

ISO 32210:2022-10 (E)

Sustainable finance - Guidance on the application of sustainability principles for organizations in the financial sector

Contents		Page
Foreword		iv
Introduction		v
1	Scope	1
2	Normative references	1
3	Terms and definitions	1
4	Sustainable finance principles	6
4.1	General	6
4.2	Governance and culture	7
4.3	Strategy alignment and objectives	8
4.4	Risk and opportunity management and impact assessment	8
4.5	Stakeholder engagement	8
4.6	Monitoring, measuring and metrics	9
4.7	Reporting, transparency and assurance	9
4.8	Continual improvement and enhancing ambition	9
5	Implementation of sustainable finance	9
5.1	General	9
5.2	Governance and culture	10
5.2.1	Governing body accountability	10
5.2.2	Systematic review	11
5.2.3	Internal performance management and compensation	11
5.3	Strategy alignment and objectives	12
5.3.1	General	12
5.3.2	Sustainability statement or policy	12
5.3.3	Benchmarking and gap analysis	13
5.3.4	Transition plan and strategy implementation plan	13
5.3.5	Development of new products and services	13
5.4	Risk and opportunity management and impact assessment	14
5.4.1	General	14
5.4.2	Organizational-level risk evaluation and impact assessment	16
5.4.3	Client, asset and portfolio-level risk and impact assessment	17
5.4.4	Scenario analysis	18
5.4.5	Alignment with other principles	20
5.5	Stakeholder engagement	20
5.6	Monitoring, measuring and metrics	22
5.6.1	General	22
5.6.2	Asset management plan (for real assets)	23
5.7	Reporting, transparency and assurance	23
5.8	Continual improvement and enhancing ambition	24
Bibliography		25