



CFA-ESG

ESG英语
常用词汇汇总

Active Ownership

Active ownership represents actively exercising one's rights as the shareholder of a company, particularly active engagement with management, and discussion on both financial and non-financial ESG factors.

主动所有权是指，积极主动的行使个人作为公司股东的权力，特别是主动参与管理层，以及主动参与对财务和非财务的ESG因素的讨论。

Active Risk

Active risk is the risk that a portfolio assumes in an effort to compete against and beat its benchmark index. It represents how closely a portfolio tracks to or deviates from its benchmark.

主动风险是投资组合的风险假设，是为了竞争并且超越它的基准指数。它代表一个投资组合跟踪或者偏离基准的程度。

Activism

A form of investing where the fund manager (often referred to as an activist) buys into a company with the express intention of generating additional returns by catalysing change.factors.

这是一种投资形式，基金经理（通常被称作激进主义者）买入一家公司，并有明确的意向，通过催化变革来产生额外回报。

AGM,EGM

Respectively, annual general meeting and extraordinary general meeting. The formal gatherings of shareholders to agree official business of the company. The shareholders have the right to take some decisions about the future of the company and these are the occasions when those decisions are taken. The agendas very much depend on the law of the state or country of incorporation of the company.

分别代表股东周年大会和特别会员大会。是正式的股东聚会来决定公司的公务。股东有权利去做一些和公司未来有关的决定，而这就是 做决定的场合。会议日程大多取 决于公司注册所在州或国家的法律。

Alpha generation

Alpha generation is the risk-adjusted contribution of the value that a portfolio manager contributes-either adding or subtracting-to the fund's investment returns.

阿尔法生成，是投资组合经理对基金投资回报的贡献(增加或减去)的价值 的风险调整后贡献。

Animal welfare

How an animal copes with the conditions in which it lives.

动物如何应对它的生存条件。

Automation

Technology by which a process or procedure is performed with minimum human assistance. It is associated with faster production and cheaper labour costs, replacing hard, physical or monotonous work.

在最少的人工协助下执行过程或程序的技术。它与更快的生产和更便宜的劳动力成本有关，取代了艰苦、体力或单调的工作。

Bayesian inference

Bayesian inference is a statistical methodology based on Bayes's theorem commonly used to treat or update the probability of an outcome of a given hypothesis as more information becomes available.

贝叶斯推理是一种统计方法，基于贝叶斯定理，通常用于处理或更新当获得更多信息时，一个给定假设结果的概率。

Best-in-class investment

Best-in-class investment involves selecting only the companies that overcome a defined ranking hurdle, established using ESG criteria within each sector or industry.

一流的投资涉及仅选择克服既定排名障碍的公司，并建立于每个部门或者行业的ESG标准。

Carbon dioxide(CO₂)

A colourless, odourless, non-poisonous gas that results from fossil fuel combustion, and is normally part of the ambient air.

无色、无味、无毒，由化石燃料燃烧产生的气体，通常是环境空气的一部分。

Carbon sequestration or carbon sinks

The long-term storage of carbon in natural (plants, soils, geologic formations, the ocean) and artificial (e.g. underground tanks) reservoirs (carbon tanks). Carbon sequestration occurs both naturally and as a result of anthropogenic activities, and typically refers to the storage of carbon that has the immediate potential to become carbon dioxide gas. In response to growing concerns about climate change resulting from increased carbon dioxide concentrations in the atmosphere, considerable interest has been drawn to the possibility of increasing the rate of carbon sequestration through changes in land use and forestry, and also through geoengineering techniques such as carbon capture and storage.

碳在自然界的长期储存（植物、土壤、地质构造、海洋）以及人工储罐（如地下储罐）储罐（碳储罐）。碳封存既发生在自然环境中，也发生在人类活动的结果中，通常指的是有可能立即变成二氧化碳气体的碳的储存。由于对大气中二氧化碳浓度增加造成的气候变化日益感到关切人们对通过改变土地使用和林业以及通过碳捕获和储存等地球工程技术来增加碳封存率的可能性产生了相当大的兴趣。

Carbon footprint

The annual amount of greenhouse gas emissions, mainly carbon dioxide (CO₂) that result from the activities of an individual or a group of people, especially their use of energy and transport and consumption of goods and services. It is measured as the mass, in kilogrammes or tonnes per year, either of carbon dioxide emissions alone, or of the carbon dioxide equivalent effect of other greenhouse gas emissions.

每年个人或者群体活动产生的温室气体排放量，主要是二氧化碳（CO₂），特别是他们对能源的使用，和对商品和服务的运输和消费。它以每年的质量（以千克或吨为单位）来衡量，仅二氧化碳的排放量，或者和二氧化碳相当效应的其他温室气体的排放量。

CDP

CDP (formerly known as the Carbon Disclosure Project) is a nongovernmental organisation (NGO) that supports companies, financial institutions and cities to disclose and manage their environmental impact. It runs a global environmental disclosure system in which nearly 10,000 companies, as well as cities, states and regions, report on their risks and opportunities on climate change, water security and deforestation.

CDP（前身为碳披露项目）是一个非政府组织（NGO），协助企业、金融机构和城市来披露和管理他们对环境的影响。它运行着一个全球环境信息披露系统，有近1万家公司以及城市、州和地区进行报告，他们在气候变化、水安全和森林砍伐方面的风险和机遇。

Carbon market

A market that is created from the trading of carbon emission allowances to encourage or help countries and companies to limit their carbon dioxide(CO₂) emissions. This is also known as emissions or carbon trading.

通过碳排放配额交易创建的市场，以鼓励或帮助国家和公司限制其二氧化碳（CO₂）排放。这也被称为碳交易或碳交易。

Carbon tax

Directly sets a price on carbon by defining a tax rate on greenhouse gas emissions or - more commonly - on the carbon content of fossil fuels.

通过对温室气体排放或更常见的化石燃料的碳含量确定税率，直接为碳定价。

Climate change

Climate change is defined as a change of climate, directly or indirectly attributed to human activity, that alters the composition of the global atmosphere and which is, in addition to natural climate variability, observed over comparable time periods.

气候变化被定义为一种，直接或间接归因于人类活动的气候变化，它改变了全球大气的组成除了自然气候变率外，在可比时间段内观察到的气候变化。

Climate change adaption

Climate change adaptation is about adapting to a changing climate-involving adjusting to actual or expected future climate events-thereby increasing society's resilience to climate change and reducing vulnerabilities to its harmful effects.

适应气候变化就是适应不断变化的气候，涉及调整以适应实际或预期的未来气候事件，从而提高社会对气候变化的适应能力，减少易受其有害影响的弱点。

Commingled funds

Commingled or pooled investment vehicles are portfolios representing the assets of several different investor accounts. Commingled funds are structured as such in order to reduce costs or to pool together smaller investors who do not have the asset size to warrant a dedicated managed account. Regulations stipulate that no one individual investor can disadvantage another investor in a commingled account.

Undertakings for Collective Investment in Transferable Securities Directive (UCITS) funds are one of the most common forms of commingled accounts in Europe.

混合或集合投资工具是代表几个不同投资者账户的资产的资产组合。混合基金这样的结构是为了降低成本吗，或是聚集一些没有足够的资产规模来保证专门的管理帐户较小的投资者。规章规定，没有任何个人投资者可以在混合账户中使另一个投资者处于不利地位。集体投资可转让证券的承诺指令(UCITS)基金是欧洲最常见的混合账户基金形式之一。

Climate change mitigation

Human intervention that involves reducing the sources of greenhouse gas emissions (for example, the burning of fossil fuels for electricity, heat or transport) or slowing down the process or enhancing the sink' that store these gases, such as forests, oceans and soil.

人为干预包括减少温室气体排放来源的人为干预（例如，燃烧化石燃料发电、供热或运输）或减缓过程或加强“下沉”储存这些气体，如森林、海洋和土壤。

Climate Disclosure Standard Board(CDSB)

Climate Disclosure Standards Board (CDSB) is an international consortium of business and environmental non-governmental (CDSB) organisations (NGOs) with the mission to create the enabling conditions for material climate change and natural capital information to be integrated into mainstream reporting.

气候信息披露标准委员会（CDSB）是一个国际性商业和环保非政府（NGOs）联盟，他们的使命是创造有利条件，使主要气候变化和自然资本信息融入主流报道。

Controversial sourcing

Ethically debatable cost-driven practices of companies in their value chain.

伦理上有争议的公司价值的成本驱动行为链。

Conference of the Parties(COP)

The COP is the supreme decision-making body of the United Nations Framework Convention on Climate Change (UNFCCC) All states and countries that are parties to the convention are represented on the COP, which meets every year in a city around the world (invariably in November or December)

缔约方会议是联合国《气候变化框架公约》的最高决策机构。所有是公约的缔约国的地区和国家都有代表出席。联合国气候大会每年在世界各地的一个城市举行（一贯的在11月或12月）

Consumer protection

Laws and other forms of government regulation designed to protect the rights of consumers.

旨在保护消费者的权益法律和其他形式的政府监管。

Circular economy

An economic model based inter alia on sharing, leasing, reuse, repair, refurbishment and recycling, in an (almost) closed loop, which aims to retain the highest utility and value of products, components and materials at all times.

一种经济模式，除共享、租赁、再利用、维修、翻新和回收之外在一个（几乎）闭合的循环中，目的是在任何时候都保持产品、部件和产品的最高效用和价值，成分和材料。

Collective engagement

Sometimes also referred to as collaborative or cooperative engagement, but 'collective' seems to be used as the broadest term. This refers to a form of engagement carried out alongside other investors. Collective engagement can be either in formal coalitions of investors or informally through coordination between individual fund management houses.

有时也被称为协作或合作参与，但“集体”似乎是使用最广泛的术语。这指的是与其他投资者一起进行的契约形式。集体参与可以是正式的投资者联盟，也可以是非正式的通过各个基金管理公司之间的协调。

Corporate Reporting Dialogue(CRD)

CRD is a joint project led by the CDP, the CDSB, the Global Reporting Initiative (GRI), the International Integrated Reporting Council (IIRC) and the Sustainability Accounting Standards Board (SASB). Its objective is to drive better alignment of sustainability reporting frameworks, as well as with frameworks that promote further integration of non- financial and financial information.

CRD是一个由CDP，CDSB Global Reporting Initiative (GRI)，国际综合报告理事会 (IIRC) 和可持续发展会计准则委员会 (SASB) 领导的联合项目。它的目的是推动可持续发展报告框架更好地一致性，以及以促进非金融和财务信息的整合。

Controversy case

A controversy case is defined as an instance or ongoing situation in which company operations and/or products are perceived to have a negative environmental, social and/or governance impact.

争议案件被定义为一个实例或正在进行的情况，公司的运营和/或产品被认为对环境、社会 and/或治理有负面影响。

Digital Disruption

The change that occurs when new digital technologies and business models affect the value proposition of existing goods and services.

当新的数字技术和商业模型影响现有商品和服务的价值定位时所发生的改变。

Discounted Cash flow(DCF)

DCF valuation views the intrinsic value of a security as the present value of its expected future cash flows.

贴现现金流估值将证券的内在价值视为现值预期的未来现金流。

Dynamic asset allocation

Dynamic asset allocation is an investment strategy premised on longterm asset allocation, but employing short-term, tactical trading to maintain investment allocation targets.

动态资产配置是一种以长期资产配置为前提，但采用短期、战术交易的投资策略来维持投资分配目标。

Disposal

Final placement or destruction of toxic, radioactive or other wastes; surplus or banned pesticides or other chemicals; polluted soils; and drums containing hazardous materials from removal actions or accidental releases. Disposal may be accomplished through the use of approved secure landfills, surface impoundments, land farming, deep well injection, ocean dumping or incineration.

对有毒、放射性或其他废物的最终放置或销毁；包括过剩或禁用的除害剂或其他化学品；受污染的土壤；以及因清除行动或意外释放造成的装有有害物质的桶。处置可通过用已批准的安全垃圾填埋场，地面蓄水，土地耕作深层水井注入，海洋倾倒或焚烧。

Ecosystem

The interacting system of a biological community and its non-living environmental surroundings.

生物群落和非生物的相互作用系的系统环境。

Emission

Pollution discharged into the atmosphere from smokestacks, other vents and surface areas of commercial or industrial facilities; residential chimneys; and motor vehicle, locomotive or aircraft exhausts.

从烟囱排放到大气中的污染物，其他商业或工业设施的通风口和表面区域；住宅烟囱；以及机动车辆、机车或飞机的废气。

Engagement

The active process of dialogue with a company where the investor is seeking specific change. This can often be a lengthy process and involve many iterations of contact with senior representatives of the company.

投资者为寻求特定的改变，而与公司进行积极对话的过程。这通常是一个漫长的过程，包括与公司高级代表多次接触。

Environmental audit/assessment

1. An independent assessment of the current status of a party's compliance with applicable environmental requirements.
2. An independent evaluation of a party's environmental compliance policies, practices and controls.

- 1.对一方遵守适用环境要求的现状的独立评估。
- 2.对一方环保政策、实践和控制遵守情况的独立评估。

ESG Investing

ESG investing is an approach to managing assets where investors explicitly acknowledge the relevance of environmental, social and governance (ESG) factors in their investment decisions, as well as their own role as owners and creditors, with the long-term return of an investment portfolio in mind. It aims to correctly price social environmental and economic risks and opportunities.

ESG投资是一种管理资产的方法，它明确认可环境、社会和治理因素在他们的投资决策中的相关性，以及自己作为所有者和债权人的角色，有着长期的回报意图的一个投资组合。它的目标是正确定价社会，环境和经济风险与机遇。

External social factors

Social factors related to how the product impacts society such as payment of taxes, social media, tobacco etc.

与产品如何影响社会有关的社会因素，比如缴税、社交媒体烟草等。

Environment

The sum of all external conditions affecting the life, development and survival of an organism.

影响生命、发展和有机体生存的一切外在条件的总和。

Ethical and faith-based investment

Ethical (also known as values-driven) and faith-based investment refers to investing in line with certain principles, usually using negative screening to avoid investing in companies whose products and services are deemed morally objectionable by the investor or certain religions, international declarations, conventions or voluntary agreements.

道德（也称为价值驱动）和基于信仰的投资指的是对符合一定原则的投资，通常采用负投资筛选以避免投资那些被投资者或某些宗教、国际宣言、公约或自愿协定认为在道德上是不可取的产品和服务。

Escalation

The process whereby an investor takes increasingly strong steps to advance their engagement agenda. This can involve seeking additional meetings, going public working with others and so on.

在这个过程中，投资者采取越来越强硬的措施推进他们的参与议程。这可能涉及到寻求额外的开会、上市、与他人合作等等。

Fiduciary

An individual or institution that manages money or other assets on behalf of beneficiaries and investors.

代表受益人和投资者管理资金或其他资产的个人或机构。

ESG integration

The inclusion of ESG considerations within financial analysis and investment decisions. This may be done in various ways tailored to the investment style and approach of the fund manager.

将ESG考虑纳入财务分析和投资决策。这可以通过不同的方式来实现，基于基金经理的投资风格和方法。

Externalities

This refers to situations where the production or consumption of goods and services creates costs or benefits to others that are not reflected in the prices charged for them. In other words, externalities include the consumption, production and investment decisions of firms (and individuals) that affect people not directly involved in the transactions. Externalities can either be negative or positive.

这是指生产或消费商品服务给他人带来的成本或收益，却没有反映在价格上的情况。换句话说，外部性包括企业（和个人）的消费、生产和投资决策，影响不直接参与交易的人。外部性可以是负面的，也可以是正面的。

Foreign direction investmen(FDI)

FDI is an investment with a controlling stake in a business entity domiciled in another country.

外国直接投资是指在另一个国家对企业实体持有控股权的投资。

Exclusion list

A formal list of companies (in some cases whole sectors) that an investment institution may not invest in. These companies are said to be excluded or on occasions, screened out.

正式的投资机构不得投资公司（在某些情况下是整个行业）的名单。这些公司据说是被排除在外，有时甚至被排除在外。

Fiduciary duty

The responsibility borne by a trustee and indeed, any investor charged with looking after assets on behalf of another. At its core, it is the responsibility to always act in the client's best interest and with due care.

受托人的责任，实际上是任何替别人照看资产的投资者的责任。它的核心是总是以客户的最佳利益和适当的方式行事。

Forced labour

All work or service that is exacted from any person under the menace of any penalty and for which the said person has not offered himself voluntarily.

在受到威胁的情况下，强迫任何人做的任何工作或服务，并且当事人不是主动自愿服务。

Forest Stewardship Council(FSC)

The FSC was formed through a collaboration of social, economic and environmental interests including World Wide Fund for Nature(WWF), IKEA and B&Q, among others. It gained momentum through the United Nations Conference on Environment and Development in 1992, which provided a platform for multi-stakeholder support.

FSC是通过社会、经济和环境合作建立的，包括世界自然基金（WWF）、宜家和百安居等。它通过1992年召开的联合国环境与发展会议获得了势头，为多方利益相关方提供支持平台。

Fossil fuels

Buried fuels derived from past living plant and animal materials that have been modified and buried by geological processes (e.g. coal, oil or gas)

埋在地下的，来自过去活着的植物和动物的材料，被地质作用（如煤、石油或天然气）改造和埋藏的燃料。

Freedom of association

The right that employees should have the freedom to form or join an association or a trade union, which advocates for the interests of the employees.

雇员有自由组织或加入协会或工会的权利，以维护雇员的利益。

Fund of funds

A fund of funds, sometimes called a multimanager platform, is an investment strategy that allocates to other investment managers instead of directing investments into single securities and issuers. A fund of funds provides value by identifying and investing in better underlying managers.

基金的基金，有时被称为多经理人平台，是一种分配给其他投资经理的投资策略，而不是将投资导向单一的证券和发行人。基金的基金通过识别和投资更好的潜在经理来提供价值。

Fundamental analysis

Fundamental analysis represents classical securities analysis as performed by an investment analyst who will often factor into consideration the valuation, earnings momentum, cash flow sustainability, short- and long-term catalysts, and news flow as part of the investment thesis. Differs from purely quantitative and technical approaches.

基本面分析是经典的证券分析，由投资分析师执行，他经常会考虑估值、盈利势头和现金流可持续性，短期和长期催化剂，以及信息流的投资主题。不同于纯粹的数量和技术分析方法。

Freedom of association

The right that employees should have the freedom to form or join an association or a trade union, which advocates for the interests of the employees.

Global Impact Investing Network(GIIN)

The GIIN focuses on reducing barriers to impact investment by building critical infrastructure and developing activities, education and research that help accelerate the development of a coherent impact investing industry.

GIIN的重点是通过建立关键基础设施和发展活动、教育和研究来减少影响投资的障碍，这有助于加速影响投资行业的连贯发展。

Global Reporting Initiative

The GRI publishes the GRI Standards, which provide guidance on disclosure across environmental, social and economic factors for all stakeholders, including investors. Used by organisations worldwide, the GRI framework is among the most well-known.

GRI发布了GRI标准，为所有利益相关者，包括投资者的环境、社会和经济因素的信息披露提供指导。GRI框架被世界各地的组织使用，是最著名的框架之一。

Globalisation

The integration of local and national economies into a global (and less regulated) market economy, which is caused by a rapid increase in crossborder movement of goods, services, technology and capital.

地方和国家经济融入全球(和更少这是由商品、服务、技术和资本的跨境流动迅速增加造成的。

Global Sustainable Investment Alliance(GSIA)

Many countries have a national forum for responsible investment. The GSIA is an international collaboration of these membership-based sustainable investment organisations. It is a forum itself for advancing ESG investing across all regions and asset classes.

许多国家都有负责任投资的国家论坛。GSIA是基于这些会员制的国际合作组织的可持续的投资机构。它本身就是一个促进涵盖所有地区和资产类别的ESG投资的论坛。

Green bonds

Innovative financial instruments where the proceeds are invested exclusively (either by specifying the use of the proceeds, direct project exposure or securitisation) in green projects that generate climate or other environmental benefits.

地方和国家经济融入全球（较少监管的）市场经济，其原因是商品、服务、技术和资本的跨境流动迅速增加。

Green investment

Green investment refers to allocating capital to assets that mitigate climate change, biodiversity loss, resource inefficiency and other environmental challenges.

绿色投资指的是将资本配置到能够缓解气候变化、生物多样性丧失、资源效率低下和其他环境挑战的资产上。

Greenhouse effect

The warming of the earth's atmosphere caused by a buildup of carbon dioxide (CO₂) or other trace gases. Many scientists believe that this buildup allows light from the sun's rays to heat the earth, but prevents a counterbalancing loss of heat

由于二氧化碳或其他微量气体的积聚而引起的地球大气变暖。许多科学家认为，这种积聚使得太阳光可以加热地球，但阻止了热量的平衡损失。

Greenhouse gas(GHG)

Gases (including carbon dioxide (CO₂), water vapour, methane and nitrous oxide) that interact with infrared radiation and when present in the atmosphere, have the effect of warming the global climate. Without naturally occurring greenhouse gases, the earth's temperature would be several tens of degrees Celsius colder than it is now (and life would not have evolved in its current form).

气体（包括二氧化碳、水蒸气、甲烷和一氧化二氮），它们与红外辐射相互作用，在大气中产生全球气候变暖的影响。如果没有自然产生的温室气体，地球温度将会比现在低几十摄氏度（生命就不会以现在的形式进化）。

Inequality

An extreme concentration of wealth or income in the hands of a small percentage of a population.

财富或收入极度集中在人口的一小部分人手中。

Greenwashing

Greenwashing is the overrepresentation or misrepresentation - either intentionally or unintentionally - of the qualifications and credibility of an investment portfolio that promotes itself as green, sustainable, responsible or ESG.

绿色清洗是有意或无意的，过度陈述或歪曲一个以绿色、可持续、负责任或ESG为卖点的投资组合的资质和信用。

Habitat

The place where a population (e.g., human, animal, plant, or microorganism) lives, and its surroundings, both living and non-living.

种群（如人类、动物、植物或微生物）生活的地方及其周围的生物和非生物的环境。

Hazardous wastes

By-products of society that can pose a substantial or potential hazard to human health or the environment when improperly managed. Substances classified as hazardous wastes possess at least one of four characteristics - ignitability, corrosivity, reactivity or toxicity - or appear on special lists.

如果管理不当，可能对人类健康或环境造成实质性或潜在危害的社会副产品。被分类为危险废物的物质至少具有四种特性中的一种：可燃性、腐蚀性、反应性或毒性，或出现在特别清单上。

Health and safety

Activity aimed at protecting the workforce from accidents and fatalities. Occupational health is about limiting workforce exposures to minimise the risk of occupational diseases or injury.

旨在保护工人免受事故和死亡的活动。职业健康是关于限制劳动力接触，以尽量减少职业病或伤害的风险。

Human capital development

Organisational activity aimed at bettering the job performance of individuals and groups in organisational settings.

在组织环境中，旨在提高个人和团体工作绩效的组织活动。

Human rights

Rights inherent to all human beings, regardless of race sex, nationality, ethnicity, language, religion or any other status. Human rights include the right to life and liberty, freedom from slavery and torture, freedom of opinion and expression, the right to work and education, and many more. Everyone is entitled to these rights, without discrimination.

所有人的固有权利，不论种族、性别、国籍、民族、语言、宗教或任何其他身份。人权包括生命权和自由权、免于奴役和酷刑的权利、言论自由、工作和受教育的权利等等。每个人都有权不受歧视地享有这些权利。

Impact Investing

Impact investing refers to investments made with the specific intent of generating positive, measurable social and environmental impact alongside a financial return (which differentiates it from philanthropy).

影响投资指的是在获得经济回报的同时，以产生积极的、可衡量的社会和环境的影响为特定目的进行的投资（这与慈善不同）。

Institutional Investors Group on Climate Change (IIGCC)

The IIGCC is the European membership body for investor collaboration on climate change. With over 240 members, IIGCC works to support and help define the public policies, investment practices and corporate behaviours that address the long-term risks and opportunities associated with climate change.

IIGCC是在气候变化方面进行投资者合作的欧洲会员机构。IIGCC拥有240多名成员，致力于支持和帮助制定公共政策、投资实践和企业行为，以应对与气候变化相关的长期风险和机会。

Internal social factors

Social factors within a company, such as fatalities employee treatment, gender balance and pay ratios

公司内部的社会因素，如死亡人数、员工待遇、性别平衡和薪酬比率。

Integrated Reporting Framework(IRF)

The IRF, put forward by the IIRC, encourages companies to integrate sustainability within their strategy and risk assessment by integrating it into the traditional annual report. The integrated report aims to make it easier for investors to review such information as part of normal research processes and thus increase the likelihood that sustainability information is material to investment decisions.

IRF由IIRC提出，鼓励企业将可持续性纳入其战略和风险评估，将其纳入传统的年度报告。这份综合报告旨在使投资者更容易将这些信息作为正常研究过程的一部分进行审查，从而增加可持续性信息对投资决策至关重要的可能性。

Intergovernmental Panel on Climate Change(IPCC)

A United Nations intergovernmental body dedicated to providing an objective, scientific view of climate change and its impacts. Thousands of scientists and experts from around the world contribute to IPCC reports, who issue reports every seven years reviewing the state of climate science. They also produce special reports, e.g. the 2018 report on how to prevent global warming of more than 1.5°C (compared with pre-industrial levels).

联合国政府间机构，致力于提供气候变化及其影响的客观、科学观点。来自世界各地的数千名科学家和专家为IPCC的报告做出贡献，IPCC每7年发布报告，审查气候科学的现状。他们还制作特别报告，例如2018年的报告是关于如何防止全球变暖超过 1.5°C 的报告（相比工业化前的水平）。

International Corporate Governance Network(ICGN)

The ICGN is an investor-led organisation established in 1995 to promote effective standards of corporate governance and investor stewardship to advance efficient markets.

ICGN是一个投资者主导的组织，成立于1995年，旨在促进有效的公司治理标准和投资者管理，以推进有效的市场。

International Integrated Reporting Council(IIRC)

An organisation encouraging companies to produce integrated reports, which unite financial and ESG considerations in a single document.

鼓励公司制作综合报告的组织将财务和ESG考虑统一在一个文件中。

International Renewable Energy Agency(IRENA)

Established in 2009 to promote the adoption and usage of sustainable energy. Based in Abu Dhabi IRENA has become an increasingly authoritative body on the trends and best practices of the global renewables sector.

成立于2009年，旨在促进可持续能源的采用和使用。IRENA总部位于阿布扎比，在全球可再生能源行业的趋势和最佳实践方面已成为一个日益权威的机构。