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Bridging the sustainability information gap: an assessment of the European sustainable finance framework

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Bridging the Sustainability Information Gap

Bridging the Sustainability Information Gap

An Assessment of the European Sustainable Finance Framework

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List of Abbreviations

AD	Accounting Directive
AFM	Dutch Authority for the Financial Markets
CapEx	Capital expenditure
Commission	European Commission
COP	Conference of Parties
CSDDD	Corporate Sustainability Due Diligence Directive
CSRD	Corporate Sustainability Reporting Directive
DNSH	Do no significant harm
E/S objective	Environmental or social objective
ESAP	European Single Access Point
ESG	Environmental, Social and Governance
ESGR	Regulation on the transparency and integrity of Environmental, Social and Governance (ESG) rating activities
ESMA	European Securities and Markets Authority
ESRS	European Sustainability Reporting Standards
EU	European Union
EU SFF	European Sustainable Finance Framework
EuGBR	European Green Bond Standard Regulation
EUR	Euro
FA	Financial adviser
FMP	Financial market participant
FSB	Financial Stability Board
GHG	greenhouse gases
HLEG	High Level Expert Group on Sustainable Finance
IDD	Insurance Distribution Directive
IPCC	Intergovernmental Panel on Climate Change
KPI	Key performance indicator
L&E	Law & Economics
MiFID	Markets in Financial Instruments Directive
NCA	National competent authority
OpEx	Operating expenditure
PAI	Principal Adverse Impacts
PR	Prospectus Regulation
SDG	Sustainable Development Goal
SFDR	Sustainable Finance Disclosure Regulation
SMEs	Small- and medium enterprises
SPT	Sustainability performance target
TEU	Treaty on the European Union
TFEU	Treaty on the Functioning of the European Union

TSC	Technical screening criteria
UN	United Nations
UNFCCC	United Nations Framework Convention on Climate Change
US	United States
USD	United States Dollar