



EPO KM ความรู้สู่คนกลาง



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## ASEAN Taxonomy Version 2

### What is it?

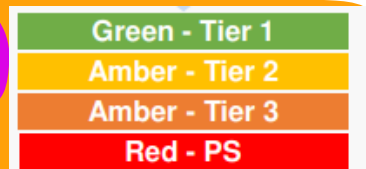
ASEAN Taxonomy is an initiative under the auspices of the ASEAN Finance Ministers and Central Bank Governors to promote sustainable activities and investments in order to drive the region's sustainability agenda. It acts as a guide used to identify sustainable projects and economic activities. It provides clarity and confidence for investors to identify the sustainability performance of investment opportunities.

For every ASEAN Countries.  
Minimum Requirement



### Foundation Framework

For ASEAN higher  
income countries



### Plus Standard

Developing Stricter  
Technical Screening  
Criteria

### Example Case – Electricity Generation from Fossil Gas

More than 510

100-510gCO<sub>2</sub>e/kWh

less than 100gCO<sub>2</sub>e/kWh



Red Tier  
Not aligned  
with Taxonomy

Amber Tier  
Transitional  
Activities

Green Tier  
benchmarked to the temperature rise of  
1.5 Celsius detailed in Paris Agreement

### Additional Features in Plus Standard

Interoperable with EU  
Taxonomy

Providing Phase-Out Period  
for each tier

Coal Plants type to be  
decommissioned and their  
life cycle



Tier-Setting



Clarity on Sunsetting  
approaches on Tiers



Coal Phase-Out (CPO)