第 12 回「貧困、飢餓をなくし地球環境を守る分科会」

2019 年 10 月 10 日
午 後 ４ 時 ～ ５ 時
協 会 第３会議室

次 第

１. 欧州のサステナブルファイナンス タクソノミーについて
【ゲストスピーカー】国連責任投資原則（UNPRI）チーフ・レスポンシブルインベストメント・オフィサー
EUTEG タクソノミーサブグループ ネーサン・ファビアン 氏

２. 質疑応答

３. その他（事務局より連絡）

以 上

（※）日英同時通訳により行います。
チャンネル１：日本語で聞きたい方
チャンネル２：英語で聞きたい方

12th Meeting of the Subcommittee on

Ending Poverty/Starvation and Protecting the Global Environment

Tokyo, Thursday, 10 October 2019 (16:00 ~ 17:00)

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1. EU Sustainable Finance Taxonomy (30 minutes)

    Guest speaker: Mr. Nathan Fabian, Chief Responsible Investment Officer, UN Principles for Responsible Investment (PRI)

2. Discussion among participants (20 minutes)

3. Others (10 minutes)

(Simultaneous interpretation (English/Japanese) arranged for the whole session)

CH1: Japanese

CH2: English

Principles for Responsible Investment

An investor initiative in partnership with UNEP Finance Initiative and UN Global Compact

Sustainable finance and the EU Taxonomy

Nathan Fabian — *Chief Responsible Investment Officer, PRI*
Rapporteur, EU Taxonomy, Technical Expert Group

PRI at a glance PRI

Launched in April 2006 at the NYSE, the Principles for Responsible Investment has:

2

UN PARTNERS:

UNEP FINANCE INITIATIVE
UN GLOBAL COMPACT

2500+

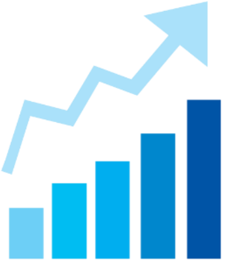
SIGNATORIES:

ASSET OWNERS, INVESTMENT MANAGERS AND SERVICE PROVIDERS

89+

US$ TRILLION:

ASSETS UNDER MANAGEMENT



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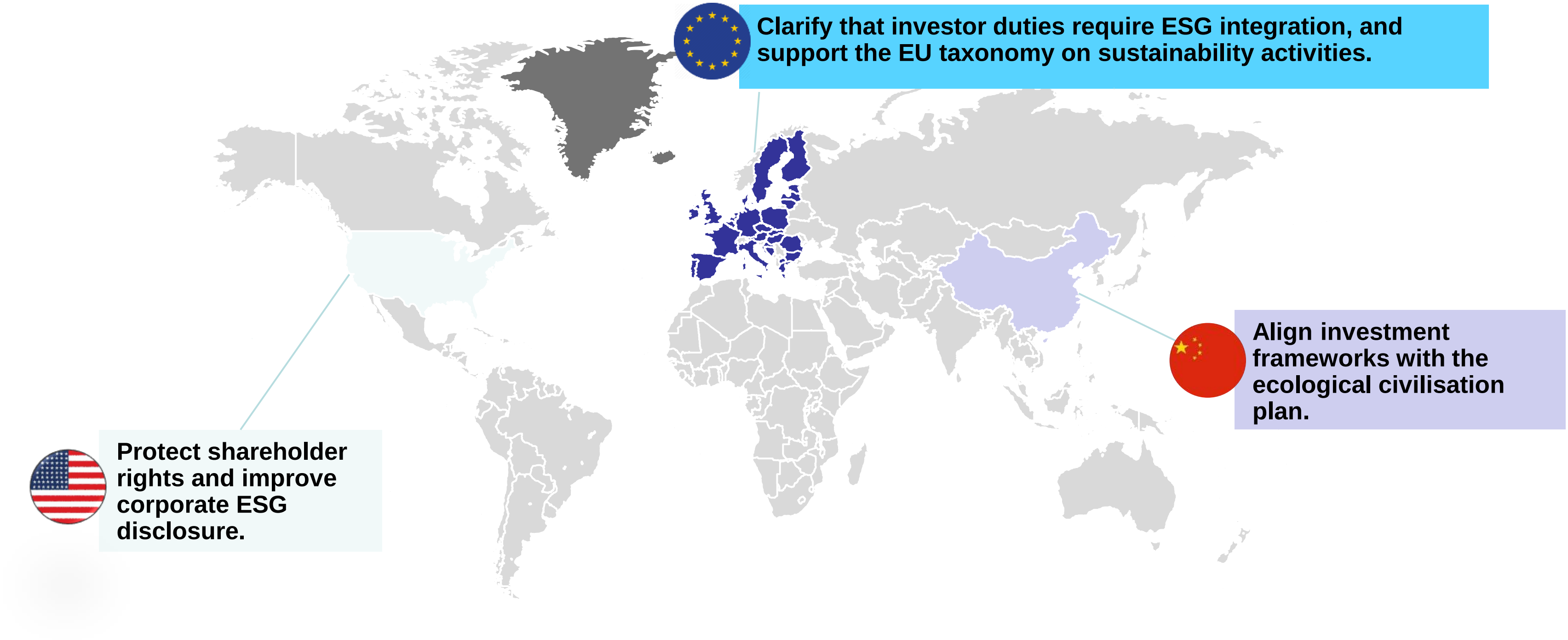
PRINCIPLES:

RECOGNISING THE MATERIALITY OF ENVIRONMENTAL, SOCIAL AND CORPORATE GOVERNANCE ISSUES

PRI policy priorities in 2019

Challenge barriers to a sustainable financial system



The PRI works with policy makers, regulators, investors and stakeholders to improve the sustainability of the financial system and address systemic market risks through policy change. Focus areas of policy reform are pension fund ESG integration requirements, stewardship codes, corporate ESG disclosure requirements and alignment of policy frameworks with government sustainability commitments, such as the Paris climate agreements and the SDGs.

EU Strategy on Sustainable Finance and the EU Taxonomy

Background: Policy direction in Europe

2030 targets in line with UN 2030 Agenda, the SDGs and the Paris Agreement

Minimum **40%** cut in greenhouse gas emissions compared to 1990 levels

At least a **32%** share of renewables in final energy consumption

At least **32,5%** energy savings compared with the business-as-usual scenario

Public money

The yearly investment gap to meet these targets is estimated to be **between € 175 to 290 billion.**

Private money

Sources: EIB: Restoring EU competitiveness (2016) European Commission: A clean planet for all (2018))
European Commission: Commission Work Programme 2019.

Background: Action Plan on Financing Sustainable Growth

Strategy

1 **Reorienting capital flows** towards sustainable investment

2 **Mainstreaming Sustainability** into risk Management

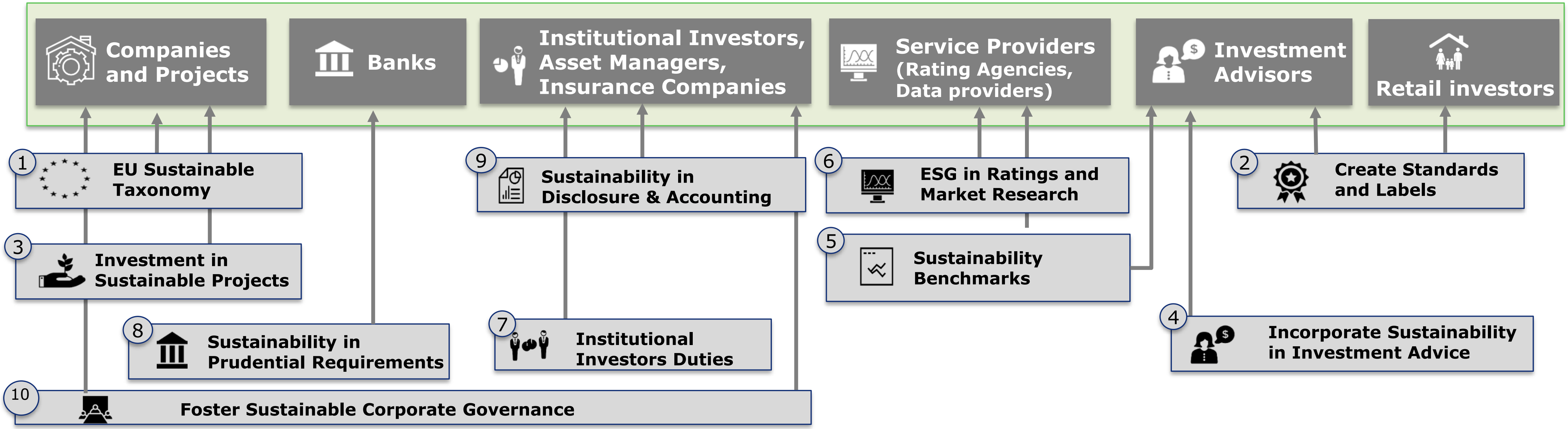
3 **Fostering transparency** and **Long-termism**

Actions

1. **Establish EU Sustainable Taxonomy**
2. **Create Standards and Labels**
3. **Foster Investment in Sustainable Projects**
4. **Incorporate Sustainability in Investment Advice**
5. **Develop Sustainability Benchmarks**
6. **Integrate ESG in Ratings and Market Research**
7. **Clarify institutional investors and asset managers duties**
8. **Incorporate sustainability in prudential requirements**
9. **Strengthen Sustainability Disclosure & Accounting**
10. **Foster Sustainable Corporate Governance**

Source: European Commission: Action Plan on Financing Sustainable Growth (2018).

Background: Actions along the investment chain



Source: *European Commission: Action Plan on Financing Sustainable Growth (2018)*.

What is the EU Taxonomy?

- A list of economic activities
- With environmental and social performance criteria

What is the EU Taxonomy?

- **A list of economic activities**
- **With environmental and social performance criteria**

	Substantial contribution		Do no significant harm		Minimum social safeguards
Electricity generation	**Operate at** <100g CO2e / kWh	+	**Comply with EU laws** on water, pollution, protecting ecosystems	+	**Comply with ILO conventions**

What is the EU Taxonomy?

IS	IS NOT
A list of economic activities and relevant criteria	A rating of good or bad companies
Flexible to adapt to different investment styles and strategies	A mandatory list to invest in
Based on latest scientific and industry experience	Making a judgement on the financial performance of an investment – only the environmental performance
Dynamic, responding to changes in technology, science, new activities and data	Inflexible or static

Environmental objectives

1. Climate change mitigation
2. Climate change adaptation
3. Sustainable use and protection of water and marine resources
4. Transition to a circular economy, waste prevention and recycling
5. Pollution prevention and control
6. Protection of healthy ecosystems

Climate change mitigation: 67 economic activities in 7 sectors

- Agriculture and forestry
- Manufacturing
- Electricity, gas, steam and air conditioning supply
- Water, sewerage, waste and remediation
- Transport
- Information and Communication Technologies (ICT)
- Buildings

What’s in the Taxonomy?

Manufacturing	Can climate change mitigation criteria change in future?	Do No Significant Harm criteria identified?				
		Adaptatio n	Water	Circular economy	Pollution	Ecosystem s
Manufacturing of low carbon technologies	✔	✔		✔	✔	
Manufacture of Cement	✔	✔	✔	✔	✔	✔
Manufacture of Aluminium	✔	✔	✔	✔	✔	✔
Manufacture of Iron and Steel	✔	✔	✔	✔	✔	✔
Manufacture of hydrogen	✔	✔	✔	✔	✔	✔
Manufacture of other inorganic basic chemicals	✔	✔	✔	✔	✔	✔
Manufacture of other organic basic chemicals	✔	✔	✔	✔	✔	✔
Manufacture of fertilizers and nitrogen compounds	✔	✔	✔	✔	✔	✔
Manufacture of plastics in primary form	✔	✔	✔	✔	✔	✔

Supporting economic transition

Type of activity	Criteria
Already low carbon (very low, zero or net negative emissions). Compatible with net zero carbon economy by 2050.	Likely to be stable and long term
Contribute to a transition to a zero net emissions economy in 2050 or shortly thereafter, but are not currently close to a net zero carbon emission level.	Likely to be revised regularly and tightened over time
Activities that **enable emissions reductions** in either of the two previous categories.	Some likely to be stable and long term, some likely to be revised regularly.

Activities that undermine mitigation objectives are **not** included.

Supporting economic transition

Example 1: Energy Company

- An energy company with **multiple energy sources**
- Allocates funds to a **new generation facility eligible under the taxonomy**
- **Issues a green bond** that meets the requirement of the EU Green Bond Standard.

- Investors understand the strategy, assess the information provided in the bond documentation, understand the environmental benefits and invest.

Example 2: Manufacturing company

- An aluminum manufacturer is looking for capital **to improve the performance of its manufacturing facility**.
- The company can get a **green loan from a bank** for the expenditure to bring the performance of the facility in line with the criteria of the taxonomy.

- Once the facility meets the taxonomy criteria, the shares of the company can be included in a green equity fund.

The Taxonomy can encourage more companies and investors to come into sustainable finance markets.

Shaping finance: Who will use the Taxonomy and how?

The proposed regulation has two mandatory users:

1. **Financial market participants**

2. **EU Member States**

+

Companies under the Non-Binding Guidelines for the NFRD.

Voluntary use by investors

- Expressing investment preferences
- Selecting holdings
- Designing green financial products
- Measuring the environmental performance of a security or product
- Engaging with investees

Shaping finance: Reduce transaction cost

Current market

Different taxonomies

Costs for real economy

Burdensome for investors

Hampering investments into a more sustainable economy

1

EU Sustainable Taxonomy

A harmonised **list of economic activities**

that can be considered **environmentally sustainable** for investment purposes.

Intended impact

- **Certainty for economic actors**
- **Protection of private investors**
- **Easier for real economy / Supply**
- **Reduce** market fragmentation
- **Basis for further policy action**

Reorienting capital flows towards sustainable investment

Shaping finance: Disclosures and financial advice

Market practice

Lack of transparency

Risk of greenwashing

Negative externalities

Hampering investments into a more sustainable economy

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Regulation on disclosures by financial entities

Disclosures on integration of sustainability risks and impacts of financial products

4

Financial advice

Include explicit questions on sustainability into suitability tests

Expected impact

- **Incentive** to **manage sustainability risks**
- **Encouraging a shift in retail investor mindsets**
- **Help to gradually price in negative externalities**

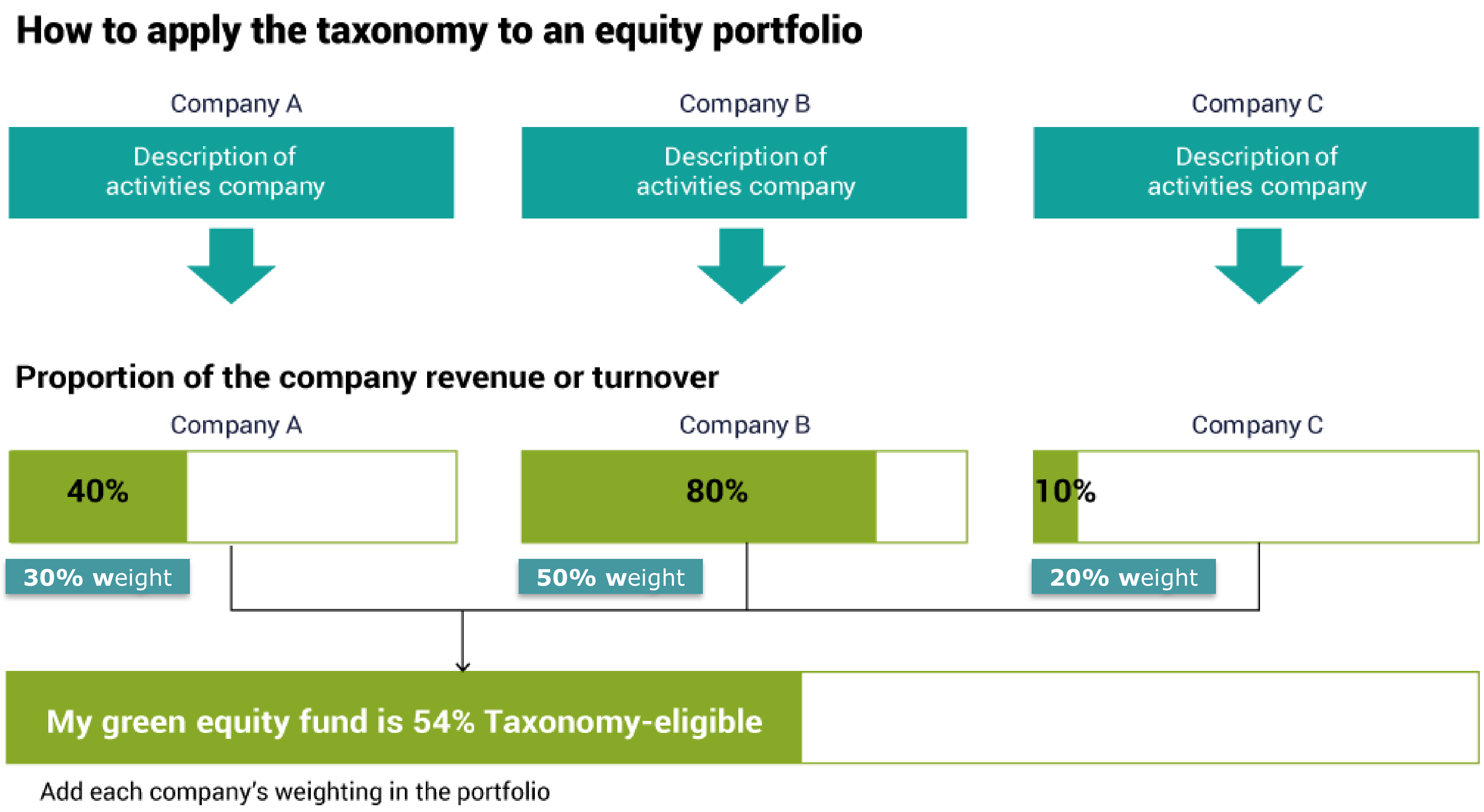
Mainstreaming sustainability into risk management and scaling up sustainable investments

Shaping finance: Disclosures by financial entities

Scope	What to disclose	Where to disclose	Who should disclose
All investment products	**Sustainability related impacts on financial returns**	Websites, pre-contractual information, marketing communication	all financial entities
	Consideration of impacts on sustainability factors	Websites, pre-contractual information	compulsory for financial entities >500 and holding companies, other entities to disclose on a comply or explain basis
Investment products with sustainability characteristics or objectives **(Voluntary)**	**How sustainability objectives are met**	Pre-contractual information, websites, periodical reports, marketing communication	all financial entities

Source: *European Commission: Proposal for a regulation on disclosures relating to sustainable investments and sustainability risks and amending Directive (EU) 2016/2341 (2018).*

Shaping finance: The Taxonomy in equity funds



Shaping finance: How to calculate Taxonomy exposure

1	Identify the activities conducted by the company, issuer or covered by the financial product (e.g. projects, use of proceeds).
2	For each activity, assess whether the company or issuer meets the relevant criteria for a substantial contribution
3	Assess and monitor whether the DNSH criteria are being met by the issuer.
4	Assess and monitor the minimum Asocial safeguards.
5	Calculate alignment of investments with the Taxonomy and prepare disclosures at the investment product level.

Shaping finance: EU Green Bond Standard

Green projects must be Taxonomy-aligned.

EU Green Bond Standard

Definition of Green Projects:

Type of expenditures + Taxonomy alignment

Green Bond Framework:

Describing methodologies on allocation, reporting, impacts and verification

Mandatory verification

by Accredited External Verifier of:
a) Green bond Framework
b0 Allocation reporting

Mandatory reporting on:

a) Allocation (use of funds)
b) Impacts

Shaping finance: EU-GBS adds clarity and credibility

1. Reduce uncertainty by **aligning with the EU taxonomy**

2. Clarify and expand the **definitions of eligible green projects, costs and expenditures**

3. Ensure transparency and accountability by requiring **mandatory** publication of the **green bond framework, allocation and impact reporting**

4. Improve comparability by providing **templates** for the green bond framework and reporting

5. Create credibility by **mandatory verification by accredited verifiers**

Shaping finance: Conclusions

1. Sustainable finance is a broad trend built on fundamental changes.
2. Markets at scale need trust, transparency, efficiencies.
3. Clarity on *what is sustainable* to be the new norm.
4. Data matters.
5. Taxonomy is an opportunity for markets to work.

END

All mitigation activities

What’s in the Taxonomy?

Agriculture and Forestry	Can climate change mitigation criteria change in future?	Do No Significant Harm criteria identified?				
		Adaptation	Water	Circular economy	Pollution	Ecosystems
Growing of perennial crops	✔	✔	✔	✔	✔	✔
Growing of non-perennial crops	✔	✔	✔	✔	✔	✔
Livestock production	✔	✔	✔	✔	✔	✔
Afforestation		✔	✔		✔	✔
Rehabilitation, Restoration		✔	✔		✔	✔
Reforestation		✔	✔		✔	✔
Existing forest management	✔	✔	✔		✔	✔

What’s in the Taxonomy?

Electricity, gas, steam and air conditioning supply	Can climate change mitigation criteria change in future?	Do No Significant Harm criteria identified? Adaptation	Water	Circular economy	Pollution	Ecosystems
Production of Electricity from Solar PV	✔	✔		✔		✔
Production of Electricity from Concentrated Solar Power	✔	✔	✔			✔
Production of Electricity from Wind Power	✔	✔	✔	✔		✔
Production of Electricity from Ocean Energy	✔	✔			✔	✔
Production of Electricity from Hydropower	✔	✔	✔	✔	✔	✔
Production of Electricity from Geothermal	✔	✔	✔		✔	✔
Production of Electricity from Gas Combustion	✔	✔	✔	✔	✔	✔
Production of Electricity from Bioenergy	✔	✔	✔	✔	✔	✔
Transmission and Distribution of Electricity		✔	✔	✔	✔	✔
Storage of Energy	✔	✔		✔		✔
Manufacture of Biomass, Biogas or Biofuels		✔	✔	✔	✔	✔
Retrofit of Gas Transmission and Distribution Networks		✔	✔	✔	✔	✔
District Heating/Cooling distribution	✔	✔	✔	✔	✔	✔
Installation and operation of Electric Heat Pumps		Not yet assessed				
Cogeneration of Heat/Cool and power from Concentrated Solar Power	✔	✔	✔			✔
Cogeneration of Heat/Cool and power from Geothermal Energy	✔	✔	✔	✔	✔	✔
Cogeneration of Heat/Cool and power from Gas Combustion	✔	✔	✔	✔	✔	✔
Cogeneration of Heat/Cool and power from Bioenergy	✔	✔	✔	✔	✔	✔
Production of Heating and Cooling from Concentrated Solar Power	✔	✔	✔			✔
Production of Heating and Cooling from Geothermal Energy	✔	Not yet assessed				
Production of Heating and Cooling from Gas Combustion	✔	✔	✔	✔	✔	✔
Production of heating and cooling from Bioenergy	✔	✔	✔	✔	✔	✔
Production of Heating and Cooling using Waste Heat	✔	Not yet assessed				

What's in the Taxonomy?

		Do No Significant Harm criteria identified?				
Water, Waste and Sewerage remediation	Can climate change mitigation criteria change in future?	Adaptatio n	Water	Circular economy	Pollution	Ecosystem s
Water collection, treatment and supply	✔	✔	✔			✔
Centralized wastewater treatment systems	✔	✔			✔	
Anaerobic digestion of sewage sludge	✔	✔			✔	
Separate collection and transport of non-hazardous waste in source segregated fractions	✔	✔		✔	✔	
Anaerobic digestion of bio-waste	✔	✔			✔	
Composting of bio-waste	✔	✔			✔	
Material recovery from waste	✔	✔		✔	✔	
Landfill gas capture and energetic utilization	✔	✔			✔	
Direct Air Capture of CO_2		Not yet assessed				
Capture of anthropogenic emissions		✔	✔	✔	✔	✔
Transport of CO_2		✔	✔	✔	✔	✔
Permanent Sequestration of captured CO_2		✔	✔	✔	✔	✔

What’s in the Taxonomy?

		Do No Significant Harm criteria identified?				
Transport	Can climate change mitigation criteria change in future?	Adaptation	Water	Circular economy	Pollution	Ecosystems
Passenger Rail Transport (Interurban)	✓	✓	✓	✓	✓	
Freight Rail Transport	✓	✓	✓	✓	✓	
Public transport	✓	✓		✓	✓	
Infrastructure for low carbon transport	✓	✓	✓	✓	✓	✓
Passenger cars and commercial vehicles	✓	✓		✓	✓	
Freight transport services by road	✓	✓		✓	✓	
Interurban scheduled road transport	✓	✓		✓	✓	
Inland passenger water transport	✓	✓	✓	✓	✓	
Inland freight water transport	✓	✓	✓	✓	✓	
Construction of water projects	✓	✓	✓	✓	✓	✓

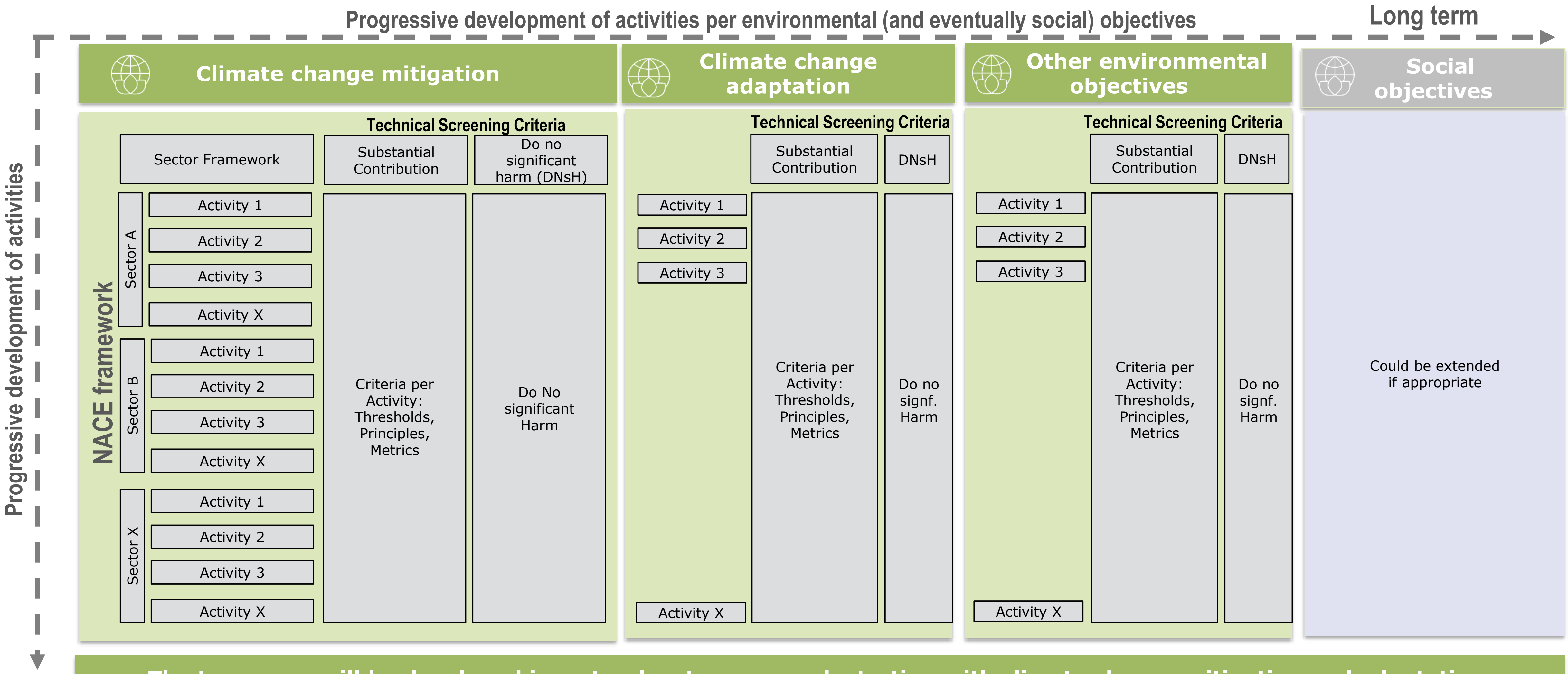
What’s in the Taxonomy?

		Do No Significant Harm criteria identified?				
Information and Communication Technologies (ICT)	Can climate change mitigation criteria change in future?	Adaptation	Water	Circular economy	Pollution	Ecosystems
Data processing, hosting and related activities	✓	Not yet assessed				
Data-driven solutions for GHG emissions reductions		Not yet assessed				

What's in the Taxonomy?

		Do No Significant Harm criteria identified?				
Buildings	**Can climate change mitigation criteria change in future?**	**Adaptation**	**Water**	**Circular economy**	**Pollution**	**Ecosystems**
Construction of new buildings	✓	✓	✓	✓	✓	✓
Renovation of existing buildings	✓	✓	✓	✓	✓	✓
Individual renovation measures, installation of renewable on-site and professional, scientific and technical activities	✓	✓		✓	✓	✓
Acquisition of buildings	✓	✓	✓	✓	✓	✓

Taxonomy - What could it look like?



The taxonomy will be developed in a step-by step approach starting with climate change mitigation and adaptation.

European Commission

Investment uses

Uses and users of the Taxonomy		
	Disclosure obligations	**Optional additional uses**

Pensions and Asset Management	• UCITS funds:
	  • equity funds;
	  • exchange-traded funds (ETFs);
	  • bond funds
	• Alternative Investment Funds (AIFs):
	  • fund of funds;
	  • real estate funds;
	  • private equity or SME loan funds;
	  • venture capital funds;
	  • infrastructure funds;
	• Portfolio management.	

Insurance	• Insurance-based investment products (IBIP)	• Insurance
Corporate & Investment Banking	• Securitisation funds* • Venture capital and private equity funds • Portfolio Management • Indices funds	• Securitisation • Venture capital and private equity • Indices • Project finance and corporate financing
Retail banking		• Mortgages • Commercial building loans • Car loans • Home equity loans

Example – Mitigation activity

Sector classification and activity	
Macro-Sector	C – Manufacturing
NACE Level	3 and 4
Code	C24.1, C24.2, C24.3, C24.5.1, C24.5.2
Description	Manufacture of iron and steel
Mitigation criteria	
Principle	Manufacturing of iron and steel at the level of performance achieved by best performing plants is considered to make a substantial contribution to climate change mitigation. Additionally, secondary production of steel (i.e. using scrap steel) is considered eligible due to significantly lower emissions than primary steel production.
Metric	GHG emissions (tCO2e) / t product GHG emissions must be calculated according to the methodology used for EU-ETS benchmarks.
Threshold	Manufacturing of iron and steel is eligible if the GHG emissions (calculated according to the methodology used for EU-ETS benchmarks) associated to the production processes are lower than the values of the related EU-ETS benchmarks. As of June 2019, the EU-ETS benchmarks values for iron and steel manufacturing are: • Hot metal = 1.328 tCO2e/t product • Sintered ore = 0.171 tCO2e/t product • Iron casting = 0.325 tCO2e/t product • Electric Arc Furnace (EAF) high alloy steel = 0.352 tCO2e/t product • Electric Arc Furnace (EAF) carbon steel = 0.283 tCO2e/t product Additionally, all production of steel in EAF using at least 90% of scrap steel is considered eligible.

Example – Mitigation activity

Do no significant harm assessment	
(2) Adaptation	The economic activity must reduce all material physical climate risks to the extent possible and on a best effort basis and the economic activity must not adversely affect adaptation efforts of others.
(3) Water	For operations situated in areas of water ensure that water use/conservation management plans, developed in consultation with relevant (local) stakeholders, exist and are implemented.
(4) Circular Economy	Appropriate measures are in place to minimise and manage waste and material use in accordance with BREF for iron and steel production.
(5) Pollution	Ensure emissions to water and air are within the BAT-AEL ranges set in the BREF for iron and steel production
(6) Ecosystems	Ensure an Environmental Impact Assessment (EIA) has been completed in accordance with the EU Directives on Environmental Impact Assessment (2014/52/EU) and Strategic Environmental Assessment (2001/42/EC) (or other equivalent national provisions or international standards

「SDGs債」の統計情報の公表について（案）

2019年10月
日本証券業協会

「SDGs債」の統計情報について

【背景】

- ✓ グリーン、ソーシャルボンドに代表されるSDGs債の発行数増加
- ✓ 我が国におけるSDGs債の市場規模の推移を注視する必要がある。
- ✓ 中立的機関(日証協等)による統計情報公表のニーズの高まり
- ✓ 本分科会においても、グリーン、ソーシャルボンドの統計情報の重要性が指摘されている。

【対応】

以下の手順により、「SDGs債」 としての統計情報の公表を行う。

①日証協は、月次で公表している「公社債発行銘柄一覧」(次頁参照)の情報を元に、銘柄の正式名称に「グリーンボンド」、「ソーシャルボンド」、「サステナビリティボンド」が含まれるものを抽出。

②日証協は、上記債券の発行件数と発行額に関する統計を作成。その他、当該債券の個々の情報(起債日、銘柄名、発行額、利率、償還期限、年限、主幹事証券)を掲載したSDGs債銘柄一覧を作成。

③日証協は、上記資料を分科会メンバーへフィードバック。

④分科会メンバー会社は、上記資料について過不足等ないか確認。

⑤日証協は、分科会メンバーの確認結果を基に取りまとめ、日証協ウェブサイトで公表。

【公表開始時期】

2019年11月末を目途とする(2016年9月～2019年9月末統計を公表)。

【公表頻度】

4半期毎

【参考】公社債発行銘柄一覧について

	A	B	C	D	E	F	G	H	I	J	K
1	起債日(年月日)	銘柄コード	種別	債券区分	銘柄の正式名称	発行体名	発行体名（カナ）	発行額(億円)	利率(%)	発行価額(円)	払込期日(年月日
16	2019/07/03	000103279	40	社債	アクティビア・プロパティーズ投資法人第10回無担保投資法人債(特定投資法人債間限定同順位特約付)(グリーンボンド)	アクティビア・プロパティーズ投資法人	ｱｸﾃｨﾋﾞｱ･ﾌﾟﾛﾊﾟﾃｨｰｽﾞﾄｳｼﾎｳｼﾞﾝ	50	0.22	100	2019/07/
35	2019/07/05	000033309	40	社債	積水ハウス・リート投資法人第3回無担保投資法人債(特定投資法人債間限定同順位特約付)(グリーンボンド)	積水ハウス・リート投資法人	ｾｷｽｲﾊｳｽ･ﾘｰﾄﾄｳｼﾎｳｼﾞﾝ	40	0.22	100	2019/07/
36	2019/07/05	000043309	40	社債	積水ハウス・リート投資法人第4回無担保投資法人債(特定投資法人債間限定同順位特約付)(グリーンボンド)	積水ハウス・リート投資法人	ｾｷｽｲﾊｳｽ･ﾘｰﾄﾄｳｼﾎｳｼﾞﾝ	25	0.57	100	2019/07/
66	2019/07/09	000031969	40	社債	高砂熱学工業株式会社第3回無担保社債(社債間限定同順位特約付)(高砂熱学グリーンボンド)	高砂熱学工業	ﾀｶｻｺﾞﾈﾂｶﾞｸｺｳｷﾞｮｳ	50	0.27	100	2019/07/
80	2019/07/11	000138954	40	社債	オリックス不動産投資法人第13回無担保投資法人債(特定投資法人債間限定同順位特約付)(グリーンボンド)	オリックス不動産投資法人	ｵﾘｯｸｽﾌﾄﾞｳｻﾝ	70	0.22	100	2019/07/
92	2019/07/12	000208424	40	社債	芙蓉総合リース株式会社第20回無担保社債(社債間限定同順位特約付)(グリーンボンド)	芙蓉総合リース	ﾌﾖｳｿｳｺﾞｳﾘｰｽ	50	0.15	100	2019/07/
104	2019/07/17	000313269	40	社債	アドバンス・レジデンス投資法人第31回無担保投資法人債(特定投資法人債間限定同順位特約付)(グリーンボンド)	アドバンス・レジデンス投資法人	ｱﾄﾞﾊﾞﾝｽ･ﾚｼﾞﾃﾞﾝｽﾄｳｼﾎｳｼﾞﾝ	50	0.22	100	2019/07/
106	2019/07/17	000026508	40	社債	株式会社明電舎第2回無担保社債(社債間限定同順位特約付)(グリーンボンド)	明電舎	ﾒｲﾃﾞﾝｼｬ	60	0.26	100	2019/07/
148	2019/07/23	000128985	40	社債	ジャパン・ホテル・リート投資法人第12回無担保投資法人債(特定投資法人債間限定同順位特約付)(グリーンボンド)	ジャパン・ホテル・リート投資法人	ｼﾞｬﾊﾟﾝ･ﾎﾃﾙ･ﾘｰﾄ	20	0.4	100	2019/07/
161	2019/07/25	000248955	40	社債	日本プライムリアルティ投資法人第24回無担保投資法人債(特定投資法人債間限定同順位特約付)(グリーンボンド)	日本プライムリアルティ投資法人	ﾆﾎﾝﾌﾟﾗｲﾑﾘｱﾙﾃｨ	50	0.57	100	2019/07/

（「公社債発行銘柄一覧」より。「グリーンボンド」を名称に含むもの（一部）。）

【参考】公社債発行銘柄一覧について

10/4は証券投資の日 とうしくん® JSDA

① 本資料は引受会社より提供された情報に基づき把握された情報の範囲内で掲載している。

② 銘柄は国内公募発行分

③ 起債日は条件決定日(ただし、転換社債型新株予約権付社債は発行決議日)

④ 普通社債に放送債券及び投資法人債券を含む。

⑤ 財投機関債等に地方公社債を含む。

⑥ 金融債においては、財形債以外の5年物利付債(売出債)の発行額に利子一括払分を含む。

⑦ 地方債(住民参加型)は、原則として「住民参加型市場公募地方債の発行予定」(総務省)をもとに引受代表会社などに起債を確認したものである。

⑧ 地方債及び政府保証債の引受代表欄についても、情報提供のあった範囲内で記載しているため、引受代表でない会社が掲載されている若しくは引受代表会社が掲載されていない可能性がある。

⑨ 発表後の内容の変更、訂正などは、「変更・訂正リスト」を参照(ただし、転換社債型新株予約権付社債における発行条件等の決定事項については、転換価額等の条件が確定後、一覧表に追記し、「変更・訂正リスト」への記載は行わない。)

⑩ 債券区分、種別及び債券の種類は下表のとおり。

債券区分	種別	債券の種類
地方債	10	地方債
	15	変動利付地方債等
政保債	20	政府保証債
	25	変動利付政府保証債等
財投機関債等	22	財投機関債等
	27	変動利付財投機関債等
社債	40	社債
	60	変動利付社債等
資産担保型社債	43	特定社債
	63	変動利付特定社債等

債券区分	種別	債券の種類
金融債	31	利付金融債
	32	割引金融債
	35	変動利付金融債等
非居住者債	44	円貨建外債
	66	変動利付円貨建外債等
転換社債(転換社債型新株予約権付社債)	80	転換社債型新株予約権付社債

(「公社債発行銘柄一覧」補足資料より)