

# 永續報告書專有名詞與縮寫一覽表

## A

AA1000 SES | AA1000 SES 利害關係人議合標準 ( AA1000 Stakeholder Engagement Standards )  
ACGA | 亞洲公司治理協會 ( Asian Corporate Governance Association )  
AED | 自動體外心臟電擊去顫器 ( Automated External Defibrillator )  
AG 2.0 Sales Force Transformation Plan | Agency 2.0 業務員轉型計畫  
AlaaS | AI 即服務 ( AI as a service )  
AIGCC | 亞洲投資人氣候變遷聯盟 ( Asia Investor Group on Climate Change )  
AML | 反洗錢 ( Anti-Money Laundering )  
AUEP | 亞洲電廠議合倡議 ( Asian Utilities Engagement Program )  
AVPN | 亞洲公益創投協會 ( Asian Venture Philanthropy Network )  
AWE | 女性創業學院計畫 ( Academy for Women Entrepreneurs )

## B

BCM | 營運持續管理機制 ( Business Continuity Management )  
BCP | 營運持續計畫 ( Business Continuity Plan )

## C

CA100+ | 氣候行動 100+ ( Climate Action 100+ )  
CBAM | 碳邊境調整機制 ( Carbon Border Adjustment Mechanism )  
CDP NDC | CDP 未回覆企業議合倡議 ( CDP Non-Disclosure Campaign )  
CDP SBT | CDP 科學量化目標倡議 ( CDP Science-Based Targets Campaign )  
CDP MDC | CDP 地方政府揭露倡議 ( CDP Municipal Disclosure Campaign )  
CFT | 反資恐 ( Combating the Financing of Terrorism )  
CFP | 國際認證高級理財規劃顧問 ( Certified Financial Planner )  
CLTV | 當期房貸授信金額對擔保品價值比 ( Current Loan-To-Value )  
CVaR | 氣候風險值 ( Climate Value-at-Risk )  
CSRD | 企業永續報導指令 ( Corporate Sustainability Reporting Directive )

## D

DBR | 消金無擔保債務對月收入比 ( Debt Burden Ratio )  
DJSI | 道瓊永續指數 ( Dow Jones Sustainability Index )  
DLP | 資料外洩防護 ( Data Loss Prevention )

## E

EAP | 員工協助方案 ( Employee Assistance Program )  
EDM | 電子郵件行銷 ( Electronic Direct Mail )  
EFRAG | 歐洲財務報導諮詢小組 ( European Financial Reporting Advisory Group )  
ERM | 企業風險管理 ( Enterprise Risk Management )  
ESRS | 歐盟永續報導標準 ( European Sustainability Reporting Standards )  
ESG | 環境、社會和公司治理 ( Environmental, Social, and Governance )  
EPs | 赤道原則 ( Equator Principles )  
ETF | 指數型基金 ( Exchange Traded Funds )

## F

FATF | 國際反洗錢組織 ( Financial Action Task Force )

## G

GCEL | 全球煤炭退出名單 ( Global Coal Exit List )  
GIC | 全球氣候變遷投資聯盟 ( Global Investor Coalition on Climate Change )  
GIIN | 全球影響力投資聯盟 ( Global Impact Investing Network )  
GNI | 人均國民總所得 ( Gross National Income )  
GRI | 全球永續性報告聯盟 ( Global Reporting Initiative )  
GSIA | 全球永續投資聯盟 ( Global Sustainable Investment Alliance )  
GSSSB | 永續發展相關債券 ( Green, Social, Sustainability, and Sustainability-Linked Bond )  
GVA | 附加價值收入 ( Gross Value added )

## I

IFRS | 國際財務報導準則 ( International Financial Reporting Standards )  
IPCC | 政府間氣候變化專門委員會 ( Intergovernmental Panel on Climate Change )  
IRIS | 衝擊報導與投資標準 ( Impact Reporting and Investment Standards )  
IMV | 衝擊量測與評價 ( Impact Measurement and Valuation )  
ISMS | 資訊安全管理系統 ( Information Security Management

System )

ISSB |國際永續準則理事會 ( International Sustainability Standards Board )

IWA |影響力加權會計 ( Impact-Weighted Accounts )

## K

KPI |關鍵績效指標 ( Key Performance Indicator )

KYC |了解你的客戶 ( Know Your Customer )

## L

LCI |低碳投資登入平台 ( Low Carbon Registry )

LFT |臺灣領導未來協會 ( Lead for Taiwan I )

LLM |大型語言模型 ( Large Language Model )

LULUCF |土地利用變化及林業 ( Land use, land-use change, and forestry )

## N

NDCs |國家自定貢獻 ( Nationally Determined Contributions )

NGFS |綠色金融體系網絡 ( Network for Greening the Financial System )

NPS |淨推薦值 ( Net Promoter Score )

## O

OECD |經濟合作暨發展組織 ( Organization for Economic Cooperation and Development )

OTP |一次性密碼 ( One Time Password )

## P

PACTA |《巴黎協定》資本過渡評估工具 ( Paris Agreement Capital Transition Assessment )

PBAF |生物多樣性會計金融夥伴關係 ( The Partnership for Biodiversity Accounting Financials )

PCAF |碳會計金融合作夥伴關係 ( Partnership for Carbon Accounting Financials )

PDCA |PDCA 管理循環 ( Plan, Do, Check, Act )

PF |反武擴 ( Proliferation Financing )

PPA |再生能源購電協議 ( Power Purchase Agreement )

PPP |購買力平價 ( Purchasing Power Parity )

PRB |責任銀行原則 ( Principle for Responsible Banking )

PRI |責任投資原則 ( Principles for Responsible Investment )

PSI |永續保險原則 ( Principles for Sustainable Insurance )

## R

RCPs |代表濃度路徑 (Representative Concentration Pathways)  
RE100 |百分百再生能源倡議  
RFA |退休理財規劃顧問證照 ( Retirement Financial Advisor )  
rNPS |關係淨推薦值 ( Relational Net Promoter Score )

## S

SASB |永續會計準則理事會 ( Sustainability Accounting Standards Board )  
SBTi |科學基礎減量目標倡議 ( Science Based Targets Initiative )  
SDA |行業脫碳法 ( Sectoral Decarbonization Approach )  
SDGs |永續發展目標 ( Sustainable Development Goals )  
SLL |永續績效連結貸款 ( Sustainability-linked Loan )  
SPT |永續表現目標 ( Sustainability Performance Targets )  
SSL |安全通訊協定 ( Secure Sockets Layer )  
SSP |共享社會經濟路徑 ( Shared Socioeconomic Pathway )  
STO |證券型代幣 ( Security Token Offering )  
STEM |科學、技術、工程和數學 ( Science, Technology, Engineering and Mathematics )

## T

TCFD |氣候相關財務揭露 ( Taskforce on Climate-related Financial Disclosures )  
TFT |為台灣而教 ( Teach For Taiwan )  
TNFD |自然相關財務揭露 ( Taskforce on Nature-related Financial Disclosures )  
tNPS |交易淨推薦值 ( Transactiona Net Promoter Score )  
TWiST |女科技人學會 ( The Society of Taiwan Women in Science and Technology )

## V

VASP|虛擬資產服務提供者 ( Virtual Asset Service Provider )  
VBA |整合價值平衡聯盟 ( Value Balancing Alliance )  
VDI OA| 虛擬桌面辦公自動化 ( Virtual Desktop Infrastructure Office Automation )  
VWFI |重視水資源金融倡議 ( Valuing Water Finance Initiative )

## W

WCF |世界氣候基金會 ( World Climate Foundation )