomy.

① World Bank. Environmental and Social Impact Assessments (English)[Z/OL]. (2018-3). <http://documents.worldbank.org/curated/en/843201521089993123/pdf/124289-BRI-PUBLIC-KN14.pdf>.

② Allianz. Global Wealth Report 2019[R]. 2019.

③ <https://www.undp.org/content/undp/en/home/2030-agenda-for-sustainable-development/partnerships/sdg-finance--private-sector.html>.

④ <https://sustainabledevelopment.un.org/index.php?page=view&type=400&nr=2051&menu=35>.

⑤ <https://sustainabledevelopment.un.org/post2015/transformingourworld>.

⑥ World Bank. The Landscape for Institutional Investing In 2018[R].2018.

## 2. The Business Opportunities of SDG-aligned Investments

Aligning business with the SDGs can unlock multi-billion USD market opportunities. Investments that support sustainable development have the potential to reach all types of communities, including those already left behind.

Working towards and funding the SDGs present both an investment need and an investment opportunity. While public financiers have often been the bedrock of SDG finance, private financial markets and investors are increasingly responding positively to development challenges by demanding and claiming a stronger integration of the SDGs in investment decisions. Private market commitments are supported by increasing evidence that investing in the SDGs makes economic sense on four levels:

### Increased revenues:

Consumers actively chose to purchase twice as much from companies that are considered climate-friendly over those that are not.<sup>①</sup> A third of consumers are choosing to buy from brands based on their environmental and social impact among consumers in both emerging and developed economies. Business opportunities for brands that make sustainability credentials clear are estimated to be worth €966 billion.<sup>②</sup>

### Reduced operating cost:

88% of studies show that good ESG practices result in better operational performance.<sup>③</sup> For example, by implementing environmental and energy efficiency programs or by improving stakeholder relations. Furthermore, companies aligned with the SDGs also reduce operating costs for HR by succeeding in attracting and keeping employees, as younger generations in particular value responsible and inclusive business practices, while sustainability performance is emerging as an important factor in the “war for talent”.<sup>④</sup>

### Reduced financing costs:

90% of 200 studies conclude that good ESG standards lower the cost of capital.<sup>⑤</sup> Also, green bonds listed in the Barclays MSCI Global Green Bond Index have outperformed the Bloomberg Barclays Global Aggregate Index by a total of 2.37% since 2013, making financing for green projects on average cheaper.<sup>⑥</sup>

① Templeman, Reid, and Deutsche Bank 2019 we programmed our artificial intelligence platform, α-DIG, to map company stock prices after reading the five million pages of company announcements released by the 1,600 MSCI World companies over the last two decades, along with every Dow Jones news article written over the period (something that would take a human over a century to complete!)

② Report shows a third of consumers prefer sustainable brands. Unilever [EB/OL]. (2017-5-1). <https://www.unilever.com/news/press-releases/2017/report-shows-a-third-of-consumers-prefer-sustainable-brands.html>.

③ Whelan T, Fink C. The Comprehensive Business Case for Sustainability [EB/OL]. (2016-10-21). <https://hbr.org/2016/10/the-comprehensive-business-case-for-sustainability>.

④ Business and Sustainable Development Commission. Better Business, Better World [R]. 2017.

⑤ Whelan T, Fink C. The Comprehensive Business Case for Sustainability [EB/OL]. (2016-10-21). <https://hbr.org/2016/10/the-comprehensive-business-case-for-sustainability>.

⑥ Scheck D. Green is healthy. Also for bonds in the portfolio [EB/OL]. (2018-10-18). <https://www.credit-suisse.com/ch/en/articles/asset-management/green-is-healthy-also-for-bonds-in-the-portfolio-lu-201810.html>.



Higher valuation:

80% of studies show that stock price performance is positively correlated with good sustainability practices.<sup>①</sup> For example, companies that are the subject of positive climate change news, and make positive announcements, have seen their stock outperform the MSCI World Index by 0.8 percentage points per year, which is an outperformance of 15 per cent proportionally.<sup>②</sup>

Many investors have recognised this opportunity, developing responsible investment strategies and investing in sustainable asset classes.<sup>③</sup> The green bond market alone increased from virtually zero in 2010, to over US\$200 billion in 2019.<sup>④</sup>

A host of public and private institutions, e.g. the World Bank and McKinsey, have provided estimates on investment needs for the SDGs in various sectors, for example:<sup>⑤</sup>

- Eradicating poverty (SDG 1) (measured as increasing the income of all people to at least US\$ 1.90 per day): US\$66 billion per year<sup>⑥</sup>.
- Sustainable infrastructure (related to SDG 2, 6, 7, 9,

11, 15, etc.) including water, agriculture, telecommunications, energy, transport, buildings, industrial and forestry sectors: US\$5 to US\$7 trillion. Developing countries make up almost US\$4 trillion of this, versus the US\$1.4 trillion in investments currently provided.<sup>⑦</sup>

- Gender equality, particularly female economic empowerment (SDG 5): up to US\$28 trillion would be added to global GDP by 2025<sup>⑧</sup>.
- Climate change mitigation and adaptation (SDG 13): US\$23 trillion in emerging markets alone.<sup>⑨</sup>

The Business and Sustainable Development Commission (BSDC)<sup>⑩</sup>(see Table 1) identifies business opportunities for delivering the SDGs in 60 market “hot-spots” of food and agriculture, cities, energy and materials, as well as health and well-being. The estimated value of these sustainability hotspots is around US\$12 trillion in business savings and revenues, worth around 10% of forecasted global GDP by 2030 and creating 380 million jobs.<sup>⑪</sup> It is therefore no understatement to say that “the SDGs provide a historic moment for companies to take society’s challenges and leverage them as opportunities to enhance business growth and long-term competitiveness.”<sup>⑫</sup>

① Whelan T, Fink C. The Comprehensive Business Case for Sustainability [EB/OL]. (2016-10-21). <https://hbr.org/2016/10/the-comprehensive-business-case-for-sustainability>.

② Templeman, Reid, and Deutsche Bank 2019. We programmed our artificial intelligence platform, α-DIG, to map company stock prices after reading the five million pages of company announcements released by the 1,600 MSCI World companies over the last two decades, along with every Dow Jones news article written over the period (something that would take a human over a century to complete).

③ Global Sustainable Investment Alliance. 2018 Global Sustainable Investment Review[R]. 2018. Major markets are Europe, United States, Japan, Canada, Australia/New Zealand. Note: environmental, social and governance (ESG) related portfolios are mainly about ownership transfer rather than direct investment in the real economy.

④ The Climate Bonds Initiative at <https://www.climatebonds.net>.

⑤ Quantifying future investment needs and opportunities for the SDGs requires making various assumptions on the macroeconomic and policy environment, the shape of national and international trade policies, advances in technology as well as access and capacity to use that technology, the predicted impacts of shocks, stresses and climate change, and also the extent to which investments in one area have spillovers in terms of co-benefits or damages in other areas have to be made. These estimates also have to factor in potential risks and costs of inaction (or of delaying action) to work towards the SDGs. For example, delaying investing in climate change mitigation may significantly increase the cost of development longer-term. (Financing the 2030 Agenda, UNDP, 2018)

⑥ UNDP. Financing the 2030 Agenda[EB/OL]. (2018-1-26). <https://www.undp.org/content/undp/en/home/librarypage/poverty-reduction/2030-agenda/financing-the-2030-agenda.html>.

⑦ Ibid.

⑧ McKinsey Global Institute. The Power of Parity[R/OL]. (2015-9-1). <https://www.mckinsey.com/featured-insights/employment-and-growth/how-advancing-womens-equality-can-add-12-trillion-to-global-growth>.

⑨ [https://www.ifc.org/wps/wcm/connect/news\\_ext\\_content/ifc\\_external\\_corporate\\_site/news+and+events/news/new+ifc+report+points+to+%2423+trillion+of+climate-smart+investment+opportunities+in+emerging+markets+by+2030](https://www.ifc.org/wps/wcm/connect/news_ext_content/ifc_external_corporate_site/news+and+events/news/new+ifc+report+points+to+%2423+trillion+of+climate-smart+investment+opportunities+in+emerging+markets+by+2030).

⑩ The BSDC, launched in January 2016, aims to map the economic prize that could be available to business if the SDGs are achieved and report on how business can contribute to delivering these goals.

⑪ Business and Sustainable Development Commission. Better Business, Better World BSDC [R/OL]. (2017). [http://report.businesscommission.org/uploads/Better-Biz-BetterWorld\\_170215\\_012417.pdf](http://report.businesscommission.org/uploads/Better-Biz-BetterWorld_170215_012417.pdf).

⑫ Global EY. Why Sustainable Development Goals Should Be in Your Business Plan[EB/OL]. (2017-3-9). [http://www.ey.com/en\\_kw/assurance/why-sustainable-development-goals-should-be-in-your-business-plan](http://www.ey.com/en_kw/assurance/why-sustainable-development-goals-should-be-in-your-business-plan).



Food and Agriculture	Cities	Energy & Materials	Health & Well-Being
Reducing food waste in value chain	Affordable housing	Circular models - automotive	Risk pooling
Forest ecosystem services	Energy efficiency- buildings	Expansion of renewables	Remote patient monitoring
Low-income food markets	Electric and hybrid vehicles	Circular models - appliances	Telehealth
Reducing consumer food waste	Public transport in urban areas	Circular models - electronics	Advanced genomics
Product reformulation	Car sharing	Energy efficiency - non-energy intensive industries	Activity services
Technology in large-scale farms	Road safety equipment	Energy storage systems	Detection of counterfeit drugs
Dietary switch	Autonomous vehicles	Resource recovery	Tobacco control
Sustainable aquaculture	ICE vehicle fuel efficiency	End-use steel efficiency	Weight management programs
Technology in smallholder farms	Building resilient cities	Energy efficiency-energy intensive industries	Better disease management
Micro-irrigation	Municipal water leakage	Carbon capture and storage	Electronic medical records
Restoring degraded land	Cultural tourism	Energy access	Better maternal and child health
Reducing packaging waste	Smart metering	Green chemicals	Healthcare training
Cattle intensification	Water and sanitation Infrastructure	Additive manufacturing	Low-cost surgery
Urban agriculture	Office sharing	Local content in extractives	
	Timber buildings	Shared infrastructure	
	Durable and modular buildings	Mine rehabilitation	
		Grid interconnection	

**Table 1 60 biggest market opportunities related to delivering Global Goals**

# 3. Financing SDG-enabling Projects

Project developers and investors have a variety of possibilities to finance sustainable projects. In particular, blended finance allows them to mobilize private capital into projects that would otherwise not attract private-sector partners.

## 3.1 Sources of Finance and Financial Instruments

Investments in projects contributing to the SDGs requires carefully choosing from a plethora of sources of finance and applying suitable financial instruments. Sources of finance for SDG-aligned investment can be broadly divided into five groups:

- National governments (e.g. public finance through fiscal appropriation, direct government investment, purchasing the national debt of other

countries, donating to multilateral and bilateral institutions, direct donations to other countries, government-to-government loans, etc.)

- Policy banks (e.g. development finance institutions through concessional or commercial loans, bonds, equity investments, etc.)
- Private investors (e.g. through diversified financial instruments such as credit, bonds, insurance, funds, trusts)
- Charities (e.g. through donations)
- Broad public (e.g. through crowdfunding, investing in bond markets, investing in stock markets, etc.)

Financial instruments to raise capital or invest capital can generally be divided into cash or derivative instruments, where cash-instruments are the more commonly used. Table 2 shows a selection of some of the most relevant financial instruments for the SDGs<sup>①</sup>.

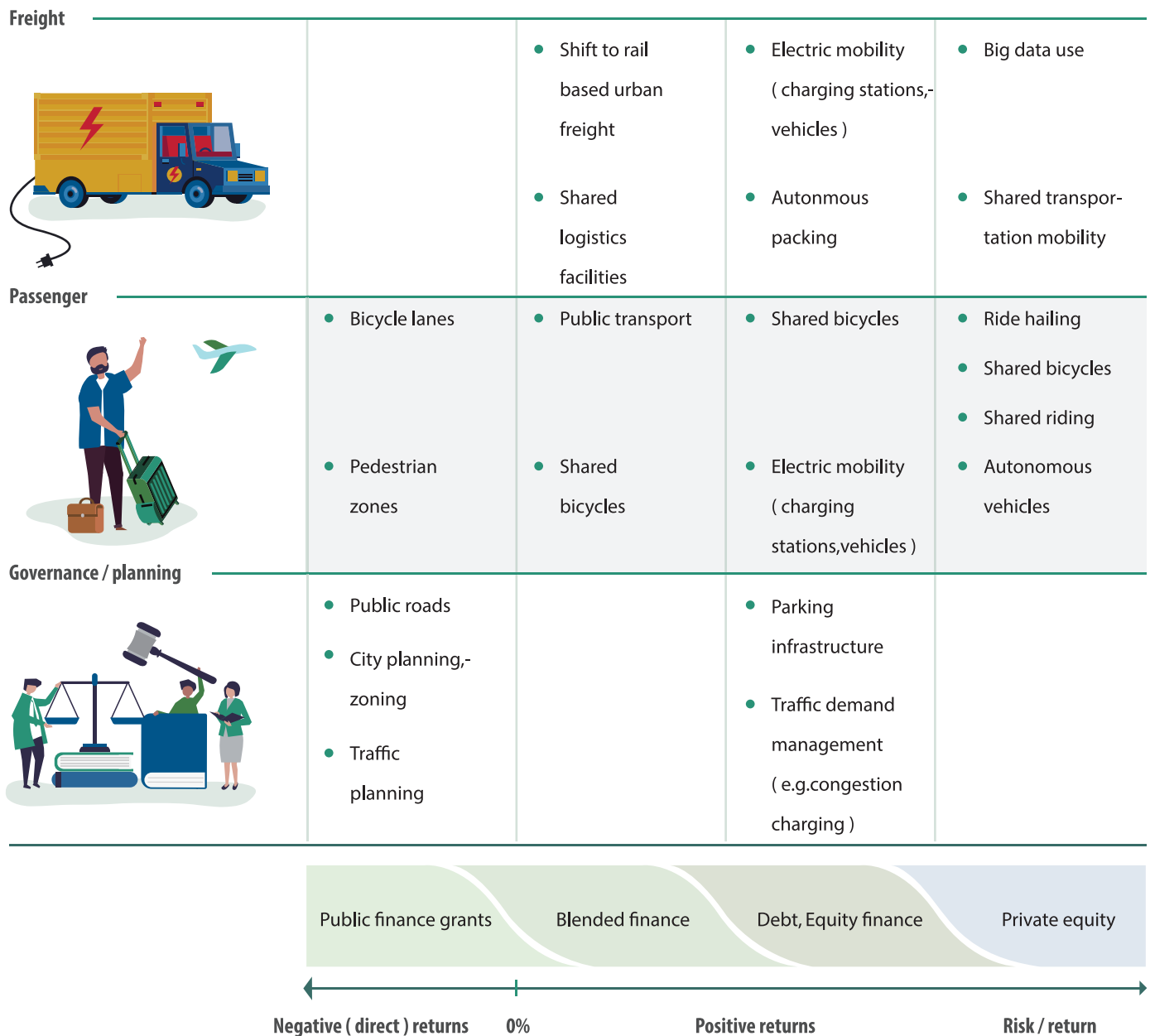
Example	Application and description	Special forms of instrument relevant to the SDGs
<b>Loan</b>	Used when a borrower requires a fixed amount of money, mostly from a commercial bank	Green loan, impact-linked loans (where the interest rate depends on the impact performance)
<b>Credit</b>	Used when the borrower requires a more flexible credit e.g. from a commercial bank	Green credit, social credit, impact-linked credit
<b>Bond</b>	Used often when the borrower (issuer of the bond) needs a large amount of money and can go to the bond-market to raise money from many investors. The bond has a fixed return to investors (coupon) and a usually fixed repayment date. The investors can often buy and sell these bonds again on the market without affecting the issuer of the bond	Green bonds, blue bonds, social impact bonds, Islamic bonds, diaspora bonds, transition bonds, impact-linked bonds
<b>Equity</b>	Often used to raise money for a company or project (e.g. through special purpose vehicles or SPVs), where investor(s) take ownership in the company/SPV. Equity usually does not have a fixed return nor a fixed repayment date. Equity can be tradable (e.g. company stock on stock markets), but also non-tradable (e.g. private equity)	Impact finance, crowdfunding
<b>Funds</b>	Used to pool assets (e.g. equity, bonds) to reduce risk of any single asset	Impact funds, crowdfunding, development funds
<b>Crypto-based investment</b>	Using digital currencies and contracts with the possibility to integrate a variety of fund-raising and fund-management functions	Integration of smart contracting (e.g. impact requirement) and covenants for the disbursement of funds and the repayment of investments

**Table 2 Financial Instruments for SDG Finance**

① Many more specific financial instruments are available, such as guarantees, leases, trust plans, notes etc.

To finance an SDG-aligned project, there is no single “right” financial instrument. Rather, the choice depends on a number of variables, including the risk of the project, the risk appetite of investors, the availability of finance based on maturity of the market (e.g. the maturity of financial markets in emerging markets tends to be lower than in developed markets), market risks, etc.

Figure 2 shows, for example, how different sustainable transport projects would generate different returns – from negative returns to possibly highly positive returns with high risk. Accordingly, it shows how different types of projects can be funded through different types of finance.



**Figure 2 Financing options with the example of sustainable transport (Source: Author)**

### 3.2 Blended Finance to mobilise private investor participation

Some projects that contribute to sustainable development might not have sufficiently high financial returns to attract private investors. Yet, as discussed above, without private investment, mobilizing enough finance for sustainable development would be impossible. One instrument that has been applied for decades to overcome this issue is “blended finance”. According to the OECD, “blended finance is the strategic use of development finance for the mobilization of additional finance towards sustainable development in developing countries.” In other words, blended finance is a way of structuring financial deals by mixing “concessionary finance” and finance at market rates - where this mix allows investing in projects with low or even negative financial returns (see Figure 3). Concessionary finance can be given by organizations who require a lower monetary return (e.g. policy banks, development banks) or even zero monetary return (e.g. donations, grants); private money will be raised through different market channels

(e.g. commercial institutions, private investors). An example is the Shandong Green Development Fund, which blends capital with a ratio of 45% from development finance institutions (e.g. ADB, KfW development bank, French Development Agency, Green Climate Fund) and 55% from mostly Chinese private investors. It provides concessionary finance to transformational projects, while providing financing at regular rates for “advanced” projects, and below-market financing for “good practice” projects.<sup>①</sup>

Figure 3 shows an example: a project that requires 100000 investments and has a negative return of 1%. After one year of project operation, it has therefore lost 1000 and can only pay out 99000. If using blended finance, this project could attract private investors. The project receives a donation of 5000, gets concessionary financing from development banks (50000 with an expected return of 2%) and attracts private investors (45000 with an expected return of 6%).

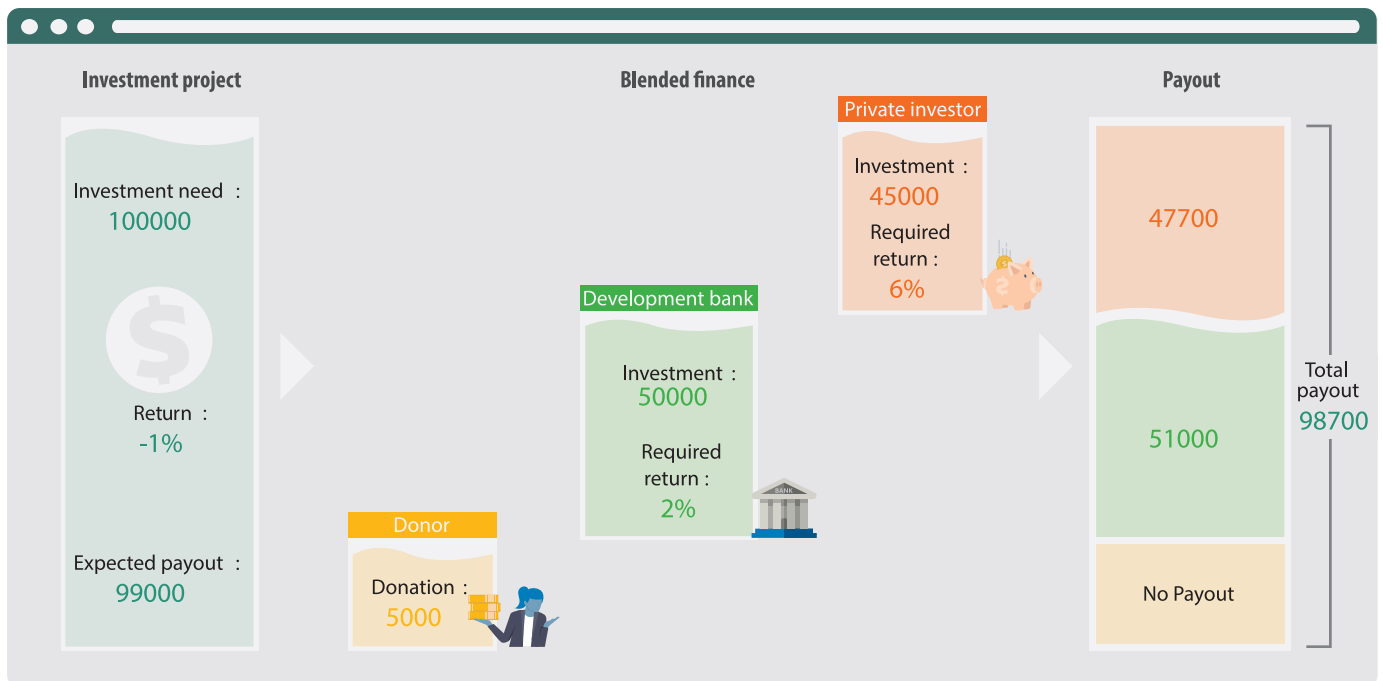


Figure 3 Example of blended finance (Source: Author)

① Blended finance is an instrument to structure finance when investing in a project, not a justification for underperformance of projects with the potential for governments to subsidise failing projects during their implementation.



# 4. Rationale and Development Process of the SDG Finance Taxonomy

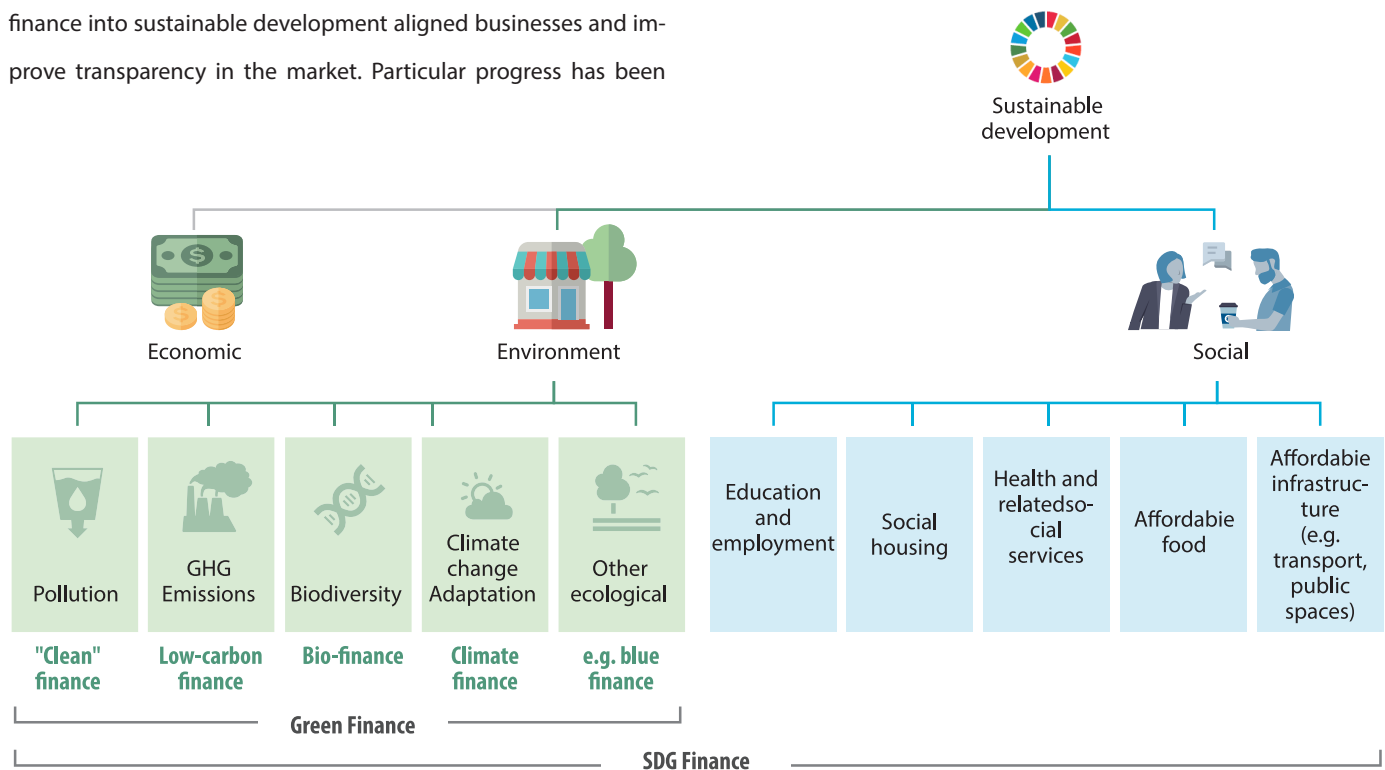
The SDG Finance Taxonomy helps to identify eligible projects in a variety of industries that contribute to sustainable development, while giving guidance on reporting their contribution towards a better society. The aim of the Taxonomy was to develop and apply a rigorous and transparent process for encouraging and tracking sustainable investments, involving multiple stakeholders – public and private – who were widely consulted.

made in green finance, such as efforts to steer investments into projects aligned with pollution reduction, GHG emissions reduction (low-carbon finance), biodiversity protection (biodiversity finance), climate change adaptation (climate finance). Other sustainable finance initiatives, such as blue finance to protect the earth’s hydrosphere (including lakes, oceans, rivers and underground waters), are becoming increasingly relevant. Also, finance that addresses social development has seen a strong global up-take, particularly in education, social services, food and health issues<sup>①</sup> (see Figure 4).

To accelerate and structure sustainable financial systems, multiple guidelines, standards and best practices have been introduced by

## 4.1 Rationale of building an SDG Finance Taxonomy

Globally and for many years, efforts have been underway to steer finance into sustainable development aligned businesses and improve transparency in the market. Particular progress has been



**Figure 4 Progresses on SDG Finance**

① <https://www.oecd.org/dac/financing-sustainable-development/development-finance-topics/Social-Impact-Investment-2019.pdf>  
<http://ec.europa.eu/social/BlobServlet?docId=15079&langId=en>.

NGOs, public organizations, financial institutions, governments etc. (see Annex I: Global Initiatives Supporting Sustainable Finance and Investments). For example, the ICMA outlines the most commonly used guidelines and standards on the issuance of green bonds, social bonds and sustainability bonds. The GRI produces global standards to help businesses, governments and other organizations understand and communicate their investments' environmental, economic and social impacts as well as risks, while advancing the importance of sustainability reporting. Additionally, UNDP's Impact Practice Assurance Standards for various asset classes guides how to navigate and apply concrete, practical thresholds for impact management, as well as implement industry frameworks and principles, to inform and drive impact and financial performance.

However, despite the growth of sustainable development finance initiatives, challenges persist. The majority of initiatives are voluntary in nature and only provide general principles, making broad application and standardisation difficult (e.g. for disclosure). Further, while synergies between various financial initiatives continue to increase, navigating these many initiatives can be a challenge for stakeholders.

The lack of consensus in defining and monitoring SDG-enabling finance makes investing in development domains either potentially misleading or more costly – and in both cases, potentially less attractive. On the one hand, investors may misuse SDG branding to claim that their projects generate employment and thus contribute to for example, SDGs 1, 2 and 8, while in fact, their project grossly violates other SDGs (e.g. goals for the environment, equality, etc.). To counter this uncertainty, SDG custodians and SDG-conscious investors require a stringent evaluation of each project regarding SDG contributions and alignment with various safeguards to avoid these pitfalls. However, this also increases transaction costs for investments.

Therefore, building consensus on SDG finance is critical. Doing so can facilitate knowledge-sharing and catalyse collective action towards sustainable development, by cooperating between various

initiatives and providing guidance for stakeholders. This can help to build a platform as an inclusive space for policy makers, financial institutions, corporates, venture capitalists, academia and civil society to contribute their expertise in further implementing the SDGs.

## 4.2 Objectives and principles leading the Taxonomy development process

This SDG Finance Taxonomy is the first Taxonomy with a special focus on closing the gap of access to socioeconomic empowerment and advancement for vulnerable groups, beyond climate change adaptation, mitigation and environmental protection. The ambition of the SDG Finance Taxonomy is to provide a simple, harmonised and easy-to-use catalogue of eligible and measurable investment projects that support sustainable development along the SDGs. In the first phase, the goal is for voluntary adaptation of the Taxonomy (in China) and its international adaptation with increasing regulatory support for standardised reporting and national statistical systems. The Taxonomy serves a variety of purposes:

- **I**t fills a crucial gap between the fund-raising and reporting aspects of sustainable finance and investments, by providing a clear, simple selection of industries where sustainable investment opportunities can be identified, and funds channeled towards SDG-attainment.
- **W**ithin the identified industries, it highlights projects that both contribute to the SDGs and have a business opportunity, partly using innovative financing instruments and methods, such as blended finance.
- **F**or each project, it provides key indicators to measure its contribution to the SDGs.

Developing this taxonomy required a rigorous and transparent process, a broad stakeholder coalition to ensure relevance and

usability, as well as strict quality assurance. With the goal to make the Taxonomy as applicable as possible, the decision was made to use a specific country to drive and pilot the development of the Taxonomy. The choice fell on China.

Two main reasons were given to develop the Taxonomy in China (more information can be found in Annex II: China's Scenario for Developing an SDG Finance Taxonomy).

Firstly, China's experience and willingness to contribute to sustainable development, as evidenced by its successful push against poverty and the fast growth of its green finance market. Secondly, China's continued need for large-scale, sustainable development due to its large population and size, paired with a highly sophisticated financial market interested in investment opportunities. The combination of these two factors has allowed the development of an ambitious Taxonomy that is relevant for China, while simultaneously accommodating the global context and best practices to make the Taxonomy easily adaptable and relevant for other countries.

Developing the first version of China's SDG Finance Taxonomy took about one year, and close to 200 meetings engaging national and international stakeholders.

---

The development of the SDG Finance Taxonomy sticks to four principles:

**Stakeholder engagement:** To ensure the process legitimacy, relevance and quality of the Taxonomy through knowledge-sharing and collective action between relevant stakeholders during and after its development.

**Leave No one behind – (LNOB):** To generate a global public good that addresses the needs of underserved groups and sectors, ensuring that no one is left behind with global attainment of the SDGs, while minimizing any unintended consequences of SDG investment.

**Don't re-invent the wheel:** To expedite acceptance of the SDG Finance Taxonomy through adopting and

harmonizing existing SDG financing standards, as well as impact measurement.

**Mobilizing private investment:** To encourage the financial sector's participation by listing projects to mobilize private finance.

### Stakeholder engagement

Throughout the SDG Finance Taxonomy development process, a broad stakeholder group informed and guided the process, including preparation, research, and consultation for the Taxonomy's development. Stakeholders included Chinese and international policy makers and regulators, certifiers, research institutes, think tanks, members of different industrial sectors, civil society organisations (CSOs), and experts in development and financial sectors. They were engaged as consultants, advisors and/or technical committee members.

Stakeholders were grouped in:

- **The Advisory Board** formed to explore opportunities for advocating SDG financing initiatives in China. The Board consists of 15 national and international experts with in-depth knowledge about development priorities, policies and regulations, finance and investment, partnership building and maintenance, along with resource mobilisation. The Advisory Board gave the strategic direction, introduced technical assistance and contributed to partnership-building.
- **The Technical Working Group** undertook the task of developing the Taxonomy. The Group consists of 20 experts from research institutes, financial service providers, consulting agencies, as well as civil society organisations with Chinese and international backgrounds. The organisations involved included the International Institute of Green Finance (IIGF) of the Central University of Finance and Econom-

ics, the Rural Development Institute of Chinese Academy of Social Sciences, the China Alliance of Social Value Investment (CASVI), China Emission Exchange (CERX), China Energy Conservation and Environmental Protection Group (CECEP), Ernst and Young (EY), Global Reporting Initiative (GRI), International Finance Corporation (IFC), SynTao Green Finance, Shenzhen Fintech Association, the Narada Foundation and UNDP China. Individual experts are also contributing, with backgrounds in financial institutions and financial self-regulatory organisations, while international financial initiative organisations also participated. Core members of the Technical Working Group formulated six thematic sub teams covering a wide range of SDG-relevant industries for conducting collective research and development. Regular monthly group and sub-team meetings have been organised by UNDP to facilitate exchange and discussions of information and findings, in addition to online meetings convened by each thematic group.

Consultation meetings and dialogues with an extended group of observers comprised by regulators, practitioners from concerned industries, researchers and investors were held to ensure and improve the quality of the Taxonomy, as well as raise its relevance and endorsement within the financial sector. Interim results were presented, discussed and tested among an extended group of observers. In November 2019, six industry consultation meetings which engaged over 40 observers from the six thematic areas and technical group members were convened in Beijing, while international experts joined the discussion remotely. A final investors consultation took place in March 2020 with an emphasis on investor feedback from two development banks, one investment bank and two commercial banks<sup>①</sup>. The Taxonomy’s development process included more than ten observer consultation sessions, as

well as many bilateral meetings between technical members and observers.

In addition, UNDP China incorporated the SDG Impact,<sup>②</sup> a UNDP global flagship, to align China’s Taxonomy with ongoing global efforts in SDG finance, including global knowledge products like the SDGs Impact Practice Assurance Standards and SDG Investors Map.

Throughout the process, UNDP China worked with the IIGF – which led the Technical Working Group – to consolidate and adopt feedback from peer reviews and consultation meetings and to finalise the technical report.

### Leaving No One Behind (LNOB)

Underlying the SDGs is the vision to “leave no one behind” (LNOB) and “reach those furthest behind first”. Accordingly, the SDG Finance Taxonomy had to address this in a way that allowed validation of project outcomes based on this dimension. The taxonomy urges investments flowing into those projects which will benefit groups left furthest behind and encourages capital investing in micro, small and medium sized enterprises operating businesses in SDG-aligned industries.

To address LNOB, the Taxonomy adopted the part of the Impact Management Project’s (IMP) analysis framework which is designed to record and assess investments’ development impact systematically. The IMP has reached global consensus that impact is a change in an important positive or negative outcome for people or the planet. It includes five dimensions<sup>③</sup>:

- **What** tells us what outcomes the investment is contributing to and how important the outcomes are to stakeholders.
- **Who** tells us which stakeholders are experiencing the outcome and how underserved they were pri-

① The investors consultation invited the Asian Infrastructure Investment Bank, Union Bank of Switzerland, China Development Bank, Industrial and Commercial Bank of China, along with China Industrial Bank.

② The SDG Impact, launched in 2018, is a UNDP initiative, tasked with developing resources to accelerate investment towards achieving the UN SDGs by 2030.

③ The SDG Impact Practice Assurance Standards for Private Equity Funds Consultation Draft 2019.

or to the investment's effects.

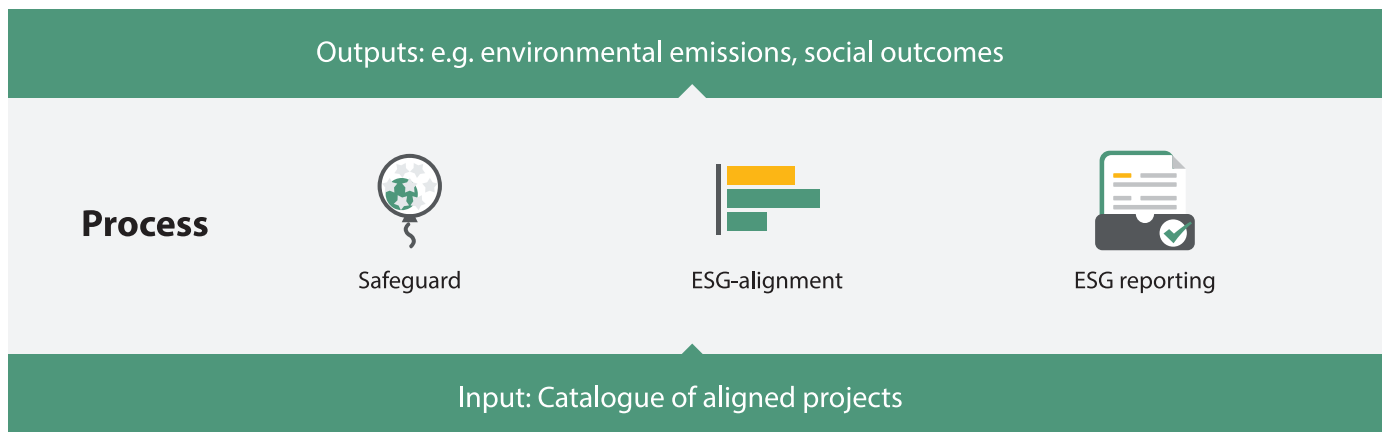
- **How Much** tells us how many stakeholders experienced the outcome, what degree of change they experienced, and how long they experienced the outcome for.
- **Contribution** tells us whether the investment's and/or investor's efforts resulted in outcomes that were likely better than what would have occurred otherwise.
- **Risk** tells us the likelihood that impact will be different than expected.

To avoid reinventing the wheel, the development process maps out the most relevant Chinese and global sustainable finance initiatives and frameworks for sustainable development finance (shown in Annex I: Global Initiatives Supporting Sustainable Finance and Investments). This revealed three major approaches (see Figure 5):

- **Input-based** taxonomies that provide investors with clear lists of aligned projects (e.g. Chinese Green Bond Catalogue - People's Bank of China, 2015).
- **Process-based** initiatives that ensure the application of safeguards, ESG-alignment and reporting (e.g. ICMA Principles for Green, Social and Sustainable Bonds).
- **Output-based** taxonomies that provide thresholds for outputs/outcomes of project categories, e.g. regarding their emissions or social outcomes (e.g. EU Taxonomy for sustainable activities).

### Not Reinventing the wheel

The SDG Finance Taxonomy should bring additional value to investors and other stakeholders, harmonizing and continuing to build on existing frameworks, standards and taxonomies, rather than replacing them.



**Figure 5 Input, process and output-based sustainable finance frameworks**

Based on analysis of current standards and initiatives, four framework decisions were made for the design of the SDG Finance Taxonomy:

- **The Taxonomy** – with its pilot country China – will highlight the social dimension, as identified by China's national development strategy, with the green



dimension included in the development strategy through existing frameworks (e.g. Green Bond Catalogue).

- The Taxonomy will adopt the framework of the Chinese green bond catalogue. This will allow the SDG Finance Taxonomy to be consistent with Chinese financial markets.
- The Taxonomy will adapt the dimensions and target groups of the ICMA Social Bond Principles as a basis to develop projects and activities.
- The Taxonomy should include outcome measurement processes, metrics and standards (e.g. IMP, GIIN's IRIS+, GRI) that allow outcomes to be measured and help to minimise unintended consequences of investing in "aligned" projects that in fact violate the spirit of the SDGs through other outcomes.

### Mobilizing private capital

The SDG Finance Taxonomy aims to mobilise private capital to invest in projects with measurable positive social and environmental impacts. In order to attract private investors, projects must "mobilise private finance" – that is, be able to make a return for private investors. A prerequisite for this is that all projects need to generate revenues. However, projects do not necessarily have to be profitable (see Chapter 3) when blended finance concepts are used (i.e. mixing concessionary finance, such as from governments, grants, donors and development banks with non-concessionary private capital). As such, all projects in the taxonomy must be revenue-generating to service private investors, but not necessarily profitable.

## 4.3 The Framework of the SDG Finance Taxonomy

The framework of the SDG Finance Taxonomy is shown in Table 3. The Taxonomy is built in 10 different columns, each with its own purposes:

- Column A lists 6 thematic areas of all eligible projects ("Level I");
- Column B provides 28 sub-categories of eligible projects ("Level II");
- Column C provides concrete project activities ("Level III");
- Column D provides clear descriptions and specifications for each project ("Specification");
- Column E relates the projects to relevant policies and practices references ("Policies/Plans and Resource");
- Column F relates all eligible projects to the Chinese industry classification system codes.<sup>①</sup> ("Industry Code");
- Column G maps each eligible project to the SDGs and highlights the required contribution of each project to the SDGs ("SDGs");
- Column H specifies the impact and outcome each eligible project must have to be considered an SDG-aligned project ("Impact what");
- Column I specifies the target groups the project must reach. While each project can reach additional target groups, at least one of the selected groups must be reached through the project in order to avoid unintended adverse consequences or an insufficient contribution to the SDGs.
- Column J specifies the indicators that measure the project outputs.

The framework of the SDG Finance Taxonomy and its content aims to build on and integrate global best practices and standards:

- The structure from Column A to F is lent from the practice of Chinese Green Bond Catalogue;
- The six thematic areas in Column A ("Level I") are

<sup>①</sup> Source: Statistical Bureau of China: <http://www.stats.gov.cn/tjsj/tjbz/hyflbz/201905/P020190716349644060705.pdf>.

based on the ICMA Social Bond Principles<sup>①</sup>. The Taxonomy's six thematic areas are 1) Basic Infrastructure; 2) Affordable Housing; 3) Health; 4) Education, Technology and Culture; 5) Food Security; and 6) Financial Services.

- The sub-categories in Column B ("Level II") are broken down according to national guidelines or international best practices. For example, the thematic area of "basic infrastructure" has seven subcategories that correspond to the infrastructure categories of the Chinese Ministry of Housing and Urban Development. The sub-categories are transport, utility corridor, water, energy, waste and sanitation, green spaces and Information and communication Technology (ICT). The following Figure 5 shows the overview of all project sub-categories included and their grouping into the thematic areas.
- The specific projects included in Column C ("Level III") and specified in column D ("Specification") were chosen and detailed according to their specific relevance for national development priorities (e.g. Chinese Five-Year Plans, line ministries regulations), international development priorities and international exercises and experiences, which are highlighted in Column E.<sup>②</sup>
- The Taxonomy specifies which SDGs (target-level) each project must contribute to (Column G). This is required as SDGs are complex and achieving one SDG might risk violating another. For example, providing rural populations with access to mobility (SDG 9) by building all-weather roads often has adverse impacts on biodiversity, due to the intrusion of such roads into natural habitat, potentially harming SDG 15. This Column includes the most essential SDG targets. As a

supplement, Annex VI Mapping how investments in certain sectors are likely to advance the SDGs additionally provides a reference showing direct or indirect impacts that concerned investments may have on the SDGs for users' consideration.



- Column H provides the impacts of the project – all of which support development along the SDGs, such as providing mobility, creating employment, protecting culture and empowering people.
- The Taxonomy clearly specifies which target group(s) projects have to address (Column I). With the goal to support, in particular, people at risk of being left behind, target groups are inspired by the ICMA social bond principles and include "people living below the poverty line", "people with disabilities", "marginalised groups (e.g. due to sexual orientation, beliefs)", "vulnerable groups (e.g. older people)", "unemployed/underemployed people", "people living in underserved areas (e.g. underserved rural areas, underserved urban areas, or/and crisis and conflict areas)" and "undereducated people". Specific projects can also address a basic public good, such as healthcare. If a target group is not specified as a main project beneficiary, it does not necessarily mean this group cannot profit from the project. However, each project must address the needs of target groups specified in the Taxonomy to ensure alignment with the LNOB principle, otherwise it is not eligible.
- Column J provides indicators to measure sustainability impact. These indicators should be measured before the investment took place to report the baseline, as well as changes during the investment to evaluate its impact outcome.<sup>③</sup>

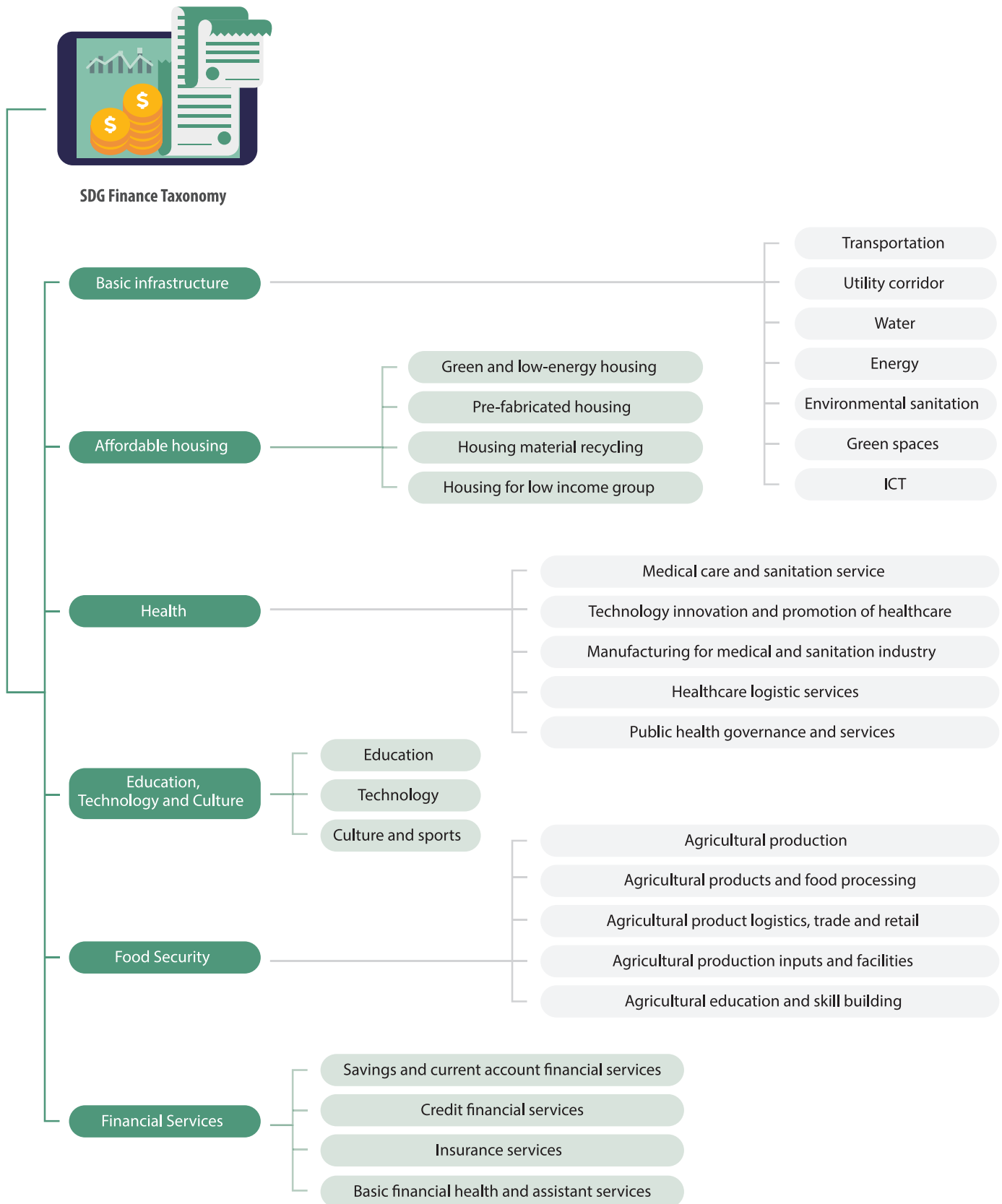
① ICMA Social Bond Principles suggests Social Project categories include, but are not limited to, providing and/or promoting affordable basic infrastructure; access to essential services; affordable housing; employment generation; food security; socioeconomic advancement and empowerment.

② Projects listed in the SDG Finance Taxonomy should adhere to national (e.g. 国标Guo Biao - Chinese standards) and international (e.g. ISO) standards, such as quality standards, management standards, process standards). The application of relevant standards is the responsibility of the project developer and/or investor and is independent of SDG Finance.

③ The dimensions "contribution" and "risk" of the IMP Framework were indirectly included in the Taxonomy framework. The Taxonomy provides specific SDG targets, and Impact indicators to evaluate the contribution to social and sustainable development, while screening criteria to some extent has minimised the risk of unintended consequences. Furthermore, all projects in the catalogue additionally address the SDGs for otherwise "left behind" target groups. By integrating these dimensions, the Taxonomy to some extent reduces transaction costs of eligible projects.

Table 3 Example of SDG Finance Taxonomy (China) [2020 Edition]

A	B	C	D	E	F	G	H	I	J
Level I	Level III	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
1. Basic Infrastructure	1.1 Affordable, accessible transportation	1.1.1 Construction and operation of urban public road networks	Construction and operation of public roads to increase road density to 8 km <sup>2</sup> /km <sup>2</sup> and increase build-up area to road ratio to 15% by 2020	1. Ministry of Housing and Urban-Rural Development, 13th Five-Year Plan for National Urban Infrastructure Construction, 2017	E Construction 48 Civil engineering construction 481 Railway, road, tunnel and bridge engineering construction -4811 Railway engineering construction G Transportation, warehousing and postal services 53 Railway transportation 533 Railway transportation ancillary activities -5331 Passenger railway station -5332 Freight railway station (yard) -5333 Railway transportation maintenance activities -5339 Other railway transportation ancillary activities	 9.1  11.2	Increase access to transportation by increasing affordability and geographic reach	X X X X X X	1. Proportion of population travelling by public transport 2. Average speed of public transport 3. Public transport coverage in suburbs/neighbourhoods 4. Public transport density in suburbs/neighbourhoods



**Figure 6 SDG Finance Taxonomy (China) [2020 Edition] Overview**

## 4.4 Ensuring quality and SDG alignment throughout the SDG Finance Taxonomy

In order to ensure that all projects that were discussed and suggested during the consultation phase contribute to the SDGs, a rigorous inclusion and exclusion process was established.

### Inclusion criteria

Projects that are included must align with 1) national development strategies and policies, 2) international best practices for social development and 3) provide social benefits in SDG-concerned sectors for 4) SDG-targeted groups.

### Exclusion criteria

Based on international best practices, a three-step approach has been developed to exclude projects that are potentially harmful to the SDGs:

- Exclude projects that the national government discourages and those that international organisations, such as UN agencies and multilateral development banks<sup>①</sup>, exclude from project fund-raising or development finance. Excluded sectors include, for example, gambling, weapons, adult entertainment, tobacco and projects violating human rights, among others.
- Exclude projects that risk doing significant harm to the SDGs, according to the Do-no-significant-harm (DNSH) criterium of the EU Taxonomy for sustainable activities<sup>②</sup>. The process of evaluating projects' harm potential is explained in Figure 7.

- Exclude projects where alternatives with fewer negative impacts (e.g. regarding environment or social performance) are feasible at equal or lower costs.

### Application of Screening criteria

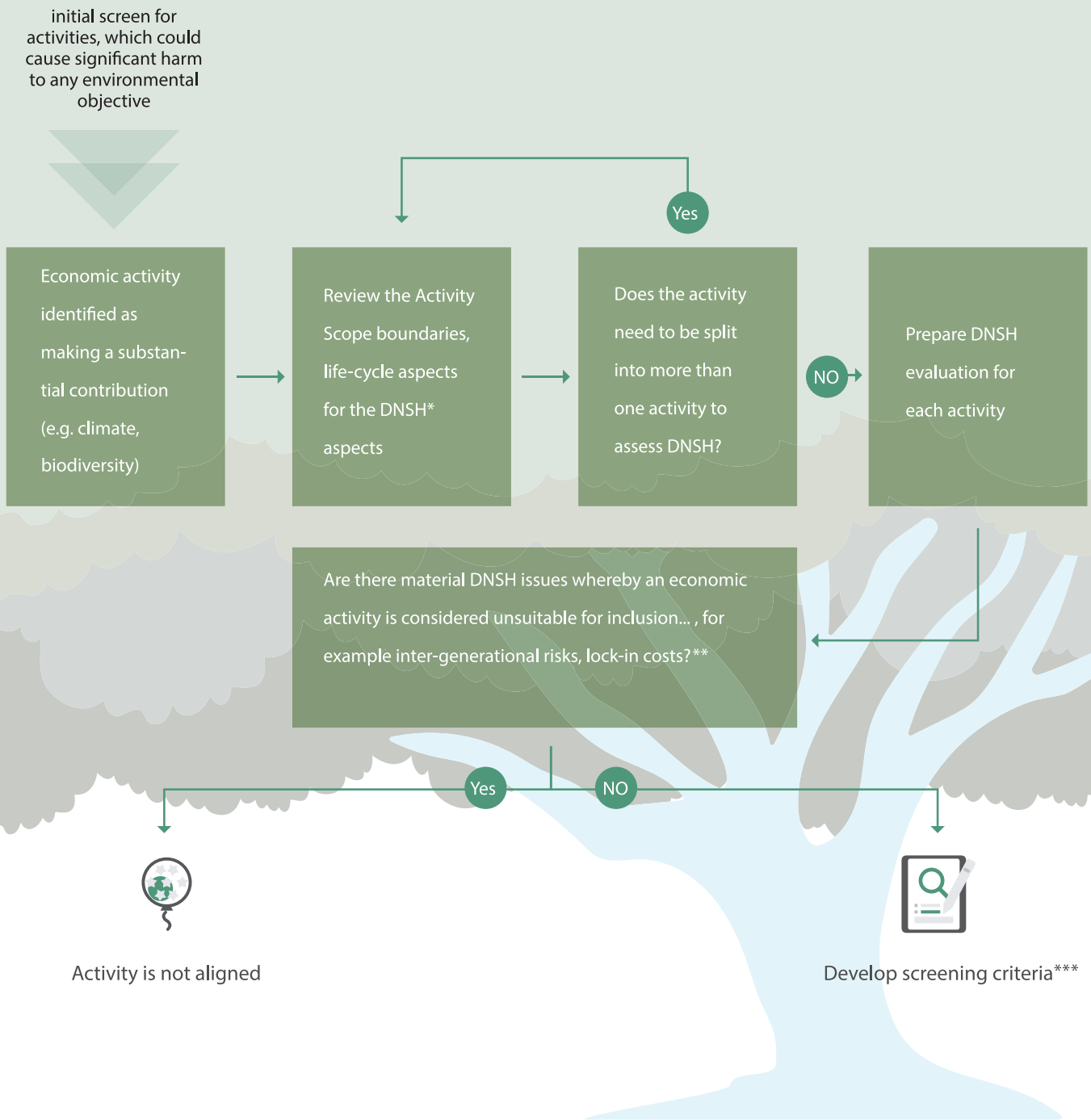
All projects in the Taxonomy were screened against these criteria. Many potential projects that could contribute to one SDG (such as generating employment) were then excluded for better alternative projects that can reach the same goal while doing less harm, or being more economical. Examples of projects that were excluded are fossil-fuel related industries (which can generate employment, but may also cause significant harm to the climate) and animal husbandry (which can create employment and provide food, but where other non-animal based products provide equal employment with less environmental impact and potentially better food security outcomes).

① UNDP's project-level Social and Environmental Procedure integrates social and environmental standards, with overarching principles (human rights, gender equality and environmental sustainability) to understand potential social and environmental risks and their significance, as well as determine the social and environmental management required to address potential project risks and impacts.

UNDP's Due Diligence Policy to work with the Private Sector has defined a set of exclusionary criteria outlining those business practices considered unacceptable to the organization.

The World Bank (and other multilateral development banks) Environmental and Social Framework (ESF) enables the Bank and Borrowers to better manage environmental and social risks of projects and to improve development outcomes.

② The EU Taxonomy for sustainable activities specifies DNSH for environmental projects, but the process was also made applicable for other SDGs.



\* Activities that are not classified could be assessed (and included) at a later stage.

\*\* Related to the lifetime of the asset.

\*\*\* In order to qualify as sustainable, the activity should not significantly harm other objectives and meet the minimum social safeguards.

**Figure 7 Do-No-Significant-Harm Decision Tree (based on EU Taxonomy for sustainable activities)**



# 5. Applying the SDG Finance Taxonomy

Practicing the Taxonomy should embed SDG objectives and impact dimensions throughout the whole investment life cycle - from project decision-making, to implementation and reporting project results.

With the goal to contribute to the SDGs, investors and project developers should have a clear strategy to align their activities with the SDGs throughout the whole process. Accordingly, investing in SDG aligned projects and applying the SDG Finance Taxonomy should at minimum consider the following three-step process factoring in SDG considerations along the project life-cycle, from managing the project before it starts (“ex-ante management”), to managing the project (managing proceeds), and assessing and reporting on its progress.

Investors and project developers should – throughout the investment process – consider efficient ways to strengthen their SDG contribution. This could mean preferentially contracting SMEs, hiring people who are otherwise left behind, striving for gender-equality, improving their supply-chain’s sustainability, etc. Applying the SDG Finance Taxonomy is therefore not (only) a box-ticking exercise; rather, it should be core to any business and investment strategy.

## 1. Ex-ante Management

**1.1** Be clear about investment motivation(s) for engaging with the SDGs, for example to mitigate cost and risk (e.g. regulatory, reputational, financial), to identify new growth opportunities (e.g. unlock commercial value), and/or to address pressing so-

cial challenges; use motivation(s) to help inform the development of consistent impact intentions.<sup>①</sup>

- 1.2** Select eligible projects (project owners) and connect investor’s own SDG impact objectives to the identified country and local context where feasible.
- 1.3** Co-identify the most suitable financing options between investors and project owners, which can employ a variety of instruments to structure financial deals, depending on the project’s characteristics (e.g. profitability, public participation), as discussed in Chapter 3.
- 1.4** Conduct an environmental and social impact assessment (ESIA) of the project, particularly with the participation of target groups. ESIA standards vary a) between countries and b) between industries. However, internationally applicable standards and sector best practices are available, amongst others by the International Association for Impact Assessment (IAIA)<sup>②</sup>, the Institute of Environmental Management and Assessment (IEMA)<sup>③</sup>, the International Union for Conservation of Nature(IUCN)<sup>④</sup>, the World Bank<sup>⑤</sup>, the IFC<sup>⑥</sup> or by UNEP<sup>⑦</sup>. The ESIA also includes a baseline measurement, which should also include baseline measurements of SDG Finance Taxonomy indicators. The ESIA should involve stakeholder engagement and make results available to the public (e.g. through online publication).

① Refer to Standard No. 1.1,1.2 and 2.1 of The SDG Impact Practice Standards for Private Equity Funds Consultation Draft 2019.  
 ② <https://www.iaia.org/>.  
 ③ <https://www.iema.net/>.  
 ④ [https://www.iucn.org/sites/dev/files/iucn\\_esms\\_esia\\_guidance\\_note.pdf](https://www.iucn.org/sites/dev/files/iucn_esms_esia_guidance_note.pdf).  
 ⑤ <http://documents.worldbank.org/curated/en/843201521089993123/Environmental-and-social-impact-assessments>.  
 ⑥ <https://www.ifc.org/wps/wcm/connect/9608497e-56e8-4074-bab6-45c61a36a4ad/ESIA.pdf?MOD=AJPERES&CVID=jkCYZ3G>.  
 ⑦ <https://wedocs.unep.org/handle/20.500.11822/26533>.

- 1.5** Assess potential environmental and social risk benchmark of IFC Performance Standards 1 to 8; ensuring project does no significant harm to labour, community, natural resources, biodiversity, indigenous people, and cultural heritage.
- 1.6** Jointly set appropriate impact objectives between investors and project owners, to help achieve impact intentions in line with SDG Finance Taxonomy indicators.
- 1.7** Define processes and internal controls to ensure the integrity, reliability and quality (i.e. relevance, accuracy, credibility, timeliness, punctuality, accessibility, interpretability and coherence) of its impact data collection, storage, use and reporting (e.g. Environmental and Social Management System). Agree on covenants should targets not be met between investors and project owners.<sup>①</sup>

## 2. Management of Proceeds

- 2.1** The net proceeds of project finance, or an amount equal to these net proceeds, should be tracked in an appropriate manner, and attested to by the project owners in a formal, internal process linked to the owner's investment operations for SDG-eligible projects.<sup>②</sup>
- 2.2** So long as the SDG-eligible project is outstanding, the balance of tracked, net proceeds should be periodically adjusted to match allocations to SDG-eligible projects made during that period. Project owners should make known to investors the intended types of temporary placement for the balance of unallocated net proceeds.<sup>③</sup>

- 2.3** The Taxonomy encourages a high level of transparency and recommends that management of proceeds be supplemented by use of an auditor, or other third party, to verify the internal tracking method and allocation of funds from SDG-eligible project proceeds.<sup>④</sup>

## 3. Assessing and reporting

- 3.1** Conduct effective practice to regularly measure and assess SDG impact performance of eligible projects.
- 3.2** Use appropriate quality controls to produce (ideally independent auditor verified) reports on financial and non-financial indicators, particularly SDG-impact performance indicators, as well as the process of measurement.
- 3.3** Systematically use impact data and apply learnings from ex-ante and ex-post measurements and management practices, to improve management of existing projects, refine future investments and impact practices, as well as communicate with and report to its broader stakeholders.<sup>⑤</sup>

① Refer to Standard No. 12.1 and 12.2 of The SDG Impact Practice Standards for Private Equity Funds Consultation Draft 2019.

② Refer to Section 3 of ICMA SBP.

③ *ibid.*

④ *ibid.*

⑤ Refer to Standard No. 18.1 of The SDG Impact Practice Standards for Private Equity Funds Consultation Draft 2019.

## 6. Outlook

This SDG Finance Taxonomy is an attempt to embed SDG targets within investment guidance, as well as mainstream sustainable financial frameworks and develop a classification system for businesses and investors to enable their projects to generate social and environmental returns. It develops not only a tangible project catalogue list, but also an indicators matrix to guide users to screen projects, as well as record, assess, report and aggregate information regarding the impact generated by invested projects. The vast majority of the substance generated in the Taxonomy is applicable globally. Thus, it is expected to be feasible to pilot it in China, as well as to replicate in other countries, too.

Despite the efforts, collaboration and engagement of multiple stakeholders and its wide scope, this SDG Finance Taxonomy also has limitations. The scope of SDG-eligible finance projects is not comprehensive; the indicators matrix for impact measurement and disclosure cannot be perfect; tailored menus for different financial sources and financial instruments to operationalise SDG-enabling finance and investments have not been not fully developed; and incentives to encourage financial resources towards the SDGs have not been adopted by policy makers or market practitioners at scale.

Therefore, further work towards the Taxonomy’s development and validation remains. UNDP, as the convener of the Taxonomy, will continue to improve efforts on R&D advancement, policy advocacy, and partnership collaboration to verify the Taxonomy. UNDP will also continue to invite professionals from the industrial and investment world to upgrade and refine it. The next steps will focus on, but not be limited to:

- Adjusting the Taxonomy’s coverage to ensure it is innovative and forward-looking;
- Improving the framework (e.g. with risk mitigation measures to avoid or reduce unintended conse-

quences of investments);

- Improving impact measurements and disclosure indicators to better structure and set up impact management baselines, conduct impact analysis, and aggregate impact data;
- Establishing a feasible practice process and checklists for targeted audiences to proceed with quality assurance of impact assessment and disclosures step-by-step;
- Mainstreaming SDG finance initiatives and advocating necessary incentive mechanisms through policy dialogues, conferences, events, roadshows, and trainings;
- Piloting and testing the feasibility of applying and replicating the Taxonomy in China and replicating it in other countries and regions.

As this Taxonomy is adapted, tested and applied in future, it is our hope that sustainable finance can enable the investment community to help overcome development challenges, while unlocking new opportunities – and in turn, defying the notion that the interests of business, society and the planet are mutually exclusive. UNDP stands ready to support all stakeholders in turning sustainable ideas into viable business actions, using this Taxonomy to guide funding towards protecting ecological capital, creating social returns and leaving no one behind.

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# 8. Annex I: SDG Finance Taxonomy (China) [2020 Edition] (Full Version)



A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target <sup>①</sup>	Impacts What?	Impacts Who?	Impact Indicators
1. Basic Infrastructure	1.1 Affordable, accessible transportation	1.1.1 Construction and operation of urban public road networks	Construction and operation of public roads to increase road density to 8 km/km <sup>2</sup> and increase build-up area to road ratio to 15% by 2020	1. Ministry of Housing and Urban-Rural Development, 13th Five-Year Plan for National Urban Infrastructure Construction, 2017	E Construction 48 Civil engineering construction 481 Railway, road, tunnel and bridge engineering construction -4811 Railway engineering construction G Transportation, warehousing and postal services 53 Railway transportation ancillary activities -5331 Passenger railway station -5332 Freight railway station (yard) -5333 Railway transportation maintenance activities -5339 Other railway transportation ancillary activities	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 11 SUSTAINABLE CITIES AND COMMUNITIES 9.1 11.2	Increase access to transportation by increasing affordability and geographic reach	General public Unemployed under-employed Under-served, e.g. people living in remote areas Under-educated Migrants and/or displaced persons People with disabilities Vulnerable groups, e.g. children, senior citizens, and pregnant women Excluded/marginalized populations Living below poverty line	1. Proportion of population travelling by public transport 2. Average speed of public transport 3. Public transport coverage in suburbs/neighbourhoods 4. Public transport density in suburbs/neighbourhoods



① As a supplement, Annex VI Mapping how investments in certain sectors are likely to advance the SDGs additionally provides a reference showing direct or indirect impacts that concerned investments may have on the SDGs for users' consideration. Please refer to: <https://unstats.un.org/sdgs/indicators/indicators-list/>.



A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
1. Basic Infrastructure	1.1 Affordable, accessible transportation	1.1.2 Construction and operation of equipment for zero emission vehicles for reduction of air pollution and GHG emissions	Supports construction and operation of equipment that improves air pollution by reducing vehicle tailpipe emissions, including charging stations, as well as other fuels that are not battery-electric	<ol style="list-style-type: none"> <li>State Council, Outline for Building China's Strength in Transport, 2019</li> <li>Ministry of Transport, Action Plan on Green Mobility (2019-2022), 2019</li> </ol>	C Manufacturing 36 Automotive manufacturing 361 Vehicle manufacturing -3612 New energy vehicle manufacturing 38 Electrical machinery and equipment manufacturing 381 Motor manufacturing -3811 Generator and generator set manufacturing -3812 Electric motor manufacturing -3813 Micro & special motor and component manufacturing -3819 Other motor manufacturing 384 Battery manufacturing -3841 Lithium ion battery manufacturing -3842 NiMH battery manufacturing -3843 Lead battery manufacturing -3844 Zinc manganese battery manufacturing -3849 Other battery manufacturing E Construction 48 Civil engineering construction 485 Stringing and utility corridor construction -4851 Stringing and equipment engineering construction	 9.4  11.2, 11.6	Improves air quality	X X X X X X X X X	<ol style="list-style-type: none"> <li>Reduction in common air pollutants (named, preferably e.g. SO<sub>2</sub>, NO<sub>x</sub>, O<sub>3</sub>, depending on what is being measured) due to zero emission transport</li> <li>Number of people exposed to transport-related air pollution</li> </ol>













A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
		1.1.3 Construction and operation of urban public transport networks to optimise lower emission transport	Supporting construction and operation of public transport to allow for the modal share of public transport to be >40% in megacities, >30% in large cities, >20% in small and medium-sized cities; improve service quality (optimisation of line design, special bus lanes, cashless payment), optimisation of non-motorised transportation. For example, subway systems and busses	1. Ministry of Housing and Urban-rural Development, 13th Five-Year Plan of National Urban Infrastructure Construction, 2017	E Construction 48 Civil engineering construction 481 Railway, road, tunnel and bridge engineering construction -4811 Railway engineering construction -4819 Other road, tunnel and bridge engineering construction G Transportation, warehousing and postal services 54 Road transportation 541 Urban public transportation -5412 Urban rail transit	 9.1  11.2	Increases access to transport by increasing affordability and geographic reach	X X X X X X X	1. Proportion of population travelling by public transport 2. Affordability of public transport 3. Coverage of public transport (e.g. in terms of station access, distance between stations, distance to stations, coverage of stations)
		1.1.4 Construction and maintenance of urban and rural non-motorized transport infrastructure and facilities	Bicycle lanes, pedestrian lanes and zones	1. State Council, Outline for Building China's Strength in Transport, 2019	E Construction 48 Civil engineering construction 481 Railway, road, tunnel and bridge engineering construction -4811 Railway engineering construction -4819 Other road, tunnel and bridge engineering construction G Transportation, warehousing and postal services 54 Road transportation 541 Urban public transportation -5412 Urban rail transit	 9.1  11.2	Increases accessibility and connectivity for non-motorized transport	X X X X X X X	1. Surface area for non-motorised transport 2. Ratio of non-motorised transport area to motorised transport area 3. Population with access to non-motorised transport 4. Seamless connectivity of non-motorised transport

A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
1. Basic Infrastructure	1.1 Affordable, accessible transportation	1.1.5 Construction and operation of rural transport	Construction and operation of rural transport networks (including logistics networks, operation, digitalisation, safety facilities, village roads)	<ol style="list-style-type: none"> <li>Ministry of Transport, Opinions of the General Office of the Ministry of Transport of the People's Republic of China on Promoting the Construction of Township Transport Service Stations and Accelerating the Improvement of the Rural Logistics Network Node System, 2019</li> <li>State Council, Opinions of the State Council on the Establishment and Improvement of Urban and Rural Integration and Rural Integration Development System and Policy System, 2019</li> </ol>	<p>E Construction</p> <p>48 Civil engineering construction</p> <p>481 Railway, road, tunnel and bridge engineering construction</p> <p>4811 Railway engineering construction</p> <p>G Transportation, warehousing and postal services</p> <p>53 Railway transportation</p> <p>533 Railway transportation ancillary activities</p> <p>5331 Passenger railway station</p> <p>5332 Freight railway station (yard)</p> <p>5333 Railway transportation maintenance activities</p> <p>5339 Other railway transportation ancillary activities</p>	<p>9 INDUSTRY INNOVATION AND INFRASTRUCTURE</p>  <p>9.1</p> <p>11 SUSTAINABLE CITIES AND COMMUNITIES</p>  <p>11.2</p>	Increases access to transport by increasing affordability and geographic reach	<p>X</p> <p>X</p> <p>X</p> <p>X</p> <p>X</p> <p>X</p> <p>X</p>	<ol style="list-style-type: none"> <li>Number of people living in rural areas with access to paved and/or all-weather roads</li> <li>Coverage of rural areas with paved and/or all-weather roads</li> </ol>






A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
		1.1.6 Construction and operation of rural public transport networks	Construction and operation of rural shuttle buses and development of public transport in towns and villages	1. State Council, Notice on Planning a Modern and Comprehensive Transport System during the 13th Five-Year Plan, 2017	E Construction 48 Civil engineering construction 481 Railway, road, tunnel and bridge engineering construction -4811 Railway engineering construction  G Transportation, warehousing and postal services 53 Railway transportation ancillary activities -5331 Passenger railway station -5332 Freight railway station (yard) -5333 Railway transportation maintenance activities -5339 Other railway transportation ancillary activities	 9.1  11.2	Increases access to transport by increasing affordability and geographic reach	General public Unemployed under-employed Under-served, e.g. people living in remote areas Under-educated Migrants and/or displaced persons People with disabilities Vulnerable groups, e.g. children, senior citizens, and pregnant women Excluded/marginalized populations Living below poverty line	1. Proportion of population travelling by public transport 2. Affordability of public transport 3. Coverage of public transport (e.g. in terms of station access, distance between stations, distance to stations, coverage of stations)






A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
1. Basic Infrastructure	1.1 Affordable, accessible transportation	1.1.7 Improvement of safety and inclusion	Optimise slow transportation services, application of smart management systems (supervision, risk control and detection, emergency handling and safety monitoring); ensure safety of use of transportation for all social groups	<ol style="list-style-type: none"> <li>1. Ministry of Transport, Action Plan on Green Transport (2019-2022), 2019</li> <li>2. Ministry of Transport, Regulations on City Railway System Management, 2018</li> </ol>	<p>E Construction</p> <p>48 Civil engineering construction</p> <p>481 Railway, road, tunnel and bridge engineering construction</p> <p>~4811 Railway engineering construction</p> <p>G Transportation, warehousing and postal services</p> <p>53 Railway transportation</p> <p>533 Railway transportation ancillary activities</p> <p>~5333 Railway transportation maintenance activities</p> <p>~5339 Other railway transportation ancillary activities</p>	 3.6  5.2, 5.b  9.1  10.2  11.2, 11.3	<p>Improves safety (injured people per person-km); Improve inclusion and safety of marginalized groups</p>	<p>General public</p> <p>Unemployed under-employed</p> <p>Under-served, e.g. people living in remote areas</p> <p>Under-educated</p> <p>Migrants and/or displaced persons</p> <p>People with disabilities</p> <p>Vulnerable groups, e.g. children, senior citizens, and pregnant women</p> <p>Excluded/marginalized populations</p> <p>Living below poverty line</p>	<ol style="list-style-type: none"> <li>1. Number of accidents involving people</li> <li>2. Number of harassment incidents</li> <li>3. Number of criminal incidents</li> </ol>





A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
		1.1.8 Barrier-free transport facilities	Construction of barrier-free transport and parking facilities and equipment (e.g. railway stations, expressway service areas, shuttle buses stations, city ferries, international ferry wharfs, civil aviation terminals, interurban railway stations) and optimisation of barrier-free transport services (ICT, navigation systems, ticket booking)	<ol style="list-style-type: none"> <li>1. Ministry of Transport, Action Plan on Green Transport (2019-2022), 2019</li> <li>2. Ministry of Transport, Regulations on City Railway System Management, 2018</li> <li>3. Ministry of Transport et al., Opinions on Implementation to Further Strengthen the Elderly Disabled Transport Service, 2018</li> </ol>	E Construction 48 Civil engineering construction 481 Railway, road, tunnel and bridge engineering construction -4811 Railway engineering construction G Transportation, warehousing and postal services 53 Railway transportation 531 Railway passenger transportation -5311 High speed railway passenger transportation -5312 Intercity railway passenger transportation -5313 General railway passenger transportation 533 Railway transportation ancillary activities -5331 Passenger railway station -5339 Other railway transportation ancillary activities	 5.2, 5.b  9.1  10.2  11.2, 11.3	Improves accessibility for people with disabilities	X X General public Unemployed under-employed Under-served, e.g. people living in remote areas Under-educated Migrants and/or displaced persons People with disabilities Vulnerable groups, e.g. children, senior citizens, and pregnant women Excluded/marginalized populations Living below poverty line	<ol style="list-style-type: none"> <li>1. Barrier-free access to public transport facilities for people with physical difficulties or other implements (e.g. availability of elevators/escalators)</li> <li>2. Accessible information systems for people with auditory or visual disabilities (e.g. availability of text, audio)</li> <li>3. Accessible ticketing for people with disabilities</li> </ol>






A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
1. Basic Infrastructure	1.2 Utility corridor	1.2.1 Construction and operation of utility corridor	Utility corridors installed under the city for centralised electricity, communication cables, water supply and drainage, heat, gas etc.)	<ol style="list-style-type: none"> <li>Ministry of Housing and Urban-Rural Development, 13th Five-Year Plan for National Urban Infrastructure Construction, 2017</li> <li>State Council, Guidelines for City Utility corridors Construction, 2015</li> </ol>	E Construction 48 Civil engineering construction 481 Railway, road, tunnel and bridge engineering construction -4819 Other road, tunnel and bridge engineering construction 485 Stringing and utility corridor construction -4852 Utility corridor engineering construction -4853 Underground comprehensive pipe gallery engineering construction	 3.3  9.1  11.1	Improves resilience of city infrastructure while reducing costs	X X X X X X X X X	<ol style="list-style-type: none"> <li>Length of the utility corridor</li> <li>loss of goods transported</li> <li>Connectivity to hubs</li> </ol>
		1.3.1 Construction and operation of water supply facilities	Construction and operation of water supply facilities for drinking and domestic use in urban and rural areas	<ol style="list-style-type: none"> <li>Ministry of Housing and Urban-Rural Development, 13th Five-Year Plan for National Urban Infrastructure Construction, 2017</li> </ol>	D Electricity power, heat production and supply 46 Water production and supply 461 Tap water production and supply -4610 Tap water production and supply 469 Other water treatment, utilisation and distribution -4690 Other water treatment, utilisation and distribution	 3.3  6.1, 6.2  11.1	Improves the efficiency of water supply and increases access to safe water	X X X X X X X X	<ol style="list-style-type: none"> <li>Amount of water supplied</li> <li>Number of people who have access to water supply</li> <li>Amount of water leakage</li> <li>Amount of potable water supplied</li> </ol>











A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
		1.3.2 Construction and operation of drainage facilities	Construction and operation of drainage systems for urban and rural areas	1. Ministry of Housing and Urban-Rural Development, 13th Five-Year Plan for National Urban Infrastructure Construction, 2017	D Electricity power, heat production and supply 46 Water production and supply 462 Sewage treatment and recycling ~4620 Sewage treatment and recycling	 3.9  6.2  11.1, 11.6  14.1  15.1	Improves drainage system for better environment and health conditions for the public	X          X	1. Proportion of water drained 2. Number of people who benefited 3. Proportion of sewage treated






A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
1. Basic Infrastructure	1.3 Water	1.3.3 Construction and operation of sewage collection and disposal facilities	Construction and operation of sewage collection and disposal facilities for urban and rural areas	1. Ministry of Housing and Urban-Rural Development, 13th Five-Year Plan for National Urban Infrastructure Construction, 2017	D Electricity power, heat production and supply 46 Water production and supply 462 Sewage treatment and recycling ~4620 Sewage treatment and recycling	    	Improves sewage systems for better environment and health conditions for the public	General public Unemployed under-employed Under-served, e.g. people living in remote areas Under-educated Migrants and/or displaced persons People with disabilities Vulnerable groups, e.g. children, senior citizens, and pregnant women Excluded/marginalized populations Living below poverty line	1. Proportion of sewage collected 2. Proportion of sewage treated

A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
		1.3.4 Construction and operation of water-metering facilities	Construction and operation of water-metering facilities that detect leakage and measure revenue (charges for water)	1. Ministry of Housing and Urban-Rural Development, 13th Five-Year Plan for National Urban Infrastructure Construction, 2017	C Manufacturing 40 Instrument manufacturing 401 General instrument manufacturing -4016 Supply instrument manufacturing 402 Special instrument manufacturing -4023 Navigation, surveying and mapping, meteorological and marine special instrument manufacturing N Water, environment and public facilities management 76 Water management 764 Hydrological services -764 Hydrological services	 6.4  11.3  14.2, 14.3  15.1	Reduces leakage, waste, abuse of water resources	General public Unemployed under-employed Under-served, e.g. people living in remote areas Under-educated Migrants and/or displaced persons People with disabilities Vulnerable groups, e.g. children, senior citizens, and pregnant women Excluded/marginalized populations Living below poverty line	1. Percentage of water monitored 2. Percentage of water resources subject to charges







A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
1. Basic Infrastructure	1.3 Water	1.3.5 Construction and operation of infrastructure for flooding and waterlogging control facilities	Construction and operation of infrastructure for the purpose of flood and waterlogging control	1. National Development and Reform Commission, Ministry of Water Resources, and Ministry of Housing and Urban-Rural Development, 13th Five-Year Plan for Water Infrastructure Reform, 2016	N Water, environment and public facilities management 76 Water management 761 Flood and waterlogging control facilities management -7610 Flood and waterlogging control facilities management	 3.3, 3.9, 3.d  6.4, 6.5, 6.6, 6.b  11.1, 11.3, 11.5  14.1, 14.2, 14.3  15.1	Improves resilience to natural disasters, public safety and environmental conditions	X General public Unemployed under-employed Under-served, e.g. people living in remote areas Under-educated Migrants and/or displaced persons People with disabilities Vulnerable groups, e.g. children, senior citizens, and pregnant women Excluded/marginalized populations Living below poverty line	1. Number of flood incidents 2. Number of people affected by flood incidents




A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
		1.3.6 Construction and operation of water infrastructure for non-animal agricultural farmlands	Construction of water infrastructure for non-animal agricultural farmlands, e.g. irrigation, water supply, drainage, sewage disposal, and flood control facilities	1. National Development and Reform Commission, Ministry of Water Resources, and Ministry of Housing and Urban-Rural Development, 13th Five-Year Plan for Water Infrastructure Reform, 2016	NWater, environment and public facilities management 76 Water management 762 Water resources management -7620 Water resources management	 3 3.9  6 6.4, 6.5, 6.6, 6.b  11 11.5  14 14.1, 14.2, 14.3  15 15.1	Improves irrigation systems and resilience to natural disasters	X General public Unemployed under-employed Under-served, e.g. people living in remote areas Under-educated Migrants and/or displaced persons People with disabilities Vulnerable groups, e.g. children, senior citizens, and pregnant women Excluded/marginalized populations Living below poverty line X	1. Ratio of non-animal agricultural farmland with water supply and drainage coverage






A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
1. Basic Infrastructure	1.4 Energy	1.4.1	Construction and operation of hydroelectric power generation facilities	<ol style="list-style-type: none"> <li>National Development and Reform Commission, Ministry of Water Resources, and Ministry of Housing and Urban-Rural Development, 13th Five-Year Plan for Water Infrastructure Reform, 2016</li> <li>Ministry of Housing and Urban-Rural Development, 13th Five-Year Plan for National Urban Infrastructure Construction, 2017</li> <li>Ministry of Energy, 13th Five-Year Plan for Water and Electricity Development, 2016</li> </ol>	D Electricity power, heat production and supply 44 Electricity and heat power production and supply 441 Electricity power production -4413 Hydropower	 7.1, 7.2  13.1  14.1	Increases access to energy for underprivileged groups	X	<ol style="list-style-type: none"> <li>Proportion of target group with access (physical and price) to energy</li> <li>Amount of emissions reduction</li> </ol>
		1.4.2	Construction and operation of wind power generation	<ol style="list-style-type: none"> <li>State Council, Action Plan for Energy Development Strategy (2014-2020), 2014</li> <li>Ministry of Energy, Opinions on Promoting the Application and Industrial Upgrading of Advanced Photovoltaic Technology Products, 2015</li> <li>National Development and Reform Commission, 13th Five-Year Development Plan for Biomass Energy, 2016</li> </ol>	D Electricity power, heat production and supply 44 Electricity and heat power production -4415 Wind power	 7.1, 7.2  13.1  15.1	Increases access to energy for underprivileged groups	X	<ol style="list-style-type: none"> <li>Proportion of target group with access (physical and price) to energy</li> </ol>







A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
		1.4.3	Construction and operation of solar farms including solar power monitoring systems, solar power prediction systems and integrated control systems	<ol style="list-style-type: none"> <li>National Development and Reform Commission, Ministry of Water Resources, and Ministry of Housing and Urban-Rural Development, 13th Five-Year Plan for Water Infrastructure Reform, 2016</li> <li>Ministry of Housing and Urban-Rural Development, 13th Five-Year Plan for National Urban Infrastructure Construction, 2017</li> <li>Ministry of Energy, 13th Five-Year Plan for Water and Electricity Development, 2016</li> <li>State Council, Action Plan for Energy Development Strategy (2014-2020), 2014</li> <li>Ministry of Energy, Opinions on Promoting the Application and Industrial Upgrading of Advanced Photovoltaic Technology Products, 2015</li> <li>National Development and Reform Commission, 13th Five-Year Development Plan for Biomass Energy, 2016</li> </ol>	D Electricity power, heat production and supply 44 Electricity and heat power production and supply 441 Electricity power production -4416 Solar power	 7.1, 7.2  13.1  15.1	Increases access to energy for underprivileged groups	X	1. Proportion of target group with access (physical and price) to energy
		1.4.4	Construction and operation of devices/facilities turning natural resources (in a non-exploitative way) such as straw, forest waste, and domestic waste into biomass energy		D Electricity power, heat production and supply 44 Electricity and heat power production 441 Electricity power -4417 Biomass power	 7.1, 7.2  13.1	Increases access to energy for underprivileged groups	X	1. Proportion of target group with access (physical and price) to energy















A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
1. Basic Infrastructure	1.4 Energy	1.4.5 Construction and operation of geothermal power production	Engineering construction, operation, and maintenance of geothermal devices facilities	<ol style="list-style-type: none"> <li>National Development and Reform Commission, Ministry of Water Resources, and Ministry of Housing and Urban-Rural Development, 13th Five-Year Plan for Water Infrastructure Reform, 2016</li> <li>Ministry of Housing and Urban-Rural Development, 13th Five-Year Plan for National Urban Infrastructure Construction, 2017</li> <li>Ministry of Energy, 13th Five-Year Plan for Water and Electricity Development, 2016</li> <li>State Council, Action Plan for Energy Development Strategy (2014-2020), 2014</li> <li>Ministry of Energy, Opinions on Promoting the Application and Industrial Upgrading of Advanced Photovoltaic Technology Products, 2015</li> <li>National Development and Reform Commission, 13th Five-Year Development Plan for Biomass Energy, 2016</li> </ol>	D Electricity power, heat power, gas and water production and supply 44 Electricity and heat power production and supply 441 Electricity power production -4419 Other power	 7.1, 7.2   13.1	Increases access to energy for underprivileged groups	X	1. Proportion of target group with access (physical and price) to energy
			Construction, installation and operation of emission-free and affordable energy generation and distribution stations for rural and urban areas using emission-free and affordable energy	<ol style="list-style-type: none"> <li>Ministry of Energy, 13th Five-Year Plan for Water and Electricity Development, 2016</li> <li>State Council, Action Plan for Energy Development Strategy (2014-2020), 2014</li> <li>Ministry of Energy, Opinions on Promoting the Application and Industrial Upgrading of Advanced Photovoltaic Technology Products, 2015</li> <li>National Development and Reform Commission, 13th Five-Year Development Plan for Biomass Energy, 2016</li> </ol>	D Electricity power, heat power, gas and water production and supply 44 Electricity and heat power production and supply 441 Electricity power production -4419 Other power	 7.1, 7.2   13.1	Increases access to energy for underprivileged groups	X	1. Proportion of target group with access (physical and price) to energy
		1.4.7 Construction and operation of energy storage facilities	Includes research, construction, installation, operation, and maintenance	<ol style="list-style-type: none"> <li>Ministry of Energy, Opinions on Promoting the Application and Industrial Upgrading of Advanced Photovoltaic Technology Products, 2015</li> <li>National Development and Reform Commission, 13th Five-Year Development Plan for Biomass Energy, 2016</li> </ol>	D Electricity power, heat power, gas and water production and supply 44 Electricity and heat power production and supply 441 Electricity power production -4419 Other power	 7.1, 7.3   13.1	Increases access to energy for underprivileged groups	X	1. Decrease of energy lost due to energy storage facilities 2. Efficiency of storage facilities in terms of lost energy







A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
		1.4.8 Construction and operation of transmission infrastructure	Increased coverage of transmission infrastructure while safeguarding loss of biodiversity through inclusion of key biodiversity area (KBA) planning	<ol style="list-style-type: none"> <li>National Development and Reform Commission, Ministry of Water Resources, and Ministry of Housing and Urban-Rural Development, 13th Five-Year Plan for Water Infrastructure Reform, 2016</li> <li>Ministry of Housing and Urban-Rural Development, 13th Five-Year Plan for National Urban Infrastructure Construction, 2017</li> <li>Ministry of Energy, 13th Five-Year Plan for Water and Electricity Development, 2016</li> <li>State Council, Action Plan for Energy Development Strategy (2014-2020), 2014</li> <li>Ministry of Energy, Opinions on Promoting the Application and Industrial Upgrading of Advanced Photovoltaic Technology Products, 2015</li> <li>National Development and Reform Commission, 13th Five-Year Development Plan for Biomass Energy, 2016</li> </ol>	D Electricity power, heat power, gas and water production and supply 44 Electricity and heat power production and supply 441 Electricity power production -4419 Other power	 7.1, 7.3  13.1  15.1	Increases access to energy for underprivileged groups	X              X	<ol style="list-style-type: none"> <li>Number of target groups with access (physical and price) to energy</li> <li>Curtailment rates</li> </ol>

A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
1. Basic Infrastructure	1.5 Environmental Sanitation Management	1.5.1 Collection of industrial waste	Technologies, containers and manpower for collection of different types of industrial waste - such as solid and non-solid waste, electronic waste, etc.	<ol style="list-style-type: none"> <li>1. Ministry of Housing and Urban-Rural Development, 13th Five-Year Plan for National Urban Infrastructure Construction, 2017</li> <li>2. Ministry of Housing and Urban-Rural Development, Standard for setting of Environmental Sanitation Facilities, 2012</li> <li>3. National Development and Reform Commission, Ministry of Housing and Urban-Rural Development Plan for Domestic Waste Classification System, 2017</li> </ol>	N Water, environment and public facilities management 78 Public facilities management 782 Environmental sanitation management -7820 Environmental sanitation management	 6.3, 6.6  9.4  13.1  14.1  15.1	Reduces the adverse impact of industrial waste on people	<input checked="" type="checkbox"/> General public <input checked="" type="checkbox"/> Unemployed under-employed <input checked="" type="checkbox"/> Under-served, e.g. people living in remote areas <input checked="" type="checkbox"/> Under-educated <input checked="" type="checkbox"/> Migrants and/or displaced persons <input checked="" type="checkbox"/> People with disabilities <input checked="" type="checkbox"/> Vulnerable groups, e.g. children, senior citizens, and pregnant women <input checked="" type="checkbox"/> Excluded/marginalized populations <input checked="" type="checkbox"/> Living below poverty line	<ol style="list-style-type: none"> <li>1. Percentage of properly collected industrial waste</li> <li>2. Affordability of collection of waste</li> <li>3. Number of people negatively affected by industrial waste</li> </ol>






A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
		1.5.2 Transportation of industrial waste	Vehicles for transportation of different types of industrial waste - such as solid and non-solid waste, electronic waste, etc.	<ol style="list-style-type: none"> <li>Ministry of Housing and Urban-Rural Development, 13th Five-Year Plan for National Urban Infrastructure Construction, 2017</li> <li>Ministry of Housing and Urban-Rural Development, Standard for setting of Environmental Sanitation Facilities, 2012</li> <li>National Development and Reform Commission, Ministry of Housing and Urban-Rural Development Plan for Domestic Waste Classification System, 2017</li> </ol>	N Water, environment and public facilities management 78 Public facilities management 782 Environmental sanitation management -7820 Environmental sanitation management	 6.6  9.4  12.4  13.1  14.1  15.1	Reduces the adverse impact of industrial waste on people	General public Unemployed under-employed Under-served, e.g. people living in remote areas Under-educated Migrants and/or displaced persons People with disabilities Vulnerable groups, e.g. children, senior citizens, and pregnant women Excluded/marginalized populations Living below poverty line	<ol style="list-style-type: none"> <li>Percentage of properly transported industrial waste</li> <li>Affordability of waste transport</li> <li>Number of people negatively affected by industrial waste</li> </ol>







A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
1.	1.5	1.5.3	Including sorting machines for separation of waste for re-use, recycling, environmentally friendly disposal	<ol style="list-style-type: none"> <li>Ministry of Housing and Urban-Rural Development, 13th Five-Year Plan for National Urban Infrastructure Construction, 2017</li> <li>Ministry of Housing and Urban-Rural Development, Standard for setting of Environmental Sanitation Facilities, 2012</li> <li>National Development and Reform Commission, Ministry of Housing and Urban-Rural Development Plan for Domestic Waste Classification System, 2017</li> </ol>	NWater, environment and public facilities management 78 Public facilities management 782 Environmental sanitation management -7820 Environmental sanitation management	 6.3, 6.6  9.4  12.4  13.1  14.1  15.1	Reduces the adverse impact of industrial waste on people	X X X X X X X	<ol style="list-style-type: none"> <li>Percentage of properly sorted industrial waste</li> <li>Affordability of waste sorting</li> <li>Number of people negatively affected by industrial waste</li> </ol>







A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
		1.5.4 Recycling of industrial waste	Machines for separation and re-cycling processes for waste	<ol style="list-style-type: none"> <li>1. Ministry of Housing and Urban-Rural Development, 13th Five-Year Plan for National Urban Infrastructure Construction, 2017</li> <li>2. Ministry of Housing and Urban-Rural Development, Standard for setting of Environmental Sanitation Facilities, 2012</li> <li>3. National Development and Reform Commission, Ministry of Housing and Urban-Rural Development Plan for Domestic Waste Classification System, 2017</li> </ol>	N Water, environment and public facilities management 78 Public facilities management 782 Environmental sanitation management -7820 Environmental sanitation management	 6.3, 6.6  9.4  12.4, 12.5  13.1  14.1  15.1	Reduces the adverse impact of industrial waste on people	General public Unemployed under-employed Under-served, e.g. people living in remote areas Under-educated Migrants and/or displaced persons People with disabilities Vulnerable groups, e.g. children, senior citizens, and pregnant women Excluded/marginalized populations Living below poverty line	<ol style="list-style-type: none"> <li>1. Percentage of properly recycled industrial waste</li> <li>2. Affordability of waste recycling</li> <li>3. Number of people negatively affected by industrial waste</li> </ol>







A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
1. Basic Infrastructure	1.5 Environmental Sanitation Management	1.5.5 Treatment and disposal of industrial waste	Efficient, appropriate and environmental incineration and landfill practices for disposal of waste	<ol style="list-style-type: none"> <li>1. Ministry of Housing and Urban-Rural Development, 13th Five-Year Plan for National Urban Infrastructure Construction, 2017</li> <li>2. Ministry of Housing and Urban-Rural Development, Standard for setting of Environmental Sanitation Facilities, 2012</li> <li>3. National Development and Reform Commission, Ministry of Housing and Urban-Rural Development Plan for Domestic Waste Classification System, 2017</li> </ol>	N Water, environment and public facilities management 78 Public facilities management 782 Environmental sanitation management -7820 Environmental sanitation management	 6.3, 6.6  9.4  12.4  13.1  14.1  15.1	Reduces the adverse impact of industrial waste on people	X X X X X X X	<ol style="list-style-type: none"> <li>1. Percentage of properly disposed industrial waste</li> <li>2. Affordability of waste disposal</li> <li>3. Number of people negatively affected by industrial waste</li> </ol>













A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
		1.5.6 Collection of domestic waste	Technologies, containers and manpower for collection of different types of domestic waste such as solid and non-solid waste, electronic waste, etc.	<ol style="list-style-type: none"> <li>1. Ministry of Housing and Urban-Rural Development, 13th Five-Year Plan for National Urban Infrastructure Construction, 2017</li> <li>2. Ministry of Housing and Urban-Rural Development, Standard for setting of Environmental Sanitation Facilities, 2012</li> <li>3. National Development and Reform Commission, Ministry of Housing and Urban-Rural Development Plan for Domestic Waste Classification System, 2017</li> </ol>	N Water, environment and public facilities management 78 Public facilities management 782 Environmental sanitation management -7820 Environmental sanitation management	 9/4  12.4  13.1  14.1  15.1	Reduces the adverse impact of domestic waste on people	X X X X X X X X X	<ol style="list-style-type: none"> <li>1. Percentage of properly collected domestic waste</li> <li>2. Affordability of collection of waste</li> <li>3. Number of people negatively affected by domestic waste</li> </ol>






A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
1. Basic Infrastructure	1.5 Environmental Sanitation Management	1.5.7 Transportation of domestic waste	Vehicles for transportation of different types of domestic waste such as solid and non-solid waste, electronic waste, etc.	<ol style="list-style-type: none"> <li>Ministry of Housing and Urban-Rural Development, 13th Five-Year Plan for National Urban Infrastructure Construction, 2017</li> <li>Ministry of Housing and Urban-Rural Development, Standard for setting of Environmental Sanitation Facilities, 2012</li> <li>National Development and Reform Commission, Ministry of Housing and Urban-Rural Development Plan for Domestic Waste Classification System, 2017</li> </ol>	N Water, environment and public facilities management 78 Public facilities management 782 Environmental sanitation management -7820 Environmental sanitation management	 6.6  9.4  12.4  13.1  14.1  15.1	Reduces the adverse impact of domestic waste on people	X X X X X X X X X	<ol style="list-style-type: none"> <li>Percentage of properly transported domestic waste</li> <li>Affordability of waste transport</li> <li>Number of people negatively affected by domestic waste</li> </ol>

A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
		1.5.8 Sorting of domestic waste	Sorting machines for separation of waste for re-use, recycling and environmentally friendly disposal	<ol style="list-style-type: none"> <li>1. Ministry of Housing and Urban-Rural Development, 13th Five-Year Plan for National Urban Infrastructure Construction, 2017</li> <li>2. Ministry of Housing and Urban-Rural Development, Standard for setting of Environmental Sanitation Facilities, 2012</li> <li>3. National Development and Reform Commission, Ministry of Housing and Urban-Rural Development Plan for Domestic Waste Classification System, 2017</li> </ol>	N Water, environment and public facilities management 78 Public facilities management 782 Environmental sanitation management -7820 Environmental sanitation management	 6.3, 6.6  9.4  12.4, 12.5  13.1  14.1  15.1	Reduces the adverse impact of domestic waste on people	X X X X	<ol style="list-style-type: none"> <li>1. Percentage of properly sorted domestic waste</li> <li>2. Affordability of waste sorting</li> <li>3. Number of people who benefit from domestic waste sorting</li> </ol>

A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
1. Basic Infrastructure	1.5 Environmental Sanitation Management	1.5.9 Recycling of domestic waste	Machines for separation and re-cycling processes for waste	<ol style="list-style-type: none"> <li>Ministry of Housing and Urban-Rural Development, 13th Five-Year Plan for National Urban Infrastructure Construction, 2017</li> <li>Ministry of Housing and Urban-Rural Development, Standard for setting of Environmental Sanitation Facilities, 2012</li> <li>National Development and Reform Commission, Ministry of Housing and Urban-Rural Development Plan for Domestic Waste Classification System, 2017</li> </ol>	N Water, environment and public facilities management 78 Public facilities management 782 Environmental sanitation management -7820 Environmental sanitation management	 6.3, 6.6  9.4  12.4, 12.5  13.1  14.1  15.1	Reduces the adverse impact of domestic waste on people	X X X X X X X	<ol style="list-style-type: none"> <li>Percentage of properly recycled domestic waste</li> <li>Affordability of waste recycling</li> <li>Number of people negatively affected by domestic waste</li> </ol>



A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
		1.5.10 Treatment and disposal of domestic waste	Efficient, appropriate and environmental incineration and landfill practices for disposal of waste	<ol style="list-style-type: none"> <li>1. Ministry of Housing and Urban-Rural Development, 13th Five-Year Plan for National Urban Infrastructure Construction, 2017</li> <li>2. Ministry of Housing and Urban-Rural Development, Standard for setting of Environmental Sanitation Facilities, 2012</li> <li>3. National Development and Reform Commission, Ministry of Housing and Urban-Rural Development Plan for Domestic Waste Classification System, 2017</li> </ol>	N Water, environment and public facilities management 78 Public facilities management 782 Environmental sanitation management -7820 Environmental sanitation management	 9.4  12.4  13.1  14.1  15.1	Reduces the adverse impact of domestic waste on people	General public Unemployed under-employed Under-served, e.g. people living in remote areas Under-educated Migrants and/or displaced persons People with disabilities Vulnerable groups, e.g. children, senior citizens, and pregnant women Excluded/marginalized populations Living below poverty line	<ol style="list-style-type: none"> <li>1. Percentage of properly disposed domestic waste</li> <li>2. Affordability of waste disposal</li> <li>3. Number of people negatively affected by domestic waste</li> </ol>



A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
1. Basic Infrastructure	1.5 Environmental Sanitation Management	1.5.11 Collection, transportation and disposal of human waste from latrines and septic tanks	Implementation of latrine technologies with the lowest environmental and ecological impact, as well as awareness raising and educational programs	<ol style="list-style-type: none"> <li>1. Ministry of Housing and Urban-Rural Development, 13th Five-Year Plan for National Urban Infrastructure Construction, 2017</li> <li>2. Ministry of Housing and Urban-Rural Development, Standard for setting of Environmental Sanitation Facilities, 2012</li> <li>3. National Development and Reform Commission, Ministry of Housing and Urban-Rural Development Plan for Domestic Waste Classification System, 2017</li> </ol>	N Water, environment and public facilities management 78 Public facilities management 782 Environmental sanitation management -7820 Environmental sanitation management	 6.6  14.1  15.1	Reduces the adverse impact of human waste on people	<input checked="" type="checkbox"/> General public <input checked="" type="checkbox"/> Unemployed under-employed <input checked="" type="checkbox"/> Under-served, e.g. people living in remote areas <input checked="" type="checkbox"/> Under-educated <input checked="" type="checkbox"/> Migrants and/or displaced persons <input checked="" type="checkbox"/> People with disabilities <input checked="" type="checkbox"/> Vulnerable groups, e.g. children, senior citizens, and pregnant women <input checked="" type="checkbox"/> Excluded/marginalized populations <input checked="" type="checkbox"/> Living below poverty line	<ol style="list-style-type: none"> <li>1. Quantity of human waste transported</li> <li>2. Quantity of human waste treated</li> <li>3. Number of people negatively affected by human waste</li> </ol>
		1.5.12 Sanitation equipment procurement, urban and rural road sweeping, guardrail cleaning	Procurement of machinery and vehicles with the lowest environmental and ecological impact (e.g. low water consumption)	<ol style="list-style-type: none"> <li>1. Ministry of Housing and Urban-Rural Development, 13th Five-Year Plan for National Urban Infrastructure Construction, 2017</li> <li>2. Ministry of Housing and Urban-Rural Development, Standard for Setting of Environmental Sanitation Facilities, 2012</li> </ol>	N Water, environment and public facilities management 78 Public facilities management 782 Environmental sanitation management -7820 Environmental sanitation management	 3.9  6.6	Reduces the adverse impact of poor cleaning and sanitation on people	<input checked="" type="checkbox"/> General public <input checked="" type="checkbox"/> Unemployed under-employed <input checked="" type="checkbox"/> Under-served, e.g. people living in remote areas <input checked="" type="checkbox"/> Under-educated <input checked="" type="checkbox"/> Migrants and/or displaced persons <input checked="" type="checkbox"/> People with disabilities <input checked="" type="checkbox"/> Vulnerable groups, e.g. children, senior citizens, and pregnant women <input checked="" type="checkbox"/> Excluded/marginalized populations <input checked="" type="checkbox"/> Living below poverty line	<ol style="list-style-type: none"> <li>1. Number of vehicles and equipment for municipal environmental sanitation</li> <li>2. Surface area of roads cleaned and maintained</li> <li>3. Quantity of guardrail cleaned</li> <li>4. Number of people negatively affected by lack of cleaning and sanitation</li> </ol>



A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
		1.5.13 Support activities for reducing waste	Education and training programs, awareness programs, technological support	<ol style="list-style-type: none"> <li>Ministry of Housing and Urban-Rural Development, 13th Five-Year Plan for National Urban Infrastructure Construction, 2017</li> <li>Ministry of Housing and Urban-Rural Development, Standard for Setting of Environmental Sanitation Facilities, 2012</li> </ol>	N Water, environment and public facilities management 78 Public facilities management 782 Environmental sanitation management -7820 Environmental sanitation management	 9.4  12.4, 12.5, 12.8  13.1  14.1  15.1	Reduces the adverse impact of all types of waste on people	General public Unemployed under-employed Under-served, e.g. people living in remote areas Under-educated Migrants and/or displaced persons People with disabilities Vulnerable groups, e.g. children, senior citizens, and pregnant women Excluded/marginalized populations Living below poverty line	<ol style="list-style-type: none"> <li>Waste avoided</li> <li>Waste reduction awareness</li> <li>Number of people engaged in reducing waste</li> </ol>





A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
1. Basic Infrastructure	1.6 Affordable and accessible public green spaces	1.6.1 Construction and operation of green spaces in cities and counties	Construction and operation of green spaces in cities that increases green spaces in cities to more than 38.9%, 14.6 m <sup>2</sup> /capita and accessibility to higher than 90% (accessibility >500 m if the park green space is at and above 5000m <sup>2</sup> ; accessibility > 300m, if the park green space is between 2000m <sup>2</sup> and 5000m <sup>2</sup> ; accessibility > 300m, if historical and cultural blocks contain such park green space is at and above 1000m <sup>2</sup> )	<ol style="list-style-type: none"> <li>Ministry of Housing and Urban-rural Development, 13th Five-Year Plan of National Urban Infrastructure Construction, 2017</li> <li>Ministry of Housing and Urban-rural Development, National Ecological Garden City Standard, 2016</li> </ol>	A Agriculture, forestry, animal husbandry and fishery 05 Agriculture, forestry, animal husbandry, fishery and ancillary activities 052 Forestry and ancillary activities -0529 Other forestry and ancillary activities E Construction 48 Civil engineering construction 489 Other civil engineering construction -4891 Landscape engineering construction N Water, environment and public facilities management 77 Ecological protection and environmental governance 771 Ecological protection -7711 Natural ecosystem protection management 78 Public facilities management 782 Environmental sanitation management -7820 Environmental sanitation management 783 Urban and rural appearance management -7830 Urban and rural appearance management 784 Green management -7840 Green management 785 Urban park management -7850 Urban park management	 11.3, 11.7  15.2	Increases access to public green spaces by increasing affordability and geographic reach	X X X X X X X	<ol style="list-style-type: none"> <li>Increased green space as a proportion of city space</li> <li>Improved self-sustaining biodiversity within cities</li> <li>Added number of people in target group (impact who) with improved access to green spaces in terms of geography and affordability</li> </ol>

A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
	1.7	1.7.1	Fibre optic network upgrading of old residential areas to increase fibre optic network coverage in urban areas, with access capability of 1000 megabits per second or more. The bandwidth of home users in large and medium cities should be more than 100 megabits per second. Fibre optic network access in villages, and areas with favourable conditions should have 100 megabits per second access service capacity; more than half of the rural home users should have bandwidth of 50 megabits per second or more	<ol style="list-style-type: none"> <li>Ministry of Industry and Information Technology, Communication Industry Development Plan (2016-2020), 2016</li> <li>Ministry of Industry and Information Technology, Communication Industry Development Planning for Internet of Things (2016-2020), 2016</li> </ol>	C Manufacturing 38 Electrical machinery and equipment manufacturing 383 Wire, cable, optical cable and electrical equipment manufacturing -3831 Wire and cable manufacturing -3832 Fiber manufacturing -3833 Optical cable manufacturing -3834 Insulation products manufacturing -3839 Other electrical equipment manufacturing	 9.1  11.3	Increases access to information services	X          X	<ol style="list-style-type: none"> <li>Percentage of people with fibre optic broadband internet access (physical and price)</li> <li>Speed of broadband internet access</li> </ol>

A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
1. Basic Infrastructure	1.7 Information and communication technologies (ICT)	1.7.2 Wireless broadband network	Coordinated development of wireless broadband networks in urban and rural areas to achieve 4G and 5G network coverage. Improved WLAN hotspot coverage in urban public areas. Strengthened urban communication infrastructure to meet the construction needs of communication pipelines, computer rooms and base stations. Coordinated construction of satellite communication systems, ground information and communication infrastructure. Wireless broadband access technology to speed up network coverage in remote mountainous areas, pastoral areas and islands and reefs	<ol style="list-style-type: none"> <li>Ministry of Industry and Information Technology, Information and Communication Industry Development Plan (2016-2020), 2016</li> <li>Ministry of Industry and Information Technology, Communication Industry Development Planning for Internet of Things (2016-2020), 2016</li> </ol>	C Manufacturing 39 Computer, communication and other electronic equipment manufacturing 392 Communication equipment manufacturing	 9.1  11.3	Increases access to information services	<input checked="" type="checkbox"/> Living below poverty line <input type="checkbox"/> Excluded/marginalized populations <input type="checkbox"/> Vulnerable groups, e.g. children, senior citizens, and pregnant women <input type="checkbox"/> People with disabilities <input type="checkbox"/> Migrants and/or displaced persons <input type="checkbox"/> Under-educated <input type="checkbox"/> Under-served, e.g. people living in remote areas <input type="checkbox"/> Unemployed under-employed <input type="checkbox"/> General public	<ol style="list-style-type: none"> <li>Percentage of people with wireless internet access (physical and price)</li> <li>Speed of wireless internet access</li> </ol>





A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
		1.7.3 Expansion and facilitation of E-commerce and mobile payment platforms	Development of rural e-commerce, support of third-party platform innovation. Internet applications such as rural e-commerce, mobile application of e-commerce platforms, mobile online payment and other mobile Internet-based innovation applications, in particular, those applications extending information and communication services to rural and remote areas	<ol style="list-style-type: none"> <li>1. Ministry of Industry and Information Technology, Information and Communication Industry Development Plan (2016-2020), 2016</li> <li>2. Ministry of Industry and Information Technology, Information and Communication Industry Development Planning for Internet of Things (2016-2020), 2016</li> </ol>	C Manufacturing 65 Software and information technology services 653 Information system integration and IoT technology services -6531 Information system integration services	 9.1, 9.5  11.3	Increases access to information services access and increases access to e-commerce	X X X X X X X X	1. Percentage of people with e-commerce access (physical and price) 2. Percentage of people with mobile payment access

A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
1. Basic Infrastructure	1.7 Information and communication technologies (ICT)	1.7.4 Construction, operation, and maintenance of Internet of Things (IoT) technologies and equipment	Construction of IoT platforms, while protecting individual privacy, supporting employment, training, efficiency, and strengthening the extensive coverage and deep application of IoT technology in industries such as manufacturing, agriculture, transportation, and energy; agricultural IoT applications to improve the level of intelligence and precision in processing, storage, preservation, transportation and marketing of agricultural products; the application of IoT in smart cities, including public safety, infrastructure management, energy management, internal control, hazardous chemicals supervision, environmental monitoring and other fields; the application of IoT in daily life such as smart homes and car networking	<ol style="list-style-type: none"> <li>1. Ministry of Industry and Information Technology, Information and Communication Industry Development Plan (2016-2020), 2016</li> <li>2. Ministry of Industry and Information Technology, Information and Communication Industry Development Planning for Internet of Things (2016-2020), 2016</li> </ol>	C Manufacturing 65 Software and information technology services 653 Information system integration and IoT technology services -6532 IoT Technology services	 9.1, 9.2, 9.4, 9.5   11.3	Increases connectivity and inclusion of people with increased efficiency and safety	<ul style="list-style-type: none"> <li>X General public</li> <li>X Unemployed under-employed</li> <li>X Under-served, e.g. people living in remote areas</li> <li>X Under-educated</li> <li>X Migrants and/or displaced persons</li> <li>X People with disabilities</li> <li>X Vulnerable groups, e.g. children, senior citizens, and pregnant women</li> <li>X Excluded/marginalized populations</li> <li>X Living below poverty line</li> </ul>	<ol style="list-style-type: none"> <li>1. Proportion of digital equipment connected to IoT</li> <li>2. Efficiency increased in terms of time and energy use</li> <li>3. Proportion of people with access to IoT (physical and price)</li> </ol>

A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
		1.7.5 Internet Plus	Support emerging services such as medical, health, elderly care, education, tourism, and social security; telecom enterprises and large Internet enterprises to open various equipment resources; network resources, data resources and business platforms to small and micro enterprises and entrepreneurial teams; cooperation and coordination of telecommunications enterprises, large Internet enterprises and small and medium-sized innovative enterprises	<ol style="list-style-type: none"> <li>1. Ministry of Industry and Information Technology, Information and Communication Industry Development Plan (2016-2020), 2016</li> <li>2. Ministry of Industry and Information Technology, Information and Communication Industry Development Planning for Internet of Things (2016-2020), 2016</li> </ol>	<p>C Manufacturing</p> <p>65 Software and information technology services</p> <p>653 Information system integration and IoT technology services</p> <p>-6531 Information system integration services</p>	 <p>9.1, 9.3, 9.5</p>  <p>11.3</p>	Increase connectivity and inclusion of people with increased efficiency and safety	General public Unemployed under-employed Under-served, e.g. people living in remote areas Under-educated Migrants and/or displaced persons People with disabilities Vulnerable groups, e.g. children, senior citizens, and pregnant women Excluded/marginalized populations Living below poverty line	<ol style="list-style-type: none"> <li>1. Proportion of people with access to online services (physical and price)</li> <li>2. Penetration of internet+ in medical, health, pension, education, tourism, and social security, and other fields</li> </ol>
		1.7.6 Data storage	Business innovation for safe and affordable data storage that protects privacy and security		<p>C Manufacturing</p> <p>65 Software and information technology services</p> <p>655 Information processing and storage support services</p> <p>-6550 Information processing and storage support services</p>	 <p>9.1, 9.5</p>	Increase access to data storage services, while ensuring privacy and security		<ol style="list-style-type: none"> <li>1. Proportion of people with access to data storage services (physical and price)</li> <li>2. Energy efficiency per unit of storage</li> <li>3. Number of incidents of leaks, loss, unauthorised usage of information, etc.</li> </ol>

A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
2. Affordable Housing	2.1 Affordable, accessible, green and low-energy housing	2.1.1 Construction and maintenance of residential affordable and accessible green buildings and parts thereof	Construction of residential houses taking into consideration affordability, accessibility and ecology (e.g. climate characteristics and local conditions); increase barrier-free construction of houses, increase energy efficiency, heating/cooling, lighting needs by passive building design, or maximise building energy equipment and system efficiency through active technical measures, make full use of renewable energy, and provide comfort with minimum energy consumption; Ensure that indoor environmental parameters and energy efficiency indicators are in line or better than specified in the "Near Zero Energy Building Technical Standards" (GBT 51350), the "Green Building Evaluation Standards" (GBT 50378), as well as one-star standards, including residential buildings certified by LEED, BREEAM and other Chinese-approved international green building certification systems and with corresponding evaluation marks	<ol style="list-style-type: none"> <li>Ministry of Finance &amp; Ministry of Housing and Urban-Rural Development, Opinions on Accelerating the Development of Green Buildings in China, 2012</li> <li>State Council, Action Plan for Green Buildings, 2013</li> <li>Ministry of Housing and Urban-Rural Development, Notice on Further Standardizing the Evaluation and Management of Green Buildings, 2017</li> <li>Ministry of Housing and Urban-Rural Development, Notice on Printing and Distributing Technical Guidelines for Passive Ultra Low-energy Consumption Green Buildings (Trial) (residential buildings), 2015</li> <li>"Green Building Evaluation Standards" GB/T 50378-2019</li> <li>"Construction Carbon Emission Calculation Standard" (GB/T 51366-2019)</li> <li>"Technical Standards for Near Zero Energy Consumption Buildings" (GB/T 51350-2019)</li> </ol>	<p>E Construction</p> <p>47 Housing construction</p> <p>471 Residential construction</p> <p>-4710 Residential construction</p> <p>49 Construction and installation</p> <p>491 Electrical installation</p> <p>-4910 Electrical installation</p> <p>492 Piping and equipment installation</p> <p>-4920 Piping and equipment installation</p> <p>499 Other construction and installation</p> <p>-4999 Other construction and installation</p> <p>50 Building decoration, renovation and other construction</p> <p>501 Building decoration and renovation</p> <p>-5012 Residential decoration and renovation</p> <p>-5013 Building curtain wall decoration and renovation</p> <p>502 Building demolition and site preparation activities</p> <p>-5022 Site preparation activities</p> <p>509 Provision of construction equipment service</p> <p>-5090 Other unlisted construction</p> <p>K Real estate</p> <p>70 Real estate</p> <p>701 Real estate development and operation</p> <p>-7010 Real estate development and operation</p>	 7.3  11.1, 11.3, 11.6  12.2, 12.4, 12.5  13.1	Increases access to sustainable and affordable housing, in terms of availability and price	<p>General public</p> <p>Unemployed under-employed</p> <p>Under-served, e.g. people living in remote areas</p> <p>Under-educated</p> <p>Migrants and/or displaced persons</p> <p>People with disabilities</p> <p>Vulnerable groups, e.g. children, senior citizens, and pregnant women</p> <p>Excluded/marginalized populations</p> <p>Living below poverty line</p>	<ol style="list-style-type: none"> <li>Price of housing per m<sup>2</sup> (rent or purchase)</li> <li>Availability of housing for target groups</li> <li>Building energy consumption</li> <li>Building carbon emissions</li> <li>Building water saving</li> <li>Renewable energy proportion utilisation rate</li> </ol>






A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
		2.1.2 Redevelopment of existing residential buildings	Renovation of residential buildings to increase accessibility (barrier-free) and lower energy consumption, improve living environments, and performance, activities such as maintenance, renewal, and upgrading the structural system of existing buildings; pre-evaluation of building renovation to achieve "Green Building Evaluation Standards" (GBT 50378) one-star and above star rating or internationally recognised standards such as LEED, BREEAM, etc. as well as "Standards for the Design of Energy-Saving Residential Buildings in Areas with Hot Summers and Cold Winters (JGJ 134-2010)" and "Standards for the Design of Energy-Saving Residential Buildings in Cold and Extreme Cold Areas" (JCJ26). Energy-saving renovation should achieve energy-saving rates $\geq 15\%$ after renovation; certification activities of green building certification system certification	<ol style="list-style-type: none"> <li>Green Evaluation Standards for Existing Building Reconstruction (GB/T 51141-2015)</li> <li>Construction Carbon Emission Calculation Standard (GB/T 51366-2019)</li> <li>Standards for the Design of Energy-Saving Residential Buildings in Areas with Hot Summers and Cold Winters (JGJ 134-2010)</li> <li>Standards for the Design of Energy-Saving Residential Buildings in Areas with Hot summer and Warm Winter (JGJ 75-2012)</li> <li>Standards for the Design of Energy-Saving Residential Buildings in Cold and Extreme Cold Areas (JGJ 26-2010)</li> <li>Technical Standard for Energy Efficiency Buildings (JGJ/T 288-2012)</li> <li>Technical Requirement of Energy Saving Renovation for Existing Residential Buildings (JGJ/T 129-2012)</li> </ol>	E Construction 49 Construction and installation 491 Electrical installation 4910 Electrical installation 492 Piping and equipment installation 4920 Piping and equipment installation 499 Other construction and installation 4999 Other construction and installation 50 Building decoration, renovation and other construction 501 Building decoration and renovation 5012 Residential decoration and renovation 509 Provision of construction equipment service 5090 Other unlisted construction	 7.3  11.1, 11.3, 11.6  12.2, 12.5  13.1	Increases access to sustainable housing by increasing affordability and geographic reach	General public Unemployed under-employed Under-served, e.g. people living in remote areas Under-educated Migrants and/or displaced persons People with disabilities Vulnerable groups, e.g. children, senior citizens, and pregnant women Excluded/marginalized populations Living below poverty line	<ol style="list-style-type: none"> <li>Price of housing per m<sup>2</sup> (rent or purchase)</li> <li>Availability of housing for target groups</li> <li>Building energy consumption</li> <li>Building carbon emissions</li> <li>Building water savings</li> <li>Renewable energy proportion utilisation rate</li> </ol>



A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
2. Affordable Housing	2.2 Prefabricated housing	2.2.1 Construction and maintenance of Prefabricated residential buildings	Construction of assembly production bases and prefabricated parts of prefabricated buildings, in accordance with the "Assembly Building Evaluation Standards" (GBT 51129)	1. State Council, Guiding Opinions of the General Office of The State Council on Vigorously Developing Prefabricated Buildings, 2016	E Construction 47 Housing construction 471 Residential construction -4710 Residential construction 49 Construction and installation 491 Electrical installation -4910 Electrical installation 492 Piping and equipment installation -4920 Piping and equipment installation 499 Other construction and installation -4999 Other construction and installation 50 Building decoration, renovation and other construction 501 Building decoration and renovation -5012 Residential decoration and renovation -5013 Building curtain wall decoration and renovation 502 Building demolition and site preparation activities -5022 Site preparation activities 509 Provision of construction equipment service -5090 Other unlisted construction	 11  12	Increases access to sustainable housing by increasing affordability and geographic reach	X	1. Cost savings compared to non-prefabricated housing 2. Time savings compared to non-prefabricated housing 3. Number of people benefited, starting to have the first house



A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
	2.3 Housing material recycling	2.3.1 Recycling building materials	Activities that reduce the consumption of resources during the whole building lifecycle, including the impact on the environment, as well as recycling of building materials in consideration of energy efficiency, emissions reduction, safety, health, and convenience	1. Ministry of Industry and Information Technology, Action Plan for Promoting the Production and Application of Green Building Materials, 2015	C Manufacturing 42 Comprehensive utilisation of waste resources 421 Metal waste and debris processing -4210 Metal waste and debris processing 422 Non-metallic waste and debris processing -4220 Non-metallic waste and debris processing	 11.1, 11.3, 11.6  12.2, 12.4, 12.5  15.1	Reduces the amount of waste generated from the construction industry, and increases recycling efficiency	X General public Unemployed under-employed Under-served, e.g. people living in remote areas Under-educated Migrants and/or displaced persons People with disabilities Vulnerable groups, e.g. children, senior citizens, and pregnant women Excluded/marginalized populations Living below poverty line	1. Proportion of building material recycled 2. Amount of waste produced in the construction industry



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Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
2. Affordable Housing	2.4 Housing for low income groups	2.4.1 Public rental housing	Use of public-private partnerships as well as privately supported public housing	<p>1. Ministry of Housing and Urban-Rural Development, Measures for the Administration of Public Rental Housing, 2012</p> <p>2. Ministry of Housing and Urban-Rural Development et al., Notice on the Parallel Operation of Public Rental Housing and Low-price Rental Housing, 2013</p> <p>3. Ministry of Housing and Urban-Rural Development et al., Guidance on Accelerating the Development of Public Rental Housing, 2010</p> <p>4. Ministry of Housing and Urban-Rural Development, Notice on the Implementation of Green Building Action for Security Housing, 2013</p> <p>5. Ministry of Housing and Urban-Rural Development et al., Opinions of the National Development and Reform Commission, the Ministry of Finance and the Ministry of Natural Resources of the Ministry of Housing and Urban-Rural Development on Further Regulating the Development of Public Rental Housing, 2019</p>	<p>E Construction</p> <p>47 Housing construction</p> <p>471 Residential construction</p> <p>-4710 Residential construction</p> <p>49 Construction and installation</p> <p>491 Electrical installation</p> <p>4910 Electrical installation</p> <p>492 Piping and equipment installation</p> <p>-4920 Piping and equipment installation</p> <p>499 Other construction and installation</p> <p>-4999 Other construction and installation</p> <p>50 Building decoration, renovation and other construction</p> <p>501 Building decoration and renovation</p> <p>-5012 Residential decoration and renovation</p> <p>-5013 Building curtain wall decoration and renovation</p> <p>502 Building demolition and site preparation activities</p> <p>-5022 Site preparation activities</p> <p>509 Provision of construction equipment service</p> <p>-5090 Other unlisted construction</p> <p>K Real estate</p> <p>70 Real estate</p> <p>701 Real estate development and operation</p> <p>-7010 Real estate development and operation</p>	<p>1 NO POVERTY</p> <p>2 ZERO HUNGER</p> <p>10 REDUCED INEQUALITIES</p> <p>11 SUSTAINABLE CITIES AND COMMUNITIES</p>	<p>Increases access to sustainable housing by increasing affordability and geographic reach</p>	<p>X</p> <p>X</p> <p>X</p> <p>X</p> <p>X</p> <p>X</p> <p>X</p> <p>X</p> <p>X</p>	<p>1. Number of people with access to affordable housing disaggregated by geography and price</p>



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Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
				<p>6. Ministry of Finance et al., Notice of the Ministry of Finance, the Ministry of Land and Resources, the Ministry of Housing and Urban-Rural Development, the People's Bank of China, the State Administration of Taxation and the China Banking Regulatory Commission on Promoting the Investment, Construction and Operation of Public Rental Housing by through PPPs, 2015</p>				<ul style="list-style-type: none"> <li>General public</li> <li>Unemployed under-employed</li> <li>Under-served, e.g. people living in remote areas</li> <li>Under-educated</li> <li>Migrants and/or displaced persons</li> <li>People with disabilities</li> <li>Vulnerable groups, e.g. children, senior citizens, and pregnant women</li> <li>Excluded/marginalized populations</li> <li>Living below poverty line</li> </ul>	

A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
2. Affordable Housing	2.4 Housing for low income groups	2.4.2 Shared ownership housing	Activities to support shared ownership between government, individuals, and companies, including for commercial usage	1. Ministry of Housing and Urban-Rural Development, Notice on the Implementation of Green Building Action for Security Housing, 2013	E Construction 47 Housing construction 471 Residential construction -4710 Residential construction 49 Construction and installation 491 Electrical installation -4910 Electrical installation 492 Piping and equipment installation -4920 Piping and equipment installation 499 Other construction and installation -4999 Other construction and installation 50 Building decoration, renovation and other construction 501 Building decoration and renovation -5012 Residential decoration and renovation -5013 Building curtain wall decoration and renovation 502 Building demolition and site preparation activities -5022 Site preparation activities 509 Provision of construction equipment service -5090 Other unlisted construction K Real estate 70 Real estate 701 Real estate development and operation -7010 Real estate development and operation	1 NO POVERTY 1.4 10 REDUCED INEQUALITIES 10.2 11 SUSTAINABLE CITIES AND COMMUNITIES 11.1, 11.3	Increases access to sustainable housing by increasing affordability and geographic reach	X X X X X X X X X X	1. Number of people with access to affordable housing disaggregated by geography and price






A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
		2.4.3 Housing redevelopment and preservation	Maintenance, redevelopment and preservation of buildings and structures in towns and rural areas, particularly those of historical significance and value	1. Ministry of Housing and Urban-Rural Development. Notice on the Implementation of Green Building Action for Security Housing, 2013	E Construction 49 Construction and installation 491 Electrical installation 492 Piping and equipment installation -4920 Piping and equipment installation 499 Other construction and installation -4999 Other construction and installation 50 Building decoration, renovation and other construction 501 Building decoration and renovation -5012 Residential decoration and renovation 509 Provision of construction equipment service -5090 Other unlisted construction	 4  11 4.7 11.1, 11.3, 11.4	Preserves and protects houses of significant historical value	X        X           X	1. Number of houses significant historical value renovated and preserved  2. Number of people with access to houses of significant historical value

A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
3. Health	3.1 Medical care and sanitation services	3.1.1 Primary Health Care	Provides basic health services such as health education and family planning for rural, urban communities and cities; screening, diagnosis and treatment services for common diseases and frequently occurring diseases; screening, diagnosis and treatment of psychological and behavioural problems such as depression, anxiety, cognitive disorders, autism and common mental disorders; rehabilitation treatment services for drug addicts and alcoholism; emergent aid services for severe diseases; rehabilitation and nursing services	<ol style="list-style-type: none"> <li>1. State Council, Health China Action (2019-2030), 2019</li> <li>2. State Council, Healthy China 2030 Plan Outline, 2016</li> <li>3. State Council, 13th Five-Year Plan for health, 2016</li> <li>4. State Council, National Health Service System Planning Outline (2015-2020), 2015</li> <li>5. State Council, Opinions on Reform and Improvement of General Practitioner Training and Use of Incentive Mechanisms, 2018</li> <li>6. State Council, 13th Five-Year Plan for Deepening the Reform of the Medical and Health System, 2016</li> <li>7. National Health and Family Planning Commission, National Basic Public Health Service Standard (Third Edition), 2017</li> </ol>	<p>Q Health and social work</p> <p>84 Health</p> <p>841 Hospital</p> <p>-8411 General hospital</p> <p>842 Primary health services</p> <p>-8421 Community health service center (station)</p> <p>-8422 Street health center</p> <p>-8423 Township health center</p> <p>-8424 village clinic</p> <p>-8425 Outpatient department (office)</p> <p>843 Professional public health services</p> <p>-8436 Family planning technical service activities</p> <p>849 Other health activities</p> <p>-8491 Health checkup services</p> <p>-8492 clinical laboratory services</p> <p>-8499 Other unlisted health services</p> <p>85 Social work</p> <p>851 Social work with accommodation</p> <p>-8513 Mental rehabilitation services</p>	 <p>1. 1, 4</p>  <p>3. 3, 3.4, 3.8</p>  <p>10.2</p>	<p>Improves access for target groups to basic medical care and health knowledge, encourages their participation in health actions and improves their understanding of health care</p>	<p>General public</p> <p>Unemployed under-employed</p> <p>Under-served, e.g. people living in remote areas</p> <p>Under-educated</p> <p>Migrants and/or displaced persons</p> <p>People with disabilities</p> <p>Vulnerable groups, e.g. children, senior citizens, and pregnant women</p> <p>Excluded/marginalized populations</p> <p>Living below poverty line</p>	<ol style="list-style-type: none"> <li>1. Proportion of people covered (within 20 min travelling distance) by: Comprehensive hospitals or specialised health service centres (stations), communities health centres, township health centres, village clinics, outpatient departments (offices) and other medical facilities</li> <li>2. Proportion of people with illnesses treated</li> <li>3. Proportion of people who recover after treatment</li> </ol>







A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
		3.1.2 Public Health	Provision of medical facilities, equipment, professional personnel and vocational training for emergency centres; medical facilities and equipment for blood collection and supply institutions; health education, prevention, treatment, control, care and rescue services for emergencies, major diseases, infectious diseases, major parasitic diseases, and local diseases; provision of space, technical research and development, health facilities, medical equipment and medicine supply, professional personnel and vocational training for the above services; immunisation vaccine supply and vaccination services	<ol style="list-style-type: none"> <li>1. State Council, Health China Action (2019-2030), 2019</li> <li>2. State Council, 13th Five-Year Plan for health, 2016</li> <li>3. State Council, National Health Service System Planning Outline (2015-2020), 2015</li> <li>4. State Council, 13th Five-Year Plan for Deepening the Reform of the Medical and Health System, 2016</li> <li>5. National Health and Family Planning Commission, National Basic Public Health Service Standard (Third Edition), 2017</li> <li>6. World Health Organization, Global Action Plan for the Prevention and Control of NCDs 2013-2020, 2013</li> <li>7. World Health Organization, International Health Regulations, 2013</li> </ol>	<p>Q Health and social work</p> <p>84 Health</p> <p>843 Professional public health services</p> <p>-8431 Centers for disease control and prevention</p> <p>-8432 Specialised disease control institute (institute, station)</p> <p>-8434 Emergency center (station) services</p> <p>-8435 Blood collection and supply institution services</p>	 <p>1.2, 1.4</p>  <p>3.3, 3.4, 3.5, 3.8</p>  <p>10.2</p>	<p>Improve access for target group to basic medical care and provide professional public health services for all</p>	<p>General public</p> <p>Unemployed under-employed</p> <p>Under-served, e.g. people living in remote areas</p> <p>Under-educated</p> <p>Migrants and/or displaced persons</p> <p>People with disabilities</p> <p>Vulnerable groups, e.g. children, senior citizens, and pregnant women</p> <p>Excluded/marginalized populations</p> <p>Living below poverty line</p>	<ol style="list-style-type: none"> <li>1. Proportion of people covered (within 20min travelling distance) by: Health and epidemic prevention station, disease prevention and control center, professional mental health and medical institutions, emergency center, blood collection and supply institutions, disinfection and supply institutions, blood purification institutions and other relevant places</li> <li>2. Proportion of people with illness treated</li> <li>3. Proportion of people who recover after treatment</li> <li>4. Ratio of qualified staff to patients</li> <li>5. Number of cases of shortages of medical equipment and drugs</li> </ol>



A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
3. Health	3.1 Medical care and sanitation services	3.1.3 Women's and children's health services	Services for pregnant women and infants such as health care for pre-pregnancy, pre pregnancy health birth examinations, pregnancy and childbirth, prenatal screening and diagnosis, safe delivery, child health care, family planning examination, disease prevention and treatment, provision of spaces, health facilities, medical equipment, essential medicine, professional personnel for the above services; awareness raising and education of the health of pregnant women, newborn babies and children; nutrition improvement services for children in poverty-stricken areas; professionals training in health care for women and children	<ol style="list-style-type: none"> <li>1. State Council, Health China Action (2019-2030), 2019</li> <li>2. State Council, Healthy China 2030 Plan Outline, 2016</li> <li>3. State Council, 13th Five-Year Plan for health, 2016</li> <li>4. State Council, National Health Service System Planning Outline (2015-2020), 2015</li> <li>5. National Health and Family Planning Commission et al., Opinions on Strengthening Basic Medical and Health Care Services throughout the Whole Period of Pregnancy and Childbirth, 2016</li> <li>6. National Health and Family Planning Commission, Notice on Strengthening the Safety and Security of Mothers and Infants, 2017</li> <li>7. World Health Organization, The Global Strategy for Women's, Children's and Adolescents' Health (2016-2030), 2015</li> </ol>	Q Health and social work 84 Health 843 Professional public health services -8433 Maternal and child health hospital (institute, station)	 1.2, 1.4  3.1, 3.2, 3.7  5.6  10.2	Improves access to maternal and child health care, popularises health knowledge, intervenes in the nutritional health of children in poor areas, and ensures the safety of women and the improvement of their nutrition	X General public Unemployed under-employed Under-served, e.g. people living in remote areas Under-educated Migrants and/or displaced persons People with disabilities Vulnerable groups, e.g. children, senior citizens, and pregnant women Excluded/marginalized populations Living below poverty line	<ol style="list-style-type: none"> <li>1. Proportion of people covered (within 20 min travelling distance) by: maternal and child health (MCH) hospitals (institute, station), maternity hospitals, children's hospitals and other relevant places</li> <li>2. Proportion of women's and children's illnesses treated</li> <li>3. Proportion of women and children who recover after treatment</li> <li>4. Ratio of qualified staff to patients</li> <li>5. Number of cases of shortages of medical equipment and drugs</li> <li>6. Proportion of live births</li> <li>7. Maternal mortality</li> <li>8. Infant mortality</li> <li>9. Incidence of birth defects</li> </ol>



A	B	C	D	E	F	G	H	I		J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?		Impact Indicators
		3.1.4 Adolescent Health services	Including provision of spaces places, health facilities, medical equipment, essential medicine and services; professional personnel training, prevention and treatment of common diseases, infectious diseases and reproductive diseases for adolescents; health education, psychological health examinations, consultation, treatment and other services for psychological problems and common mental diseases of teenagers, improved nutrition of teenagers in poverty-stricken areas, intelligent products for adolescent vision health and prevention of online games addiction	<ol style="list-style-type: none"> <li>1. State Council, Health China Action (2019-2030), 2019</li> <li>2. State Council, Healthy China 2030 Plan Outline, 2016</li> <li>3. State Council, 13th Five-Year Plan for Health, 2016</li> </ol>	<p>Q Health and social work</p> <p>84 Health</p> <p>849 Other health activities -8499 Other unlisted health services</p>	 	<p>Improves access to youth health institutions, professionals, equipment, drugs and services; ensures that adolescents are free from diseases, infectious diseases, reproductive diseases, psychological problems and diseases, and their nutritional conditions improve</p>	<p>X</p> <p>X</p> <p>X</p> <p>X</p> <p>X</p> <p>X</p> <p>X</p>	<p>General public</p> <p>Unemployed under-employed</p> <p>Under-served, e.g. people living in remote areas</p> <p>Under-educated</p> <p>Migrants and/or displaced persons</p> <p>People with disabilities</p> <p>Vulnerable groups, e.g. children, senior citizens, and pregnant women</p> <p>Excluded/marginalized populations</p> <p>Living below poverty line</p>	<ol style="list-style-type: none"> <li>1. Proportion of people covered (within 20 min travelling distance) by: health facilities for adolescents</li> <li>2. Proportion of adolescents treated</li> <li>3. Proportion adolescents who recover after treatment</li> <li>4. Ratio of qualified staff to patients</li> <li>5. Number of cases of shortages of medical equipment and drugs</li> </ol>







A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
3. Health	3.1 Medical care and sanitation services	3.1.5 Occupational health services	<p>Inspection, diagnosis, treatment, improvement of working environments, provision of protective equipment services, as well as places, health facilities, medical equipment, medical facilities, necessary medicine for workers of enterprises, institutions; individual economic organisations and other employing units who are exposed to dust, radioactive substances and other toxic and harmful factors in their occupational activities; provision of protection facilities, necessary medicines, training of professionals and talents, developing new technologies, new processes, new equipment and new materials to protect workers' health, research on new occupational diseases, occupational health training; services dealing with mental health, workplace violence, and sexual harassment</p>	<ol style="list-style-type: none"> <li>1. State Council, Health China Action (2019-2030), 2019</li> <li>2. State Council, Healthy China 2030 Plan Outline, 2016</li> <li>3. State Council, Occupational Disease Prevention and Control Plan (2016-2020), 2016</li> </ol>	<p>Q Health and social work 84 Health 843 Professional public health services -8432 Specialised disease control institute (institute, station)</p>	      	<p>Improves access to occupational health care institutions, protective facilities, equipment, drugs, services, etc. to ensure the safety and health of employees and workers</p>	<ul style="list-style-type: none"> <li>X Living below poverty line</li> <li>X Excluded/marginalized populations</li> <li>X Vulnerable groups, e.g. children, senior citizens, and pregnant women</li> <li>X People with disabilities</li> <li>X Migrants and/or displaced persons</li> <li>X Under-educated</li> <li>X Under-served, e.g. people living in remote areas</li> <li>X Unemployed under-employed</li> <li>General public</li> </ul>	<ol style="list-style-type: none"> <li>1. Proportion of people covered (within 20min travelling distance) by: health facilities for workers</li> <li>2. Proportion of workers treated</li> <li>3. Proportion of workers who recover after treatment</li> <li>4. Ratio of qualified staff to patients</li> <li>5. Number of cases of shortages of medical equipment and drugs</li> <li>6. Amount of occupational disease prevalence</li> <li>7. Premature death rate caused by severe chronic diseases</li> </ol>





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Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
		3.1.6 Elderly care	Provision of short-term, long-term and door-to-door services of rehabilitation, nursing, hospice care, and elderly care; provision of spaces, health facilities, medical rehabilitation equipment and necessary medicine for the above services, barrier-free reconstruction of residential buildings and blocks for the elderly, mental health and psychological care services for the elderly, artificial intelligent services for the elderly, design and development of artificial intelligent and smart products, wearable health monitoring equipment, mobile application software for health care for the elderly, and training of nursing staff for the elderly, etc.	<ol style="list-style-type: none"> <li>1. State Council, Health China Action (2019-2030), 2019</li> <li>2. State Council, 13th Five-Year Plan for health, 2016</li> <li>3. State Council, the 13th Five-Year Plan for the Development of National Schemes to Confront Aging Problems and the Establishment of an Elderly Care System, 2017</li> <li>4. State Council, Opinions of the State Council on Comprehensively Liberalizing the Elder Care Service Market and Improving the Quality of Elderly Care Service, 2016</li> <li>5. State Council, Opinions of the State Council on Promoting the Development of Elderly Care Services, 2019</li> </ol>	<p>Q Health and social work</p> <p>85 Social work</p> <p>851 Social work with accommodation</p> <p>-8512 Nursing services for the elderly and disabled</p> <p>-8514 Maintenance services for the elderly and disabled</p> <p>-8515 Hospice services</p> <p>852 Social work without accommodation</p> <p>-8522 Rehabilitation assistive fitting services</p>	   	<p>Improves access to health care institutions, professionals, equipment, drugs, and services for the elderly, to ensure comprehensive rehabilitation, nursing, hospice and elderly care</p>	<p>General public</p> <p>Unemployed under-employed</p> <p>Under-served, e.g. people living in remote areas</p> <p>Under-educated</p> <p>Migrants and/or displaced persons</p> <p>People with disabilities</p> <p>Vulnerable groups, e.g. children, senior citizens, and pregnant women</p> <p>Excluded/marginalized populations</p> <p>Living below poverty line</p>	<p>1. Proportion of elderly people with access to nursing, rehabilitation care, community rehabilitation service for mental disorders, etc.</p> <p>2. Proportion of barrier-free access</p> <p>3. Ratio of qualified staff to elderly people in care</p> <p>4. Cases of shortages of rehabilitation aids (including facility rental services)</p>



A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
3. Health	3.1 Medical care and sanitation services	3.1.7 Health services for other key vulnerable groups	Provision of medical places, orphanages, administrative centres to facilitate adoption, residential care places for people with mental illness or mental disabilities, medical equipment, medicine, barrier-free facilities and professional service personnel which are needed to ensure that the disabled, the poor, migrant populations, the left behind, orphans and other vulnerable groups have access to health education, disease prevention, treatment, control, care, rescue, psychological care, and other health services	<ol style="list-style-type: none"> <li>1. State Council, Health China Action (2019-2030), 2019</li> <li>2. State Council, Healthy China 2030 Plan Outline, 2016</li> <li>3. State Council, 13th Five-Year Plan for Health, 2016</li> </ol>	<p>Q Health and social work</p> <p>85 Health work</p> <p>851 Social work with accommodation</p> <p>-8512 Nursing services</p> <p>-8514 Maintenance services for the elderly and disabled</p> <p>-8516 Adoption and asylum services for orphans and disabled children</p> <p>-8519 Other social assistance for accommodation on</p> <p>852 Social work without accommodation</p> <p>-8522 Rehabilitation assistive fitting services</p>	 1.4  3.8, 3.b  10.2  11.3	Improves access to health institutions, professionals, equipment, drugs and services for other key groups, and ensures access to basic health services and products for the disabled, the poor, internal migrants and the left behind	<p>General public</p> <p>Unemployed under-employed</p> <p>Under-served, e.g. people living in remote areas</p> <p>Under-educated</p> <p>Migrants and/or displaced persons</p> <p>People with disabilities</p> <p>Vulnerable groups, e.g. children, senior citizens, and pregnant women</p> <p>Excluded/marginalized populations</p> <p>Living below poverty line</p>	<ol style="list-style-type: none"> <li>1. Proportion of people with access to shelters, relief homes, orphanages, special rehabilitation institutions for the disabled, special medical places for rehabilitation</li> <li>2. Ratio of qualified staff to people working in these services</li> <li>3. Cases of shortages of medical equipment, drugs, food, personnel, and other shortages and other shortages compromising service provision</li> </ol>

A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
<b>3.2</b> Technology innovation and promotion of health care	<b>3.2.1</b> ICT for health care efficiency and provision	Provision of hardware, software, services and supporting facilities to increase digitalised health care efficiency and provision, the collaborative application of multi-source information to solve drug shortages; related R&D activities for intelligent prediction and monitoring of infectious diseases and other artificial intelligence technology related to medical health, R&D activities of medical robots, large medical equipment, emergency medical equipment, three-dimensional bioprinting technology and wearable devices; medical online course development; development of a precise science education model for health science knowledge; telemedicine	<ol style="list-style-type: none"> <li>1. State Council, Healthy China 2030 Plan Outline, 2016</li> <li>2. State Council, 13th Five-Year Plan for Health, 2016</li> <li>3. State Council, Opinions on Promoting the Development of 'Internet+ Medical Health, 2018</li> </ol>	I Information transmission, software and information technology services 64 Internet and related services 643 Internet platform -6434 Internet public services platform	 3 3.b  9 9.4  10 10.2	Improves the efficiency of informatization of health care services, in terms of time, money, prevention, and treatment outcomes	X X X X X X X X X X X X X X	<ol style="list-style-type: none"> <li>1. Number of diseases identified by ICT for health care</li> <li>2. Number of cases of shortages of medical equipment and medicine prevented by ICT for health care efficiency</li> <li>3. Time for medical treatment by ICT for health care efficiency usage</li> <li>4. Cost of medical treatment by ICT for health care efficiency usage</li> <li>5. Proportion of people with access to online medical services</li> <li>6. Number of online consultations</li> <li>7. Number of onsite visits saved</li> <li>8. Proportion of successful consultations</li> </ol>	
									




A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
3. Health	3.2 Technology innovation and promotion of health care	3.2.2 Promotion of health care	Campaigns for healthy lifestyles, interventions for health risk factors, and promotion of new health care technology, products and services	<ol style="list-style-type: none"> <li>1. State Council, Healthy China 2030 Plan Outline, 2016</li> <li>2. State Council, 13th Five-Year Plan for Health, 2016</li> <li>3. State Council, Healthy China 2030 Action (2019-2030), 2019</li> </ol>	<p>M Scientific research and technology services</p> <p>75 Technology promotion and application services</p> <p>751 Technology promotion services</p> <p>-7512 Biotechnology promotion services</p> <p>759 Other technology promotion services</p> <p>-7590 Other technology promotion services</p> <p>Q Health and social work</p> <p>85 Social work</p> <p>852 Social work without accommodation</p> <p>-8529 Other social work without accommodation</p> <p>S Public management, social security and social organisation</p> <p>95 Mass organisations, social organisations and other member organisations</p> <p>952 Social organisations</p> <p>-9521 Professional organisations</p> <p>953 Foundation</p> <p>-9530 Foundation</p> <p>T International organisations</p> <p>97 International organisations</p> <p>970 International organisations</p> <p>-9700 international organisations</p>	 3.8, 3.b  10.2	Improves healthy lifestyles, promotes health care knowledge, improves public health activities, and promotes health care technologies	<ul style="list-style-type: none"> <li>X General public</li> <li>X Unemployed under-employed</li> <li>X Under-served, e.g. people living in remote areas</li> <li>X Under-educated</li> <li>X Migrants and/or displaced persons</li> <li>X People with disabilities</li> <li>X Vulnerable groups, e.g. children, senior citizens, and pregnant women</li> <li>X Excluded/marginalized populations</li> <li>X Living below poverty line</li> </ul>	<ol style="list-style-type: none"> <li>1. Number of healthcare publicity programmes or activities organised</li> <li>2. Proportion of target groups receiving health care education services</li> <li>3. Knowledge and awareness of people regarding health care (e.g. through testing)</li> </ol>








A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
		3.2.3 Medical technology innovation	Medical experiments and research for Clinical Medicine, Stomatology, Public Health and Preventive Medicine, Integrated Responsibly Sourced Chinese and Western Medicine, Pharmacy, Special Medicine, Medical Technology, Nursing, Biomedical Engineering and Other Medicine for ed groups; staffing, training, facilities and medical products for these activities for essential medical technology (not cosmetics or similar performance enhancing medical technology)	1. State Council, Healthy China 2030 Plan Outline, 2016 2. National Health and Family Planning Commission, Guidelines on Improving Scientific Innovation for Sanitation and Health, 2016	M Scientific research and technology services 73 Research and experimental development 734 Medical research and experimental development -7340 Medical research and experimental development	3.8, 3.b 9.4 10.2	Accelerates key technological breakthroughs in major diseases, major infectious diseases, major new drug creation	X X X X X X X X X X X X	1. Amount of R&D spending on diseases relevant to target groups 2. Number of new applied innovation to treat major diseases, major infectious diseases 3. Ratio of successful cases of innovation



A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
3. Health	3.3 Manufacturing for medical and sanitation industries	3.3.1 Medical and health equipment and device manufacturing	Manufacturing for medical diagnostic, monitoring, and treatment equipment; dental equipment and appliances; medical laboratories and medical sterilisation equipment and appliances; medical and surgical equipment; mechanical treatment and ward care equipment; glasses for the purpose of promoting health and nursing products; rehabilitation aids; manufacturing of intelligent health equipment such as assisting the elderly and disabled and other medical equipment and devices for targeted vulnerable groups	1. State Council, General Office of the CPC & State Council, Opinions on Deepening the Reform of the Review and Approval System and Encouraging the Innovation of Pharmaceutical and Medical Devices, 2017	C Manufacturing 27 Pharmaceutical manufacturing 277 Manufacturing of sanitary materials and medical supplies -2770 Manufacturing of sanitary materials and medical supplies	 3.8  9.4  10.2	Improves the availability of medical equipment	X General public X Unemployed under-employed X Under-served, e.g. people living in remote areas X Under-educated X Migrants and/or displaced persons X People with disabilities X Vulnerable groups, e.g. children, senior citizens, and pregnant women X Excluded/marginalized populations X Living below poverty line	1. Price of medical equipment 2. Availability of medical equipment 3. Quality issues with medical equipment








A	B	C	D	E	F	G	H	I							J			
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?							Impact Indicators			
		3.3.2 Manufacturing of essential medical drugs and pharmaceutical products	Manufacturing of chemical raw materials, chemical preparations, biological drugs, genetically engineered drugs and vaccines for essential drugs and pharmaceuticals, excluding cosmetics and other beauty products, and drugs for other elective treatments	1. State Council, General Office of the CPC & State Council, Opinions on Deepening the Reform of the Review and Approval System and Encouraging the Innovation of Pharmaceutical and Medical Devices, 2017	C Manufacturing 27 Pharmaceutical manufacturing 271 Chemical drug substance manufacturing -2710 Chemical drug substance manufacturing 272 Chemical preparation manufacturing -2720 Chemical preparation manufacturing 275 Veterinary drugs manufacturing -2750 Veterinary drugs manufacturing 276 Biopharmaceutical products manufacturing -2761 Biopharmaceutical manufacturing -2762 Genetically engineered drugs and vaccines manufacturing	 3  9  10 3.8 9.4 10.2	Improves availability of medical drugs and pharmaceutical products	X	X	X	X	X	X	X	X	X	X	1. Price of basic medical drugs and pharmaceutical products 2. Availability of basic medical drugs and pharmaceutical products 3. Quality issues with basic medical drugs and pharmaceutical products <sup>①</sup>


① Projects or companies are encouraged to voluntarily disclose information related to Active Pharmaceutical Ingredients (APIs) and Antimicrobial Resistance (AMR) of their pharmaceutical manufacturing processes.

A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
3. Health	3.3 Manufacturing for medical and sanitation industries	3.3.3 Manufacturing of supportive sanitary, sterilisation and medical supplies	Manufacturing of sanitary & sterilisation materials, surgical dressings, and other internal and surgical medical products and pharmaceutical accessories for targeted groups	1. State Council, General Office of the CPC & State Council, Opinions on Deepening the Reform of the Review and Approval System and Encouraging the Innovation of Pharmaceutical and Medical Devices, 2017	C Manufacturing 27 Pharmaceutical manufacturing 278 Pharmaceutical excipients and packaging materials -2780 Pharmaceutical excipients and packaging materials	 3.8  9.4  10.2	Improves the availability of supportive sanitary & sterilisation materials and medical supplies	X X X X X X X X X X	1. Price of sanitary, sterilisation and medical products 2. Availability of sanitary, sterilisation and medical products 3. Quality issues with sanitary, sterilisation and medical products
		3.4.1 Retail and wholesale of medicines and other health products	Wholesale and retail (including online retail) of pharmaceutical products (including responsibly sourced Traditional Chinese Medicine products) for the basic treatment of essential illnesses and injuries (retail of non-essential medical products e.g. cosmetics, personal performance enhancement products etc. are not included)	1. National Food and Medical Products Administration, Measures for the Supervision and Administration of Drug Distribution, 2006 2. State Council, Opinions on Further Reforming and Improving the Policy of Drug Production, Distribution and Use, 2017 3. Ministry of Commerce, Development Plan for the National Drug Distribution Industry (2016-2020), 2016	F Wholesale and retail 51 Wholesale 515 Medicine and medical equipment wholesale -5151 Western medicine wholesale -5153 Animal medicine wholesale 52 Retail 525 Specialised retail of medicine and medical equipment -5251 Western medicine retail -5253 Animal medicine retail	 3.8  10.2	Improves direct access to and availability of medicines and other health products for the target groups	X X X X X X X X X X	1. Cost of retail and wholesale products 2. Access to products in terms of price and geography 3. Product loss due to failed storage management etc.





A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
		3.4.2	Rental services for medical and sanitation equipment and supplies	<ol style="list-style-type: none"> <li>National Food and Medical Products Administration, Measures for the Supervision and Administration of Drug Distribution, 2006</li> <li>State Council, Opinions on Further Reforming and Improving the Policy of Drug Production, Distribution and Use, 2017</li> <li>Ministry of Commerce, Development Plan for the National Drug Distribution Industry (2016-2020), 2016</li> </ol>	F Wholesale and retail 51 Wholesale 515 Medicine and medical equipment wholesale -5154 Medical supplies and equipment wholesale 52 Retail 525 Specialised retail of medicine and medical equipment -5254 Medical supplies and equipment retail	 3.8  6.2, 6.b  10.2	Improves direct access to and availability of medical and sanitation equipment for the target groups	X X X X X X X X X X	<ol style="list-style-type: none"> <li>Cost of products in rental services</li> <li>Access to rental services of medical and sanitation equipment in terms of price and geography</li> <li>Product loss due to poor management</li> </ol>
		3.4.3	Pharmaceutical and health product storage and delivery		G Transportation, warehousing and postal services 59 Handling and warehousing 596 Chinese medicinal materials warehousing -5960 Chinese medicinal materials warehousing	 3.8  10.2	Improves availability and improves durability with lower losses of health products	X X X X X X X X X X	<ol style="list-style-type: none"> <li>Storage capacity</li> <li>Inventory volume</li> <li>Storage capacity utilisation rate</li> <li>Delivery speed and quality compared to average levels</li> <li>Energy consumption compared to average levels</li> <li>Losses due to lack of storage and delivery capacity</li> </ol>





A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
3. Health	3.5 Public health governance and services	3.5.1 Epidemic control	Facilities and channels for epidemic disease management such as emergency facilities, testing laboratories, makeshift clinics, transparent information sharing, campaigns to improve public awareness of self-protection, building platforms for cross-city, cross-province and cross-department cooperation	<ol style="list-style-type: none"> <li>1. Law of the People's Republic of China on the Prevention and Treatment of Infectious Diseases</li> <li>2. Frontier Health and Quarantine Law of the People's Republic of China</li> <li>3. National Health Commission, Notice of the General Office of the State Health Commission on Further Strengthening the Prevention and Control of Key Infectious Diseases in Summer and Autumn, 2019</li> </ol>	S Public management, social security and social organisation 92 National institutions 922 State administration -9221 General affairs management -9223 Public security administration 95 Mass organisations, social member organisations 951 mass organisations -9519 Other mass organisations 96 Grassroots mass autonomous organisations and other organisations 961 Community residents autonomous organisations -9610 Community residents autonomous organisations 962 Villagers autonomous organisations -9620 Villagers autonomous organisations T International organisations 97 International organisations 970 International organisations -9700 international organisations	 3.3, 3.8	Improves the effectiveness of public governance for epidemic control	<ul style="list-style-type: none"> <li>General public</li> <li>Unemployed under-employed</li> <li>Under-served, e.g. people living in remote areas</li> <li>Under-educated</li> <li>Migrants and/or displaced persons</li> <li>People with disabilities</li> <li>Vulnerable groups, e.g. children, senior citizens, and pregnant women</li> <li>Excluded/marginalized populations</li> <li>Living below poverty line</li> </ul>	<ol style="list-style-type: none"> <li>1. Time of effective response to epidemics</li> <li>2. People affected by epidemics</li> <li>3. Time taken for public information and awareness creation</li> <li>4. Number of cases of successful cross-province and cross-department cooperation</li> </ol>








A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
		3.5.2 Natural disaster management	Facilities to prevent and deal with health consequences of environmental disasters (e.g. earthquakes, floods, storms) and channels for transparent information sharing regarding environmental issues; campaigns to improve public awareness of self-protection; building platforms for cross-city and cross-province cooperation, improving forecasting, supervision and accountability mechanisms	<ol style="list-style-type: none"> <li>1. State Council, Action Plan for the Prevention and Control of Air Pollution, 2013</li> <li>2. Environmental Protection Law of the People's Republic of China</li> <li>3. State Council, Opinions on the Implementation of Health China Action, 2019</li> <li>4. Ministry of Ecology and Environment, Letter on the Revision of the Emergency Plan for Severe Pollution Weather, 2018</li> </ol>	<p>S Public management, social security and social organisation</p> <p>92 National institutions</p> <p>922 State administration</p> <p>-9221 General affairs management</p> <p>-9223 Public security administration</p> <p>95 Mass organisations, social organisations and other member organisations</p> <p>951 mass organisations</p> <p>-9519 Other mass organisations</p> <p>96 Grassroots mass autonomous organisations and other organisations</p> <p>961 Community residents autonomous organisations</p> <p>-9610 Community residents autonomous organisations</p> <p>962 Villagers autonomous organisations</p> <p>-9620 Villagers autonomous organisations</p> <p>T International organisations</p> <p>97 International organisations</p> <p>970 International organisations</p> <p>-9700 international organisations</p>	 <p>3.d</p>  <p>13.1, 13.3</p>	Improves the effectiveness of public governance for control of diseases caused by environmental issues	<p>X</p> <p>X</p> <p>X</p> <p>X</p> <p>X</p> <p>X</p> <p>X</p> <p>X</p> <p>X</p> <p>X</p> <p>X</p> <p>X</p> <p>X</p> <p>X</p> <p>X</p> <p>X</p> <p>X</p>	<ol style="list-style-type: none"> <li>1. Time of effective response to environmental crises</li> <li>2. People affected by environmental crises</li> <li>3. Time taken for public information and awareness creation</li> <li>4. Number of cases of successful cross-province and cross-department cooperation</li> </ol>







A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
3. Health	3.5 Public health governance and services	3.5.3 Health-related legal services	Legal services to support legal and fair access to medical care, food, drugs, environment, sports and other health-related areas, such as public lawyers, relevant legal services, and online legal consulting platforms, etc.	1. Ministry of Justice Specification for National Civil and Administrative Legal Aid Services, 2019	Information transmission, software and information technology services 64 Internet and related services 643 Internet platform -6432 Internet life service platform L leasing and business services 72 Business services 723 Legal services -7231 Lawyers and related legal services	 3.8, 3.d  16.3, 16.7, 16.10	Improves the legal system for health-related issues	General public Unemployed under-employed Under-served, e.g. people living in remote areas Under-educated Migrants and/or displaced persons People with disabilities Vulnerable groups, e.g. children, senior citizens, and pregnant women Excluded/marginalized populations Living below poverty line	1. Proportion of citizens with access to public legal support 2. Proportion of qualified lawyers working in public aid 3. Proportion of legal support requests answered 4. Average time for public legal requests to be addressed 5. Cases of successful lawsuits










A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
4. Education, Technology, Culture	4.1 Education	4.1.1 Pre-school education	Construction, expansion and reconstruction of resources needed for preschool children's care and education, new educational and teaching equipment, staffing, etc. E.g. playgrounds, green space, children's activity rooms, service rooms; teaching materials, required technology, furniture, musical instruments, toys and information equipment, personnel	<ol style="list-style-type: none"> <li>State Council, 13th Five-Year Plan for National Education Development, 2017</li> <li>State Council, China's Education Modernisation 2035, 2019</li> <li>State Council, Outline of the National Medium and Long-term Education Reform and Development Plan (2010-2020), 2010</li> <li>State Council, Opinions of the State Council on Deepening the Reform and Regulating the Development of Preschool Education, 2018</li> <li>UNESCO, Education 2030, 2016</li> <li>United Nations, General Comment No. 7 Implementing Child Rights in Early Childhood CRC/C/GC/7/Rev., 2006</li> <li>Kindergarten Construction Standards (JB 175-2016)</li> </ol>	P Education 83 Education 831 Preschool education -8310 Preschool education	 1 1.2, 1.4  4 4.2  5 5.1  10 10.2  13 13.3	Improves availability and quality of pre-school education	X X X X X X X X X	<ol style="list-style-type: none"> <li>Proportion of relevant age groups enrolled</li> <li>Gender balance</li> <li>Proportion of low-income populations enrolled</li> <li>Diversity of students enrolled (inclusive)</li> <li>Qualification of teachers</li> <li>Rate of active participation</li> <li>Equal treatment of students</li> </ol>








A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
4. Education, Technology, Culture	4.1 Education	4.1.2 Primary education	Construction, expansion and reconstruction of resources needed for primary school education, new educational and teaching equipment, staffing, etc. E.g. playgrounds, centralised green space; children's activity rooms, service rooms; teaching materials, required technology, furniture, musical instruments, toys and information equipment, personnel	<ol style="list-style-type: none"> <li>1. State Council, Outline of National Medium and Long-term Education Reform and Development Plan (2010-2020), 2010</li> <li>2. UNESCO, Education 2030, 2016</li> <li>3. Ministry of Housing and Urban-Rural Development, Design Specifications for Primary and Secondary Schools (GB 50099-2011)</li> </ol>	P Education 83 Education 832 Primary education -8321 General primary education -8322 Adult primary education	 1.1, 1.4  4.1, 4.6  5.1  10.2  13.3	Improves the availability and quality of primary school education	X X X X X X X X X	<ol style="list-style-type: none"> <li>1. Proportion of relevant age groups enrolled</li> <li>2. Gender balance</li> <li>3. Proportion of low-income populations enrolled</li> <li>4. Diversity of students enrolled (inclusive)</li> <li>5. Qualification of teachers</li> <li>6. Active participation</li> <li>7. Equal treatment of students</li> </ol>

A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
		4.1.3 Secondary education	Construction, expansion and reconstruction of the resources needed for secondary school education, new educational and teaching equipment, staffing, etc. E.g. playgrounds, centralised green space; children's activity rooms, service rooms; teaching materials, required technology, furniture, musical instruments, toys and information equipment, personnel	<ol style="list-style-type: none"> <li>State Council, Outline of National Medium and Long-term Education Reform and Development Plan (2010-2020), 2010</li> <li>UNESCO, Education 2030, 2016</li> <li>Regulations for the Design of Primary and Secondary Schools (GB 50099-2011), 2012</li> <li>Construction Standards for Secondary Vocational Schools, 2018</li> <li>State Council, Decision of the State Council on Accelerating the Development of Modern Vocational Education, 2014</li> </ol>	P Education 83 Education 833 Secondary education -8331 General junior high school education -8332 Vocational junior high school education -8333 Adult junior high school education -8334 General high school education -8335 Adult high school education -8336 Secondary vocational school education	 1 1.2, 1.4  4 4.1, 4.6  5 5.1  10 10.2  13 13.3	Improves the availability and quality of secondary school education	X X X X	<ol style="list-style-type: none"> <li>Proportion of relevant age groups enrolled</li> <li>Gender balance</li> <li>Proportion of low-income populations enrolled</li> <li>Diversity of students enrolled (inclusive)</li> <li>Qualification of teachers</li> <li>Active participation</li> <li>Equal treatment of students</li> </ol>







A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
4. Education, Technology, Culture	4.1 Education	4.1.4 Higher education	Construction, expansion and reconstruction of resources for general college, adult college, full-time and part-time graduate students, adult higher education and higher vocational education, new educational and teaching equipment, staffing, etc. E.g. college buildings (including classroom, experimental, practical and training rooms and areas, libraries, indoor sports rooms, school administrative offices, faculty offices, teachers and students activity rooms, meeting halls, student dormitories, dining halls, teacher housing, staff motor vehicles, bicycle parking, logistics and accessory rooms); teaching materials, furniture, electrical appliances, teaching and scientific equipment; medical and information equipment; full-time teachers, off-campus teachers, health technology and staff, etc.; vocational training, and student loans for students with financial difficulties	<ol style="list-style-type: none"> <li>Higher Education Law of the People's Republic of China</li> <li>State Council, 13th Five-Year Plan for National Education Development, 2017</li> <li>State Council, Outline of National Medium and long-term Education Reform and Development Plan (2010-2020), 2010</li> <li>Ministry of Education, Notice of the Ministry of Education on Issuing the Action Plan for the Innovation and Development of Higher Vocational Education (2015-2018), 2015</li> <li>Ministry of Housing and Urban-Rural Development, Building Area Index of General Colleges and Universities (Build Standards [2018] No. 32), 2018</li> <li>Ministry of Education National Standards for the Teaching Quality of Undergraduate Majors in General Colleges and Universities, 2018</li> </ol>	P Education 83 Education 834 Higher education -8341 General higher education 8342 Adult higher education	 1.4  3.b, 3.c  4.3  5.1  7.a, 7.b  8.2, 8.6	X X X	<ol style="list-style-type: none"> <li>Proportion of relevant age groups enrolled</li> <li>Gender balance</li> <li>Proportion of low-income populations enrolled</li> <li>Diversity of students enrolled (inclusive)</li> <li>Qualification of teachers</li> <li>Active participation</li> <li>Equal treatment of students</li> </ol>	



A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
				7. Ministry of Education & State Council Leading Group Office of Poverty Alleviation and Development, Implementation Plan for Tackling Education in Poverty-stricken Areas (2018-2020), 2018		 9.5  10.2  11.4  12.8, 12.a, 12.b  13.3		General public Unemployed under-employed Under-served, e.g. people living in remote areas Under-educated Migrants and/or displaced persons People with disabilities Vulnerable groups, e.g. children, senior citizens, and pregnant women Excluded/marginalized populations Living below poverty line	









A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
			teaching tools (including educational aids, physical therapy aids, hearing and communication aids, visual aids and other hardware facilities), as well as information equipment; full-time teachers, health technology staff, etc.; vocational training, etc.			 11.3  12.8  13.3  16.3, 16.7, 16.10		General public Unemployed under-employed Under-served, e.g. people living in remote areas Under-educated Migrants and/or displaced persons People with disabilities Vulnerable groups, e.g. children, senior citizens, and pregnant women Excluded/marginalized populations Living below poverty line	










A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
4. Education, Technology, Culture	4.1 Education	4.1.6 Other education	Including but not limited to the construction, expansion, reconstruction of resources needed for vocational training, employment training, skills training, educational assistance, new educational and teaching equipment, staffing, etc. E.g. teaching classrooms, teaching facilities and equipment; digital courses, full-time teachers, etc. for vocational training, adult education, senior education, etc.	<ol style="list-style-type: none"> <li>State Council, 13th Five-Year Plan for National Education Development, 2017</li> <li>State Council, Outline of National Medium and Long-term Education Reform and Development Plan (2010-2020), 2010</li> <li>State Council, Education Development Plan for the Elderly (2016-2020), 2016</li> </ol>	P Education 83 Education 839 Skills training, educational assistance and other education -8391 Vocational skills training -8392 Sports school and sports training -8393 Culture and art training -8394 Educational support services -8399 Other unlisted education	 1 1.4  4 4.4  5 5.1  8 8.5, 8.6  9 9.2  10 10.2	Improves availability and quality of education for targeted groups	X X X	<ol style="list-style-type: none"> <li>Proportion of relevant age groups enrolled</li> <li>Gender balance</li> <li>Proportion of low-income populations enrolled</li> <li>Diversity of students enrolled (inclusive)</li> <li>Qualification of teachers</li> <li>Rate of active participation</li> <li>Equal treatment of students</li> </ol>













A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
						 11.3  12.8  13.3  16.3, 16.7, 16.10		General public Unemployed under-employed Under-served, e.g. people living in remote areas Under-educated Migrants and/or displaced persons People with disabilities Vulnerable groups, e.g. children, senior citizens, and pregnant women Excluded/marginalized populations Living below poverty line	




A Level I	B Level II	C Level III	D Project Specifications	E Policies & Plans/Reference	F Industry Code	G SDGs and Target	H Impacts What?	I Impacts Who?	J Impact Indicators
<p>4. Education, Technology, Culture</p>	<p>4.1 Education</p>	<p>4.1.7 ICT Education</p>	<p>Including the construction of space, hardware and supporting facilities needed for new educational and teaching models based on information technology, the provision of educational services and new models of education governance, the construction of digital resource systems, online learning spaces, and education network security; the construction of educational software development, staffing, etc.</p>	<ol style="list-style-type: none"> <li>1. Ministry of Education, Ten-year Development Plan for Education Informatisation (2011-2020), 2012</li> <li>2. Ministry of Education, The 13th Five-Year Plan for Educational Informatisation, 2016</li> <li>3. Ministry of Education, Key Points of Education Informatisation and Network Security in 2019, 2019</li> <li>4. State Council, Implementation Plan for Accelerating Education Modernisation (2018-2022), 2019</li> </ol>	<p>P Education 83 Education 839 Skills training, educational assistance and other education -8399 Other unlisted education</p>	 1 <p>1.2, 1.4</p>  4 <p>4.a</p>  5 <p>5.1, 5.b</p>  7 <p>7.a, 7.b</p>  8 <p>8.5, 8.6</p>  9 <p>9.2</p>  10 <p>10.2</p>	<p>Improves skills to use ICT technologies</p>	<p>X</p> <p>X</p>	<ol style="list-style-type: none"> <li>1. Proportion of relevant age groups enrolled</li> <li>2. Gender balance</li> <li>3. Proportion of low-income populations enrolled</li> <li>4. Diversity of students enrolled (inclusive)</li> <li>5. Qualification of teachers</li> <li>6. Rate of active participation</li> <li>7. Equal treatment of students</li> <li>8. Skills to successfully find relevant information online</li> <li>9. Skills to distinguish quality of information</li> </ol>








A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
						 11.3  12.8, 12.a, 12.b  13.3  16.6, 16.7, 16.10		General public Unemployed under-employed Under-served, e.g. people living in remote areas Under-educated Migrants and/or displaced persons People with disabilities Vulnerable groups, e.g. children, senior citizens, and pregnant women Excluded/marginalized populations Living below poverty line	











A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
4. Education, Technology, Culture	4.2 Technology mainstreaming	4.2.1 Science and technology mainstreaming	Production, provision and upgrading of science products and channels, science facilities, promotion of innovation and international exchanges in science, particularly the provision of science services for young people, farmers, urban workers and other groups	<ol style="list-style-type: none"> <li>China Association of Science and Technology, China Association of Science and Technology Popular Science Development Plan (2016-2020), 2016</li> <li>State Council, Implementation Plan of the Outline of the Action Plan for the Scientific Quality of the Whole People (2016-2020), 2016</li> </ol>	<p>M Scientific research and technology services</p> <p>75 Technology promotion and application services</p> <p>752 Intellectual property services</p> <p>-7520 Intellectual property services</p> <p>753 Technology intermediary services</p> <p>-7530 Technology intermediary services</p> <p>754 Entrepreneurship space services</p> <p>-7540 Entrepreneurial space services</p> <p>759 Other technology promotion services</p> <p>-7590 Other technology promotion services</p>	 <p>7.a, 7.b</p>  <p>8.5, 8.6</p>  <p>9.2, 9.5, 9.c</p>  <p>12.2</p>	Increases the availability and efficiency of science institutions and services	<p>General public</p> <p>Unemployed under-employed</p> <p>Under-served, e.g. people living in remote areas</p> <p>Under-educated</p> <p>Migrants and/or displaced persons</p> <p>People with disabilities</p> <p>Vulnerable groups, e.g. children, senior citizens, and pregnant women</p> <p>Excluded/marginalized populations</p> <p>Living below poverty line</p>	<ol style="list-style-type: none"> <li>Number of popular science institutions at the county level and town level (museums, libraries, cultural centres, etc.)</li> <li>Number of female scientific and technological workers</li> <li>Number of participants in digital science programs</li> <li>Availability of science platforms in terms of price and geography</li> </ol>



A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
		4.2.2	Activities that promote the use of the internet, internet services related to information and communication systems, facilities and education for low-income, remote or low-tech populations	<ol style="list-style-type: none"> <li>1. State Council, National Informatisation Plan for the 13th Five-Year Plan, 2016</li> <li>2. Ministry of Agriculture, 13th Five-Year Plan for National Agricultural and Rural Informatisation Development, 2016</li> </ol>	I Information transmission, software and information technology services 63 Telecommunication, radio, television and satellite transmission services 631 Telecommunication -6311 Fixed telecommunication services -6312 Mobile telecommunication services -6319 Other telecommunication services 632 Radio and television transmission services -6321 Cable radio and television transmission services -6322 Wireless radio and television transmission services 633 Satellite transmission services -6331 Radio and television satellite transmission service -6339 Other satellite transmission services 64 Internet and related services 641 Internet access and related services -6410 Internet access and related services 643 Internet platform -6431 Internet production service platform -6432 Internet life service platform -6433 Internet technology innovation platform	 5.1, 5.b  8.5, 8.6  9.2, 9.c	Increases knowledge and availability of ICT services	X General public Unemployed under-employed Under-served, e.g. people living in remote areas Under-educated Migrants and/or displaced persons People with disabilities Vulnerable groups, e.g. children, senior citizens, and pregnant women Excluded/marginalized populations Living below poverty line	<ol style="list-style-type: none"> <li>1. People able to access modern ICT services</li> <li>2. Number of rural broadband users</li> <li>3. People using mobile internet services</li> <li>4. Number of 4G mobile phone users</li> </ol>

A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
4. Education, Technology, Culture	4.3 Culture and sports industry	4.3.1 Media for culture and sports	Programs to promote material and non-material cultural heritage, sustainable development culture and cross-cultural communication, including environmental documentaries, cultural and natural heritage documentaries, sports and healthcare programs, etc.; services which develop, produce, show, and distribute entertainment products and services to promote material and non-material cultural heritage, sustainable development culture, sports and healthcare, and cross-cultural communication, including universal and educationally valuable public movies, green music, etc.	<ol style="list-style-type: none"> <li>General Administration of Press and Publication, Development Planning for the Twelfth Five-Year Plan for the Press and Publishing Industry, 2011</li> <li>UNESCO, Culture for the 2030 Agenda, 2018</li> <li>UNESCO, Education for People and Planet-Creating Sustainable Futures for All, 2016</li> </ol>	R Culture, sports and entertainment 86 Journalism and publishing 861 Journalism -8610 Journalism 862 Publishing -8621 Book publishing -8622 Newspaper publishing -8623 Journal publishing -8624 Audio-visual products publishing -8625 Electronic publication -8626 Digital publishing 87 Radio, television, film and recording production 871 Broadcast -8710 Broadcast 872 TV -8720 TV 873 Television program production -8730 Television program production 874 Broadcast and TV integrated broadcast control -8740 Broadcast and TV integrated broadcast control 876 Film screening -8760 Film screening 877 Recording production -8770 Recording production	 3  4  5  8  10  11  12	Improves target groups' ability to acquire and awareness of culture and information while avoiding potentially negative impacts caused by information asymmetry	X X X	<ol style="list-style-type: none"> <li>Effective and implemented legal frameworks to promote and monitor gender and racial equality and inclusivity; frequency of such issues in government press releases and official media policy announcements</li> <li>Proportion of depictions of violence against women or children in the media</li> <li>Equal representation of voices in the media</li> <li>Increased awareness or knowledge of the community in areas such as environmental protection, culture heritage reservation, anti-racism, etc.</li> </ol>

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Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
		4.3.2 Interactive cultural communication	Use of mobile phones, computers, televisions and other new communication terminals to create or distribute projects on the internet that promote inclusive knowledge and cultural dissemination, family and community learning, and lifelong independent education content, and use of decentralised communication methods for knowledge dissemination and information sharing, to build a learning city, including online cultural content media, interactive online learning platform projects, and innovative cultural online applications	1. Communication and Sustainable Development- Selected Papers from the 9th UN Roundtable on Communication for Development, 2008	R Culture, sports and entertainment 86 Journalism and publishing 862 Publishing -8626 Digital publishing	 4.7  5.1, 5.b  8.5, 8.6  10.2  11.3  12.8  13.3  16.10	Improves access and spread of information regarding culture, cultural diversity and inclusion	General public Unemployed under-employed Under-served, e.g. people living in remote areas Under-educated Migrants and/or displaced persons People with disabilities Vulnerable groups, e.g. children, senior citizens, and pregnant women Excluded/marginalized populations Living below poverty line	1. Proportion of target group with technical skills acquired through online communication projects 2. Penetration rate of urban and rural cultural information networks (proportion of population) 3. Awareness and respect of diversity




A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
4. Education, Technology, Culture	4.3 Culture and sports industry	4.3.3 Cultural protection and development	Protection and development of material cultural heritage and protection and inheritance of non-material cultural heritage, including but not limited to the cultural tourism industry developed on this basis, and products and / or projects engaged in the dissemination and inheritance of popular, basic and creative culture, such as handicrafts and art business activities	<ol style="list-style-type: none"> <li>UNESCO, Culture for the 2030 Agenda, 2018</li> <li>UNESCO, Education for People and Planet-Creating Sustainable Futures for All, 2016</li> </ol>	R Culture, sports and entertainment 88 Culture and art 881 Literary creation and performance -8810 Literary creation and performance 882 Art performance venue -8820 Art performance venue 883 Library and archives -8831 Library -8832 Archives 884 Cultural relics and intangible cultural heritage protection -8840 Cultural relics and intangible cultural heritage protection 885 Museum -8850 Museum 886 Martyr cemetery and memorial -8860 Martyr cemetery and memorial 887 Mass cultural and sports activities -8870 Mass cultural and sports activities 889 Other cultural and art industries -8890 other cultural and art industries	 8.2  9.c  11.4  12.b  16.10	Improves protection of development of, awareness of and access to material and non-material cultural goods	X General public Unemployed under-employed Under-served, e.g. people living in remote areas Under-educated Migrants and/or displaced persons People with disabilities Vulnerable groups, e.g. children, senior citizens, and pregnant women Excluded/marginalized populations Living below poverty line	<ol style="list-style-type: none"> <li>Proportion of cultural goods that are well preserved</li> <li>Public access to cultural heritage and culture (physical and price)</li> <li>Proportion and growth rate of national GDP value chain of tourism</li> <li>Proportion of sustainable tourism jobs in total tourism jobs</li> <li>Difference in salary between men and women in jobs requiring the same level of skills</li> </ol>








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Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
								General public Unemployed under-employed Under-served, e.g. people living in remote areas Under-educated Migrants and/or displaced persons People with disabilities Vulnerable groups, e.g. children, senior citizens, and pregnant women Excluded/marginalized populations Living below poverty line	6. Total per capita expenditure (public and private) for the preservation, protection and conservation of all cultural and natural heritage, by heritage type (cultural, natural, mixed, World Heritage Centre), government level (national, regional and local / city), type of expenditure (operational expenditure / investment) and type of private funding (in-kind donation, private non-profit sector, sponsorship, etc.)





A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
4. Education, Technology, Culture	4.3 Culture and sports industry	4.3,4 Public fitness	Development of diversified green and sustainable lifestyle sport projects, appropriate spaces (indoor, outdoor), training programs and promotion of activities to improve physical fitness	1. UNESCO, Education for People and Planet - Creating sustainable futures for all, 2016 2. State Council, Guiding Opinions on Accelerating the Development of the Fitness and Leisure Industry, 2016	R Culture, sports and entertainment 88 Culture and art 887 Mass cultural and sports activities -8870 Mass cultural and sports activities 89 Sports 891 Sports organisations -8912 Sports guarantee organisations 892 Stadium facilities management -8921 Stadium management -8929 Other stadium facilities management 893 Fitness and leisure activities -8930 Fitness and leisure activities 899 Other sports -8991 Sports agency services -8992 Sports health services -8999 Other unlisted sports	 3 3.4  10 10.2  11 11.7	Improves access to fitness and sports facilities and inclusive activities, improving physical fitness	X X X X X X X X X	1. Proportion of target groups not suffering from physical and mental health problems 2. Proportion of target groups with easy access to sport facilities (physical and price) 3. Frequency of public fitness activities of target groups 4. Average proportion of open public space for all in urban construction areas, by gender, age and abilities 5. Proportion of the population satisfied with the public service experience of the region 6. Amount of people who frequently participate in physical exercise





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Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
5. Food Security	5.1 Agricultural production	5.1.1 Crops, fruits, and vegetables farming	Activities that increase the supply of agricultural products taking into consideration climate, biodiversity, environment and local conditions avoiding the destruction and depletion of natural resources (for example avoiding or minimizing usage of pesticides and fertilisers), activities that develop collective services for agricultural production, improve the agricultural production efficiency of small farmers, and activities that develop and distribute green and more efficient agricultural techniques, to reduce greenhouse gas emissions, water consumption, biodiversity loss, soil pollution etc.	<ol style="list-style-type: none"> <li>Cederberg C., Sonesson U., Van Otterdijk R., Meybeck A. Global Food Losses and Food Waste: Extent, Causes and Prevention. Rome, FAO, 2011</li> <li>FAO: The State of Food and Agriculture 2013, Rome, 2013</li> <li>FAO: The State of Food and Agriculture 2012, Rome, 2012</li> <li>FAO, WFP and IFAD, The State of Food and Agriculture - Economic Growth is Necessary, But Not Sufficient to Accelerate Reducing Hunger and Malnutrition, Rome, 2012</li> </ol>	A Agriculture, forestry, animal husbandry and fishery 01 Agriculture 011 Grain planting -0111 Rice planting -0112 Wheat planting -0113 Corn planting -0119 Other grain planting 012 Legume, oil and potato planting -0121 Legume planting -0122 Oil planting -0123 Potato planting 014 Vegetables, edible fungi and horticultural crops planting -0141 Vegetable planting -0142 Mushroom planting 015 Fruit planting -0151 Pome and stone fruit planting -0152 Viticulture -0153 Citrus planting -0154 Banana and other subtropical fruit planting -0159 Other fruit planting 016 Nut, oilseed, spice and beverage crops planting -0161 Nut planting -0162 Oilseed planting	 2.2, 2.3, 2.4  8.2  15.1	Improves the availability, stable supply, quality and consumer prices of a sufficient and balanced diet for target groups through ecologically sustainable practices	X X X X X X X X X X	1. Volume of production per labour unit by classification of enterprise size 2. Average value of food production 3. Per capita food production variability 4. Average income of small-scale food producers, by sex and indigenous status 5. Productivity of major commodities (tone-equivalent per unit factor) 6. % contribution to AgGDP growth 7. Real AgGDP growth rate (percent) 8. Degree of the food deficit 9. Per capita food supply variability 10. Percent of arable land equipped for irrigation 11. Difference in salaries between men and women in the job with the same level of skills required






A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
5. Food Security	5.1 Agricultural production	5.1.2 Fisheries under sustainable quotas	Activities that increase the supply of fisheries taking into consideration climate, biodiversity, environment and local conditions avoiding destruction and depletion of natural resources; improved production efficiency of fishermen/fisherwomen and small fishery companies; increased job opportunities and salary levels for women in the fishery industry; green and more efficient fishery techniques are developed and distributed, to reduce ocean pollution, greenhouse gas emissions, water consumption, biodiversity loss, soil pollution, etc.	<ol style="list-style-type: none"> <li>1. Cederberg C., Sonesson U., Van Otterdijk R., Meybeck A. Global Food Losses and Food Waste: Extent, Causes and Prevention. Rome, FAO, 2011</li> <li>2. FAO: The State of Food and Agriculture 2013, Rome, 2013</li> <li>3. FAO: The State of Food and Agriculture 2012, Rome, 2012</li> <li>4. FAO, WFP and IFAD, The State of Food and Agriculture - Economic Growth is Necessary, But Not Sufficient to Accelerate Reducing Hunger and Malnutrition, Rome, 2012</li> </ol>	<p>A Agriculture, forestry, animal husbandry and fishery</p> <p>04 Fishery</p> <p>041 Aquaculture</p> <p>-0411 Mariculture</p> <p>042 Fishing</p> <p>-0421 Sea fishing</p> <p>-0422 Inland fishing</p>	 2.2, 2.3, 2.4  8.2  14.4, 14.b	Improves the availability, stable supply, quality and purchase price of a sufficient and balanced fish/seafood diet through ecologically sustainable practices	X X X X X X X X X	<ol style="list-style-type: none"> <li>1. Volume of production per labour unit by classes of enterprise size</li> <li>2. Average value of production</li> <li>3. Per capita production variability</li> <li>4. Average income of small-scale producers, by sex and indigenous status</li> <li>5. Productivity of major commodities (tone-equivalent per unit factor)</li> <li>6. % contribution to AgGDP growth</li> <li>7. Real AgGDP growth rate (percent)</li> <li>8. Degree of the food deficit</li> <li>9. Per capita supply variability</li> <li>10. Difference in salaries between men and women in the job with the same level of skills required</li> </ol>



A	B	C	D	E	F	G	H	I							J	
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?							Impact Indicators	
		5.1.3 Services for agricultural production	Activities that develop collective services for agricultural production, e.g. through sharing of agricultural production resources	<ol style="list-style-type: none"> <li>1. Cederberg C., Sonesson U., Van Otterdijk R., Meybeck A. Global Food Losses and Food Waste: Extent, Causes and Prevention. Rome, FAO, 2011</li> <li>2. FAO: The State of Food and Agriculture 2013, Rome, 2013</li> <li>3. FAO: The State of Food and Agriculture 2012, Rome, 2012</li> <li>4. FAO, WFP and IFAD, The State of Food and Agriculture - Economic Growth is Necessary, But Not Sufficient to Accelerate Reducing Hunger and Malnutrition, Rome, 2012</li> </ol>	A Agriculture, forestry, animal husbandry and fishery 05 Agriculture, forestry, animal husbandry, fishery and ancillary activities 051 Agricultural professional and ancillary activities -0511 Seed and seedling cultivation activities -0512 Agricultural machinery activities -0513 Irrigation activities -0514 Primary processing of agricultural products -0515 Crop pest control activities -0519 Other agricultural professional and ancillary activities	 	Improves the efficient and green use of farming resources and improve access to farming resources	X	X	X	X	X	X	X	X	<ol style="list-style-type: none"> <li>1. Utilisation of agricultural hardware</li> <li>2. Access to services for agricultural production</li> <li>3. Number of farmers benefitting from these services</li> <li>4. Increased efficiency of farmers (output per unit of labour)</li> </ol>

A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
5. Food Security	5.2 Agricultural products and food processing	5.2.1 Food processing	Food processing methods that ensure food safety, operation of food processing facilities in an ecological way (for example, energy, water, waste, efficiency)	<ol style="list-style-type: none"> <li>1. Cederberg C., Sonesson U., Van Otterdijk R., Meybeck A. Global Food Losses and Food Waste: Extent, Causes and Prevention. Rome, FAO, 2011</li> <li>2. FAO: The State of Food and Agriculture 2013, Rome, 2013</li> <li>3. FAO: The State of Food and Agriculture 2012, Rome, 2012</li> <li>4. FAO, WFP and IFAD, The State of Food and Agriculture - Economic Growth is Necessary, But Not Sufficient to Accelerate Reducing Hunger and Malnutrition, Rome, 2012</li> </ol>	<p>C.Manufacturing</p> <p>13 Agricultural and sideline food processing</p> <p>131 Grain mill</p> <p>-1311 Rice processing</p> <p>-1312 Wheat processing</p> <p>-1313 Corn processing</p> <p>-1314 Multigrain processing</p> <p>-1319 Other grain mill</p> <p>133 Vegetable oil processing</p> <p>-1331 Edible vegetable oil processing</p> <p>135 Slaughter and meat processing</p> <p>-1353 Meat products and by-product processing</p> <p>136 Aquatic products processing</p> <p>-1361 Frozen aquatic products processing</p> <p>-1362 Surimi products and aquatic products dry curing processing</p> <p>-1369 Other aquatic products processing</p> <p>137 Vegetable, fungi, fruit and nut processing</p> <p>-1371 Vegetable processing</p> <p>-1372 Mushroom processing</p> <p>-1373 Fruit and nut processing</p> <p>139 Other agricultural and sideline food processing</p> <p>-1391 Starch and starch products manufacturing</p> <p>-1392 Bean products manufacturing</p> <p>-1393 Egg processing</p> <p>-1399 Other unlisted agricultural and sideline food processing</p>	  2.4 12.2, 12.3, 12.5	Increases access to food fulfilling basic needs, improves food safety and reduces food waste	X X X X X X X X	<ol style="list-style-type: none"> <li>1. Number of food safety incidents</li> <li>2. Number of accidents causing physical harm to employees in food processing plants</li> <li>3. Amount of waste generated, such as food, plastic, chemicals during processing</li> <li>4. Amount of food wasted due to lack of processing</li> </ol>







A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
5.3	Agricultural product logistics, trade and retail	5.3.1 Warehouse logistics	Activities that improve food storage, reduce losses during storage and transportation, improve logistics efficiency, reduce costs, energy, land and water consumption and final sales price, and improve the logistics system	<ol style="list-style-type: none"> <li>Cederberg C., Sonesson U., Van Otterdijk R., Meybeck A. Global Food Losses and Food Waste: Extent, Causes and Prevention. Rome, FAO, 2011</li> <li>FAO: The State of Food and Agriculture 2013, Rome, 2013</li> <li>FAO: The State of Food and Agriculture 2012, Rome, 2012</li> <li>FAO, WFP and IFAD, The State of Food and Agriculture- Economic Growth is Necessary, But Not Sufficient to Accelerate Reducing Hunger and Malnutrition, Rome, 2012</li> </ol>	G Transportation, warehousing and postal services 59 Handling and warehousing 595 Grain, cotton and other agricultural products storage -5951 Grain storage -5959 Other agricultural products storage 60 Post 601 Basic postal services -6010 Basic postal services 602 Express services -6020 Express services 609 Other delivery services -6090 Other delivery services	 2  7  12 12.2, 12.3, 12.5	Improves the efficiency of logistics of produce and processed food from farm to retail/table	X X X X X X X	<ol style="list-style-type: none"> <li>Cost of food logistics</li> <li>Access to warehouses in terms of time-distance from farm</li> <li>Capacity of warehouses</li> <li>Efficiency of warehouses in terms of energy, land and water consumption</li> <li>Food lost due to insufficient logistics</li> <li>Time from farming to retail store</li> <li>Working conditions of warehouses and truckers in consideration of fair salaries, breaks, welfare and gender equality</li> </ol>







A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
5. Food Security	5.3 Agricultural product logistics, trade and retail	5.3.2 Wholesale and retail, restaurants	Activities that improve efficiency of the retail network of agricultural products to enhance the accessibility of food, reduce food waste, reduce energy use, land and water consumption; efficiency of retail prices, improvements to the wholesale and retail system including labour conditions, and application of IT solutions	<ol style="list-style-type: none"> <li>1. Cederberg C., Sonesson U., Van Otterdijk R., Meybeck A. Global Food Losses and Food Waste: Extent, Causes and Prevention. Rome, FAO, 2011</li> <li>2. FAO: The State of Food and Agriculture 2013, Rome, 2013</li> <li>3. FAO: The State of Food and Agriculture 2012, Rome, 2012</li> <li>4. FAO, WFP and IFAD, The State of Food and Agriculture - Economic Growth is Necessary, But Not Sufficient to Accelerate Reducing Hunger and Malnutrition, Rome, 2012</li> </ol>	F Wholesale and retail 51 Wholesale 512 Food, beverage and tobacco products wholesale -5121 Rice, flour products and edible oil wholesale -5122 Pastry, candy and sugar wholesale -5123 Fruit and vegetable wholesale -5124 Meat, poultry, eggs, milk and aquatic products wholesale -5129 Other food wholesale 52 Retail 522 Food, beverage and tobacco products retail -5221 Grain and oil retail -5222 Pastry and bread retail -5223 Fruits and vegetables retail -5224 Meat, poultry, eggs, milk and aquatic products retail -5229 Other food retail	 2.4, 2.b  12.2, 12.3, 12.5	Improves direct access of food by target groups through retail operations through affordable, healthy, high quality and diverse food	X X X X X X X	1. Access of food by target groups in terms of price and geography 2. Incidence of caloric losses/food loss at the retail distribution level 3. Food price fluctuations due to instability of food and planning supply 4. Affordability of a diverse diet 5. Working conditions of salesmen/saleswomen in terms of fair salaries, breaks, welfare and gender equality








A	B	C	D	E	F	G	H	I							J		
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?							Impact Indicators		
		5.3.3 Agricultural products trading	Sustainable supply chain management and sustainable trading excluding international food imports to avoid deforestation in the supply chain, and food safety controls at customs to enhance food security and nutritional diversity	<ol style="list-style-type: none"> <li>Cederberg C., Sonesson U., Van Otterdijk R., Meybeck A. Global Food Losses and Food Waste: Extent, Causes and Prevention. Rome, FAO, 2011</li> <li>FAO: The State of Food and Agriculture 2013, Rome, 2013</li> <li>FAO: The State of Food and Agriculture 2012, Rome, 2012</li> <li>FAO, WFP and IFAD, The State of Food and Agriculture - Economic Growth is Necessary, But Not Sufficient to Accelerate Reducing Hunger and Malnutrition, Rome, 2012</li> </ol>	F Wholesale and retail 51 Wholesale 511 Agricultural, forestry, animal husbandry and fishery products wholesale -5111 Cereals, beans and potatoes wholesale -5116 Livestock wholesale -5117 Fishery products wholesale -5119 Other agricultural products wholesale	 2.4  12.2, 12.3, 12.5	Improves resilience of food supply under a variety of adverse circumstances	X	X	X	X	X	X	X	X	X	<ol style="list-style-type: none"> <li>Domestic and export-import parity prices by major commodities</li> <li>Value of food imports over total merchandise exports</li> <li>Cereal import dependency ratio</li> <li>Food import processing time (e.g. at customs)</li> <li>Environmental impacts due to food imports on source country (e.g. deforestation, biodiversity loss, greenhouse gas emissions, etc.)</li> </ol>
		5.3.4 Awareness raising	Activities that raise consumer of about healthy and sustainable food choices, avoidance food waste, e.g. through social media, offline campaigns, educational programs in schools		L Leasing and business services 72 Business services 722 Integrated management services -7224 Supply chain management services	 12.2, 12.3, 12.5, 12.8  13.3	Improves public awareness regarding healthy diets, environmental impacts of food consumption with the goal of minimizing the ecological impacts of the food industry	X	X	X	X	X	X	X	X	<ol style="list-style-type: none"> <li>Proportion of people aware of healthy diets, sustainable food production, sourcing and consumption</li> <li>Proportion of qualified workers engaged in awareness-raising</li> <li>Cases of misleading information</li> </ol>	





A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
5. Food Security	5.3 Agricultural product logistics, trade and retail	5.3.5 Quality control, certification and tracing	Technologies and services that support quality tests, certification and traceability of food sources/supply chains	<p>1. Cederberg C., Sonesson U., Van Otterdijk R., Meybeck A. Global Food Losses and Food Waste: Extent, Causes and Prevention. Rome, FAO, 2011</p> <p>2. FAO: The State of Food and Agriculture 2013, Rome, 2013</p> <p>3. FAO: The State of Food and Agriculture 2012, Rome, 2012</p> <p>4. FAO, WFP and IFAD, The State of Food and Agriculture - Economic Growth is Necessary, But Not Sufficient to Accelerate Reducing Hunger and Malnutrition, Rome, 2012</p>	<p>M Scientific research and technology services</p> <p>74 Professional technical services</p> <p>745 Quality inspection and technical services</p> <p>-7451 Inspection and quarantine services</p> <p>-7452 Testing services</p> <p>-7453 Metrology services</p> <p>-7454 Standardisation services</p> <p>-7455 Certification services</p> <p>-7459 Other quality inspection technical services</p>	<p> 2.4</p> <p> 3.9</p> <p> 12.4</p> <p> 13.1</p>	Improves food quality and supply chain transparency	<p>General public</p> <p>Unemployed under-employed</p> <p>Under-served, e.g. people living in remote areas</p> <p>Under-educated</p> <p>Migrants and/or displaced persons</p> <p>People with disabilities</p> <p>Vulnerable groups, e.g. children, senior citizens, and pregnant women</p> <p>Excluded/marginalized populations</p> <p>Living below poverty line</p>	<p>1. Number of incidents of food safety issues</p> <p>2. Efficiency of food quality tests in terms of time, money</p> <p>3. Proportion of food supply chains that are traceable</p>




A	B	C	D	E	F	G	H	I								J	
								Impacts Who?									Impact Indicators
5.4	Agricultural production inputs and facilities	5.4.1	Seed industry	Activities that protect existing seeds and cultivation and application of new seeds that minimise adverse environmental impacts on the broader ecosystem including seeds that are high-yield, stress-resistant and high-efficiency; seeds that are better adapted to the natural conditions such as drought in poverty-stricken areas	<ol style="list-style-type: none"> <li>1. Cederberg C., Sonesson U., Van Otterdijk R., Meybeck A. Global Food Losses and Food Waste: Extent, Causes and Prevention. Rome, FAO, 2011</li> <li>2. FAO: The State of Food and Agriculture 2013, Rome, 2013</li> <li>3. FAO: The State of Food and Agriculture 2012, Rome, 2012</li> <li>4. FAO, WFP and IFAD, The State of Food and Agriculture - Economic Growth is Necessary, But Not Sufficient to Accelerate Reducing Hunger and Malnutrition, Rome, 2012</li> </ol>	An Agriculture, forestry, animal husbandry and fishery 05 Agriculture, forestry, animal husbandry, fishery and ancillary activities 051 Agricultural professional and ancillary activities -0511 Seed and seedling cultivation activities	 2, 4, 2.5  13.1  15.5	Improves availability of resilient, healthy and ecological seeds	X	X	X	X	X	X	X	X	<ol style="list-style-type: none"> <li>1. Expenditures on the agricultural sector as percent of: (1) total government spending; (2) AgGDP</li> <li>2. Expenditures on agricultural R&amp;D as percent of AgGDP</li> <li>3. Agriculture Orientation Index for Government Expenditures</li> <li>4. Percent of arable land equipped for irrigation</li> <li>5. Loss of plant/seed variety</li> </ol>
									General public	Unemployed under-employed	Under-served, e.g. people living in remote areas	Under-educated	Migrants and/or displaced persons	People with disabilities	Vulnerable groups, e.g. children, senior citizens, and pregnant women	Excluded/marginalized populations	

A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
5. Food Security	5.4 Agricultural production inputs and facilities	5.4.2 Green fertilizer and pesticides production	The development and production of fertilizer, fertilisation and pesticides technologies; use and recycling of livestock and poultry manure and organic fertilizers that don't harm to the ecosystem and protect biodiversity	<ol style="list-style-type: none"> <li>Cederberg C., Sonesson U., Van Otterdijk R., Meybeck A. Global Food Losses and Food Waste: Extent, Causes and Prevention. Rome, FAO, 2011</li> <li>FAO: The State of Food and Agriculture 2013, Rome, 2013</li> <li>FAO: The State of Food and Agriculture 2012, Rome, 2012</li> <li>FAO, WFP and IFAD, The State of Food and Agriculture - Economic Growth is Necessary, But Not Sufficient to Accelerate Reducing Hunger and Malnutrition, Rome, 2012</li> </ol>	C.Manufacturing 26 Chemical raw materials and chemical products manufacturing 262 Fertilizer manufacturing -2625 Organic fertilizer and microbial fertilizer manufacturing 263 Pesticide manufacturing -2632 Biochemical pesticides and microbial pesticides manufacturing	2.4 3.9 13.1 15.1	Improves agricultural yields while minimizing ecological impacts	X X X X X X X X X X	<ol style="list-style-type: none"> <li>Proportion of agricultural land with fertilizer or pesticide use</li> <li>Efficiency of use of fertilizers and/or pesticides to minimise use and waste of fertilizers/pesticides</li> <li>Amount of output of agricultural products</li> <li>Amount of unnecessarily affected areas through the use of fertilizers/pesticides</li> </ol>







A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
		5.4.3 Agricultural machinery and equipment	The development and production of agricultural machinery for small farmers to increase productivity and minimise harvest losses and accelerate waste reduction and waste recycling	<ol style="list-style-type: none"> <li>1. Cederberg C., Sonesson U., Van Otterdijk R., Meybeck A. Global Food Losses and Food Waste: Extent, Causes and Prevention. Rome, FAO, 2011</li> <li>2. FAO: The State of Food and Agriculture 2013, Rome, 2013</li> <li>3. FAO: The State of Food and Agriculture 2012, Rome, 2012</li> <li>4. FAO, WFP and IFAD, The State of Food and Agriculture- Economic Growth is Necessary, But Not Sufficient to Accelerate Reducing Hunger and Malnutrition, Rome, 2012</li> </ol>	C Manufacturing 35 Special equipment manufacturing 353 Special equipment for food, beverage, tobacco and feed production manufacturing -3532 Special equipment manufacturing for agricultural and sideline food processing  E Construction 48 Civil engineering construction 489 Other civil engineering construction -4899 Other civil engineering construction  M Scientific research and technology services 73 Research and experimental development 733 Agricultural scientific research and experimental development -7330 Agricultural scientific research and experimental development 75 Technology promotion and application services 751 Technology promotion services -7511 Agricultural, forestry, animal husbandry and fishery technology promotion services	 2.3, 2.4  6.4  8.2  9.4	Improves agricultural production efficiency	General public X Unemployed under-employed X Under-served, e.g. people living in remote areas X Under-educated X Migrants and/or displaced persons X People with disabilities X Vulnerable groups, e.g. children, senior citizens, and pregnant women X Excluded/marginalized populations X Living below poverty line X	<ol style="list-style-type: none"> <li>1. Productivity (output per unit of labour)</li> <li>2. Price of agricultural outputs</li> <li>3. Median income of agricultural worker</li> </ol>





A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
5. Food Security	5.5 Agricultural education and skills training	5.5.1 Education and skills training	Training that develop rural human capital and improves workers' skills, raises workers' awareness of sustainable farming, knowledge of labour rights protection, sense of social participation, sense of gender equality	<ol style="list-style-type: none"> <li>1. Cederberg C., Sonesson U., Van Otterdijk R., Meybeck A. Global Food Losses and Food Waste: Extent, Causes and Prevention. Rome, FAO, 2011</li> <li>2. FAO: The State of Food and Agriculture 2013, Rome, 2013</li> <li>3. FAO: The State of Food and Agriculture 2012, Rome, 2012</li> <li>4. FAO, WFP and IFAD, The State of Food and Agriculture - Economic Growth is Necessary, But Not Sufficient to Accelerate Reducing Hunger and Malnutrition, Rome, 2012</li> </ol>	P Education 83 Education 839 Skills training, educational assistance and other education -8391 Vocational skills training	 4.4  8.2, 8.6  10.2  13.3	Improves employability and labour efficiency	General public Unemployed under-employed Under-served, e.g. people living in remote areas Under-educated Migrants and/or displaced persons People with disabilities Vulnerable groups, e.g. children, senior citizens, and pregnant women Excluded/marginalized populations Living below poverty line	<ol style="list-style-type: none"> <li>1. Productivity (e.g. due to better education/training)</li> <li>2. Percentage of farmers with basic and advanced training with a special focus on gender equality</li> <li>3. Job offers (e.g. due to better education/training)</li> </ol>



A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
6. Financial Services	6.1 Savings and current account financial services	6.1.1 Deposit services	Low-cost deposit services through savings accounts, current accounts for money to be deposited and withdrawn, such as remittances, including micro-finance	<ol style="list-style-type: none"> <li>State Council, Notice of the State Council on Printing and Publishing the Plan for Advancing Inclusive Finance Development (2016-2020), 2016</li> <li>G20, G20 Financial Inclusion Indicators, 2012</li> <li>Ye et al., Inclusive Financial Innovation Report in China (2018), 2018</li> <li>China Construction Bank, China Economic Information Service, The Blue Book of Inclusive Financial Systems in China, 2018</li> </ol>	J Finance 66 Monetary and financial services 662 Monetary banking services -6621 Commercial banking services -6623 Credit cooperative services -6629 Other monetary banking services	 1.4  8.10  9.3  10.c	Improves access to necessary deposit services for target groups to help improve their living and production standards	General public Unemployed under-employed Under-served, e.g. people living in remote areas Under-educated Migrants and/or displaced persons People with disabilities Vulnerable groups, e.g. children, senior citizens, and pregnant women Excluded/marginalized populations Living below poverty line	<ol style="list-style-type: none"> <li>Proportion of people with savings accounts</li> <li>Number of township regional bank outlets</li> <li>Number of ATM installations in township areas</li> <li>Cost of deposit services (financial accessibility)</li> <li>Time used for accessing deposit services</li> </ol>



A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
6. Financial Services	6.1 Savings and current account financial services	6.1.2 Payment services	The provision and operation of e-payment systems and platforms, including micro-finance	<ol style="list-style-type: none"> <li>State Council, Notice of the State Council on Printing and Publishing the Plan for Advancing Inclusive Finance Development (2016-2020), 2016</li> <li>G20, G20 Financial Inclusion Indicators, 2012</li> <li>Ye et al., Inclusive Financial Innovation Report in China (2018), 2018</li> <li>China Construction Bank, China Economic Information Service, The Blue Book of Inclusive Financial Systems in China, 2018</li> </ol>	J Finance 66 Monetary and financial services 662 Monetary banking services -6621 Commercial banking services -6629 Other monetary banking services	 1.4  8.10  9.3  10.c	Improves access to necessary payment services for target groups to help improve their living and production standards	General public Unemployed under-employed Under-served, e.g. people living in remote areas Under-educated Migrants and/or displaced persons People with disabilities Vulnerable groups, e.g. children, senior citizens, and pregnant women Excluded/marginalized populations Living below poverty line	<ol style="list-style-type: none"> <li>Proportion of people with physical access to e-payment services</li> <li>Cost of e-payment services (financial accessibility)</li> </ol>





A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
<b>6.2</b>	Credit financial services	6.2.1 Personal credit financial services	The provision and operation of personal credit financial services, such as micro-finance	<ol style="list-style-type: none"> <li>1. State Council, Notice of the State Council on Printing and Publishing the Plan for Advancing Inclusive Finance Development (2016-2020), 2016</li> <li>2. G20, G20 Financial Inclusion Indicators, 2012</li> <li>3. Ye et al., Inclusive Financial Innovation Report in China (2018), 2018</li> <li>4. China Construction Bank, China Economic Information Service, The Blue Book of Inclusive Financial Systems in China, 2018</li> </ol>	J Finance 66 Monetary and financial services 662 Monetary banking services -6621 Commercial banking services -6623 Credit cooperative services -6624 Rural fund mutual services 663 Non-monetary banking services -6637 Online lending services -6639 Other non-monetary banking services	 1.4  5.a  8.10  9.3	Improves access for individuals to credit services, ensuring fair and equal evaluation of credit worthiness while reducing risk of repayment difficulties	X X X X X X X X X	<ol style="list-style-type: none"> <li>1. Proportion of people with access to credit and financial services</li> <li>2. Proportion of successful credit applications</li> <li>3. Proportion of non-performing personal credit</li> </ol>



A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
6. Financial Services	6.2. Credit financial services	6.2.2. Financial services for micro and small-sized enterprises	The provision and operation of financing services for the development of micro- and small-sized enterprises (which safeguard the SDGs), such as micro-finance	<ol style="list-style-type: none"> <li>State Council, Notice of the State Council on Printing and Publishing the Plan for Advancing Inclusive Finance Development (2016-2020), 2016</li> <li>China Banking Regulatory Commission, Notice of the General Office of the China Banking Regulatory Commission on Promoting the High-Quality Development of Banking Financial Services for Micro and Small-Sized Enterprises in 2018, 2018</li> <li>G20, G20 Financial Inclusion Indicators, 2012</li> <li>People's Bank of China, Opinions on Further Deepening the Financial Services of Small and Micro Enterprises, 2018</li> <li>Ye et al., Inclusive Financial Innovation Report in China (2018), 2018</li> <li>China Construction Bank, China Economic Information Service, The Blue Book of Inclusive Financial Systems in China, 2018</li> </ol>	<p>J Finance</p> <p>66 Monetary and financial services</p> <p>662 Monetary banking services</p> <p>-6621 Commercial banking services</p> <p>-6623 Credit cooperative services</p> <p>663 Non-monetary banking services</p> <p>-6635 Microfinance company services</p> <p>-6639 Other non-monetary banking services</p>	 1.4  5.a  8.10  9.3	Increases access for micro and small-sized enterprises to credit services, ensuring fair and equal evaluation of credit worthiness while reducing risk of repayment difficulties	<p>General public</p> <p>Unemployed under-employed</p> <p>Under-served, e.g. people living in remote areas</p> <p>Under-educated</p> <p>Migrants and/or displaced persons</p> <p>People with disabilities</p> <p>Vulnerable groups, e.g. children, senior citizens, and pregnant women</p> <p>Excluded/marginalized populations</p> <p>Living below poverty line</p>	<ol style="list-style-type: none"> <li>Proportion of micro and small-sized enterprises with access to credit and financial services</li> <li>Proportion of successful credit applications</li> <li>Proportion of non-performing credit</li> <li>Equal access to services for men and women</li> </ol>








A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
		6.2.3 Alternative data solutions for credit worthiness	The provision and operation of credit rating agencies of various sorts providing ratings for micro-enterprises, SMEs, individuals, and others based on data, including non-financial data	<ol style="list-style-type: none"> <li>State Council, Notice of the State Council on Printing and Publishing the Plan for Advancing Inclusive Finance Development (2016-2020), 2016</li> <li>G20, G20 Financial Inclusion Indicators, 2012</li> <li>Ye et al., Inclusive Financial Innovation Report in China (2018), 2018</li> <li>China Construction Bank, China Economic Information Service, The Blue Book of Inclusive Financial Systems in China, 2018</li> </ol>	J Finance 66 Monetary and financial services 663 Non-monetary banking services -6635 Microfinance company services -6639 Other non-monetary banking services	 1  5 5.a  8 8.10  9 9.3	Increases the availability of trustworthy credit ratings for micro-enterprises, SMEs, individuals, and others, who don't have sufficient financial data available	X X X X X X	<ol style="list-style-type: none"> <li>Proportion of micro-enterprises, SMEs, individuals, and others with credit ratings</li> <li>Equal access to services for men and women</li> </ol>



A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
6. Financial Services	6.3 Insurance services	6.3.1 Agricultural insurance services	The provision and operation of insurance services for agricultural producers with activities listed in Category "Food Safety" and forestry	<ol style="list-style-type: none"> <li>State Council, Outline of the 13th Five-Year Plan (2016-2020) on National Economic and Social Development, 2016</li> <li>State Council, Agricultural Insurance Regulations (2012), 2012</li> <li>Ye et al., Inclusive Financial Innovation Report in China (2018), 2018</li> <li>China Construction Bank, China Economic Information Service, The Blue Book of Inclusive Financial Systems in China, 2018</li> </ol>	J Finance 68 Insurance 682 Property insurance -6820 Property insurance	 1.4  2.3, 2.a, 2.c  8.10  10.4	Reduces risk and increases the resilience of the agricultural sector, particularly SMEs and small-scale farmers against natural adverse events	General public Unemployed under-employed Under-served, e.g. people living in remote areas Under-educated Migrants and/or displaced persons People with disabilities Vulnerable groups, e.g. children, senior citizens, and pregnant women Excluded/marginalized populations Living below poverty line	<ol style="list-style-type: none"> <li>Proportion of farmers and farming organizations with access to agricultural insurance services</li> <li>Proportion of agricultural output covered</li> <li>Proportion of losses compensated</li> </ol>







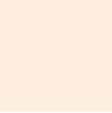
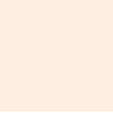


A	B	C	D	E	F	G	H	I								J	
								Impacts Who?									Impact Indicators
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Living below poverty line	Excluded/marginalized populations	Vulnerable groups, e.g. children, senior citizens, and pregnant women	People with disabilities	Migrants and/or displaced persons	Under-educated	Under-served, e.g. people living in remote areas	Unemployed under-employed	General public	Impact Indicators
		6.3.2 Social insurance services	The provision and operation of life, health and nursing, unemployment, third party social and health liability	<ol style="list-style-type: none"> <li>Outline of the 13th Five-Year Plan (2016-2020) on National Economic and Social Development, 2016</li> <li>Ye et al., Inclusive Financial Innovation Report in China (2018), 2018</li> <li>China Construction Bank, China Economic Information Service, The Blue Book of Inclusive Financial System in China, 2018</li> </ol>	I Information transmission, software and information technology services 65 Software and information technology services 651 Software development -6511 Basic software development -6512 Support software development  J Finance 68 Insurance 681 Life insurance -6811 Life insurance -6812 Annuity insurance -6813 Health insurance -6814 Accident insurance  10.2	 1.3   3.8   10.2	Reduces risk and increase resilience of people against unforeseen events through access to a broad range of social insurance schemes	X	X	X	X	X	X	X	X	<ol style="list-style-type: none"> <li>Proportion of people with access to social insurance services</li> <li>Proportion of social needs covered, e.g. health, unemployment etc.</li> <li>Proportion of claims compensated</li> </ol>	
		6.3.3 Property insurance	The provision and operation of individual property insurance for real estate, cars, and third-party property liability		J Finance 68 Insurance 682 Property insurance -6820 Property insurance	 1.4   10.2	Reduces risk and increases resilience of people's property against unforeseen events, through access to a broad range of property insurance schemes	X	X	X	X	X	X	X	X	<ol style="list-style-type: none"> <li>Proportion of people with access to property insurance services</li> <li>Proportion of property covered</li> <li>Proportion of claims compensated</li> </ol>	



A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
6. Financial Services	6.3 Insurance services	6.3.4 Small business insurance	Provision of loan guarantee insurance for small and micro business loans to obtain small loans in the absence of collateral and guarantees, as well as including insurance against financial loss for businesses that are aligned with SDGs	<ol style="list-style-type: none"> <li>The China Banking and Insurance Regulatory Commission and the People's Bank of China, The Report of Financial Inclusion Development in China, 2019</li> <li>State Council, Notice of the State Council on Printing and Publishing the Plan for Advancing Inclusive Finance Development (2016-2020), 2016</li> <li>UNCDF, 2018-2021 Strategic Framework, 2018</li> </ol>	J Finance 66 Monetary and financial services 663 Non-monetary banking services -6635 Microfinance company services	 1.4  8.10  10.2	Reduces risk and increase resilience of small businesses against unforeseen events, through access to a broad range of small business insurance schemes	X X X X X X X X X	<ol style="list-style-type: none"> <li>Proportion of small business with access to insurance services</li> <li>Proportion of small business activities covered</li> <li>Proportion of claims compensated</li> </ol>
	6.4 Basic financial health and assistant services	6.4.1 Protection against fraud and financial misconduct	The provision of protection mechanisms such as legal assistance, information provision, complaint mechanisms	<ol style="list-style-type: none"> <li>World Bank, PBOC: Toward Universal Financial Inclusion in China Models, Challenges, and Global Lessons, 2019</li> <li>PBOC, Ministry of Industry and Information Technology, Ministry of Public Security, etc. Guiding Opinions of the People's Bank of China, the Ministry of Industry and Information Technology, the Ministry of Public Security, et al, on Promoting the Sound Development of Internet Finance, 2019</li> </ol>	J Finance 69 Other financial industries 699 Other unlisted financial industries -6991 Monetary brokerage services -6999 Other excluding financial industries	 1.4  2.3  5.a	Increases protection against financial fraud and the ability to prevent financial fraud	X X X X X X X X X	<ol style="list-style-type: none"> <li>Proportion of people with access to protection mechanisms</li> <li>Proportion of complaints resolved</li> <li>Average time to resolve complaints</li> </ol>



A	B	C	D	E	F	G	H	I	J
Level I	Level II	Level III	Project Specifications	Policies & Plans/Reference	Industry Code	SDGs and Target	Impacts What?	Impacts Who?	Impact Indicators
		6.4.2 Basic financial literacy	Provision of services to improve understanding of risk and opportunities of savings and credit, insurance and other financial products	<ol style="list-style-type: none"> <li>China Banking and Insurance Regulatory Commission and the People's Bank of China, The Report of Financial Inclusion Development in China, 2019</li> <li>The Global Partnership for Financial Inclusion (GPII), G20 High-Level Principles for Digital Financial Inclusion, 2016</li> </ol>	J Finance 69 Other financial industries 699 Other unlisted financial industries -6991 Monetary brokerage services -6999 Other excluding financial industries	 1  1.4  2  2.3  4  4.7  5  5.a	Improves financial literacy and knowledge of target groups for better inclusion in financial services; fair access to financial services and independent prevention of fraud and loss	General public Unemployed under-employed Under-served, e.g. people living in remote areas Under-educated Migrants and/or displaced persons People with disabilities Vulnerable groups, e.g. children, senior citizens, and pregnant women Excluded/marginalized populations Living below poverty line	1. Proportion of people with access to financial literacy education 2. Financial literacy test score for tested target population sample



# 9. Annex II: Global Initiatives Supporting Sustainable Finance and Investments

Global sustainable finance initiatives have been driven by a number of stakeholders for decades to mobilise investment (e.g. green bond principles), ensure ESG integration in portfolio management (e.g. PRI), allow for a common framework of language (e.g. ICMA green, social and sustainable bond principles), provide venues for sharing best practices and lobbying (e.g. Climate Action 100+, Asia Investor Group on Climate Change (AIGCC) and GIIN), or ensure transparency in reporting e.g. TCFD, GRI.

Table 4 provides a snapshot of sustainable financial initiatives and frameworks that were studied for the development of the SDG Finance Taxonomy.

**Table 4 Sustainable financial initiatives and frameworks**

Name of issuer	Financial Initiative
ACFM	ASEAN Green Bond Standards
ADB	ADB Safeguard Policy Statement
AIGCC	Asia Investor Group on Climate Change
ASFI/WWF	Asia Sustainable Finance Initiative
AWS	International Water Stewardship Standard
Barclays	Barclays Energy and Climate Change Statement
Barclays	Barclays Impact Eligibility Framework for Shared Growth Ambition
Bank of America	Bank of America Environmental and Social Risk Policy Framework
CBI	Climate Bonds Initiatives - Climate Bonds Standard and Certification Scheme
CBRC	CBRC - Green Credit Guidelines
CBRC	CBRC - Key Indicators of Green Credit Performance
CDP	Carbon Disclosure Project (CDP)
CERES	CERES Investor Network
CICERO	CICERO Shades of Green
CSEIF	China Social Enterprise and Investment Forum
EITI	Extractive Industries Transparency Initiative Standard
Equator Principles Financial Institutions (EPFI)	Equator Principles
EU	EU - Sustainable Finance Taxonomy
French Ministry for the Ecological and Solidary Transition	French Ministry for the Ecological and Solidary Transition - Greenfin Label



Name of issuer	Financial Initiative
<b>Gov India</b>	Securities & Exchange Board of India, Disclosure Requirements for Issuance and Listing of Green Debt Securities
<b>GCF</b>	GCF Investment Framework
<b>GIB</b>	The Standard for Sustainable and Resilient Infrastructure
<b>Global Investor Coalition</b>	The Low Carbon Registry
<b>Global Investor Coalition</b>	Global Investor Coalition on Climate Change
<b>Green Investment Group</b>	Green Investment Principles
<b>GIIN</b>	IRIS+
<b>GIP</b>	Green Investment Principles for the BRI
<b>GRI</b>	Global Reporting Initiative
<b>GSG/GSGII</b>	Global Steering Group for Impact Investment
<b>Hong Kong Quality Assurance Agency (HKQAA)</b>	Green Finance Certification Scheme
<b>HSBC</b>	HSBC Energy Policy
<b>HSBC</b>	HSBC Sustainability Risk Policies
<b>ICMA</b>	ICMA Harmonised Framework for Impact Reporting
<b>ICMA</b>	ICMA - The Green Bond Principles
<b>ICMA</b>	ICMA - Sustainability Bond Guidelines (SBG)
<b>ICMA</b>	ICMA - The Social Bond Principles
<b>IDFC</b>	International Development Finance Club (IDFC)
<b>IFC</b>	IFC Sustainability Framework (predecessor of IFC Performance Standards in 2012)
<b>IFC</b>	Environmental and Social Review Procedure (ESRP) (predecessor of IFC Sustainability Framework in 2006)
<b>IFC</b>	IFC - Performance Standards on Environmental and Social Sustainability
<b>IFC</b>	IFC - Sustainable Banking Network
<b>IIRC</b>	International Integrated Reporting Council (IIRC)
<b>IMP</b>	Five Dimensions of Impact
<b>IPFS</b>	International Platform for Sustainable Finance
<b>Japanes Ministry of Environment</b>	Japanese Ministry of Environment, Green Bond Guidelines
<b>JP Morgan</b>	JP Morgan Environment and Social Policy Framework
<b>JSFI</b>	Japan Sustainable Investment Forum
<b>LMA</b>	LMA - Green Loan Principles
<b>LMA</b>	LMA - Sustainability Linked Loan Principles
<b>MDB</b>	MDB - IDFC Common Principles for Climate Mitigation Finance Tracking
<b>MUFG</b>	Mitsubishi UFJ Financial Group (MUFG) Environmental and Social Policy Framework
<b>NCFA</b>	Natural Capital Finance Alliance ENCORE

Name of issuer	Financial Initiative
<b>NGFS</b>	Central Banks and Supervisors Network for Greening the Financial System (NGFS)
<b>OECD</b>	OECD Guidelines for Multinational Enterprises
<b>PBC</b>	Chinese Green Bond Catalogue
<b>SASB</b>	Sustainability Accounting Standards Board Industry Standards
<b>SBTI</b>	Science-Based Targets Initiative for Financial Institutions (SBTI FI)
<b>Sustainalytics</b>	ESG Risk Rating
<b>SSE</b>	Sustainable Stock Exchanges Initiative
<b>TCFD</b>	Financial Stability Board - Task-Force on Climate Related Financial Disclosures
<b>UN</b>	United Nations Global Compact Principles
<b>UN</b>	Principles of Responsible Investing (PRI)
<b>UNDP</b>	SDG Impact Practice Standards for Private Equity Funds
<b>UNEP</b>	UNEP Principles for Sustainable Insurance (PSI)
<b>UNEP</b>	Partnership for Action in Green Economy (PAGE)
<b>UNPRI</b>	UNPRI - Private Equity Action on Climate Change
<b>UNPRI</b>	Paris Agreement Capital Transition Assessment (PACTA)
<b>UNPRI</b>	Inevitable Policy Response (IPR)
<b>WBA</b>	World Benchmarking Alliance (WBA)
<b>World Bank</b>	World Bank - Environmental and Social Safeguards Framework
<b>World Bank</b>	Green Growth Knowledge Partnership (GGKP) - Green Finance Platform
<b>Climate Action 100+</b>	Climate Action 100+
<b>Transition Pathway Initiative (TPI)</b>	Transition Pathway Initiative (TPI)

# 10. Annex III: China's Scenario for Developing an SDG Finance Taxonomy (China) [2020 Edition]

## 10.1 China's Commitment to Realizing the SDGs

China attaches great importance to implementing the 2030 Agenda, taking actions towards it by releasing China's National Plan on Implementation of the 2030 Agenda for Sustainable Development and *China's Progress Report on Implementing the 2030 Agenda for Sustainable Development (2017, and 2019)*. The 2030 Agenda also aligns with medium- and long-term national development strategies, such as *the 13th Five-Year Plan for Economic and Social Development of China (2016-2020)*, to promote balanced economic, political, cultural, social and ecological progress. Upholding the vision of innovative, coordinated, green, open and shared development, China is shifting towards a growth model that promotes sustainable development, accelerating attainment of the SDGs.<sup>①</sup>

A key example of China's progress in reaching the SDGs is in its achievements in fighting poverty. China is contributing greatly to global efforts towards SDG 1: No Poverty – to end poverty in all its forms everywhere. More than 750 million people have been lifted out of extreme poverty in rural China since 1978. By the end of 2019, about 5.5 million people in rural China were still living below the current poverty line, in areas with an income less than 2800 RMB (about USD 427) per year.<sup>②</sup> China's Human Development Index (HDI) improved from 0.502 in 1990 to 0.758 in 2018, thanks to improvements in life expectancy, education, income, gender development, poverty, security, mobility and communication.<sup>③</sup> The Chinese government has set the goal "to win the fight against poverty" by 2020 and to ensure that those have been lifted out of

poverty do not fall back into it.

In December 2016, the State Council issued the *Plan of China on Building Innovation Demonstration Zones for Implementing the 2030 Agenda for Sustainable Development*. The purpose is to create reproducible and realistic sustainable development models, to generate experiences that can be shared and replicated elsewhere in China and globally. So far, the State Council has approved six innovation demonstration pilot zones for innovative sustainable development approaches: Shenzhen, Taiyuan, Guilin, Chenzhou, Lincang and Chengde. These zones are eligible for enjoying more flexible and advanced reform policies, which will be ideal for testing the SDG Finance Taxonomy, to mobilise private capital to better promote the achievement of the 2030 Agenda for Sustainable Development.

Beyond China's own development progress, the country has a large and steadily growing role in promoting global development and attaining the SDGs in partner countries. This includes efforts to make the Belt and Road Initiative green and sustainable, for instance. As of 2018, China comprised 15.8% of the global economy and became the world's largest trading nation. China is also becoming an important provider of development assistance and knowledge, as well as a growing source for investments in infrastructure and other sectors around the world. China's investment in and assistance to developing countries is of great potential to support partners in achieving their national development ambitions in sustainability. This is particularly critical as global development assistance flows from other traditional sources are decreasing.

<sup>①</sup> Ministry of Foreign Affairs of the People's Republic of China. *China's Progress Report on Implementation of the 2030 Agenda for Sustainable Development (2019)*, September 2019.

<sup>②</sup> National Bureau of Statistics [http://www.gov.cn/shuju/2020-01/24/content\\_5471927.htm](http://www.gov.cn/shuju/2020-01/24/content_5471927.htm).

<sup>③</sup> [http://hdr.undp.org/sites/all/themes/hdr\\_theme/country-notes/CHN.pdf](http://hdr.undp.org/sites/all/themes/hdr_theme/country-notes/CHN.pdf).

## 10.2 China's SDG Finance Landscape

In China alone, an estimated US\$2.3 trillion worth of business opportunities have been opened up for the private sector to deliver towards the SDGs<sup>①</sup>. For example, in food security, poverty reduction, urbanisation, health and education, affordable housing and others requiring massive investment of at least US\$11 trillion between 2017 and 2022, equal to China's entire GDP for 2015<sup>②</sup>.

To meet such financial needs, China has been working on greening its financial system since 2015. The **Guidelines for Establishing the Green Financial System** jointly issued by the People's Bank of China (PBOC) and other six ministries in 2016, provide a comprehensive framework for developing green finance. **China's Green Bond Catalogue [2015 Edition]** issued by the PBOC can also serve as a basis for developing the SDG Finance Taxonomy. Furthermore, China's Securities Regulatory Commission (CSRC), in collaboration with the Ministry of Ecology and Environment (MoEE), has introduced new requirements that, by 2020, all listed companies and bond issuers must fully disclose data related to ESG<sup>③</sup>.

Financial markets have responded to these regulatory innovations. The total green bond issuance reached RMB 292.2 billion (US\$41.6 billion) in 2019, among which US\$31 billion are internationally aligned,<sup>④</sup> second only to the United States. China also has a thriving private sector and High Net Worth Individuals (HNWI) interested in impact investing. The top 100 philanthropists made a total of US\$3.3 billion of public donations domestically<sup>⑤</sup>.

① Business and Sustainable Development Coalition. Better Business, Better World, Asia[Z]. 2017.

② China Social Impact Investment Report 2016 China Development Research Foundation China Social Entrepreneur Foundation.

③ China Mandates ESG Disclosures for Listed Companies and Bond Issuers <https://www.globalelr.com/2018/02/china-mandates-esg-disclosures-for-listed-companies-and-bond-issuers/>.

④ [https://www.climatebonds.net/files/reports/2019\\_annual\\_highlights-final.pdf](https://www.climatebonds.net/files/reports/2019_annual_highlights-final.pdf).

⑤ 2018 Hurun Philanthropy List.

# 11. Annex IV “SDG Finance Taxonomy (China) [2020 Edition]” Industrial Experts Consultation Feedback Form

Topic	SDG Finance Taxonomy
Organisation	
Expert Name	
<p>Comments on the completeness of the taxonomy</p>	

Comments on the inconsistency between Chinese standard and international standard

Comments on specification of the taxonomy

Comments on relevance to SDGs

Other Comments and feedback

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**Date:** \_\_\_\_\_

**Reviewer:**

**Title:** \_\_\_\_\_

**Date:** \_\_\_\_\_

# 12. Annex V “SDG Finance Taxonomy (China) [2020 Edition]” Investors Consultation Feedback Form

<b>Organisation</b>	
<b>Investor Name</b>	

**Welcome to the SDG Finance Taxonomy consultation process:**

- The SDG Finance Taxonomy was developed over the course of 12 months with more than 100 domestic and international organisations involved. The aim of the taxonomy is to support investors and project owners by clarifying which specific projects they should invest in to support SDGs and how to measure the project’s contribution to the SDGs.
- As you read the Taxonomy, it is useful to keep in mind that not all projects in the SDG Finance Taxonomy need to be profitable. Rather, many projects become profitable for return-seeking investors through the application of innovative finance instruments, such as blended finance between commercial and non-commercial investors and donors.
- UNDP is committed to ensuring that the SDG Finance Taxonomy is valuable and useful to the field. Your active participation and feedback are invited and welcome!

**Comments on the taxonomy completeness regarding projects, indicators, industries**

- What do you like about the content of the taxonomy?
  
  
  
  
  
  
- What is missing in the taxonomy?
  
  
  
  
  
  
- How would we improve the taxonomy’s completeness?

**Comments on the taxonomy usability and applicability (e.g. how easy is it to understand, how easy is it to apply for finance industry, how relevant is it to your work?)**

- What do you like about the ease of use of the taxonomy?
  
  
  
  
  
  
  
  
  
  
- What makes the taxonomy difficult to use?
  
  
  
  
  
  
  
  
  
  
- How can we improve the taxonomy's usability?

**Comments on the taxonomy relevance and application for financial institutions?**

- How can we ensure that the taxonomy is applied and used in the finance industry in China?
  
  
  
  
  
  
  
  
  
  
- What mistakes should we avoid when pushing the SDG Finance Taxonomy into the market?
  
  
  
  
  
  
  
  
  
  
- How do you think you or the finance industry can help to contribute to the SDGs?

**Other comments and feedback**

---

**Signature:** \_\_\_\_\_



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### UNDP China

**Title:** \_\_\_\_\_

**Date:** \_\_\_\_\_

### Reviewer:

**Title:** \_\_\_\_\_

**Date:** \_\_\_\_\_

# 13. Annex VI Mapping how investments in certain sectors are likely to advance the SDGs

SDG	Financial Service	Food Security	Health	Infrastructure				Education
				Basic Infra.	Energy	Tech. & comms.	Transport	
1	Direct Mapping		Indirect Mapping	Direct Mapping	Indirect Mapping	Indirect Mapping	Indirect Mapping	Direct Mapping
2	Indirect Mapping	Direct Mapping	Indirect Mapping					
3	Indirect Mapping	Direct Mapping	Direct Mapping	Indirect Mapping	Indirect Mapping	Indirect Mapping	Indirect Mapping	Indirect Mapping
4				Indirect Mapping		Direct Mapping	Indirect Mapping	Direct Mapping
5	Indirect Mapping		Indirect Mapping			Indirect Mapping		Indirect Mapping
6		Indirect Mapping	Direct Mapping	Direct Mapping	Indirect Mapping		Indirect Mapping	Indirect Mapping
7		Indirect Mapping		Direct Mapping	Direct Mapping	Indirect Mapping	Indirect Mapping	Direct Mapping
8	Direct Mapping			Indirect Mapping		Indirect Mapping	Direct Mapping	Direct Mapping
9		Indirect Mapping	Indirect Mapping	Direct Mapping	Indirect Mapping		Direct Mapping	Indirect Mapping
10	Direct Mapping		Direct Mapping	Indirect Mapping			Indirect Mapping	Direct Mapping
11			Indirect Mapping	Direct Mapping	Direct Mapping	Direct Mapping	Direct Mapping	
12	Indirect Mapping	Direct Mapping	Direct Mapping	Direct Mapping	Direct Mapping	Indirect Mapping		Direct Mapping
13		Direct Mapping	Direct Mapping		Direct Mapping	Indirect Mapping	Indirect Mapping	
14		Indirect Mapping		Direct Mapping				
15		Direct Mapping			Direct Mapping			
16			Indirect Mapping					Indirect Mapping
17			Indirect Mapping					Indirect Mapping

Direct Mapping
Indirect Mapping



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