



CFA-ESG

ESG英语
常用词汇汇总

ESG英语常用词汇

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.

【积极所有权】个人积极主动地行使做为公司股东的权力，特别指股东主动参与对财务类及非财务类ESG因素的讨论与管理

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】投资组合管理人在努力超越基准，试图为投资者获得更高回报时需要承担的风险，通常可直观地表现为投资组合与基准的偏移程度

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 in factors.

【激进的投资模式】在该投资模式下，基金经理买入一家公司的明确目的在于通过推动公司内部的变革并以此实现额外收益

ESG英语常用词汇

AGM,EGM

Acronmy for **A**nnual **G**eneral **M**eeting and **E**xtraordinary **G**eneral **M**eeting respectively.The formal gatherings of shareholders to agree official business of the company, in such occasion shareholders have the right to take some decisions about the future of the company.The agendas of AGM depends on the law of the state or country where the company is incorporated, while that of EGM is more flexible.

【股东年度大会】&【特别股东大会】定期（AGM）或临时（EGM）举行的由全体股东出席的会议，其可对公司重大事项进行决策。AGM的日程大多取决于公司注册所在州或国家的法律，而EGM则可视情况决定召开

Alpha generation

Alpha generation is the process of generating absolute returns, known as alpha, from capital funds and investments. An absolute return is usually thought of as a profit that defies known risks also adds gain without creating new risks.

【阿尔法生成】基金经理从投资中产生绝对收益的过程。绝对收益通常被认为是一种能抵御已知风险的利润，即能在不产生新的风险的情况下增加收益

Animal welfare

The physical and psychological well-being of animals.

【动物福利】关注动物的生活质量、健康与幸福的观念

ESG英语常用词汇

Automation

The 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.

【自动化】在最少的人工协助下执行程序的技术。它取代了费力且单调的体力劳动，降低了用工成本，提升了生产效率

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】一种基于贝叶斯定理，用于估计统计量某种性质的统计方法，其非常主观，可利用贝叶斯定理更新假设的概率来获得更多的信息与证据

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.

【“同类最优”方法】构建ESG产品的方法之一，仅按照不同行业选取业内ESG表现最优的公司，而不进行跨行业比较。

ESG英语常用词汇

Carbon dioxide(CO₂)

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

【二氧化碳】无色、无味、无毒，由化石燃料燃烧产生的气体，是空气成分的一部分

Carbon sequestration or carbon sinks

The long-term storage of carbon in natural (plants, soils, geologic formations, the ocean) and artificial reservoirs (carbon tanks). Carbon sequestration occurs both naturally and as a result of anthropogenic activities which 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.

【碳封存】捕获和储存大气二氧化碳的过程，其可以自然发生也可以人为干预，是一种减少大气中二氧化碳含量的方法。例如人们可以把可能转化为二氧化碳的气体封存在碳罐中，以缓解气候变化。

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.

【碳足迹】 碳足迹是基于产品生命周期，使用气候变化单一环境影响分析，以二氧化碳当量表示的产品系统温室气体排放和温室气体移除的总和

CDP

CDP (known as the Carbon Disclosure Project) is a non-governmental 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.

【碳信息披露项目】 总部位于伦敦的非政府国际组织，致力于推动企业和政府减少温室气体排放，保护水和森林资源。CDP每年都会要求世界上的大企业公开碳排放信息及为气候变化所采取措施的细节，已发展成为碳排放披露方法论和企业流程的经典标准。2012年，CDP进入中国

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.

【碳市场】以温室气体排放配额或温室气体减排信用为标的物所进行的交易的市场，其最大的创新之处在于通过“市场化”的方式解决环境问题通过发挥市场在资源配置中的决定性作用。

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.

【碳税】针对某些造成二氧化碳排放的商品或服务，依照排放量来征收的一种环境税；通过税收手段，抑制向大气中排放过多的二氧化碳，从而减缓气候变暖进程。

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】特指在自然原因之外由人类活动直接或间接地改变全球大气组成所导致的气候改变，全球变暖是气候变化的重要表现之一（注：归因于自然原因气候变化称为“气候变率”）

Climate change adaptation

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.

【气候变化适应】除了尽我们所能减少排放，减缓全球变暖的速度外，我们还必须适应气候变化的后果，从而保护自身和我们的环境。气候变化的后果因地制宜，可能是火灾、洪水、干旱、高温或严寒

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 individual investor can disadvantage another investors in a commingled account.

【混合基金】由来自多个账户的资产混合在一起的投资组合。混合基金的存在是为了降低单独管理组成账户的成本，其一般不公开上市或供个人散户投资，绝大多数用于养老基金、保险和其他机构账户。

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.

【缓解气候变化】通过人为干预努力减少温室气体排放源（如燃烧化石燃料发电、供热或运输）或加强其的下沉储存（碳封存），如储存进森林、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 organisations with the mission to create the enabling conditions for material climate change and natural capital information to be integrated into mainstream reporting.

【气候披露标准委员会】由与商业和环境相关的非政府组织组成的国际联盟，致力于促进将气候变化和自然资源的重要性提升到与金融资本等同的位置。其为企业提供了一个与财务信息报告同等严格的环境与气候变化信息披露框架，企业可以使用该框架将上述信息纳入主流财务报告中

Controversial sourcing

Controversial sourcing refers to the practice of obtaining goods or materials from sources that are associated with ethical, social, or environmental concerns.

【争议性采购】从可能存在道德、社会或环境问题相关的来源获取商品或材料

Consumer protection

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

【消费者权益保护】旨在保护消费者权益的法律法规及其他形式的政府监管

Collective engagement

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.

【集体参与】通过集体参与，投资者可以更有效地向公司管理层传达其对ESG治理因素的考虑，由此投资者可以进一步了解相关情况，参与的结果也会更具有建设性，使双方都从中收益

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**】为应对气候变化，1992年5月联合国通过了《联合国气候变化框架公约》于1994年并3月生效，目前共有197个缔约方。联合国气候变化大会旨在每年召集相关缔约方国家讨论如何共同应对气候变化问题。如今，COP已成为全球规模最大、影响力最高的的气候相关会议

Circular economy

An economic model based interalia on sharing, leasing, reusing, repairing, refurbishing and recycling, in an closed loop, which aims to retain the highest utility and value of products, components and materials at all times.

【**循环经济**】以资源的高效和循环利用为核心，以“减量化、再利用、资源化”为原则，减少产品加工和制造步骤，延长生命周期，提升碳封存能力，节能减排

Corporate Reporting Dialogue(CRD)

CRD is an initiative, convened by the IIRC (International Integrated Reporting Council) , designed to respond to market calls for greater coherence, consistency and comparability between corporate reporting frameworks, standards and related requirements. It aims to communicate about the direction, content and ongoing development of reporting frameworks, standards and related requirements; identify practical ways and means by which respective frameworks, standards and related requirements can be aligned and rationalized; and share information and express a common voice on areas of mutual interests to engage key regulators.

【企业间报告对话】企业对其战略、治理、绩效和前景，即如何创造短期、中期和长期价值进行描述的简练文件，旨在提高投资者获取信息的质量，实现更具效率和效果的资本配置，同时促进形成一种更连贯、更有效的报告方法，以反映所有对公司持续价值创造能力产生重大影响的因素，并支持以价值创造为重点的综合思维、决策和行动

Case or Controversy

Case or controversy 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.

【争议案例】在公司运营过程中，被认为会对环境和社会带来负面影响的行为或产品

Digital Disruption

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

【数位颠覆】数字化过程带来的对企业传统经营模式及价值主张，甚至是既得市场地位等方面带来的彻底的冲击与变革

Discounted Cash flow(DCF)

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

【现金流折现法】该方法把企业在未来存续期内的所有现金流贴现到今日，得到企业的内在价值

Dynamic asset allocation

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

【动态资产配置】根据资本市场环境及经济条件对资产配置状态进行动态调整，从而增加投资组合价值的积极战略，其既着眼于长期收益，也会通过策略抓住短期

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.

【废弃物处理】废弃物是生产过程中产生的，在一定时间和空间范围内基本或者完全失去使用价值，无法回收和利用的排放物，可通过填埋、沉海、焚烧等方法对其进行妥善处理

Ecosystem

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

【生态系统】由生物群落与无机环境构成的统一整体

Emission

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

【排放】泛指一切人类在工业生产或日常生活中向大气排放的污染物的统称，这里主要讨论碳排放

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.

【积极对话】投资者通过管理层对话等方式积极参与公司的治理，以促成自身投资目标的达成或特定变革的发生（如促进将ESG相关理念融入治理）

Environmental auditing

Environmental auditing is an independent assessment performed by different organisations to ensure that the companies are complying with the environmental policies. It examines the amount of risk or actual harm caused and determines the types of pollution produced.

【环境审计】审计机构对企业实施的环境管理系统及其生产经济活动对环境的影响而进行监督、评价和鉴证，使之达到环境保护有效，管理控制得当，不会造成环境危害的审计活动

ESG Investing

ESG investing is an approach to managing assets where investors explicitly acknowledge the relevance of environmental, social and governance 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】ESG投资简单而言是在传统财务分析投资流程中，将环境、社会、公司治理三个方面的因素纳入考虑，考察企业中长期可持续发展的潜力，从而找到既能创造股东价值又能创造社会价值的投资机会

External social factors

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

【外部社会因素】企业的产品对社会产生的影响，是一个非常综合的因素

Environment

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

【环境】影响人类生存和发展的各种天然的和经过人工改造的自然因素的总体

Ethical and faith-based investment

Ethical and faith-based investment (also known as value-driven 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 investors, certain religions, international declarations, conventions or voluntary agreements.

【基于价值（信仰）的投资】在做出投资决策时考虑特定道德或宗教原则的投资方法。它允许投资者将投资选择与他们的价值观、信仰和道德信念保持一致

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.

【参与升级】投资者更加积极有力参与到公司的治理之中，常表现为寻求与管理层更加频繁的对话以及公司公共事务的参与

Fiduciary

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

【受托人/公司】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.

【ESG整合】 系统化地将ESG因素整合到传统财务和估值分析过程以及投资的尽职调查和分析环节中，从而全面反映投资的价值、风险和收益潜力

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. Externalities can either be negative or positive.

【外部性】 经济主体的活动对他人和社会造成的非市场化的影响。
正外部性是某个经济行为个体的活动使他人或社会受益，而受益者无须花费代价（如节能减排），负外部性与之相反，造成负外部性的人却没有为此承担成本（如环境问题）

Foreign direct investment (FDI)

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

【外国直接投资】 一国的投资者将资本用于他国的生产或经营，并掌握一定经营控制权的投资行为

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 screened out.

【排除清单】某些公司或行业由于其经营或产品不符合ESG投资的有关理念/标准而被排除在投资对象之外

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.

【信托责任】受托人对委托人/受益人负有的严格按委托人意愿管理财产的责任。一旦信托关系成立，受托人就负有信托责任，不得使自己的利益与其责任相冲突，以受托人利益为先，做到勤勉尽责

Forced labour

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

【强迫劳动】以任何形式的惩罚作为威胁，强迫任何人进行，被强迫者并非出于自愿开展的所有工作或服务

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,etc., which provided a platform for multi-stakeholder support.

【森林管理委员会】成立于1993年，其FSC认证体系是目前世界范围内，市场认可度最高，并受非政府环保组织及贸易组织支持的全球森林认证体系，同时FSC认证也是目前较为成熟和完善的森林认证体系

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)

【化石燃料】化石燃料由古代生物的化石沉积而来，是一次能源，包含煤炭、石油、天然气等。化石燃料不完全燃烧后会散发出有毒有害气体，却又是人类必不可少的燃料。

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.

【结社的自由】雇员出于维护自身的利益的目的有自由组织或加入协会或工会的权利以。

Fund of funds

A fund of funds, sometimes called a multi-manager 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.

【基金中的基金】一种主要投资于其他投资基金的基金，其通过持有其他证券投资基金来间接持有股票、债券等故其主要工作是挑选和配置其他基金经理，其投资组合可以更广泛地覆盖多种资产，从而达到最大限度地降低系统性风险、减少净值波动的目的，具有二次分散风险的作用。

Fundamental analysis

Fundamental analysis (FA) measures a security's intrinsic value by examining related economic and financial factors. Intrinsic value is the value of an investment based on the issuing company's financial situation and current market and economic conditions.

【基本面分析】基本面就是该股票的基本情况、行业情况、该股票在行业中所处的位置等基本信息，这些信息将帮助我们分析该公司、相关政策以及企业的财务情况，用以做出相对应的投资操作。其理论基础在于证券存在内在价值，分析师着重于分析影响证券价格的因素就能判断该证券的买卖操作

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.

【全球影响力投资网络】GIIN是支持和推动影响力投资的全球性网络，有来自50个国家的350多个机构会员，G其与会员机构和其他行业伙伴紧密合作，研究开发影响力度量和管理工具、发布影响力投资报告，以多种方式推动影响力投资实践

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.

【全球报告倡议组织】成立于1997年，是由美国非盈利环境责任经济体同盟(CERES)和联合国环境规划(UNEP)共同发起成立的国际组织，作为全球使用较广泛的可持续发展报告标准之一，它提供报告原则、标准披露和实施手册，为各种规模、各类行业、各个地点的机构编制企业可持续发展报告提供参照。

Global Sustainable Investment Alliance(GSIA)

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

【全球可持续投资联盟】GSIA的使命在于加深可持续投资组织在全球层面的影响力和知名度，其愿景是创造一个可持续投资融入金融系统和投资链的世界，世界所有地区都有代表和推动可持续投资界的会员制机构

Green bonds

Innovative financial instruments where the proceeds are invested exclusively in green projects that generate climate or other environmental benefits.

【绿色债券】将募集资金专门用于支持符合条件条件的绿色产业、绿色项目或绿色经济活动，依照法定程序发行并按约定还本付息的有价证券，包括但不限于绿色金融债券、绿色企业债券、绿色资产支持证券等

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】将提升企业环境绩效、促进绿色产业发展及降低环境风险作为目标，运用系统性绿色投资策略，对能够产生环境效益、降低环境成本与风险或直接从事环保产业的企业或项目进行投资的行为

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 counter balancing loss of heat

【温室效应】大气能使太阳短波辐射到达地面，地表受热后向外放出的大量长波热辐射线却被大气吸收，这样就使地表与低层大气温度增高，因其作用类似于栽培农作物的温室，故名温室效应，其引发的一系列问题已引起了世界各国的关注。

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.

【温室气体】大气中能吸收地面反射的长波辐射，并重新发射辐射的一些气体，如水蒸气、二氧化碳等，其作用是使地球表面变得更暖，类似于温室截留太阳辐射，并加热温室内空气的作用。

Inequality

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

【不平等】社会财富或收入集中在极少部分人手中。

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.

【洗绿】误导投资者等利益相关方认可公司所具有的环保意愿、能力或贡献，借助市场对ESG的偏爱，对外鼓吹自身管理与业务上所不具备的可持续优势，通过“伪ESG”行为，来吸引消费者和投资者的青睐

Habitat

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

【栖息地】包涵多个“物种种群”（包括动物、植物其它各类生物）生活和生长的自然环境。

Hazardous wastes

By-products of society that can pose a substantial or potential hazard to human health or the environment when improperly managed.

【有害废弃物】对人体健康或环境造成现实危害或潜在危害的废弃物，或列入国家危险废物名录及根据国家规定的危险废物鉴别标准和鉴别方法认定的具有危险特性的废物

Work health and safety(WHS)

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.

【职业健康与安全】公共卫生工作的领域之一，旨在尽可能地促进和保持所有工人的身体、心理和社会福利

Human capital development(HCD)

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

【人力资本发展】旨在改善个人和团体在组织环境中的工作表现的有关活动

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.

【人权】所有人的固有权利，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，每个人都应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.

【影响力投资】旨在通过对公司、组织和基金的投资，在获得财务回报的同时，对社会、经济和环境产生可以衡量的积极影响力

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.

【气候变化机构投资者组织】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。

Internal social factors

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

【内部社会因素】公司内部的社会因素，如亡故员工待遇、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.

【价值总览报告框架】对机构的战略、治理、绩效和前景在机构外部环境下，在短期、中期和长期如何创造价值进行沟通的简练文件

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.

【联合国政府间气候变化专门委员会】是世界气象组织(WMO)及联合国环境规划署(UNEP)于1988年联合建立的政府间机构，主要任务是对气候变化科学知识的现状，气候变化对社会、经济的潜在影响以及如何适应和减缓气候变化的可能对策进行评估

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.

【国际公司治理网络】作为投资者主导的组织，ICGN的任务是推动建立有效的公司治理标准与提高投资者保护水平，从而促进有效市场和全球经济的可持续发展

International Integrated Reporting Council(IIRC)

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

由监管者、投资者、公司、会计准则制定者、会计专业人士和非政府组织组成的全球联盟，致力于推动在主体报告中作出有关价值创造的披露

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.

【国际可再生能源机构】政府间组织，鼓励各国政府采取有利于可再生能源投资的政策，提供实用的工具和政策建议，以加快可再生能源的部署，并促进知识共享和技术转让，为世界不断增长的人口提供清洁、可持续的能源。