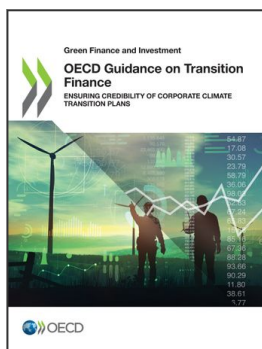


Abbreviations and acronyms

ACT	Assessing low-Carbon Transition initiative
ADB	Asian Development Bank
APLMA	Asian Pacific Loan Market Association
ASEAN	Association of Southeast Asian Nations
AUM	Assets under management
BAT	Best-available technologies
BIS	Bank for International Settlements
CapEx	Capital expenditure
CO₂	Carbon dioxide
CA100+	Climate Action 100+
CBI	Climate Bonds Initiative
CIF	Climate Investment Funds
COP	Conference of the Parties
CPI	Climate Policy Initiative
CSL	Climate Safe Lending Network
CSRD	Corporate Sustainability Reporting Directive
DAC	Development Assistance Committee
DFI	Development finance institution
DNSH	Do-No-Significant-Harm
ECB	European Central Bank
EFRAG	European Financial Reporting Advisory Group
EMDE	Emerging markets and developing economies
EPOC	Environment Policy Committee
ESG	Environmental, Social and Governance
EU	European Union
FT	Financial Times
FY	Financial year
GDP	Gross Domestic Product
GFANZ	Glasgow Financial Alliance for Net Zero
GHG	Greenhouse gas
ICMA	International Capital Markets Association
IEA	International Energy Agency
IFC	International Finance Corporation
IFRS	International Financial Reporting Standards
IGCC	Investor Group on Climate Change
ILO	International Labour Organization
IMF	International Monetary Fund

IPCC	Intergovernmental Panel on Climate Change
IPSF	International Platform on Sustainable Finance
ISSB	International Sustainability Standards Board
JETP	Just Energy Transition Partnership
KPIs	Key Performance Indicators
LMA	Loan Market Association
LSE	London School of Economics and Political Science
LSTA	Loan Syndications and Trading Association
MAS	Monetary Authority of Singapore
MDB	Multilateral development bank
METI	Ministry of Economy, Trade and Industry (Japan)
MtCO_{2e}	Metric tons of carbon dioxide equivalent
MSME	Micro, small and medium-sized enterprise
NCRE	Non-Conventional Renewable Energy
NDCs	Nationally-Determined Contributions
NFRD	Non-Financial Reporting Directive
NGFS	Network for Greening the Financial System
NGO	Non-governmental organisation
OECD	Organisation for Economic Co-operation and Development
OpEx	Operational expenditure
PACTA	Paris Agreement Capital Transition Assessment
Q1	First quarter
R&D&I	Research, development and innovation
RBC	Responsible Business Conduct
SASB	Sustainability Accounting Standards Board
SBTi	Science Based Targets initiative
SDA	Sectoral decarbonisation approach
SDG	Sustainable Development Goal
SEC	Securities and Exchange Commission
SFWG	Sustainable Finance Working Group
SLB	Sustainability-linked bond
SLL	Sustainability-linked loan
SPT	Sustainability performance target
TCFD	Task Force on Climate-related Financial Disclosures
TPI	Transition Pathways Initiative
TPT	Transition Plan Taskforce
UN	United Nations
UNFCCC	UN Framework Convention on Climate Change
VCMI	Voluntary Carbon Markets Integrity Initiative
WPCID	Working Party on Climate, Investment and Development
WWF	World Wildlife Fund



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