

A thick, dark vertical bar is positioned on the left side of the page. To its right, a series of thin, curved lines originate from the bottom left and fan out towards the center, creating an abstract, organic shape.

# Minimum List of Documents

To facilitate assessment of BNM Climate  
Change Principle-based Taxonomy's  
Guiding Principles 3 and 4

CCPT Implementation Group

Version 1.0 | December 2024

## Minimum List of Documents for GP3 and GP4 Assessments

1. Large corporations may have the capability to produce sustainability reports and obtain the relevant certifications for purposes of financial institutions' (FIs) assessment of GP3 and GP4 as set out in the CCPT due diligence questionnaires (DDQ).
2. However, customers or investees which do not have these sustainability reports or certifications may refer to this document when preparing data for GP3 and GP4 assessments by FIs.
3. Recognising that FIs may have different risk appetite and internal requirements, this document contains the minimum list of materials to facilitate information gathering and thus acts as a baseline or common minimum starting point. It does not preclude FIs from requesting for additional information, where required.
4. Customers and investees which neither provide nor have supporting documents will not be deemed to not meet the requirements of GP3 or GP4. FIs are still required to assess customers and investees based on available information, including information sourced from third party assessment providers, where applicable. Once the relevant information is obtained, FIs are required to perform the assessment of GP3 and GP4 as set out in the CCPT DDQ.

| Sector   | Documents   | DDQ Components           |  |  |                              |
|--|---|--------------------------|--|--|------------------------------|
|  |   | Q2.1 & Q2.2<br>Pollution | Q3.1 & Q3.2<br>Ecosystem &<br>Biodiversity | Q4.1 & Q4.2<br>Efficient Use of<br>Resources | Q5.1 & Q5.2 GHG<br>Emissions |
| <b>Counterparty/ Counterparty Group Level</b>  |   |                          |  |  |                              |
| Sectors that use and/or generate hazardous/ scheduled waste as listed in the <a href="#">Environmental Quality (Scheduled Wastes) Regulations 2005</a> | Notification of Scheduled Waste slip to Department of Environment (DOE) ( <i>regulatory</i> ) or equivalent   | ✓                        |  |  |                              |
| Agriculture, Manufacturing, Construction, Energy, Waste, Transportation  | Standard operating procedure (SOP) or equivalent and/or internal policies on waste management   | ✓                        |  |  |                              |
| Agriculture, Manufacturing, Construction, Energy, Waste, Transportation  | SOP or equivalent and/or internal policies on effluent management (for reference: <a href="#">Environmental Quality (Industrial Effluents) Regulations 2009</a> ) | ✓                        |  |  |                              |
| Agriculture, Livestock, Aquaculture, Manufacturing, Energy, Construction, Forestry   | SOP or equivalent and/or internal policies on natural resource management   |                          |  | ✓  |                              |
| Forestry   | Forest Management Plan or equivalent  |                          | ✓  | ✓  |                              |
| Palm Oil, Forestry, Mining and Quarrying or other sectors with deforestation activities  | No Deforestation, No Peat and No Exploitation (NDPE) policy/commitment or equivalent  |                          | ✓  |  |                              |
| Agriculture, Manufacturing, Construction, Energy, Waste, Transportation  | Greenhouse gas (GHG) emission reduction plans and/or initiatives or equivalent  |                          |  |  | ✓                            |
| <b>Project/ Activity Level</b>   |   |                          |  |  |                              |
| Projects/ activities listed in the <a href="#">Environmental Quality (Prescribed Activities) (Environmental Impact Assessment) Order 2015</a>          | Environmental Impact Assessment (EIA) Report or Executive Summary of EIA Report ( <i>regulatory</i> ) or equivalent   | ✓                        | ✓  |  |                              |
| Palm Oil, Forestry or other sectors with deforestation activities  | High conservation value (HCV) assessment or equivalent  |                          | ✓  |  |                              |