

## Annex 1

### Globally recognized green or ESG criteria or principles

1. Globally recognized green or ESG criteria or principles that may be considered by a Green or ESG fund include:
  - United Nations Global Compact Principles<sup>1</sup>;
  - United Nations Sustainable Development Goals<sup>2</sup>;
  - Common Principles for Climate Mitigation Finance Tracking<sup>3</sup>;
  - Green Bond Principles of the International Capital Market Association<sup>4</sup>; or
  - Climate Bonds Taxonomy of the Climate Bonds Initiative<sup>5</sup>.
2. The list above is not intended to be exhaustive. Other green or ESG criteria or principles recognized globally or nationally, or reference benchmarks or indices which in their construction and management adopted any of the green or ESG criteria or principles above, may also be considered on a case-by-case basis.

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<sup>1</sup> <https://www.unglobalcompact.org/what-is-gc/mission/principles>

<sup>2</sup> <https://www.un.org/sustainabledevelopment/sustainable-development-goals/>

<sup>3</sup> <https://www.ifc.org/wps/wcm/connect/65d37952-434e-40c1-a9df-c7bdd8ffcd39/MDB-IDFC+Common-principles-for-climate-mitigation-finance-tracking.pdf?MOD=AJPERES>

<sup>4</sup> <https://www.icmagroup.org/green-social-and-sustainability-bonds/green-bond-principles-gbp/>

<sup>5</sup> <https://www.climatebonds.net/standard/taxonomy>