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General Disclosures and Management Approach

Disclosure	2021 Response
<p>102-1 Name of the organization</p>	<p>Inter-American Development Bank (IDB)</p>
<p>102-2 Activities, brands, products, and services</p>	<p>The IDB works to improve lives in Latin America and the Caribbean. With a history dating back to 1959, today we are the leading source of development financing for the region. We provide loans, grants, and technical assistance; and we conduct extensive research. We maintain a strong commitment to achieving measurable results and the highest standards of integrity, transparency, and accountability. The Bank’s current strategic priorities include addressing the three development challenges of social inclusion and equality, productivity and innovation, and economic integration and the three cross-cutting issues of gender equality and diversity, climate change and environmental sustainability, and institutional capacity and the rule of law. Learn more about the IDB Group’s current institutional strategy here.</p>
<p>102-3 Location of headquarters</p>	<p>Washington, D.C., United States</p>
<p>102-4 Location of operations</p>	<p>The IDB is headquartered in Washington, D.C.</p> <p>It has offices in each of its 26 borrowing member countries (see list in disclosure 102-5). For information on lending volumes by country, please refer to our Annual Report. These country offices play an essential role in the identification and preparation of new projects and in the execution and evaluation of ongoing work.</p> <p>We also have offices in Madrid and Tokyo to facilitate work with European and Asian governments, firms and NGOs interested in Latin America and the Caribbean’s development.</p>
<p>102-5 Ownership and legal form</p>	<p>The IDB Group is composed of the Inter-American Development Bank (IDB), IDB Invest (formerly known as the Inter-American Investment Corporation, or IIC) and the IDB Lab (formerly known as the Multilateral Investment Fund, or MIF), a fund administered by the IDB.</p> <p>The IDB belongs to its 48-member countries, 26 of which are borrowers: Argentina, Bahamas, Barbados, Belize, Bolivia, Brazil, Chile, Colombia, Costa Rica, Dominican Republic, Ecuador, El Salvador, Guatemala, Guyana, Haiti, Honduras, Jamaica, Mexico, Nicaragua, Panama, Paraguay, Peru, Suriname, Trinidad and Tobago, Uruguay, and Venezuela.</p> <p>The IDB’s non-borrowing members are Canada, Israel, Japan, the People’s Republic of China, the Republic of Korea, the United States, and 16 European countries: Austria, Belgium, Croatia, Denmark, Finland, France, Germany, Italy, The Netherlands, Norway, Portugal, Slovenia, Spain, Sweden, Switzerland, and the United Kingdom.</p>

Disclosure	2021 Response																																				
	<p>Each country's voting power is determined by its contributions to the Ordinary Capital (OC), the IDB's main source of lending. Unlike most international financial institutions, IDB borrowing members have majority voting power (50.02% of the vote).</p>																																				
<p>102-6 Markets served</p>	<p>The IDB operates like a big cooperative. Backed by contributions from its 48-member countries, the Bank provides credit on advantageous terms and conditions to its clients. To ensure a holistic development approach, the IDB offers a mix of services relevant to the region's needs, including financial resources, knowledge, and capacity building products. Our 26 borrowing member countries are eligible to receive these services (see list in disclosure 102-5).</p> <p>Working shoulder to shoulder with borrowing countries and private sector clients, the IDB Group develops and supports programs and projects in a variety of critical sectors. Its priority sectors are social policy for equity and productivity; infrastructure for competitiveness and inclusive growth; institutions for growth and social welfare; global and regional integration; and climate change adaptation and mitigation and sustainable and renewable energy.</p>																																				
<p>102-7 Scale of the organization</p>	<p>The IDB is Latin America and the Caribbean's leading source of development financing.</p> <p>The IDB employs nearly 3,000 people. As of year-end 2021, this includes 1,855 active staff and 1,098 consultants (CW active contracts, onboard).</p> <p>The IDB has loans and development assets outstanding for a total amount of \$104.7 billion (Ordinary Capital (OC) only). Income from loans amounted to \$2.4 billion (OC only, from 2020 income statement (net of swaps)). \$33.7 billion equity and \$118 billion liabilities (OC only).</p>																																				
<p>102-8 Information on employees and other workers</p>	<table border="1"> <thead> <tr> <th colspan="3" data-bbox="747 959 1516 992">Permanent staff (mix of fixed-term and indefinite-term)</th> </tr> <tr> <th colspan="3" data-bbox="747 997 854 1029">Gender</th> </tr> </thead> <tbody> <tr> <td data-bbox="747 1034 854 1066">Female</td> <td data-bbox="1319 1034 1400 1066">1000</td> <td data-bbox="1481 1034 1553 1066">54%</td> </tr> <tr> <td data-bbox="747 1071 854 1104">Male</td> <td data-bbox="1319 1071 1400 1104">855</td> <td data-bbox="1481 1071 1553 1104">46%</td> </tr> <tr> <td data-bbox="747 1109 854 1141">Total</td> <td data-bbox="1311 1109 1408 1141">1,855</td> <td data-bbox="1473 1109 1561 1141">100%</td> </tr> <tr> <th colspan="3" data-bbox="747 1146 870 1179">Location</th> </tr> <tr> <td data-bbox="747 1183 854 1216">COF</td> <td data-bbox="1319 1183 1400 1216">568</td> <td data-bbox="1481 1183 1553 1216">31%</td> </tr> <tr> <td data-bbox="747 1221 854 1253">HQ</td> <td data-bbox="1311 1221 1408 1253">1,287</td> <td data-bbox="1481 1221 1553 1253">69%</td> </tr> <tr> <td data-bbox="747 1258 854 1291">Total</td> <td data-bbox="1311 1258 1408 1291">1,855</td> <td data-bbox="1473 1258 1561 1291">100%</td> </tr> <tr> <th colspan="3" data-bbox="747 1295 854 1328">Region</th> </tr> <tr> <td data-bbox="747 1333 854 1365">Regional</td> <td data-bbox="1311 1333 1408 1365">1,292</td> <td data-bbox="1481 1333 1553 1365">70%</td> </tr> <tr> <td data-bbox="747 1370 854 1403">Non-Regional</td> <td data-bbox="1319 1370 1400 1403">269</td> <td data-bbox="1481 1370 1553 1403">15%</td> </tr> </tbody> </table>	Permanent staff (mix of fixed-term and indefinite-term)			Gender			Female	1000	54%	Male	855	46%	Total	1,855	100%	Location			COF	568	31%	HQ	1,287	69%	Total	1,855	100%	Region			Regional	1,292	70%	Non-Regional	269	15%
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Disclosure	2021 Response		
	USA and Canada	294	16%
	Total	1,855	100%
	Years of Service		
	0 - 3	397	21%
	3.1 - 10	609	33%
	10.1 - 20	607	33%
	20.1 + years	242	13%
	Total	1,855	100%
	Temporary employees (contractual full-time equivalents)¹		
	Gender		
	Female	640	58%
	Male	458	42%
	Total	1,098	100%
	Location		
	COF	411	37%
	HQ	687	63%
	Total	1,098	100%
	Category²		
	TTC (Temporary-term contractual)	3	0%
	CNS (Consultants)	1011	92%
	DTC (Defined term contractual)	84	8%
	Total	1,098	100%

¹ Contractors IDB Group (employees from an external firm) active as of year-end 2021 = 1,902

² Practically all staff employees are on full-time schedules. Contractual full-time equivalents are not categorized as having full- or part-time contracts, but rather by the categories defined term contractual (DTC), temporary-term contractual (TTC) and Consultants (CNS).

Disclosure	2021 Response
<p>102-9 Supply chain</p>	<p>Every year, IDB loans and technical cooperation grants generate more than 20,000 contracts for the supply of goods, services, and civil works related to development projects in Latin America and the Caribbean. Contracts are open to businesses, organizations, and experts from the IDB member countries.</p> <p>The IDB does not manage the purchases and contracts derived from the projects it finances. Project implementation and administration are the responsibility of borrowers. However, the IDB does review procurement and contracting to ensure compliance with its policies and procedures.</p> <p>IDB loans can finance the construction, rehabilitation, expansion or improvement of public office buildings, schools, hospitals, and factories; water and sewerage systems; irrigation systems; power plants and electricity transmission and distribution networks; roads, ports, airports, railways, and bus rapid transit systems, among many others.</p> <p>Consulting services financed with IDB resources include economic, financial, technical, and environmental feasibility studies; project design, monitoring and evaluation; planning, supervision, and management of infrastructure projects; legal analysis and audits; training; and document preparation for contracts and bids.</p>
<p>102-10 Significant changes to the organization and its supply chain</p>	<p>In 2020, the IDB's Board of Governors elected a new president for a five-year term.</p>
<p>102-11 Precautionary Principle or approach</p>	<p>As indicated in its Environment and Safeguards Compliance Policy, the Bank applies safeguards throughout the project cycle to ensure the environmental sustainability of all Bank-financed operations. In line with sustainable development practices, the Bank takes a general precautionary approach to environmental impacts. The Bank favors avoiding negative environmental impacts; when impacts are unavoidable, Bank-financed operations require mitigation measures; and for impacts that cannot be fully mitigated, compensation or offsets should be implemented. The Bank will work with borrowers to manage environmental risks effectively and to help develop environmental management capacity, as agreed. Where, in the opinion of the Bank, the environmental risks are deemed to be too great, the Bank would support the proposed investment only once the plan for mitigation of the risks is agreed.</p> <p>The IDB's Board of Executive Directors approved a new Environmental and Social Policy Framework (ESPF), which will take effect in 2021. The ESPF sets ambitious new standards to help the IDB's clients tackle environmental and social issues. An exclusion list now identifies activities the IDB will not finance because they could adversely affect people and the environment or because they are inconsistent with the IDB's commitment to addressing climate change and promoting environmental and social sustainability.</p>
<p>102-12 External initiatives</p>	<p>As a multilateral development bank, the IDB routinely partners with a diverse set of stakeholders in the development landscape. IDB is engaged in many external initiatives, including the following:</p>

Disclosure	2021 Response
	<ul style="list-style-type: none"> • Sustainable Development Goals • Global Environmental Facility • United Nations Convention on Biological Diversity (UNCBD) • United Nations Framework Convention on Climate Change (UNFCCC) • Global Partnership for Effective Development Cooperation (GPEDC) • International Aid Transparency Initiative (IATI) • Billions to Trillions and the private sector mobilization Agenda including the MDB Mobilization taskforce • Global Infrastructure Fora—Global Infrastructure Facility (AAAA mandate) and Global Infrastructure Hub (G20 mandate) • Total Official Support for Sustainable Development (TOSSD)
<p>102-13 Membership of associations</p>	<p>Among others, some of the most important are the associations and working groups of the Multilateral Development Banks (MDB) and Regional Development Banks (RDB) and MDB task forces and workstreams mandated by the G20 and G7, including:</p> <ul style="list-style-type: none"> • International Development Finance Club (IDFC) - member • MDB Heads Group (which has various work streams to address climate action, infrastructure, economic migration and forced displacement, and mobilization of private investment) - member • Regional Development Bank Heads Group - member • MDB Heads of Procurement (which harmonizes procurement policies and practices) • Business Association for Latin America / Latinamerika Verein e.V. (LAV) - member • Global Impact Investing Network - member • MBD Working Group on Managing for Development Results • Development Finance Institutions (DFIs) working group on Blended Concessional Finance for Private Sector Projects • MDB working group on Due Diligence for co-financed projects • MDB working group on Pricing for Private Sector operations • International Financial Architecture Infrastructure Working Groups (G20) • G7 working groups on Additionality and Value for Money
<p>102-14 Statement from senior decision-maker</p>	<p>Please see the message from the President in our Sustainability Report.</p>
<p>102-16 Values, principles, standards, and norms of behavior</p>	<p>The IDB enforces policies and control mechanisms against corruption, fraud, and abuses in all the projects it finances, as well as in the activities of its employees, who must abide by the highest standards of ethics and integrity.</p> <p>The Bank's Code of Ethics and Professional Conduct identifies the following core values:</p>

Disclosure	2021 Response
	<ul style="list-style-type: none"> • Integrity: Integrity means conducting ourselves with honesty, truthfulness, and freedom from corrupting influences. It also means we comply with applicable local laws and observe the Bank’s rules and regulations. • Loyalty: Loyalty means that in the performance of our duties, we answer entirely to the Bank and no other authority. It also means that the Bank will support our growth and well-being by fostering positive, productive workplaces. • Equity: Equity means that we apply rules and policies consistently and fairly to ensure a working environment free of favoritism, abuse in the exercise of authority and arbitrary or capricious decisions. It also means that we provide equitable treatment to our members, clients, stakeholders, and employees. • Inclusion: Inclusion means that we endeavor to understand, respect and value all cultures and individuals with diverse points of view. It also entails appreciating the views of others and an ability to work without prejudice, bias, or other forms of discrimination. • Impartiality: Impartiality means that we strive to act with objectivity and professionalism. It also means that, in the performance of our duties, we ensure that personal values, relationships, financial interests, convictions, or other factors such as nationality do not compromise or appear to compromise the performance of official duties. • Discretion: Discretion means that we safeguard confidential information and avoid public statements or actions that may compromise or appear to compromise the performance of official duties or damage the reputation of the Bank.
<p>102-17 Mechanisms for advice and concerns about ethics</p>	<p>IDB-financed projects are subject to the Bank’s supervision and external audits to ensure the appropriate use of resources. Our commitment to integrity and transparency begins with our own staff. IDB employees adhere to strict ethical standards laid out in the 2012 Code of Ethics and Professional Conduct. The Board of Executive Directors is subject to its own Code. The Office of Ethics’ mandate is to interpret and enforce the IDB Code of Ethics and Professional Conduct. To do so, the Office administers the Declaration of Interests program, answers consultations from employees about possible ethics-related issues, provides ethics training, and investigates allegations of Misconduct as defined by the Code of Ethics. The Bank has strong mechanisms to protect whistleblowers.</p> <p>The Office of Institutional Integrity (OII) investigates allegations of corruption, fraud, and other Prohibited Practices in IDB Group-financed projects. The Bank may impose administrative sanctions, such as barring contractors from participating in projects. In cases where laws may have been broken, the IDB can refer information to national authorities. Reports to OII may be made by mail, in person, through an online form, by email, by phone, or by fax. OII’s preventive activities seek to identify and mitigate integrity risk—the risk that a Prohibited Practice or other unethical behavior will occur in an IDB Group financed operation—and any reputational impact to the IDB Group related to such risks.</p> <p>The Office of Evaluation and Oversight (OVE), which reports to the IDB Board of Executive Directors, systematically reviews the Bank’s policies, strategies, programs, instruments, and activities. OVE also evaluates the performance and sustainability of completed projects. Its analysis, conclusions, and recommendations are independent from the activities of IDB management.</p> <p>The Independent Consultation and Investigation Mechanism (known by its Spanish acronym, MICI) is the independent accountability body of the IDB Group, created by a mandate of the Board of Governors of the IDB and the IDB Invest (previously the IIC) to improve the Bank’s transparency, accountability, and effectiveness. MICI provides a venue for individuals and communities to express concerns</p>

Disclosure	2021 Response
	<p>about IDB-funded operations regarding harm potentially due to non-compliance with relevant operational policies, particularly environmental and social safeguards.</p>
<p>102-18 Governance structure</p>	<p>The IDB's highest authority is its Board of Governors, made up of representatives from each of the 48-member countries. Most governors are finance ministers or central bank presidents. The Board of Governors holds an annual meeting to approve the Bank's financial statements and make major policy and corporate decisions.</p> <p>The Board of Executive Directors, composed of 14 individuals representing the 48-member countries, oversees the Bank's day-to-day operations. Directors approve country and sector strategies, operational policies, and loans. They also set interest rates for Bank loans, authorize borrowings in the capital markets, and approve the institution's administrative budget. The committees of the Board of Executive Directors are:</p> <ul style="list-style-type: none"> • Audit Committee • Budget and Financial Policies Committee • Organization, Human Resources, and Board Matters Committee • Policy and Evaluation Committee • Programming Committee • Steering Committee <p>The IDB president, elected by the Board of Governors for five-year terms, manages the Bank's operations and administration together with an executive vice president and three vice presidents.</p>
<p>102-20 Executive-level responsibility for economic, environmental, and social topics</p>	<p>The Vice Presidency for Sectors and Knowledge (VPS) is responsible for developing knowledge to support member countries in the design and execution of their development projects and programs, promoting integration and trade, supporting program and project executions, and expanding the Bank's knowledge. VPS supports dialogue with the countries and the preparation of each country strategy, and also designs and executes the Bank's financial and non-financial products in the countries in sovereign guaranteed operations, regional programs, and programs to support regional integration. It also develops a demand-driven learning program for staff skills in support of business needs.</p> <p>Within VPS, a sector department consolidates responsibility for the Bank's strategic direction in climate change and sustainable development. The Environmental and Social Solutions Unit, which is responsible for oversight of the implementation of the environmental and social safeguard policies, also reports directly to the Vice President of Sectors and Knowledge.</p> <p>The Environmental and Social Risk Management Unit in the Office of Risk Management provides environmental and social risk oversight of the IDB-financed portfolio and quality assurance services throughout the project cycle, with special attention to high- and substantial-risk projects. It also manages and reports on the environmental and social risks of the IDB's portfolio.</p>

Disclosure	2021 Response
	<p>In addition, the Director of the Independent Consultation and Investigation Mechanism is an executive-level appointment that reports to the Board on environmental and social compliance issues.</p>
<p>102-22 Composition of the highest governance body and its committees</p>	<p>Governance of the IDB is vested in the Board of Governors, which tops the organizational structure of the Bank. Each member country appoints a governor, whose voting power is proportional to the capital in the Bank subscribed by his or her country. Governors are usually ministers of finance, presidents of central banks or other high-ranking officials.</p> <p>The Board of Governors holds an annual meeting in March or April of each year to review the Bank's operations and make major policy decisions. It may also hold extraordinary meetings on key issues.</p> <p>The IDB's governors are ultimately responsible for overseeing the Bank's activities and administration, although, in practice, they delegate many of those responsibilities to the Board of Executive Directors.</p>
<p>102-23 Chair of the highest governance body</p>	<p>The President of the IDB is the institution's legal representative and chief executive officer. He is responsible for the Bank's day-to-day business and manages its operations and administration with the assistance of the staff of the Office of the Presidency. The President, who is elected by the Board of Governors, chairs the meetings of the Board of Executive Directors but has no vote, except to break a tie. The President also makes proposals on the general policy of the Bank for consideration by the Board.</p>
<p>102-24 Nominating and selecting the highest governance body</p>	<p>Governance of the IDB is vested in the Board of Governors, which tops the organizational structure of the Bank. Each member country appoints a governor, whose voting power is proportional to the capital in the Bank subscribed by his or her country. Governors are usually ministers of finance, presidents of central banks or other high-ranking officials.</p> <p>The Board of Governors holds an annual meeting in March or April of each year to review the Bank's operations and make major policy decisions. It may also hold extraordinary meetings on key issues.</p> <p>The IDB's governors are ultimately responsible for overseeing the Bank's activities and administration, although, in practice, they delegate many of those responsibilities to the Board of Executive Directors.</p>
<p>102-26 Role of highest governance body in setting purpose, values, and strategy</p>	<p>Governance of the IDB is vested in the Board of Governors, which sits at the top of the IDB's organizational structure. Each member country appoints a governor, whose voting power is proportional to the capital in the Bank subscribed by his or her country.</p> <p>Governors are usually ministers of finance, presidents of central banks, or other high-ranking officials.</p> <p>The Board of Governors holds an annual meeting in March or April of each year to review the Bank's operations and make major policy decisions. It may also hold extraordinary meetings on key issues. Their decisions are reflected in the list of Approved Resolutions of the Board of Governors.</p>

Disclosure	2021 Response
	<p>The IDB's governors are ultimately responsible for overseeing the Bank's activities and administration, although in practice, they delegate many of those responsibilities to the Board of Executive Directors.</p> <p>The Second Update to the Institutional Strategy was approved by the Board of Governors in 2019.</p> <p>More information is available on the How We Are Organized section of the IDB website.</p>
<p>102-32 Highest governance body's role in sustainability reporting</p>	<p>Since 2016, the IDB's annual Sustainability Report has been prepared by staff in the Climate Change Division, within the Climate Change and Sustainable Development Sector Department. It undergoes an extensive internal review and editing process before being sent to the Board of Executive Directors for information.</p>
<p>102-40 List of stakeholder groups</p>	<p>The IDB engages many stakeholders on a continuous basis. Our main stakeholders include our member countries (both borrowing and non-borrowing), beneficiaries and others in the communities where we support interventions, civil society, other bilateral and multilateral development agencies and banks, and our employees.</p>
<p>102-41 Collective bargaining agreements</p>	<p>IDB employees are not covered by a collective bargaining agreement. Nevertheless, the IDB recognizes the right of staff members to associate and envisages the formation of associations and groups and it has a long-established Staff Association. The Staff Association is an independent entity committed to creating an enabling work environment to promote employee welfare and to represent the general interests of staff association members (which include staff and consultants at headquarters and in the country offices).</p> <p>In 2021, about 69% of IDB Group employees were members of the Staff Association (56% of staff members, 12% of consultants).</p>
<p>102-42 Identifying and selecting stakeholders</p>	<p>As a multilateral development bank, the IDB belongs to its 48-member countries, 26 of which are borrowers (see list in disclosure 102-5).</p> <p>The IDB's overall long-term partnership and resources mobilization approach is guided by a multiyear strategic action plan, which is updated periodically to adjust to changing conditions. The IDB's Institutional Strategy also serves as a guide for identifying stakeholders with whom to engage.</p> <p>The Bank follows a strategic approach to external relationship building, proactively seeking to develop relationships with strategically important actors and adopting IDB Group-wide approaches for project identification with those entities to maximize value for the entire IDB Group.</p>
<p>102-43 Approach to stakeholder engagement</p>	<p>With respect to our member countries, the Board of Governors meets each spring annually and holds special meetings as needed. We also have a resident Board of Executive Directors, which oversees the Bank's day-to-day operations.</p>

Disclosure	2021 Response
	<p>With respect to specific development operations, the IDB's new ESPF includes a specific standard for Stakeholder Engagement and Information Disclosure (ESPS 10) with requirements that the borrower must meet in the development and implementation of IDB-financed projects. This ESPS recognizes the importance of open and transparent engagement between the borrower and stakeholders, especially people affected by projects, as a key element that can improve the environmental and social sustainability of projects, enhance project acceptance, and contribute significantly to the project's successful development and implementation. This ESPS is consistent with the objective of implementing the rights of access to environmental information, public participation in the environmental decision-making process, and access to justice in environmental matters.</p> <p>Furthermore, the Bank's Access to Information Policy (OP-102) prescribes that all ESAs shall be made available to the public. During project execution affected parties should be kept informed of those project-related environmental and associated social mitigation measures that affect them.</p> <p>Beyond these safeguards, and following extensive consultation with civil society, in February 2010 the IDB created an Independent Consultation and Investigation Mechanism (MICI) that manages complaints from communities in the region alleging that they have been harmed by projects financed by the IDB Group because of noncompliance with one or more of its operational policies. In 2013, another consultation process with civil society was conducted to received feedback and comments on the new MICI-IDB Policy, which was later approved by the IDB Board of Executive Directors in December 2014.</p> <p>The IDB works with civil society through five levels of engagement: partnerships, collaborations, consultations, dialogue, and information. See further details. We also conduct annual civil society client satisfaction reviews to better incorporate civil society needs and perceptions into the IDB's work. Civil society organizations from all 26 of our borrowing member countries have participated in the reviews. As a result, the IDB:</p> <ul style="list-style-type: none"> • Redoubled its efforts on the Civil Society Institutional Capacity program (including organizations from rural areas and indigenous people) • Created public consultation guidelines to support due diligence to better understand beneficiaries' needs and priorities • Annually organizes two main fora with civil society to maintain open discussions on development topics • Works on the development of measurable and comparable indicators on five levels of engagement where community-based organizations could be mostly affected (extractive industries' operations) • Works to better include civil society on governments' climate change and sustainability agendas <p>Additionally, the Bank has prepared new guidelines to promote better public consultations, which have been downloaded more than 3,000 times since publication.</p> <p>We also engage with other multilateral development banks and other development organizations on a routine basis to exchange best practices and share information, primarily through working groups covering specific topics of interest.</p>

Disclosure	2021 Response
	<p>Finally, with respect to IDB employees, our Human Relations Department periodically conducts an employee engagement survey and IDB employees also may join the IDB Staff Association.</p>
<p>102-44 Key topics and concerns raised</p>	<p>The development of the Second Update to the Institutional Strategy of the IDB Group involved participants from civil society through both in-person and virtual consultations in 2018. The results of these consultations showed that the region’s key development challenges and cross-cutting issues prioritized in the previous strategy update were perceived to be of continued importance as were the additional focus areas of resource mobilization, transparency, and emerging technology. Civil society participants emphasized the need to promote transparency and integrity and strengthen cooperation mechanisms and open government. Other topics that were raised included strengthening rural development, inclusion for people with disabilities, improving access to credit, and supporting climate change adaptation for indigenous, rural, and island communities. These inputs informed the final proposal for the Second Update to the Institutional Strategy that was approved by IDB Governors in 2019.</p>
<p>102-45 Entities included in the consolidated financial statements</p>	<p>The IDB Group is composed of the Inter-American Development Bank (IDB), IDB Invest (formerly known as the Inter-American Investment Corporation, or IIC) and the IDB Lab (formerly known as the Multilateral Investment Fund, or MIF), a fund administered by the IDB. The financial statements in the IDB Annual Report cover the IDB only.</p>
<p>102-46 Defining report content and topic boundaries</p>	<p>To define the content of its GRI Annex to the Sustainability Report and identify key areas of impact, in 2016 IDB commissioned a professional services organization to facilitate a materiality assessment. The process followed a systematic approach to identification and prioritization of topics, grounded in the principles of materiality, stakeholder inclusiveness, sustainability context and completeness of the GRI Standards:</p> <ul style="list-style-type: none"> • <u>Topic identification</u>: a universe of issues was narrowed down to a list of relevant topics for potential inclusion in the report by reviewing reports of peers and examining sustainability guidelines of relevance to IDB. • <u>Analysis of stakeholder expectations</u>: priority stakeholder groups (both internal and external to the organization) were agreed and stakeholder insights identified through IDB’s existing internal processes and documented in the Update to the Institutional Strategy (2016-2019), Annual Report, and prior sustainability reports. • <u>Boundary definition</u>: as part of the materiality assessment process, IDB defined the boundary of our impacts as either “Corporate” or “Operational” as follows, taking into account the impacts that IDB causes, contributes to, or is directly linked to: <ul style="list-style-type: none"> ○ Corporate boundary refers to impacts stemming from operating our owned or managed facilities and staff members. This includes our headquarters offices in Washington, D.C. offices and, where possible, our 26 country offices in Latin America and the Caribbean and two non-regional offices. In general, information pertaining to the IDB’s employees refers to the staff at all locations and exceptions are noted. ○ Operational boundary: refers to the impacts we contribute to through financial and other activities in our borrowing member countries.

Disclosure	2021 Response
	<ul style="list-style-type: none"> ○ For more detail on the boundary for each material topic see specific topics below. As part of disclosing our material topics and associated boundaries in this report, we present our performance in the relevant sustainability context, based on available data, and link topics to our long-term strategy. ● <u>Topic prioritization</u>: an internal discussion with IDB staff from across the IDB was convened to agree on the list of material topics and boundary definitions and to prioritize the topics using the following criteria: <ul style="list-style-type: none"> ○ Consistency of each topic with IDB’s strategic vision ○ Influence of each topic on the assessments and decisions of stakeholders ○ IDB’s significant economic, environmental, and social impacts (positive or negative)
<p>102-47 List of material topics</p>	<ul style="list-style-type: none"> ● Active Ownership ● Anti-corruption and Ethics ● Biodiversity ● Climate Resilience ● Employment and Labor Relations ● Energy ● Engagement and Coordination ● Feedback Mechanisms ● Financial Inclusion ● Gender Equality and Diversity ● GHG Emissions ● Health and Safety ● Human Rights ● Indirect Economic Impacts ● Market Presence ● Material Use ● Monitoring and Evaluation ● Responsible Portfolio ● Supply Chain Management ● Training and Education ● Waste ● Water
<p>102-48 Restatements of information</p>	<p>There were no major changes in reporting in 2021.</p>

Disclosure	2021 Response
102-49 Changes in reporting	There were no major changes in reporting for the year 2021.
102-50 Reporting period	2021.
102-51 Date of most recent report	March 2022.
102-52 Reporting cycle	The IDB publishes its Sustainability Report on an annual basis to coincide with the annual meeting. This index serves as an annex to that report and is also updated on an annual basis.
102-53 Contact point for questions regarding the report	Questions concerning this index should be directed to Amy Lewis amyl@iadb.org .
102-54 Claims of reporting in accordance with the GRI standards	This report has been prepared in accordance with the GRI Standards: Core option.
102-56 External assurance	The IDB does not have a policy regarding external assurance for its Sustainability Report or this GRI index.
103-1 Explanation of the material topic and its boundary	Please refer to the header for each material topic presented below.
103-2	Please refer to the header for each material topic presented below.

Disclosure	2021 Response
The management approach and its components	
103-3 Evaluation of the management approach	<p>The Office of Evaluation and Oversight (OVE) undertakes independent and systematic evaluations of the Bank's strategies, policies, programs, activities, delivery support functions, and systems. It disseminates the findings of these evaluations so that recommendations for improvement can be used in the design, appraisal, and execution of new operations.</p> <p>OVE's findings, analyses, and conclusions are free from management's influence at all stages of the process, including the planning of work programs and budget, formulation of terms of reference, staffing of evaluation teams, execution of evaluations and approval of reports.</p> <p>OVE has organizational and behavioral independence and is free from external pressure and conflicts of interest according to the criteria established by the Evaluation Cooperation Group of the Multilateral Development Banks (ECG), of which the IDB is a founding member.</p>

Active Ownership

- The IDB belongs to its 48-member countries. With the approval of the Ninth General Capital Increase (IDB-9) in 2010, the IDB Board of Governors endorsed an institutional strategy that reaffirmed our commitment to sustainability by establishing two overarching objectives: achieving sustainable growth and reducing poverty and inequality.
- Boundary: Corporate

Disclosure	2021 Response
G4-FS11 Asset Environmental and Social screening	<p>The IDB applies a series of procedures to assess and screen the environmental and social impacts and risks for all projects being considered for financing. All IDB operations, including Technical Cooperations, undergo an Environmental and Social impact screening, which captures both potential negative as well as positive impact and are classified per their potential environmental impact.</p> <p>All operations that are likely to cause significant negative and associated social impacts or have profound implications on natural resources (category A), as well as operations that are likely to cause mostly local and short-term negative environmental and associated social impact (category B), shall prepare Environmental and Social Assessments with associated management plans that consider the results of public consultations.</p>

Additionally, these projects are supported by the IDB’s safeguards unit in project preparation (all category A and B projects) and supervision (all category A and high-risk category B projects).

The environmental and social impact assessment is also reflected in the IDB’s general risk assessment for each operation and serves as an input to its development effectiveness assessment.

Anti-Corruption and Ethics

- Integrity is essential to the IDB Group’s mission of promoting development throughout Latin America and the Caribbean. Corruption weakens democratic institutions, discourages investment and job creation. Ultimately, it hits the poor and those without access to legal recourse the hardest. The IDB Group’s integrity program focuses on three distinct, but closely related areas: i) support programs that will help IDB borrowing member countries strengthen good governance, enforce the rule of law and combat corruption; ii) ensure that activities financed by the IDB Group are free of fraud and corruption and executed with proper safeguards; and iii) ensure that IDB Group staff act in accordance with the highest levels of integrity and that the institution’s internal policies and procedures are committed to this goal.
- Boundary: Corporate and Operational

Disclosure	2021 Response
<p>205-1</p> <p>Operations assessed for risks related to corruption</p>	<p>The Office of Institutional Integrity’s prevention activities in relation to sovereign-guaranteed operations consist primarily of: (i) advising IDB operational units regarding risks of specific operations; (ii) sharing lessons learned from investigations; (iii) providing training to internal and external stakeholders; (iv) designing tools to gather and assess information that may indicate the presence of integrity risk, and mitigating such risks; and (v) contributing to the development of policies that improve IDB’s ability to detect and reduce integrity risk.</p> <p>The Office of Institutional Integrity (OII) provides advice to operational staff working on sovereign guaranteed operations when consulted or when it identifies integrity risks as a result of its investigative activities or any other analysis. In 2021, the OII responded to 295 consultations related to sovereign guaranteed operations. OII was most frequently consulted on: (i) ensuring compliance with the applicable integrity requirements in its policies; (ii) assessing situations that could negatively impact the IDB’s reputation; (iii) analyzing integrity history that could affect the implementation of IDB-financed activities; and (iv) assessing and mitigating indicators of integrity red flags.</p> <p>For further details, please refer to the Office of Institutional Integrity’s webpage.</p>
<p>205-2</p>	<p>All new IDB employees including Board members participate in an onboarding seminar that provides an overview of the mission, goals, organizational structure of the IDB, and key aspects of operations and human resources management, among other things. The seminar includes modules on ethics and integrity, which cover the IDB’s policies and procedures related to anti-corruption.</p>

Disclosure	2021 Response
<p>Communication and training about anti-corruption policies and procedures</p>	<p>As part of its preventive activities, the Office of Institutional Integrity carries out trainings for different organizational units, including country offices, to reinforce employees' awareness of the IDB's integrity framework and of managing integrity risk in IDB-financed operations. In 2021, a total of 27 knowledge-sharing and training activities were conducted. These were offered to IDB personnel in headquarters and country offices, as well as personnel of agencies implementing IDB-financed programs and other external partners in the implementation of IDB-financed programs in 13 member countries. The training reached more than 1,200 participants. In addition, OII issues a monthly bulletin for operational personnel to share best practices on integrity risk management.</p> <p>In addition, the Office of Ethics provides training to IDB Group employees on the Code of Ethics. In 2021, the Office of Ethics and the Office of Institutional Integrity jointly delivered a workshop to employees in various country offices to raise awareness on what constitutes a Prohibited Practice and to highlight the duty of all employees to report them (specifically, fraud, corruption, coercion, collusion, obstruction and misappropriation), to the Office of Institutional Integrity and to the Office of Ethics (under section 4.2 of the Code of Ethics) if an IDB Group employee is involved. Additionally, over 3,200 IDB employees took the two mandatory online code refresher micro-learning courses and 908 took the online core e-learning course on the Code of Ethics.</p> <p>The IDB provides sovereign financing to its borrowing member countries or entities within the borrowing member countries with a sovereign-guarantee. All sovereign-guaranteed loans prohibit borrowers, executing agencies, and contracting agencies from engaging in Prohibited Practices and require them to report any suspicion that a Prohibited Practice has been committed. Additionally, sovereign-guaranteed loans require that all procurement processes be conducted in accordance with the IDB's procurement policies. IDB procurement policies require all participants in IDB-financed activities to adhere to the highest integrity standards. The procurement policies also include several requirements relating to Prohibited Practices and the applicability of the sanction systems to those participants that are proven to have engaged in such practices.</p>

Disclosure	2021 Response
<p>205-3</p> <p>Confirmed incidents of corruption and actions taken</p>	<p>In 2020, there were no findings of corruption by the Office of Ethics.</p> <p>The IDB has a Sanctions System in place to address allegations (i.e., ‘incidents’) of corruption, and other Prohibited Practices in IDB Group-financed activities. If, after conducting an investigation, the Chief of the Office of Institutional Integrity (OII) concludes that the evidence supports a finding of corruption, OII will submit a statement of charges to the Sanctions Officer to initiate sanctions proceedings or a request to engage in a negotiated resolution. Determinations by the Sanctions Officer may be appealed before the Sanctions Committee, which acts as the second tier and final instance of the adjudicative process. Sanctions proceedings could result in the imposition of debarment or other sanctions. The IDB publishes a list of sanctioned firms and individuals, who typically will not be able to contract with the IDB for a set period of time.</p> <p>In 2021, OII received 125 allegations of Prohibited Practices. Including carryover complaints from the prior year, OII closed 95 complaints at the preliminary stage of review. OII also handled 36 preliminary investigations, completing 11 of them, and conducted 27 full investigations, completing nine of them.</p> <p>In 2021, the Sanctions System issued 48 decisions, 38 of which were issued at the Sanctions Officer level, and 10 at the Sanctions Committee level. Of the 38 decisions from the Sanctions Officer, there were 27 debarment sanctions (21 of them final), four conditional non-debarments, two case terminations without sanctions, three eligibility determinations for a negotiated settlement, one temporary suspension, and one decision to reopen a case. All debarments fulfilled the conditions of the Agreement for Mutual Enforcement of Debarment Decisions. In addition, under this agreement, the Bank recognized 177 sanctions imposed by other MDBs.</p>

Biodiversity

- As the region grows economically, it faces new challenges related to balancing increasing demand for resources with the need to protect and manage natural resources within the context of a changing climate. Critical in this context is understanding that sustainable land and forest management can contribute to mitigating climate change while at the same time improving the livelihoods of rural populations, particularly indigenous groups and ethnic minorities. It is also important to recognize the region’s natural capital as a unique competitive advantage that, when combined with its human capital, holds promise for sustained growth and social equality. We are involved in activities that improve the management of protected areas, strengthen environmental institutions, generate income opportunities for communities in a way that helps them sustain their neighboring ecosystems, manage coastal and marine resources, and support climate change and disaster risk management initiatives in critical watersheds.
- Boundary: Operational

Disclosure	2021 Response
304-3 Habitats protected or restored	IDB-supported projects contributed to the sustainable management of 3.6 million hectares of habitat using ecosystem-based approaches in 2020. See more information here .

Climate Resilience

- Latin America and the Caribbean are particularly vulnerable to climate change, with an estimated annual cost by 2050 of \$100 billion, or 2.2% of the region’s gross domestic product. The region is especially exposed to the observed and projected effects of climate change because of its geographic location, its distribution of population and infrastructure, and its reliance on fragile natural resources for economic activities and livelihoods.
- Boundary: Operational

Disclosure	2021 Response
201-2 Financial implications and other risks and opportunities due to climate change	<p>Climate change is affecting “business as usual,” posing a challenge, but also giving us an opportunity to innovate. Whether the outcome is to encourage more people to take action through community engagement or to increase a country’s energy security by diversifying the energy matrix, innovation serves as a positive force for change.</p> <p>We seek to fully incorporate natural capital, climate change, and natural disaster risk management into sustainable economic development planning in Latin America and the Caribbean. We create knowledge that generates awareness and tools for informed decision-making. We safeguard a better quality of life by valuing the region’s biodiversity and ecosystem services, while providing innovative solutions to climate change impacts.</p> <p>In 2016, the IDB Group’s Board of Governors endorsed a goal to double our climate finance to 30% of approvals by 2020 (subject to demand from our borrowing countries and clients and access to external sources of concessional financing) and welcomed the objective to improve the evaluation of climate risks and to identify opportunities for resilience and adaptation measures at the project concept stage. To manage the expected additional demands for climate change-related services, the IDB has recently consolidated its climate change and sustainable development functions into a single sector.</p> <p>Our Disaster and Climate Change Risk Assessment Methodology (DCCRA) takes a phased approach that allocates resources commensurate with project risk. Beginning in 2020, the IDB’s commitment on disaster and climate risk will be monitored through the Corporate Results Framework. Our goal is for 100% of projects with moderate or high disaster and climate change risk to be analyzing risks to identify resilience actions by 2023 (i.e., completing Step 3 or beyond in the methodology).</p>

Employment and Labor Relations

- Human capital is the IDB’s most important asset, and the IDB works hard to ensure it has the right person, in the right place, at the right time, and with the right incentives that lead to high-performance.
- Boundary: Corporate
- The IDB also provides financing to the region to foster labor and social security policies that help create more and better jobs, as well as universal pension coverage, but the boundary has been set as corporate since none of the GRI disclosures are applicable to our operations.

Disclosure	2021 Response																																
401-1 New employee hires and employee turnover	<p>In 2021:</p> <p>Hires</p> <table border="1"> <tr> <td>Gender</td> <td></td> </tr> <tr> <td>Female</td> <td>88</td> </tr> <tr> <td>Male</td> <td>52</td> </tr> <tr> <td>Total</td> <td>140</td> </tr> <tr> <td>Location</td> <td>IDB</td> </tr> <tr> <td>COF</td> <td>41</td> </tr> <tr> <td>HQ</td> <td>99</td> </tr> <tr> <td>Total</td> <td>140</td> </tr> </table> <p>Terminations</p> <table border="1"> <tr> <td>Gender</td> <td>IDB</td> </tr> <tr> <td>Female</td> <td>63</td> </tr> <tr> <td>Male</td> <td>64</td> </tr> <tr> <td>Total</td> <td>127</td> </tr> <tr> <td>Location</td> <td>IDB</td> </tr> <tr> <td>COF</td> <td>43</td> </tr> <tr> <td>HQ</td> <td>84</td> </tr> <tr> <td>Total</td> <td>127</td> </tr> </table>	Gender		Female	88	Male	52	Total	140	Location	IDB	COF	41	HQ	99	Total	140	Gender	IDB	Female	63	Male	64	Total	127	Location	IDB	COF	43	HQ	84	Total	127
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Disclosure	2021 Response
	<i>Information based on staff data only.</i>
<p>401-2</p> <p>Benefits provided to full-time employees that are not provided to temporary or part-time employees</p>	<p>Benefits are available to staff based both in headquarters and country offices. Salary and benefits for part-time staff members are calculated in direct proportion to full-time work, as described below:</p> <ul style="list-style-type: none"> • <u>Life insurance</u>: Staff members hired on a part-time basis pay life insurance premiums on a pro-rated basis and their coverage reflects such pro-rated contributions. • <u>Medical Insurance Program</u>: Part-time staff members are required to participate in the medical insurance program under the same terms and conditions as full-time staff members. The actual premium will be equal to that required of full-time staff members at the same salary level, and coverage will reflect the full contribution rate. For staff members hired part-time, coverage of such insurance is limited to either "single" or "single with dependent children" coverage. • <u>Long-Term Disability</u>: Staff members hired on a part-time basis pay long-term disability program premiums on a pro-rated basis, and their coverage reflects such pro-rated contributions. • <u>Parental leave</u>: Part-time staff members are entitled to Parental Leave as a Primary or Secondary Caregiver in accordance with the requirements specified in staff rules. However, the Parental Leave will be calculated on a pro-rata basis. • <u>Retirement provision</u>: Staff members under part-time employment may participate in the IDB's staff retirement plan in accordance with its regulations. • <u>Stock ownership</u>: n/a • <u>Other</u>: Some other relevant conditions of employment for part-time employees, when compared to full-time employees, include the following: <ul style="list-style-type: none"> ○ <u>Annual leave</u>: Part-time staff members are entitled to earn annual leave on a pro-rated basis, but otherwise with the same carryover restrictions of unused annual leave as per Annual Leave staff rules. ○ <u>Sick leave</u>: Part-time staff members are provided paid sick leave at the rate of their part-time salaries when incapacitated due to illness or injury, or when requiring medical treatment in connection with a diagnosed illness or injury, or for time-off for routine medical and dental preventive care. ○ <u>Home country travel</u>: Part-time staff members are entitled to home country travel benefits under the same terms and conditions applicable to full-time staff members. For the purpose of accruing eligibility for home country travel, periods of part-time service are credited on a pro-rated basis. ○ Staff members hired part-time and relocated by the Bank are entitled appointment benefits in accordance with Appointment Travel staff rules. Upon termination of employment, eligible part-time staff members are entitled to benefits either in accordance with Repatriation Travel for international staff or Termination Payments for national staff. For the purposes of the length of service requirement, periods of part-time are credited on a pro-rated basis.

Disclosure	2021 Response
401-3 Parental leave	<p>All IDB staff members are entitled to Parental Leave, as follows:</p> <ul style="list-style-type: none"> • <u>Primary caregiver</u>: 100 working days. Staff members that reported parental leave as primary caregiver in in 2021: 56 • Secondary Caregiver: 50 working days. Staff members that reported parental leave as secondary caregiver in 2021: 31. • The total Parental Leave must be taken continuously, unless the Flexible Parental Leave Option is selected by the staff member.

Energy

- The IDB Group is committed to reducing the environmental impact of activities at Bank facilities. Through our internal Corporate Sustainability Program, we develop projects to lower our impact, establish and promote environmental awareness in the workplace, and encourage and support IDB Group employees to become more conscious of the impact of their actions on the environment.
- Boundary: Corporate
- The following energy indicators account for the entire IDB Group, including the calculation of the per capita impact. IDB Group employee information as of year-end 2021, was 2,260 active staff and 1,204 consultant full-time equivalents (these figures include 1,855 active staff and 1,086 consultant full-time equivalents from IDB). Please note that for the determination of full-time equivalents, Products and External Services Consultants (PECs) are excluded.
- The boundary has been set as corporate because on the operational side the IDB does not manage the purchases and contracts derived from the projects it finances. Project implementation and administration are the responsibility of borrowers. However, the IDB does review procurement and contracting to ensure compliance with its policies and procedures.

Disclosure	2021 Response
302-1 Energy consumption within the organization	<p>In 2021, IDB Group headquarters (HQ) and country offices (COF) consumed approximately 76,324 gigajoules (GJ) of non-renewable energy, which includes natural gas, diesel, gasoline, and purchased electricity. This includes IDB owned and leased fleet vehicles that consumed approximately 2,303 GJ's of non-renewable fuel and 6,460 GJ's from stationary combustion in 2021.</p> <p>In 2021, COFs Brazil, Bahamas, Jamaica, Nicaragua Uruguay, and Dominican Republic consumed approximately 2,008 GJ's of self-generated renewable energy from solar photovoltaic systems installed at COF facilities. The Bank obtained renewable energy (per contract with utility) equivalent to 20% of the entire 2021 electricity consumption of the IDB Group HQ offices. Carbon emissions related to the remaining electricity consumption were offset through verified emission reduction credits. In December 2021, the IDB Group headquarters offices in Washington, D.C. started receiving 100% renewable energy from its new green power agreement with a local utility company.</p>

Disclosure	2021 Response																																																																		
	<p>IDB's global electricity consumption was approximately 69,570 GJ in 2021, reduced from a baseline of 98,581 GJ in 2016. The COVID-19 pandemic was responsible for a significant decrease in 2021 electricity consumption, as IDB employees worldwide operated under a mandatory telework scenario for most of the year, and most offices altered their operational schedules accordingly. Still, not all energy could be avoided. Even in un- or minimally occupied buildings, security lights need to remain on, server rooms need to be cooled, and building internal temperatures and humidity levels need to be maintained to protect surfaces from mold or other damage.</p> <p>The energy reporting boundary includes all IDB owned and leased offices worldwide. The Bank collected all energy consumption data from our HQ and 26 COF offices and did not sell any energy in 2021. Energy consumption data was converted to GJ using general conversion factors as local factors were unavailable.</p> <table border="1" data-bbox="736 570 2295 805"> <thead> <tr> <th>GJ</th> <th>2017</th> <th>2018</th> <th>2019</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr> <td>Non-renewable Fuel Consumed</td> <td>13,934</td> <td>14,643</td> <td>14, 933</td> <td>7,340</td> <td>8,763</td> </tr> <tr> <td>Renewable Fuel Consumed</td> <td>35</td> <td>426</td> <td>1,199</td> <td>2,083</td> <td>2008</td> </tr> <tr> <td>Purchased Electricity</td> <td>94,036</td> <td>95,581</td> <td>91, 163</td> <td>63,732</td> <td>67,562</td> </tr> <tr> <td>Self-generated electricity not consumed</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Sold Electricity</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td><i>Total Energy Consumption</i></td> <td><i>108,005</i></td> <td><i>110,650</i></td> <td><i>107, 295</i></td> <td><i>73,155</i></td> <td><i>78,333</i></td> </tr> </tbody> </table> <table border="1" data-bbox="736 854 2295 987"> <thead> <tr> <th>GJ</th> <th>2017</th> <th>2018</th> <th>2019</th> <th>2020</th> <th>2021</th> </tr> </thead> <tbody> <tr> <td>Non-renewable Energy</td> <td>107,970</td> <td>110,224</td> <td>106,096</td> <td>71,072</td> <td>76,325</td> </tr> <tr> <td>Renewable Energy</td> <td>35</td> <td>426</td> <td>1,199</td> <td>2,083</td> <td>2008</td> </tr> <tr> <td>Global Electricity</td> <td>94,070</td> <td>96,008</td> <td>92, 362</td> <td>65,815</td> <td>69,570</td> </tr> </tbody> </table>	GJ	2017	2018	2019	2020	2021	Non-renewable Fuel Consumed	13,934	14,643	14, 933	7,340	8,763	Renewable Fuel Consumed	35	426	1,199	2,083	2008	Purchased Electricity	94,036	95,581	91, 163	63,732	67,562	Self-generated electricity not consumed	0	0	0	0	0	Sold Electricity	0	0	0	0	0	<i>Total Energy Consumption</i>	<i>108,005</i>	<i>110,650</i>	<i>107, 295</i>	<i>73,155</i>	<i>78,333</i>	GJ	2017	2018	2019	2020	2021	Non-renewable Energy	107,970	110,224	106,096	71,072	76,325	Renewable Energy	35	426	1,199	2,083	2008	Global Electricity	94,070	96,008	92, 362	65,815	69,570
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<p>302-3 Energy intensity</p>	<p>The energy intensity ratio of the organization in 2021 was 0.44 GJ per occupied square meter, compared to 0.42 in 2020. This intensity is calculated by dividing the total global office energy consumed (including stationary fuel, electricity, and heating) within our organization in each respective year by the square meters of space occupied globally.</p> <p>The COVID-19 pandemic was responsible for a significant decrease in 2020 and 2021 electricity consumption, as IDB employees worldwide operated under a mandatory telework scenario for most of the year, and most offices altered their operational schedules accordingly. Still, not all energy could be avoided. Even in un- or minimally occupied buildings, security lights need to remain on, server rooms need to be cooled, and building internal temperatures and humidity levels need to be maintained to protect surfaces from mold or other damage.</p>																																																																		
<p>302-4 Reduction of energy consumption</p>	<p>Due to improvements in methodology and robustness of data, IDB established a 2016 base year to track future emissions performance.</p>																																																																		

Disclosure	2021 Response
	<p>In 2021, the IDB Group reduced its energy consumption by approximately 34,143 GJ from the 2016 baseline mostly through a reduction in electrical consumption.</p> <p>Purchased electricity consumption at IDB Group’s country offices was reduced in 2021 by 9.826 GJ from a 2016 baseline. In addition to reductions due to the global pandemic, and associated office closures, the ongoing implementation of conservation initiatives, such as the following, contributed to this outcome:</p> <ul style="list-style-type: none"> • Upgrading air conditioning units with more efficient models as they become obsolete • Replacing appliances with energy star rated appliances • Installing remote air conditioning temperature control systems, where allowable • Installing occupancy sensors in restrooms, hallways, and low traffic areas • Retrofitting offices with up-to-date LED lighting • Installing solar panels to reduce energy consumption from the local grid • Installing solar window films • Events to raise staff awareness <p>The COVID-19 pandemic was responsible for a significant decrease in 2021 electricity consumption, as IDB employees worldwide operated under a mandatory telework scenario for most of the year, and most offices altered their operational schedules accordingly. Still, not all energy could be avoided. Even in un- or minimally occupied buildings, security lights need to remain on, server rooms need to be cooled, and building internal temperatures and humidity levels need to be maintained to protect surfaces from mold or other damage.</p>

Engagement and Coordination

- As indicated in the Update to the Institutional Strategy, the IDB recognizes that it operates in a complex stakeholder environment where different actors may have interests that converge or diverge. IDB’s interventions will continue delivering the full potential of the Bank’s value-added through its understanding of these different stakeholders. In this regard, the IDB will work mainly with national and subnational governments and the private sector but will also engage with civil society and regional groups and other MDBs and donors. Recognizing their individual strengths, the IDB will work with each stakeholder, with the understanding that helping balance their interests and creating spaces for collaboration can create synergies and increase the development impact of its interventions. Engagement and coordination are especially important when it comes to monitoring our social and environmental impact.
- Boundary: Operational

Disclosure	2021 Response
<p>413-1 Operations with local community engagement, impact assessments, and development programs</p>	<p>The IDB applies a suite of safeguard policies and guidance to understand and mitigate potential negative environmental and social impacts and the risks associated with our investments. We implement safeguards to protect against environmental and social harm, improve the value of projects for all stakeholders, and enable clients to meet international practices and standards.</p> <p>The IDB approved a new Environmental and Social Policy Framework (ESPF) in 2020 that entered into effect on October 31st, 2021. The ESPF includes specific Environmental and Social Performance Standards (ESPS) tackling the Assessment and Management of Environmental and Social Risks and Impacts (ESPS 1) and Stakeholder Engagement and Information Disclosure (ESPS 10). The new ESPF applies to investment loans,³ investment grants, and investment guarantees, including co-financed operations and associated facilities.</p>
<p>413-2 Operations with significant actual and potential negative impacts on local communities</p>	<p>Operations that are likely to cause significant negative and associated social impacts or that have profound implications on natural resources are classified as category A.</p> <p>In 2021, three category A projects were approved.</p> <p>There are 39 active category A projects approved years before.</p> <p>Please refer to the 2021 Sustainability Report for further information about moderate and minimal impact approved operations</p>
<p>G4-DMA Affected stakeholder engagement</p>	<p>The new ESPF includes a specific standard for Stakeholder Engagement and Information Disclosure (ESPS 10) with requirements that the borrower must meet in the development and implementation of IDB-financed projects.</p> <p>This ESPS recognizes the importance of open and transparent engagement between the borrower and stakeholders, especially people affected by projects, as a key element that can improve the environmental and social sustainability of projects, enhance project acceptance, and contribute significantly to the project’s successful development and implementation. This ESPS is consistent with the objective of implementing the rights of access to environmental information, public participation in the environmental decision-making process, and access to justice in environmental matters.</p> <p>Please refer to disclosure 102-43 for information about the IDB’s approach to stakeholder engagement.</p>

Feedback Mechanisms

- Our aim is to achieve development in a sustainable, climate-friendly way. We maintain a strong commitment to achieving measurable results and the highest standards of increased integrity, transparency, and accountability. We rely on feedback from many sources to promote accountability.

1. Excluding operations under the Contingent Credit Facility for Natural Disaster and Public Health Emergencies (CCF) and the Immediate Response Facility for Emergencies caused by Natural and Unexpected Disasters.

- Boundary: Operational

Disclosure	2021 Response
G4-DMA Feedback, complaints, and action	<p>MICI, as the independent accountability body of the IDB Group created to improve the Group’s transparency, accountability, and effectiveness, has the following objectives:</p> <ul style="list-style-type: none"> • Provide a mechanism and process, which is independent of Management, to investigate allegations by complainants of harms in IDB Group-financed projects caused by the IDB Group’s failure to comply with its own Relevant Operational Policies • Provide information to the Board of Executive Directors regarding such investigations • Be a last-resort mechanism for addressing the concerns of complainants, after reasonable attempts to bring allegations of harm to the attention of Management have been made <p>Within MICI’s General Provisions, the Mechanism maintains a virtual Public Registry (in the Bank’s four official languages: Spanish, English, French, and Portuguese) that provides up-to-date information on Requests submitted to MICI and their processing.</p>

Financial Inclusion

- Without access to finance, a sizable share of the region’s population is at risk of being excluded from the benefits of economic growth. In particular, the poor and vulnerable need to become part of the financial system. They need a broad array of financial services, including financial education, consumer protection, remittance services, savings accounts, micro-insurance, credit lines, and access to affordable housing finance. One of the IDB’s objectives from its institutional strategy is to include all segments of the population in financial markets.
- Boundary: Operational

Disclosure	2021 Response
G4-FS14 Access to financial services	<p>We play a vital role in the development of financial and private sector markets throughout Latin America and the Caribbean. Our expertise includes support for commercial banks and increased competitiveness for private firms, as well as financial inclusion for women and rural populations and climate finance. IDB’s work in the financial markets sector includes:</p> <ul style="list-style-type: none"> • Our <i>Beyond Banking Program</i> promotes sustainable social, environmental and corporate governance practices by financial intermediaries in the Region. • We improve the capacity of financial regulatory authorities to protect consumers and businesses, minimize risk and increase transparency.

Disclosure	2021 Response
	<ul style="list-style-type: none"> • Our development of incentives for green investments, including guarantees and other products, makes firms more sustainable and competitive. • We support the strengthening of programs that help start-ups and informal businesses to gain access to credit and insurance. • Our work in women’s entrepreneurship and financial inclusion for rural populations helps bridge the credit gap for these groups.

Financial Performance

- The financial strength of the IDB is based on the support it receives from its members and on its financial policies and practices. Member support is reflected in the capital backing received and in the diligence with which borrowing members meet their debt-service obligations. Prudent financial policies and practices have led the Bank to build its retained earnings, diversify its funding sources, hold a large portfolio of high-quality liquid investments and limit a variety of risks, including credit, market and liquidity risks. The objective of the Bank is to earn an adequate level of income to preserve its financial strength and sustain its development activities.
- Boundary: Operational

Disclosure	2021 Response
<p>201-1</p> <p>Direct economic value generated and distributed</p>	<ul style="list-style-type: none"> • Income from loans: \$2.2 billion • Income from investments: \$105 million • Other income: \$86 million • Total income: \$2.4 billion • Borrowing expenses: \$624 million • Provision (credit) for loan losses:(\$79) million • Administrative expenses: \$924 million • Special programs: \$94 million • Total expenses: \$1.6 billion • Operating income: \$812 million • Net fair value adjustments on non-trading portfolios and foreign currency transactions: \$402 million • Net Income: \$1.1 billion
<p>201-3</p> <p>Defined benefit plan obligations and other retirement plans</p>	<p>The Bank has three defined benefit retirement plans (Plans) for providing pension benefits to employees of the Bank and the IIC: the Staff Retirement Plan (SRP) and the Complementary Staff Retirement Plan (CSRП) for international employees, and the Local Retirement Plan (LRP) for national employees of the Bank in the country offices. The Plans are funded by employee, Bank, and IIC</p>

Disclosure	2021 Response
	<p>contributions in accordance with the provisions of the Plans. All Bank and IIC contributions to the Plans are irrevocable and are held separately in retirement funds solely for the payment of benefits under the Plans.</p> <p>The Bank also provides health care, tax reimbursement, and certain other benefits to retirees. Employees who retire, receive a monthly pension from the Bank or the IIC, and meet certain requirements, are eligible for postretirement benefits. Retirees contribute toward the Bank’s health care program based on an established premium schedule. The Bank and the IIC contribute the remainder of the actuarially determined cost of future postretirement benefits under the Postretirement Benefit Plan (PRBP). While all contributions and all other assets and income of the PRBP remain the property of the Bank, they are held and administered separately and apart from the other property and assets of the Bank solely for the purpose of payment of benefits under the PRBP.</p> <p>For additional information, please refer to note V of the IDB 2021 Financial Statements, available here.</p>
<p>G4-NGO 08 Ethical fundraising</p>	<p>The IDB obtains its own financial resources from its 48-member countries, borrowings on the financial markets and trust funds that it administers, and through co-financing ventures. The IDB’s debt rating is Triple-A, the highest available.</p> <p>Each member country has 135 votes plus one vote for each voting share of the Bank’s Ordinary Capital stock subscribed by that member. The Agreement provides that subscriptions to the capital stock will not become effective if the result would be to reduce the voting power of (i) the regional developing countries below 50.005%; (ii) the United States below 30%; or (iii) Canada below 4% of the total voting power. This permits non-regional members to have a voting power of up to 15.995%, including approximately 5% for Japan.</p> <p>The five largest members by shareholdings (with their share of total voting power) are the United States (30.0%), Argentina (11.4%), Brazil (11.4%), Mexico (7.3%) and Japan (5.0%).</p> <p>Current subscriptions to Capital Stock, Contribution Quotas and Voting Power can be found in the IDB’s Annual Report.</p> <p>Please refer to the 2021 information statement for further details.</p>
<p>G4-DMA Resource Allocation</p>	<p>Considering all approved SG loans, projects financed by the IDB Grant Facility and guarantees and excluding reformulations:</p> <p>In terms of Sector Departments, the Bank allocated 51% of approved financing in 2020 to the Institutions for Development Sector (IFD), 11% to the Infrastructure and Energy Sector (INE), 36% to the Social Sector (SCL), and 3% to the Climate and Sustainable Development Sector (CSD).</p> <p>In terms of countries, in 2020, lending to small and vulnerable countries represented 56% (\$7.1 billion) of the total approval amount for sovereign-guaranteed loans, corresponding to 59 out of 82 approvals.</p>

Gender Equality and Diversity

- A substantial fraction of the income inequality in LAC is determined by characteristics such as race, place of birth, the education levels of one’s parents, gender, and sexual orientation. These deep inequalities in well-being mean that the focus on fairness must be increased to ensure that those underserved or excluded—primarily women and minorities, including the disabled—are given equal opportunities for growth. Gender equality and diversity is one of the cross-cutting issues identified in the Update to the Institutional Strategy, which means that the Bank intends for its interventions to give special attention to this element in all areas of work, guided by current Bank policy, sector strategies, and action plans and incorporated into programming through Country Strategies (CSs) according to clients’ specific context.
- Boundary: Corporate and Operational

Disclosure	2021 Response																								
<p>405-1 Diversity of governance bodies and employees</p>	<p>In 2021, the IDB recertified at EDGE certification MOVE level. This certification not only re-affirms the IDB’s commitment to gender equality, diversity, and inclusion in our internal talent management practices, but also validates its progress.</p> <table border="1"> <thead> <tr> <th colspan="2" data-bbox="747 688 1257 727">Staff Gender</th> </tr> </thead> <tbody> <tr> <td data-bbox="747 727 1177 766">Female</td> <td data-bbox="1177 727 1257 766">54%</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th colspan="2" data-bbox="747 812 1257 850">Female Staff</th> </tr> </thead> <tbody> <tr> <td data-bbox="747 850 1177 889">under 30</td> <td data-bbox="1177 850 1257 889">1%</td> </tr> <tr> <td data-bbox="747 889 1177 928">30 - 50</td> <td data-bbox="1177 889 1257 928">72%</td> </tr> <tr> <td data-bbox="747 928 1177 967">over 50</td> <td data-bbox="1177 928 1257 967">27%</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th colspan="2" data-bbox="747 1013 1257 1052">Complementary Workforce</th> </tr> </thead> <tbody> <tr> <td data-bbox="747 1052 1177 1091">Female</td> <td data-bbox="1177 1052 1257 1091">58%</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th colspan="2" data-bbox="747 1130 1257 1169">Female Complementary Workforce</th> </tr> </thead> <tbody> <tr> <td data-bbox="747 1169 1177 1208">under 30</td> <td data-bbox="1177 1169 1257 1208">23%</td> </tr> <tr> <td data-bbox="747 1208 1177 1247">30 - 50</td> <td data-bbox="1177 1208 1257 1247">72%</td> </tr> <tr> <td data-bbox="747 1247 1177 1286">over 50</td> <td data-bbox="1177 1247 1257 1286">5%</td> </tr> </tbody> </table> <p>The Corporate Results Framework reports the percentage of mid- and senior-level IDB staff who are women, targeting 43% by 2023. At 2021 year-end, 42% of mid- and senior-level IDB staff were female.</p>	Staff Gender		Female	54%	Female Staff		under 30	1%	30 - 50	72%	over 50	27%	Complementary Workforce		Female	58%	Female Complementary Workforce		under 30	23%	30 - 50	72%	over 50	5%
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Disclosure	2021 Response
<p>405-2</p> <p>Ratio of basic salary and remuneration of women to men</p>	<p>Ratio of average female salary vs. average male salary, by pay grade:</p> <ul style="list-style-type: none"> • International—grades 4 and above = 0.93 • International—between grades 5 and 7 = 0.97 • International—grades 8 and below = 1.02 • National - grades 4 and above = 0.84 • National - between grades 5 and 7 = 1.05 • National - grades 8 and below = 1.33 <p><i>Information based on staff only, in both headquarters and country offices.</i></p>
<p>406-1</p> <p>Incidents of discrimination and corrective actions taken</p>	<p>In 2021, the Office of Ethics received four allegations of discrimination. One of these allegations was closed after assessment, and three allegations remained open as of January 31, 2022.</p>
<p>Measures to integrate gender and diversity into program design and implementation, and the monitoring, evaluation, and learning cycle (former NGO4)</p>	<p>The IDB's Gender Action Plan 2017-2019 (GAP) will support the implementation of the Bank's Gender Policy by expanding and improving the quality of the IDB's development interventions that support member countries' goals and commitments to promote gender equality and women's empowerment.</p> <p>The GAP 2017-2019 specific objectives are:</p> <ul style="list-style-type: none"> • Contribute to increasing the visibility of gender equality issues and innovative approaches to address them on the public policy agenda and in development programming in IDB borrowing member countries. • Expand and improve the quality of IDB-financed operations that support gender equality and women's empowerment, in both project design and execution. • Systematically apply the gender safeguards directive of the IDB Gender Policy to IDB-financed operations and generate and disseminate knowledge on key gender issues in LAC and evidence on what works to address them.

GHG Emissions

- Climate change and environmental sustainability is one of the cross-cutting issues identified in the Update to the Institutional Strategy, and both our current Environmental and Social Safeguards Compliance Policy and our new Environmental and Social Policy Framework commit us to calculating gross (or absolute) emissions from IDB-financed projects that may generate significant amounts of GHG emissions. We believe in practicing the same approaches in our own offices, too. On the corporate side, technological

advances are increasingly making it possible to track how we use resources and in turn to implement efficiency measures that help lower consumption, such as a comprehensive recycling program that helps reduce pressure on landfills and natural resources.

- At an operational level, in 2020 gross GHG emissions were reported for 13 greenfield and expansion projects generating an estimated 107,579 metric tons of CO₂e. This analysis focuses on investment loans with potentially medium or high environmental or social impact, and the projects typically involve large infrastructure works in the energy, transportation, urban, and water and sanitation sectors. The assessment includes emissions from both construction and operations, focusing on a project’s scope 1 and scope 2 emissions. Further, we estimate the net emissions reductions from low carbon development projects financed by the Bank, such as renewable energy powerplants, electromobility, efficient buildings, sustainable forest management. As for the net emissions reduction calculation, it compares the gross GHG emissions from a project with the gross GHG emissions that would have occurred in a reference scenario. In 2020, we assessed and reported emissions reductions for 13 direct investment projects [and 2 credit line operations]. Such projects are estimated to reduce GHG emissions by about 365,000 tons of CO₂e per year during their project lifetime.
- For most projects the GHG emission reductions estimates cover scope 1 or scope 2 emissions. Scope 3 emissions are also included in projects where most of the changes in emissions occur indirectly through some type of scope 3 source. This is for example the case with public transportation projects intended to replace private transportation or with centralized wastewater systems intended to replace household systems.

More detailed information on the calculation of GHG emissions footprint of the IDB’s operations can be found at IDB’s [2020 Sustainability Report](#).

- Boundary: Corporate

The following GHG emissions indicators account for the entire IDB Group, including the calculation of the per capita impact. IDB Group employee information as of year-end 2021, was 2,260 active staff and 1,204 consultant full-time equivalents (these figures include 1,855 active staff and 1,086 consultant full-time equivalents from IDB). Please note that for the determination of full-time equivalents, Products and External Services Consultants (PECs) are excluded.

Disclosure	2021 Response
<p>305-1 Direct (Scope 1) GHG emissions</p>	<p>At a corporate level, the IDB compiles a comprehensive GHG inventory based on its institutional activities. Data is collected at least annually to identify the factors affecting the Bank’s footprint and to identify any data irregularities. The IDB GHG inventory covers all facilities where the Bank has “operational control” (meaning that it can introduce and implement operating policies) for all three Bank entities. Gross Scope 1 GHG emissions in 2021 were 1,667 tons of CO₂ equivalent compared to 807 tons of CO₂ equivalent in 2020, 1,167 tons in 2019, 1,109 tons in 2018, 1,334 in 2017, and 1,587 tons of CO₂ equivalent in 2016.</p> <p>The IDB tracks the primary greenhouse gases recognized under the Kyoto Protocol that are pertinent to its activities. Hydrofluorocarbons used for chillers have been included due to their high greenhouse gas potential, but the IDB does not track PFCs, SF₆, and NF₃ since there are no known emissions from these gases from direct emissions sources. The following gases have been included:</p> <ul style="list-style-type: none"> • Carbon dioxide (CO₂) • Methane (CH₄) • Nitrous oxide (N₂O) • Hydrofluorocarbons (HFCs)

Disclosure	2021 Response
	<p>The IDB’s corporate inventory includes three offices based in Washington, D.C. and one data center based in Virginia. In addition, the IDB calculates emissions from its 26 country offices in Latin America and the Caribbean. The IDB started collecting data from its 28 non-U.S. offices in 2007 to obtain a baseline. Total Scope 1 GHG emissions in the 2007 base year were 189 tons of CO₂ equivalent at headquarters. Due to improvements in methodology and robustness of data, IDB established a 2016 base year to track future emissions performance.</p> <p>The IDB has elected to report its emissions on an operational control basis. Under this approach, the IDB accounts for 100% of its Scope 1 emissions (emissions from stationary and mobile sources, such as from owned or controlled boilers, furnaces, refrigeration, and AC equipment, and vehicles). For leased facilities, operational control means that the IDB can track energy use and emissions (i.e., IDB pays the utility bill of a leased facility or has access to utility bills from the landlord, and the utility usage can be accurately allocated to IDB’s leased space). IDB does not operate any jointly owned facilities.</p> <p>Scope 1 GHG emissions calculation is based on the methodology of the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard developed by the World Resource Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). More specific information on the methodology and the source of emission factors and global warming potential’s can be found in the IDB’s Inventory Management Plan.</p> <p>The global pandemic in 2020 and 2021 drastically changed the nature of our GHG emissions. For most of the year, IDB Group employees worldwide operated under a mandatory telework scenario, and all business travel was suspended.</p>
<p>305-2 Energy indirect (Scope 2) GHG emissions</p>	<p>At a corporate level for the IDB Group, gross Scope 2 location based GHG emissions were 6,727 tons of CO₂ equivalent in 2021, compared to 6,328 tons in 2020, 9,638 tons in 2019, 10,090 tons in 2018, 9,935 tons in 2017 and 10,431 tons in 2016. The Bank’s Scope 2 market-based emissions in 2021 were 5.669 metric tons of CO₂ equivalent, compared to 1,173 tons in 2020. Scope 2 market-based emissions reflect the obtainment of renewable energy power (20% through utility contract agreement) for the Bank’s Headquarters offices. In December 2021, the IDB Group headquarters offices in Washington, D.C. started purchasing 100% renewable energy through its new green power agreement with a local utility company. For all other operations, contractual instruments, products, and supplier specific data are either not relevant or not available in markets where the Bank operates.</p> <p>The IDB tracks the primary greenhouse gases recognized under the Kyoto Protocol, and that are pertinent to its activities. The IDB has no emissions of HFCs, PFCs, NF₃, or SF₆ from indirect energy sources. The following gases have been included:</p> <ul style="list-style-type: none"> • Carbon dioxide (CO₂) • Methane (CH₄) • Nitrous oxide (N₂O) <p>The IDB’s corporate inventory includes three offices based in Washington, D.C. and one data center based in Virginia. In addition, the IDB calculates emissions from its 26 country offices in Latin America and the Caribbean. The IDB started collecting data from its 28 non-U.S. offices in 2007 to obtain a baseline. Total Scope 2 GHG emissions in the base year, 2007, was 11,791 tons of CO₂ equivalent at</p>

Disclosure	2021 Response
	<p>headquarters. Due to improvements in methodology and robustness of data, IDB established a 2016 base year to track future emissions performance.</p> <p>The IDB has elected to report its emissions on an operational control basis. Under this approach, the IDB accounts for 100% of its Scope 2 emissions (emissions from purchased electricity). Operational control means including GHG emissions from facilities owned by the IDB where the IDB has full authority to introduce and implement its operating policies. For leased facilities, operational control means that the IDB can track energy use and/or emissions (i.e., IDB pays the utility bill of a leased facility or has access to utility bills from the landlord, and the utility usage can be accurately allocated to IDB's leased space). IDB does not operate any jointly owned facilities.</p> <p>Scope 2 GHG emissions calculation is based on the methodology of the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard developed by the World Resource Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). More specific information on the methodology and the source of emission factors and global warming potential's can be found in the IDB's Inventory Management Plan.</p> <p>The global pandemic in 2020 and 2021 drastically changed the nature of our GHG emissions. For most of the year, IDB Group employees worldwide operated under a mandatory telework scenario, and all business travel was suspended.</p>
<p>305-3 Other indirect (Scope 3) GHG emissions</p>	<p>At a corporate level for the IDB Group, gross Scope 3 GHG emissions were 860 tons of CO₂ equivalent in 2021, compared to 2,040 tons in 2020, 13,999 tons in 2019, 13,950 tons in 2018, 13,053 tons in 2017 and 11,072 tons in 2016.</p> <p>The IDB tracks the primary greenhouse gases recognized under the Kyoto Protocol, and that are pertinent to its activities. The IDB has no known Scope 3 emissions of HFCs, PFCs, NF₃, or SF₆. The following gases have been included:</p> <ul style="list-style-type: none"> • Carbon dioxide (CO₂) • Methane (CH₄) • Nitrous oxide (N₂O) <p>The IDB's corporate inventory includes three offices based in Washington, D.C. and one data center based in Virginia. In addition, the IDB calculates emissions from its 26 country offices in Latin America and the Caribbean. The IDB started collecting data from its 28 non-U.S. offices in 2007 to obtain a baseline. Total Scope 3 GHG emissions in the base year, 2007, was 9,025 tons of CO₂ equivalent at headquarters. Due to improvements in methodology and robustness of data, IDB established a 2016 base year to track future emissions performance.</p> <p>The Scope 3 GHG emissions (emissions from business travel) calculation is based on the methodology of the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard developed by the World Resource Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). More specific information on the methodology and the source of emission factors and global warming potential's can be found in the Bank's Inventory Management Plan.</p>

Disclosure	2021 Response
	<p>The global pandemic in 2020 and 2021 drastically changed the nature of our GHG emissions. For most of the year, IDB Group employees worldwide operated under a mandatory telework scenario, and all business travel was suspended.</p>
<p>305-4 GHG emissions intensity</p>	<p>At a corporate level for the IDB Group, GHG emissions intensity is estimated in two categories:</p> <ol style="list-style-type: none"> 1. In 2021, Scope 1 and Scope 2 location-based emissions were 0.049 tons of CO₂ equivalent per square meter (vs. =0.041 tons of CO₂ equivalent per square meter in 2020). 2. In 2021, Scope 3 emissions were 0.25 tons of CO₂ equivalent per capita (vs. 0.58 tons of CO₂ equivalent per capita in 2020). <p>The following gases have been included in the intensity ratio and calculations:</p> <ul style="list-style-type: none"> • Carbon dioxide (CO₂) • Methane (CH₄) • Nitrous oxide (N₂O) • Hydrofluorocarbons (HFCs) <p>The global pandemic in 2020 and 2021 drastically changed the nature of our GHG emissions. For most of the year, IDB Group employees worldwide operated under a mandatory telework scenario, and all business travel was suspended.</p>
<p>305-5 Reduction of GHG emissions</p>	<p>At a corporate level for the IDB Group, a number of initiatives that aim to reduce GHG emissions have been implemented. These include retrofitting of offices with LED lighting and upgrading or replacing mechanical equipment to improve energy efficiency and reduce consumption. A country office environmental sustainability competition has invited Country Offices to submit proposals aimed at lowering the Bank’s environmental footprint, including by reducing GHG emissions. Several country offices that won the competition have been able to reduce the GHG emissions associated with electricity consumption through the installation of solar panels and other energy efficiency measures. The Corporate Sustainability Program also carries out numerous events and activities every year to educate employees and encourage them to adopt more sustainable behaviors.</p> <p>Scope 1 emissions in 2021 increased by nearly 80 tons of CO₂ equivalent from a 2016 baseline (from 1,587 tons of CO₂ equivalent in 2016 to 1,667 tons of CO₂ equivalent in 2021), and Scope 2 location-based emissions in 2021 have been reduced by nearly 3,704 tons of CO₂ equivalent from a 2016 baseline (from 10,431 tons of CO₂ equivalent in 2016 to 6,727 tons of CO₂ equivalent in 2021).</p> <p>Comparing to 2020, Scope 1 emissions in 2021 increased by nearly 860 tons of CO₂ equivalent (from 807 tons of CO₂ equivalent in 2020 to 1,667 tons of CO₂ equivalent in 2021). Scope 2 location-based emissions in 2021 have been increased by nearly 399 tons of CO₂ in comparison to 2020 (from 6,328 tons of CO₂ equivalent in 2020 to 6,727 tons of CO₂ equivalent in 2021).</p> <p>Scope 3 emissions in 2020 have been reduced by nearly 10,212 tons of CO₂ equivalent from a 2016 baseline (from 11,072 tons of CO₂ equivalent in 2016 to 860 tons of CO₂ equivalent in 2021). Comparing to 2020, Scope 3 emissions in 2021 decreased by nearly 1,180 tons of CO₂ equivalent (from 2,040 tons of CO₂ equivalent in 2020 to 860 tons of CO₂ equivalent in 2021).</p>

Disclosure	2021 Response
	<p>The following gases have been included in the intensity ratio and calculations:</p> <ul style="list-style-type: none"> • Carbon dioxide (CO₂) • Methane (CH₄) • Nitrous oxide (N₂O) • Hydrofluorocarbons (HFCs) <p>The global pandemic in 2020 and 2021 drastically changed the nature of our GHG emissions. For most of the year, IDB Group employees worldwide operated under a mandatory telework scenario, and all business travel was suspended.</p>

Health and Safety

- The IDB encourages and assists with its employees’ health through services available at the Health Services Center, focusing on the promotion and restoration of health, prevention of illness and injury, and protection from occupational and environmental hazards. The Travel, Security, and General Services Section develops and periodically updates the country and city security risk ratings to indicate the security measures appropriate to country office and office daily operations, and mission travel.
- Boundary: Corporate
- The boundary has been set as corporate because on the operational side the IDB does not manage the purchases and contracts derived from the projects it finances. Project implementation and administration are the responsibility of borrowers. However, the IDB does review procurement and contracting to ensure compliance with its policies and procedures. Additionally, the IDB finances operations in the health sector and citizen security programs.

Disclosure	2021 Response
<p>403-2 Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities</p>	<p>A work-related accident occurs as a direct result of the task assigned to the specific job. The Health Service Center documents all work-related injuries/illnesses of Bank personnel (staff, consultants, contractors). For instance, all injuries/illnesses are assessed by a team of nurses and documented in Cority electronic medical record.</p> <p>In 2020, The Health Service Center received a total of 2 cases (1 female, 1 male). One case occurred at HQ and it was categorized as minor injury as the employee returned to work right away. The second case was reported in Argentina and it was also considered a minor injury, however, the employee was sent out for an external evaluation, but no loss of workdays was reported. There were no permanent disabilities reported from cases mentioned above nor any work-related fatalities.</p>

Human Rights

- Specialists in our Environmental and Social Solutions unit work closely with project stakeholders and Bank colleagues to identify and solve challenges that may arise during Bank projects and programs, including environmental issues, inclusion of indigenous peoples, resettlement, labor, gender equality, and health and safety concerns. Thoughtful application of safeguard policies, standards, and guidelines ensures that project beneficiaries can thrive for the long term.

Disclosure	2021 Response
<p>411-1</p> <p>Incidents of violations involving rights of indigenous peoples</p>	<p>The Independent Consultation and Investigation Mechanism (MICI) is the accountability office of the IDB Group. It receives complaints from project affected communities where allegations of harm are related to a non-compliance with the group's operational policies, among other the indigenous people's safeguards.</p> <p>Two complaints related to allegation of harm resulting from violations of the rights of indigenous peoples were carried over from previous years and remained active in 2020:</p> <ul style="list-style-type: none"> <u>Rural Land Titling & Registration Project in Peru - Third Phase (PTRT-3)</u>. In 2020, MICI continued monitoring the implementation of the signed agreement as a result of the dialogue process facilitated by MICI. The complaint, filed in 2015 by AIDSESEP in representation of over 1600 indigenous communities, alleged that the land titling project financed by IDB would violate their collective property rights over indigenous territories, by allocating formal land titles to individual landowners in the first instance, thus creating irreparable harm to the Indigenous Peoples of the Peruvian Amazon. The agreement signed in 2017 by the complainants, the Executing Agency and the IDB, seeks to guarantee the sequence of land titling, prioritizing the collective land over the individual. For further information, please refer to the case file in the virtual Public Registry. Generadora San Mateo S.A. y Generadora San Andrés S.A. The Request received in 2018, related to two IDB Invest operations- Generadora San Mateo and Generadora San Andrés located in Northern Guatemala presented by indigenous communities residing in the area of Huehuetenango. According to the complainants, IDB Invest has not complied with IDB Operational Policies, nor with the International Finance Corporation (IFC) Performance Standards as required by its Sustainability Policy. Specifically, the complaint refers to the absence of an adequate and complete assessment of the environmental and social impacts and the lack of adequate prior consultation. The complainants allege harm to traditional way of life of the indigenous peoples, including impact to sacred sites, and archaeological sites close to the projects. Pollution of water sources, a potential impact on livelihood activities of the Requesters and a potential impact on the biodiversity are other negative consequences of the projects. Also, the complainants report aggressions, violence and reprisals due to their opposition to the projects. The complaint was determined eligible by MICI in January 2019 and the Board of Executive Directors approved MICI to undertake an investigation in June 2019. In 2021, MICI concluded the investigation. For further information, please refer to the case file in the virtual Public Registry.
<p>412-3</p> <p>Significant investment agreements and contracts that include human rights</p>	<p>With the Bank's new Environmental and Social Policy Framework, new standards in several areas elevate respect for human rights to the core of environmental and social (E&S) risk management. The IDB is committed to respecting human rights and requires its Borrowers to respect human rights, avoid infringement on the human rights of others and address risks and impacts on human rights in</p>

Disclosure	2021 Response
<p>clauses or that underwent human rights screening</p>	<p>IDB projects. Each of the 10 Environmental and Social Performance Standard (ESPS) has elements related to human rights and any Environmental and Social (E&S) due diligence realized can be considered as a form of human rights due diligence. Some standards emphasize specific rights language (see for example ESPS 2 Workers rights or ESPS 7 Indigenous rights) or require preventive and protective measures (see for example ESPS 4 Security Personnel) while other standards cover human rights intrinsically (see ESPS 9 Gender Equality and ESPS 10 Stakeholder Engagement).</p> <p>In 2021, 76% of IDB projects supported gender equality (against a target of 70% by 2023).</p>

Market Presence

- In updating its strategy, the IDB carried out an exhaustive and candid self-assessment of its strengths and weaknesses, gathered in a year-long exercise through comprehensive consultations with clients and stakeholders via focus groups and surveys. Among the perceived strengths of the organization are its deep sector and technical expertise, its knowledge products, its country knowledge, and client ownership, its brand and local presence, its convening power to act as an honest broker, and its reputation as a long-term trusted partner.
- Boundary: Corporate

Disclosure	2021 Response
<p>202-2</p> <p>Proportion of senior management hired from the local community</p>	<p>We hire senior managers (executives) from the 48 different IDB member countries. In 2021, 70% of executives were nationals of borrowing member countries (in Latin America and the Caribbean), 18% were from non-regional countries (Europe and Asia), and 12% were from regional non-borrowing countries (the USA and Canada).</p>

Material Use

- The IDB Group is committed to reducing the environmental impact of activities at Bank facilities. Through our internal Corporate Sustainability Program, we develop projects to lower our impact, establish and promote environmental awareness in the workplace, and to encourage and support IDB Group employees to become more conscious of their impacts.
- Boundary: Corporate

- The following Material Use indicators account for the entire IDB Group, including the calculation of the per capita impact. IDB Group employee information as of year-end 2020, was 2,209 active staff and 1,347 consultant full-time equivalents (these figures include 1,844 active staff and 1,220 consultant full-time equivalents from IDB). Please note that for the determination of full-time equivalents, Products and External Services Consultants (PECs) are excluded. The boundary has been set as corporate because on the operational side the IDB does not manage the purchases and contracts derived from the projects it finances. Project implementation and administration are the responsibility of borrowers. However, the IDB does review procurement and contracting to ensure compliance with its policies and procedures.

Disclosure	2021 Response
301-1 Materials used by weight or volume	As a multilateral development bank, the IDB’s use of materials on the corporate side are limited to those used to support its offices. The weight of paper used at the IDB’s headquarters was reduced in 2021 by 4,976 lbs. (from 9,238 lbs. in 2020 to 4,262 lbs. in 2021).
301-2 Recycled input materials used	The IDB uses recycled materials whenever feasible and incorporates environmental criteria in many of its corporate procurement contracts (e.g., for office supplies, construction, cleaning services, and food service). Currently, we have worked with our vendors to establish the following purchasing guidelines: <ul style="list-style-type: none"> Bathroom toilet tissue paper must include at least 65% recycled material with at least 50% post-consumer content Carpet backing contains 100% post-consumer recycled content Multi-purpose photocopy paper is FSC-certified and contains 100% post-consumer material Paper hand towels are made from at least 51% recycled material and included at least 40% post-consumer content Gypsum wallboard is composed of 75% or greater recycled content including, if possible, at least 10% post-consumer recycled content and significant synthetic gypsum content To the extent possible, all single-use food service containers should be compostable

Monitoring and Evaluation

- IDB investments need to produce tangible and positive results in the lives of beneficiaries and address the most important development challenges facing our 26 borrowing members in Latin America and the Caribbean. To achieve these goals, the IDB has put in place a system that allows us to design sound development projects, monitor their progress, and measure their results and impact.
- Boundary: Operational

Disclosure	2021 Response
G4-DMA Monitoring and Evaluation	Information on the Bank’s development effectiveness architecture—including designing for results, monitoring, and assessing impacts—is available at http://www.iadb.org/developmenteffectiveness .

Responsible Portfolio

- Since its founding, in 1959, the Inter-American Development Bank has worked to find innovative and effective approaches to address the economic, social, institutional, and environmental aspects of Latin America and the Caribbean’s development challenges. Our work has helped lay a foundation for sustainable development in the region.
- Boundary: Operational

Disclosure	2021 Response												
G4-DMA Product Portfolio	<p>The IDB applies a series of procedures to assess and screen the environmental and social impacts and risks for all projects being considered for financing. As part of the project cycle, projects pass through various sustainability checkpoints: from initial consideration for financing to preparation, implementation, supervision, completion, and—eventually—evaluation. At each point, projects are checked for compliance with our Environmental and Social Policy Framework and implementation guidelines. Specific environmental and social requirements are detailed (including in legal documents) on a project-by-project basis.</p> <p>In 2021, significant progress was made in strengthening the supervision of risk-based operations by enhancing the presence in the Region. In addition to maintaining 100% constant support for the preparation of projects of high and substantial environmental and social impact (category A, B and High Risk FIs), and the supervision coverage to 100% of high and substantial risk projects in execution, the Bank also strengthened the monitoring system for low and moderate risk projects, through the ESG guidance service supporting operations in execution by demand and defining the E&S impact category and risks for minor or none environmental and social impact operations in preparation. Satisfactory performance percentage was, in 2021, at levels consistent with the trends of recent years (88%). The above was also achieved thanks to the creation of regional groups of safeguards specialists in the Region and the development and implementation of complementary training activities for both internal Bank staff and clients in the countries.</p>												
G4-FS6 Percentage of the portfolio for business lines by specific region, size and by sector	<p>Including all approved SG loans, projects financed by the IDB Grant Facility and guarantees and excluding reformulations:</p> <table border="1"> <thead> <tr> <th colspan="3">2020 Approvals by Economic Sector (in US\$ millions)</th> </tr> <tr> <th>Sector</th> <th>Number</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Agriculture and Rural Development</td> <td>-</td> <td>-</td> </tr> <tr> <td>Energy</td> <td>6</td> <td>648</td> </tr> </tbody> </table>	2020 Approvals by Economic Sector (in US\$ millions)			Sector	Number	Amount	Agriculture and Rural Development	-	-	Energy	6	648
2020 Approvals by Economic Sector (in US\$ millions)													
Sector	Number	Amount											
Agriculture and Rural Development	-	-											
Energy	6	648											

Disclosure	2021 Response		
	Environment and Natural Disasters	3	318
	Sustainable Tourism	-	-
	Transport	2	327
	Water and Sanitation	4	390
	Urban Development and Housing	1	50
	Financial Markets	16	1,945
	Industry	-	-
	Private Firms and SME Development	4	1,465
	Reform/Modernization of the state	17	2,915
	Science and Technology	2	210
	Regional Integration	-	-
	Trade	-	-
	Education	5	256
	Health	6	623
	Social Investment	16	3,496
	Total	82	12,640
	Please refer to the IDB's Annual Report for details.		
G4-FS7 Products and services with social benefits	<p>The IDB Group's strategy includes several strategic priorities for Latin America and the Caribbean. The percentage of new approval supporting each of these areas is reported annually, through the CRF. For 2021, the values were:</p> <ul style="list-style-type: none"> • 68% of approved projects supported social inclusion and equality • 77% of approved projects supported productivity and innovation • 16% of approved projects supported economic integration • 76% of approved projects supported gender equality • 37% of approved projects supported diversity • 77% of approved projects supported climate change mitigation and/or adaptation • 69% of approved projects supported institutional capacity and the rule of law <p>Projects are typically aligned to more than one strategic priority, so percentages do not sum to 100%. For more information visit www.iadb.org/crf.</p>		

Disclosure	2021 Response
G4-FS8 Products and services with environmental benefits	Please refer to disclosure G4—FS7.

Supply chain management

- The IDB Group is committed to reducing the environmental impact of activities at Bank facilities. Through our internal Corporate Sustainability Program, we develop projects to lower our impact, establish and promote environmental awareness in the workplace, and to encourage and support IDB Group employees to become more conscious of their impacts.
- Boundary: Corporate
- The boundary has been set as corporate because on the operational side the IDB does not manage the purchases and contracts derived from the projects it finances. Project implementation and administration are the responsibility of borrowers. However, the IDB does review procurement and contracting to ensure compliance with its policies and procedures. In 2020, we updated our Policies for the Procurement of Goods and Works, which apply to the procurement of goods, works, and services for loans and technical assistance operations. The policies now include considerations for sustainable procurement.

Disclosure	2021 Response
308-1 New suppliers that were screened using environmental criteria	<p>The IDB does not track the percentage of suppliers that are screened using environmental criteria. Through its procurement policy, the Bank does require that goods and services that promote corporate environmental sustainability will be procured whenever practical and cost-effective for the IDB.</p> <p>The IDB’s corporate procurement division is committed to purchasing products that promote social and environmental sustainability and has incorporated environmental sustainability language in many of its prime corporate contracts (e.g., for office supplies, construction, janitorial services, food service, etc.).</p>
414-1 New suppliers that were screened using social criteria	<p>The IDB does not track the percentage of suppliers screened using social criteria but does have certain standards on procurement that consider social criteria. The Corporate Procurement Policy states “that the Bank, through its corporate procurement practices, shall endeavor to integrate socially responsible suppliers, goods and services into its supply chain.</p>

Training and Education

- The IDB seeks to promote a results-oriented culture that sustains all employees, aligning personal aspirations with organizational needs by promoting a work environment that allows for flexibility, growth, and development.
- Boundary: Corporate

Disclosure	2021 Response
<p>404-1</p> <p>Average hours of training per year per employee</p>	<p>In 2020, the average hours of learning for IDB staff was 86.7 hours and for the complementary workforce was 37.6.</p>
<p>404-2</p> <p>Programs for upgrading employee skills and transition assistance programs</p>	<p>Pro-actively responding to the challenges presented by Covid-19, we quickly transformed our programs into virtual offerings, and carefully identified new offerings to ensure a continuous and solid delivery of programs and services relevant to our new reality. In April, we began offering these new virtual programs to ensure that all employees working remotely could continue to enhance their Core and Leadership Competencies and navigate more effectively in this disruptive and complex world.</p> <p>The total number of participants in Leadership and Employee Development Division (LDV) offerings in 2021 was 7,466 of whom 30% were from Country Offices. The overall quality and satisfaction index was 4.55/5.</p> <p>In the Leadership Development arena, HRD partnered with KIC to launch #BIDAcademy. Under this new umbrella, all IDBG learning programs from HRD and KIC will be housed under the #BIDAcademy, creating more synergies and consistency among technical and leadership programs. The Academy was launched in March by the President during the annual meetings. In the area of Diversity, Equity, and Inclusion (DEI), HRD organized events in partnership with the Employee Resource Groups (ERG's) and campaigns to commemorate: i) Black History Month, ii) International Women's Day, iii) Diversity Day, iv) International Day Against Homophobia and Transphobia, v) Pride Month and vi) International Day of Persons with Disabilities. These campaigns included many innovative activities including an intersectional workshop on Racism and Ableism for Diversity Day and the hoisting of the rainbow flag outside the IDB's HQ building in Washington D.C.</p> <p>The DEI team also delivered 16 Managing Unconscious Bias workshops including 3 workshops specifically for Managers and Executives, involving a total of 339 participants. We also piloted the Difficult Conversations, Bystander Intervention and How to be an Ally courses, bringing to 9 the total number of learning opportunities available in the DEI curriculum. In addition, we offered Inclusive Leadership as a short workshop in the training program for IDB Group People Managers and for the Country Office in Chile.</p> <p>Another important accomplishment was securing the EDGE Move Certification for IDB and IDB Invest. To achieve this, the IDB Group went through a rigorous independent study which included a review of policies, gender pay gap, recruitment efforts, flexible work solutions and culture. Important efforts led by the DEI Team in attaining the Move certification included survey preparation and</p>

Disclosure	2021 Response
	<p>deployment as well as managing the audits processes. With this achievement the IDB and IDB Invest became the first development bank in the Americas and the second globally to attain the second of the three-level prestigious EDGE certification which recognizes our progress in fostering a gender equitable workplace.</p>
<p>404-3 Percentage of employees receiving regular performance and career development reviews</p>	<p>On the Performance Management, we continued to monitor and shepherd the 2021 process. Among the achievements, the IDB had a 99.8% completion rate for 2021 Work Programs and 93.1% for the IDB Invest. 95% of IDB staff and 96% of IDB Invest reported having a Mid-Year Check-In and 100% of eligible employees completed their 2021 Self-Assessment in their performance review. In addition, HRD conducted training sessions to help Bank employees develop/review their 2021 work programs and facilitated individual coaching sessions for new employees and recently promoted supervisors. Other activities implemented to support this process include group training sessions on “How to Give and Receive Feedback” and “How to document results and prepare your work program.</p> <p>To support employees during the global COVID-19 pandemic, the IDB maintained the simplification to the performance management processes, including the elimination of the use of feedback providers in the 2021 process, and allowed the readjustment of work programs to better respond to operational demands and individual household needs. The simplification process allowed employees more time to focus on operational priorities and improved employee well-being.</p> <p>Since the beginning of the COVID-19 outbreak, the health and safety of our employees have been our priorities. We work towards preserving a safe and productive work environment where employees have all the resources to thrive in this new reality. We have seen how our special measures have been successful. In 2021, we conducted two online surveys to identify how people felt during the pandemic. The first survey was conducted in March with a participation rate of 86%. The second survey was conducted in December with a participation rate of 81%. Overall, survey results revealed that over 80% of our workforce feel active and productive every day. In addition, 89% of our employees who have gradually returned to the office affirm they have adjusted “well” and “very well” to the hybrid working model.</p> <p>Moreover, employee engagement at the IDB Group, a critical factor to effectively carry out our mission of improving lives in the region, reported an overall increase of three points from 2020 in the 2021 engagement pulse survey. The overall survey completion rate was 90.1%. The survey results were shared with IDB Group employees in more than 85 information sessions facilitated by HRD. In addition, HRD provided ongoing support and training to more than 150 Departmental Engagement Champions so they could effectively support supervisors in the update of their Departmental Engagement Action Plans and monitor their implementation.</p>

Waste

- The IDB Group is committed to reducing the environmental impact of activities at Bank facilities. Through our internal Corporate Sustainability Program, we develop projects to lower our impact, establish and promote environmental awareness in the workplace, and to encourage and support IDB Group employees to become more conscious of their impacts.

- Boundary: Corporate
- The following Waste indicators account for the entire IDB Group, including the calculation of the per capita impact. IDB Group employee information as of year-end 2021, was 2,260 active staff and 1,204 consultant full-time equivalents (these figures include 1,855 active staff and 1,086 consultant full-time equivalents from IDB). Please note that for the determination of full-time equivalents, Products and External Services Consultants (PECs) are excluded. The boundary has been set as corporate because on the operational side the IDB does not manage the purchases and contracts derived from the projects it finances. Project implementation and administration are the responsibility of borrowers. However, the IDB does review procurement and contracting to ensure compliance with its policies and procedures.

Disclosure	2021 Response
306-2 Waste by type and disposal method	<p>In 2021, the Bank’s headquarters produced 178 tons of waste, of which 48.5 tons came from trash, 72.7 tons from recycling, 55.7 tons from composting, and 0.9 tons from e-waste.</p> <p>In 2021, 100% of the furniture replaced as part of small renovations has been moved to temporary on-site storage for future reuse. Due to the extended building closures, major renovations did not take place in 2021.</p>

Water

- The IDB Group is committed to reducing the environmental impact of activities at Bank facilities. Through our internal Corporate Sustainability Program, we develop projects to lower our impact, establish and promote environmental awareness in the workplace, and to encourage and support IDB Group employees to become more conscious of their impacts.
- Boundary: Corporate
- The following Water indicators account for the entire IDB Group, including the calculation of the per capita impact. IDB Group employee information as of year-end 2021, was 2,260 active staff and 1,204 consultant full-time equivalents (these figures include 1,855 active staff and 1,086 consultant full-time equivalents from IDB). Please note that for the determination of full-time equivalents, Products and External Services Consultants (PECs) are excluded. The boundary has been set as corporate because on the operational side the IDB does not manage the purchases and contracts derived from the projects it finances. Project implementation and administration are the responsibility of borrowers. However, the IDB does review procurement and contracting to ensure compliance with its policies and procedures.

Disclosure	2021 Response
303-1 Water withdrawal by source	Billed water consumption at our headquarters in Washington, D.C. went from 1,653,744 gallons in 2020 to 3,099,809 gallons in 2021.

