

# Fund side letter – Schedule G definitions

1 June 2023

Data	Definition
Revenue (reported currency)	Revenue resulting from the ordinary operating activities of a company. This is commonly referred to as earned revenue (and may include things such as interest income, fee income, etc.).
EBITDA (reported currency)	Value of the company's net income before interest, taxes, depreciation and amortization during the reporting period.
Taxes paid – Corporation tax and other taxes where relevant (reported currency)	All transfers to the government made by client company over the reporting period. At a minimum, this includes payments to the government in the form of corporate income or profit taxes. Additional forms of transfer to be reported as appropriate include (i) sales taxes, (ii) net VAT, (iii) royalties, (iv) dividends and related taxes, (v) management and/or concession fees, (vi) license fees, (vii) tax on payment of interest, and (viii) other material payments net of any direct subsidies received.
Direct jobs supported – Operations and maintenance (FTEs)	Number of full-time equivalent (FTE) workers, as per local definition, working for the investee company or investment project at the end of the reporting period unless there is seasonal variation. This includes individuals hired directly and individuals hired through third-party agencies, as long as those individuals provide services related to the operations and maintenance of the investee company or investment project. This also includes full-time equivalent worked by seasonal, contractual and part-time workers.
Female direct jobs supported – Operations and maintenance (FTEs)	Number of full-time equivalent female workers, as per local definition, working for the investee company or investment project at the end of the reporting period unless there is seasonal variation. This includes individuals hired directly and individuals hired through third-party agencies, as long as those individuals provide services related to the operations and maintenance of the investee company or investment project. This also includes full-time equivalent worked by seasonal, contractual and part-time workers.
Senior management – Total FTEs	Number of FTE employees in senior management roles working for the company at the end of the reporting period. Senior management is generally a team of individuals at the highest level of organisational

	management (c-suite level, managing partners or equivalent).
'BOLD' senior management	Same 'senior management' definition as above, applying only to individuals who identify as either Black, or mixed race with Black heritage from an ethnicity perspective.
Female senior management – Total FTEs	Same 'senior management' definition as above, applying to females only.
Board members	Number of members of the board of directors with an active role.
Female board members	Same 'board' definition as above, applying to females only.
'BOLD' board members	Same 'board' definition as above, applying only to individuals who identify as either Black, or mixed race with Black heritage from an ethnicity perspective.
Investment Committee (IC)	Number of individuals (either internal and / or external) that sit on the IC of the fund.
Female IC members	Same 'IC' definition as above, applying to females only.
'BOLD' IC members	Same 'IC' definition as above, applying only to individuals who identify as either Black, or mixed race with Black heritage from an ethnicity perspective.
Temporary employment – Total FTEs	Number of temporary FTE workers hired for construction of hard assets, seasonal agricultural work or equivalent during the reporting period.
Female temporary employment – Total FTEs	Number of temporary FTE female workers hired for the construction of hard assets, seasonal agricultural work or equivalent during the reporting period.
Gross loans (reported currency)	All outstanding principal for all outstanding client loans, including current, delinquent and restructured loans, but not loans that have been written off. It does not include interest receivable. It does not include employee loans. (IRIS PI7569)
<i>Of which: % to corporate</i>	All outstanding principal for large corporates, including current, delinquent and restructured loans, but not loans that have been written off. It does not include interest receivable. It does not include employee loans.
<i>Of which: % to retail</i>	All outstanding principal for customers, including current, delinquent and restructured loans, but not loans that have been written off. It

	does not include interest receivable. It does not include employee loans.
<i>Of which: MSMEs</i>	All outstanding principal for MSMEs (as per IFC definition), including current, delinquent and restructured loans, but not loans that have been written off. It does not include interest receivable. It does not include employee loans.
# of loans disbursed	Number of loans disbursed by the organization during the reporting period. (IRIS PI8381)
Total value of loans disbursed	Total value of loans disbursed by the organization during the reporting period. (IRIS PI5476)
Total value of non-cash transactions	Total value of transactions made by the organization during the reporting period if organization's main activity is not related to lending. Transactions can include digital merchant retail payments such as payments by e-money, cheques, credit transfers, direct debits or payment card transactions. (IRIS FI08)
Total deposits	Value of total deposit or savings transaction accounts in the organization. (IRIS (FP9083)
Total number of customers	Number of unique individuals who were active clients of the organisation as of the end of the reporting period, broken down by depositors and creditors. (IRIS PI9327/FI03)
<i>% of which are low-income<sup>1</sup></i>	Proportion of customers living below \$5.50 per person per day, measured by income data or equivalent proxy.
Type of power produced	The type of power generation. For example, solar, gas, wind, etc.
Power production (MWh)	Energy delivered to offtaker(s) during the reporting period.
Renewable energy	Energy derived from the following sources: Solar, Wind, Geothermal,

<sup>1</sup> BII defines individual and household income thresholds that correspond to individuals and households consuming less than \$5.50 per person per day (2011 PPP) or equivalent earnings at baseline before the individual started interacting with the company. For some countries, we have also approved low-income proxies when the USD per day data is not available. These are as follows:

- India: Individual income <INR 22k/month; Household income <INR 28k/month
- Bangladesh: Individual income <BDT 30k/month; Household income <BDT 37k/month
- Egypt: Individual income <EGP 4.5k/month; Household income <EGP 5.2k/month
- Kenya: Individual income <KES 24k/month; Household income <KES 35k/month
- Nigeria: Individual income <NGN 140k/month; Household income <NGN 170k/month
- South Africa: Individual income <ZAR 5k/month; Household income <ZAR 7k/month; or LSM 1-6

	Tidal, Hydro and sustainably sourced Bioenergy. This includes grid, mini grid, and commercial and industrial connected power.
Installed capacity (MW)	Installed capacity in megawatts.
Total number of patients served	Number of patient consultations provided by the client company during the reporting period.
<i>% of which are low-income<sup>1</sup></i>	Proportion of patients living below \$5.50 per person per day, measured by income data or equivalent proxy.
Number of in-patients served	Total number of patients who stay at a hospital for treatment/consultations overnight.
<i>% of which are low-income<sup>1</sup></i>	Proportion of in-patients living below \$5.50 per person per day, measured by income data or equivalent proxy
Number of out-patients served	Total number of patients who attend a hospital for treatment/consultations without staying there overnight.
<i>% of which are low-income<sup>1</sup></i>	Proportion of out-patients living below \$5.50 per person per day, measured by income data or equivalent proxy
Number of healthcare facilities quality accredited	Number of actions/processes to officially recognising the facilities quality during the reporting period. (ex: NABH/JCI/others)
Number of healthcare facilities serviced	For business-to-business models, total number of healthcare facilities (e.g. clinics, hospitals, etc.) that are provided with a given service/product.
Number of health professionals trained	Number of health professionals that have received training during the reporting period, and associated duration of training provided (in man-days).
Number of students enrolled	Number of students enrolled at the end the reporting period, both full-time and part-time, where each discrete student is counted regardless of number of courses.
<i>% of which are low-income<sup>1</sup></i>	Proportion of students living below \$5.50 per person per day, measured by income data or equivalent proxy.
Number of teachers trained	Number of teachers that have received training during the reporting period.
Graduation/completion rate	% of enrolled students that successfully complete and/or graduate from their course of study.
Number of farmers reached	Number of farmers that are linked to the client company as suppliers,

	buyers, contractors or farming employees during the reporting period.
% of which are low-income <sup>1</sup>	Proportion of farmers reached living below \$5.50 per person per day, measured by income data or equivalent proxy.
% of which own <2% of land	Proportion of farmers reached that own less than <2ha of land.
Total output – Volume & Value	Volume and value of production over the reporting period. If multiple products, disaggregate.
Food output – Volume & Value	Volume and value of production that is food (vs non-food e.g. timber, cotton) over the reporting period.
Domestic sales – Volume & Value	Volume and value of production that is sold domestically (vs exported) over the reporting period.
Exports – Volume & Value	Volume and value of production that is exported (vs sold domestically) over the reporting period.
Local procurement (reported currency)	Sum of all products and services procured from local businesses and service providers.
Food loss and waste (%)	Percentage of food produced lost or wasted between harvest and retail as a % of total production.
Green building certified built space (m2)	Built space constructed in line with a credible green building certification (please specify which), measured in square metres. The MDB mitigation finance methodology included the following as internationally recognised certifications are the Excellence in Design for Greater Efficiencies (EDGE), Building Research Establishment Environmental Assessment Method (BREEAM), certificate issued by the German Sustainable Building Council (DGNB), Haute Qualité Environnementale (HQE), GREEN STAR, and the Leadership in Energy and Environmental Design (LEED).
Number of certified green built units	Total number of green certified built units split by certification standard and level e.g., EDGE20, EDGE 40 and EDGE Zero Carbon
GHG emissions: Scope 1	Direct emissions from owned or controlled sources. This would include emissions from sources like company facilities and owned transport – e.g., emissions from a generator used on site. Please see the <a href="#">GHG Protocol</a> for more information.
GHG emissions: Scope 2	Indirect emissions from the generation of purchased electricity, steam, heating and cooling purchased by the reporting company. Please see the <a href="#">GHG protocol</a> for more information.

GHG emissions: Scope 3	All other emissions indirect emissions that occur in the reporting company's value chain – e.g., purchased goods and services, waste generated by operations. Please see the <a href="#">GHG protocol corporate value chain (scope 3) standard</a> for more information.
Avoided GHG emissions – Renewable energy	The lower GHG emissions emitted as a result of renewable energy generation. For example, the use of renewable energy instead of other higher emitting sources of energy – calculated by looking at e.g. the difference in emissions between a kWh of energy from solar PV instead of a kWh of gas power. Please see the <a href="#">GHG protocol estimating and reporting avoided emissions</a> for more information as well as <a href="#">PCAF guidance on financed emissions for calculation guidance for avoided emissions from renewable power projects (p84)</a>
Avoided GHG emissions - other	The lower GHG emissions emitted as a result of the use of low or zero carbon products, or energy efficiency projects. For example, the use of electric vehicles – calculated by looking at e.g. the difference in emissions as a result of driving electric vehicles instead of a vehicle with an internal combustion engine, or avoided emissions as a result of energy efficiency projects in buildings that reduce energy use – calculated by e.g. looking at the difference in energy use after an energy efficiency project. Please see the <a href="#">GHG protocol estimating and reporting avoided emissions</a> for more information.
Fuel use	Quantity of fuel burned by the company over the reporting period with relevant quantity metric, split by fuel type (e.g., diesel, petrol).
Electricity use	Electricity used by the company over the reporting period in kWh, split by source (e.g., renewable, grid electricity).
Carbon removals	Carbon dioxide that is removed from the atmosphere and stored. Please see the <a href="#">GHG Protocol Land Sector and Removals Guidance</a> (currently in draft and out for consultation) for more information.  The <a href="#">FRESCO tool</a> can be used to estimate carbon removals from plantation or natural forestry and agroforestry projects.
Carbon Credit	Carbon credits are buyable and tradeable assets that offset a certain amount of the bearer's carbon footprint. They fall into two categories: <ul style="list-style-type: none"> <li>• Avoided emissions credits (also known as emissions reduction credits) are generated by reducing emissions compared to business-as-usual and can come from projects ranging from energy efficiency to renewable energy.</li> </ul>

	<ul style="list-style-type: none"> <li>• Emissions removal credits (also known as emissions sequestration credits) are generated by removing emissions from the atmosphere, and generally come only from afforestation and other nature and land use-based projects.</li> </ul>
Climate Finance	<p>Climate finance refers finance committed to activities that contribute to:</p> <ul style="list-style-type: none"> <li>• Climate change mitigation by avoiding, reducing, or limiting greenhouse gas (GHG) emissions or enhancing GHG removals ('sequestration'). This can include circular economy activities where relevant.</li> </ul> <p>and/or</p> <ul style="list-style-type: none"> <li>• Climate change adaptation by aiming to reduce the risks posed by the actual and future effects of climate change and to increase climate resilience.</li> </ul> <p>in a manner that is 'Paris aligned', that is, consistent with a pathway towards countries' 1.5°C and climate-resilient development.</p> <p>BII uses the <a href="#">Multilateral Development Banks (MDBs)/ IDFC common principles for methodology climate mitigation finance tracking</a> and the <a href="#">MDBs/International Development Finance Club (IDFC) Common Principles for Climate Change Adaptation Finance Tracking</a>. However, fund managers may report climate finance using another taxonomy to, if pre-agreed with us.</p> <p>BII can provide a template for climate finance reporting in line with the MDB/IDFC common principles for use by fund managers.</p>