

For advisers and employers only

ESG – APG

Environmental, Social, Governance – Acronym Pocket Guide

The world of ESG is laden with acronyms – covering a growing range of frameworks, industry bodies and technical terms. This pocket guide is here to help you decipher some of the key abbreviations.

Reporting frameworks, regulations and standards

CDP	CDP (formerly the Carbon Disclosure Project)
CDSB	The Climate Disclosures Standards Board
CSR	Corporate Social Responsibility (report)
GRI	The Global Reporting Initiative
GSSB	Global Sustainability Standards Board
IFRS	International Financial Reporting Standards
IIRC	The International Integrated Reporting Council
PACTA	Paris Agreement Capital Transition Assessment
SASB	The Sustainability Accounting Standards Board
SBP	Social Bond Principles
SBTi	Science Based Targets initiative
SDGs	The (United Nations) Sustainable Development Goals
SFDR	The Sustainable Finance Disclosure Regulation
TCFD	The Task Force on Climate-related Financial Disclosures
TPI	Transition Pathway Initiative
WBA	World Benchmarking Alliance



Industry bodies, organisations and groups

COP	Conference of the Parties
GEFI	Global Ethical Finance Initiative
GIIN	Global Impact Investing Network
GSIA	Global Sustainable Investment Alliance
ICGN	International Corporate Governance Network
IIGCC	Institutional Investors Group on Climate Change
IMP	Impact Management Project
IPCC	The Intergovernmental Panel on Climate Change
IRENA	International Renewable Energy Agency
PRI	The Principles for Responsible Investment
TEG	The (European Commission's) Technical Expert Group on Sustainable Finance
UKSIF	UK Sustainable Investment and Financial Association
UNDP	United Nations Development Programme
UNEPFI	United Nations Environment Programme Finance Initiative
UNFCCC	United Nations Framework Convention on Climate Change
UNGC	The United Nations Global Compact
WBCSD	World Business Council for Sustainable Development



Metrics and technology

CCS	Carbon capture and storage
CCUS	Carbon capture, utilisation and storage
EV	Electric vehicle
EVI	Environmental Vulnerability Index
GHG	Greenhouse gas
GWP	Global warming potential
IAM	Integrated Assessment Model
ICP	Internal carbon pricing
IMAGE	Integrated Model to Assess the Global Environment
ODP	Ozone depletion potential
RE	Renewable energy
SROI	Social Return on Investment



Find out more about Aegon's approach to responsible investment at [aegon.co.uk / responsibleinvestments](https://aegon.co.uk/responsibleinvestments)



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