







# Sustainable Finance Taxonomy

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ESG Implementation Team





Industry	Sub-Industry	Asset Type	Asset Specifics	Green	Transition	UN SDGs		
Automobile	Upstream	<ul style="list-style-type: none"> <li>▪System design</li> <li>▪Manufacturing</li> <li>▪Integrated</li> </ul>	Electric, hydrogen, hybrid, or other fuel vehicle	○ (All)				
			High energy-efficiency engine (including heavy equipment vehicles)		○			
			Electric vehicle fuel efficiency ·fuel efficiency improvements by applying aerodynamics to the wheel design (including heavy equipment vehicles)		○			
				<ul style="list-style-type: none"> <li>▪Production of major parts and devices</li> <li>▪Including design· manufacturing· distribution</li> <li>▪Supply of major parts</li> <li>▪Automobile logistics</li> <li>▪Vehicle sharing service center and charging station, etc.</li> </ul>	Electric, hydrogen, hybrid, or other fuel vehicle	○ (All)		
						○ (All)		
						○ (All)		
	○ (All)							
		Midstream	<ul style="list-style-type: none"> <li>▪Automobile assembly and sales</li> </ul>		○ (All)			
		Downstream	<ul style="list-style-type: none"> <li>▪Wholesale and retail sales</li> </ul>		○ (All)			

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Metal and mining industry	Midstream	<ul style="list-style-type: none"> <li>▪Iron or steel producers</li> <li>▪Excluding coal-fired power generation-based iron or steel plants</li> </ul>	<ul style="list-style-type: none"> <li>▪Decarbonization technology</li> <li>▪Example: Scrap-based (recycling) steel production, carbon capture and storage, electrolysis</li> </ul>		○	
			<ul style="list-style-type: none"> <li>▪Make blast furnaces highly energy efficient</li> <li>▪Example: Coke Dry Quenching, reuse of exhaust gas for power generation</li> </ul>		○	
		Cement producers	Recycling · reuse of non-hydrated cement and concrete		○	
			Minimization of cement and concrete use by using new chemicals		○	
		<ul style="list-style-type: none"> <li>▪Decarbonization technology</li> <li>▪Example: Heat production using biomass and wastes, carbon capture and storage, electrification of kiln</li> </ul>		○		
Food and agricultural industry, livestock industry, fishing industry	Primary production	<ul style="list-style-type: none"> <li>▪Feedstuff, animal protein, agricultural · livestock · fishing industry-related industries</li> </ul>	Prevention of GHG emissions (Example: Livestock management, livestock excreta and manure storage and treatment, permanent grassland management)		○	 

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		<ul style="list-style-type: none"> <li>▪Farm, cultivate, and harvest fruit, vegetables, and agricultural products</li> </ul>	<ul style="list-style-type: none"> <li>▪A part of Climate Smart Agriculture (CSA), which is an integrated approach to resolving the food crisis issue resulting from climate change</li> <li>▪CSA aims to improve the following               <ul style="list-style-type: none"> <li>•Food security: Production of more food for food and nutrition improvements and increased income of developing countries</li> <li>•Climate resilience: Reduced vulnerability toward drought, harmful insects, disease, and other external shock. Improvements in the ability to adapt and grow in long-term abnormal climate, such as shortened seasons and abnormal weather patterns.</li> </ul> </li> <li>•Impact on climate change: Look for ways to reduce GHG emissions per calorie or kilogram of produced food, prevent deforestation and devastation caused by agriculture and forestry (including sustainable forest</li> </ul>	○ (ICMA GBP and LMA GLP)		
		<ul style="list-style-type: none"> <li>▪Production processing of livestock products by raising and managing livestock</li> </ul>		○ (ICMA GBP and LMA GLP)		
		<ul style="list-style-type: none"> <li>▪Collection, raising, and processing of marine products</li> </ul>		○ (ICMA GBP and LMA GLP)		
		<ul style="list-style-type: none"> <li>▪Milling, processing, compression, and purification of agricultural, livestock, and marine products</li> </ul>		○ (ICMA GBP and LMA GLP)		
	<b>Distribution</b>	<ul style="list-style-type: none"> <li>▪Agricultural, livestock, and marine product distributors, supply chain management service providers</li> </ul>		○ (ICMA GBP and LMA GLP)		
<b>Food and beverage production</b>	<ul style="list-style-type: none"> <li>▪No-brand product manufacturing that can distribute large quantities of primary products to final consumers</li> </ul>	○ (ICMA GBP and LMA GLP)				


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	<b>Food and beverage distribution, retail sales, and relevant services</b>	<ul style="list-style-type: none"> <li>▪Example: Processed food, alcoholic and non-alcoholic beverages, etc.</li> <li>▪Food and beverage wholesale distribution business</li> </ul>	<ul style="list-style-type: none"> <li>management·restoration), and absorb carbon in the atmosphere</li> <li>▪Preserve biodiversity and the ecosystem</li> <li>·Obtain certifications to maintain a sustainable ecosystem, including MSC and ASC</li> <li>·Preserve and restore the number of entities of animals and plants (including indigenous species)</li> </ul>	○ (ICMA GBP and LMA GLP)		
<b>Real estate</b>	<ul style="list-style-type: none"> <li>▪Residential</li> <li>▪Retail</li> <li>▪Office</li> <li>▪Industry/logistics</li> <li>▪Lodging business</li> <li>▪Other</li> </ul>	<ul style="list-style-type: none"> <li>▪For dwelling</li> <li>▪For office</li> <li>▪Shopping mall and store</li> <li>▪Business park, cutting-edge technology, multi-user plant and logistics facility</li> <li>▪Hotel, residence·apartment, and dormitory</li> <li>▪Combination of the abovementioned detailed real estate</li> </ul>	<ul style="list-style-type: none"> <li>Green buildings that meet the mandatory certification grade</li> <li>▪Singapore: Building and Construction Authority (BCA)'s Green Mark (Gold Plus or higher)</li> <li>▪Hong Kong: BEAM (Gold or higher)</li> <li>▪LEED (Gold or higher)</li> <li>▪China: Three Star Green Building Evaluation Standard (Three Star grade)</li> <li>▪India: Green Building Council certification (Gold or higher)</li> <li>▪EDGE Green certification (EDGE Advance)</li> </ul>	○ (EU Taxonomy, CBI low-carbon building criteria, ICMA GBP and LMA GLP)		



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		<ul style="list-style-type: none"> <li>▪Excluding equipment·facility·manufacturing facilities that use oil heating or for fossil fuel production</li> </ul>	<ul style="list-style-type: none"> <li>▪HQE (Excellent or higher)</li> <li>▪G-SEED2 grade (Green Standard for Energy and Environmental Design)</li> <li>▪BBD-Effinergie+ or higher (Based on eco-friendly building support and development-related laws)</li> </ul>			
			<p>Considerable GHG emissions reduction or energy-saving through remodeling·repair or certification grade increase</p>	<p>○ (EU Taxonomy, CBI low-carbon building criteria, ICMA GBP and LMA GLP)</p>		
			<ul style="list-style-type: none"> <li>▪Public housing-supply projects organized by the Ministry of Land, Infrastructure and Transport, such as 'Happiness Housing' and 'Public Rental Housing' ·Newlyweds, single-parent families, youths, or houseless people aged between 19 and 39 (inclusive) who meet the low-income household·low-income class (supporting</li> </ul>	<p>○ (EU Taxonomy, CBI low-carbon building criteria, ICMA GBP and LMA GLP)</p>		

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			parents aged 65 or more) criteria designated by the Ministry of Land, Infrastructure and Transport			
Petroleum and gas	Shipbuilding yard for vessels that ship petroleum and gas	▪Shipbuilding yard that builds special vessels for petroleum and gas transport (drilling equipment, vessel, FPSO, ESO) and produces relevant parts that are used in the exploration· production phase	Electric engine that runs on hydrogen· ammonia fuel cell or battery		○	
			▪Reduce GHG emissions ▪Example: Biofuel, bio-methanol, LNG, hydrogen, ammonia, etc. ▪Reduce pollutant (example: sulfur) fuel use		○	
			Improve the vessel·hull design and propulsion efficiency		○	
Chemicals	Petrochemical	▪Olefin, polyolefin, aromatic compounds, polymer, copolymer, intermediate, and derivative	▪Alternative feedstock ▪Example: Natural gas, shale gas, biofuel, and other non-standard feedstock		○	
			▪High-efficiency production processes and innovation of relevant processes ▪Example: Catalytic olefin production technology that uses naphtha etc., or production of ammonia· methanol using hydrogen that		○	


Industry	Sub-Industry	Asset Type	Asset Specifics	Green	Transition	UN SDGs
			is generated from a renewable energy source			
			Carbon capture and storage		○	
			Biodegradable polymer and complex production		○	
	<b>Agricultural pesticides</b>	<ul style="list-style-type: none"> <li>▪Protect crops by using chemicals</li> <li>▪Example: Insecticide, germicide, and herbicide</li> </ul>	<ul style="list-style-type: none"> <li>▪High-efficiency production processes and innovation of relevant processes</li> <li>▪Example: Production of ammonia-methanol using hydrogen that is generated from a renewable energy source</li> </ul>		○	
			Carbon capture and storage		○	
	<b>Special chemical products</b>	<ul style="list-style-type: none"> <li>▪Construction chemicals, electronic chemicals, lubricating oil additive-synthetic lubricant, plastic additive, water quality management chemicals, adhesive and sealant, flavoring and perfume, special coating, special polymer and surfactant</li> </ul>	<ul style="list-style-type: none"> <li>▪Alternative feedstock</li> <li>▪Example: Natural gas, shale gas, biofuel, and other non-standard feedstock</li> </ul>		○	
			<ul style="list-style-type: none"> <li>▪High-efficiency production processes and innovation of relevant processes</li> <li>▪Example: Production of ammonia-methanol using hydrogen that is generated from a renewable energy source</li> </ul>		○	
			Carbon capture and storage		○	






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		<ul style="list-style-type: none"> <li>Plastic-related product production</li> </ul>	<ul style="list-style-type: none"> <li>Decarbonization technology</li> <li>Example: Carbon capture of exhaust gas generated from a thermal decomposition furnace, heat production using biomass waste</li> </ul>		○	
Power generation	Manufacturing of generating units (OMEs)	<ul style="list-style-type: none"> <li>Photovoltaic</li> </ul>	Build a photovoltaic energy generation system, including photovoltaic (PV) cell, Concentrated Solar Power (CSP) panel, solar energy collector, and relevant parts	○ (CBI Taxonomy, ICMA CBP and LMA GLP)		
		<ul style="list-style-type: none"> <li>Wind power</li> </ul>	Build a wind power energy generation facility, including a turbine for wind power generation	○ (All)		
		<ul style="list-style-type: none"> <li>Geothermal heat</li> </ul>	Build a geothermal power generation facility, including a turbine for geothermal power generation	○ (All)		
		<ul style="list-style-type: none"> <li>Bioenergy</li> </ul>	Build a bioenergy power generation facility	○ (All)		
		<ul style="list-style-type: none"> <li>Water power</li> </ul>	<ul style="list-style-type: none"> <li>Build a hydroelectric power generation facility, including a turbine for hydroelectric power generation and relevant parts</li> </ul>	○ (All)		

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			<ul style="list-style-type: none"> <li>Excluding 25 MW or higher hydroelectric power generation facilities</li> </ul>			
		<ul style="list-style-type: none"> <li>Marine renewable energy</li> </ul>	Build ocean energy power generation facilities, including a turbine platform for offshore wind power generation, vertical and horizontal-axis power generation turbine, and in-stream generator	○ (All)		
	<b>Power generation facilities (conventional type)</b>	<ul style="list-style-type: none"> <li>Fossil fuel</li> <li>Including petroleum and gas</li> <li>Excluding coal</li> </ul>	Carbon capture and storage		○	
			As part of mid- to long-term strategies, convert coal into gas to achieve zero discharged energy, examine measures on considerable discharge reduction and zero discharge		○	
	<b>Power generation facilities (new &amp; renewable energy)</b>	<ul style="list-style-type: none"> <li>Photovoltaic</li> </ul>	Ground photovoltaic power generation facilities	○ (All)		
			Ground solar heat power generation facilities	○ (All)		
		<ul style="list-style-type: none"> <li>Wind power</li> </ul>	Ground wind generation farm	○ (All)		
		<ul style="list-style-type: none"> <li>Geothermal heat</li> </ul>	Geothermal heat power generation facilities	○ (All)		
		<ul style="list-style-type: none"> <li>Bioenergy</li> </ul>	<ul style="list-style-type: none"> <li>Facilities that produce biofuel, biomass, biogas, etc. that are used for diverse</li> </ul>		○	


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			<p>purposes (example: heat generation, cogeneration, power generation and transport, etc.)</p> <ul style="list-style-type: none"> <li>▪Example: Fuel process facilities, pre-treatment facilities, bio-refinery, etc.</li> </ul>			
			<ul style="list-style-type: none"> <li>▪Power generation facilities</li> <li>▪Example: Electricity, heat, cooling, cogenerated cooling, etc.</li> </ul>		○	
		▪Water power	Waterway		○	
			Reservoir water		○	
			Water pumping		○	
		▪Offshore renewable energy	Offshore wind generation farm	○ (All)		
			Offshore photovoltaic generation farm	○ (All)		
			Tidal energy and wave power generation facilities	○ (All)		
			Other offshore power generation facilities: Use ocean heat, salt, wave gradient, etc.	○ (All)		
			Ocean heat-using heat generating facilities·cooling facilities			○

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		▪Wastes that arise during energy power generation	Facilities for treating solid wastes that were generated as a by-product	○ (CBI Taxonomy, ICMA GBP and LMA GLP)		
	<b>Power transmission and distribution</b>	▪All renewable energy sources	Companies that own and (or) operate cable-wired network that transmits power from generators to suppliers·retail companies·final users	○ (All)		
	<b>Energy storage solution providers</b>	▪All energy sources	Energy storage equipment or solution providers	○ (CBI Taxonomy, ICMA GBP and LMA GLP)		
	<b>Demand response solution providers</b>	▪All energy sources	Demand response and smart meter equipment or solution providers	○ (CBI Taxonomy, ICMA GBP and LMA GLP)		
	<b>Electricity retailers</b>	▪All renewable energy sources	Private electricity retailers	○ (All)		
<b>Infrastructure</b>	<b>Waste management</b>	▪Waste collection, categorization, and restoration facilities	Facilities for managing wastes with a high restoration rate	○ (All)		

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		<ul style="list-style-type: none"> <li>Waste reuse facilities</li> </ul>	<ul style="list-style-type: none"> <li>Facilities that reprocess, repair, or clean wastes · components to restore the original functions of wastes</li> <li>Reduction of GHG emissions by reusing wastes</li> </ul>	○ (All)		
		<ul style="list-style-type: none"> <li>Waste recycling facilities</li> </ul>	<ul style="list-style-type: none"> <li>Metal, plastic, glass, and paper (excluding aggregate) recycling facilities</li> <li>Reduce GHG emissions by recycling wastes</li> </ul>	○ (All)		
		<ul style="list-style-type: none"> <li>Biological processing facilities</li> </ul>	Anaerobic digestion facilities that generate biogas from green wastes	○ (All)		
			<ul style="list-style-type: none"> <li>Facilities that make remaining wastes into compost</li> <li>Reduce GHG emissions by turning wastes into compost</li> </ul>	○ (All)		
		<ul style="list-style-type: none"> <li>Landfill with gas collection facilities</li> </ul>	Electricity generation using gas collection	○ (All)		
	<b>Water-related infrastructure</b>	<ul style="list-style-type: none"> <li>Drinking water treatment, desalination plant, water reuse system, wastewater · fertilizer treatment facility</li> </ul>	<ul style="list-style-type: none"> <li>Change from anaerobic wastewater treatment to aerated wastewater treatment</li> <li>A management system that separates solids from wastewater</li> </ul>	○ (All)		

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			<ul style="list-style-type: none"> <li>▪ Increase energy efficiency or change to a low-carbon fuel source</li> </ul>			
<b>Medical care</b>	<b>Medical service providers</b>	<ul style="list-style-type: none"> <li>▪ Private and national hospitals</li> <li>▪ Clinics</li> <li>▪ Areas of expertise: Dentistry, dialysis, radiation, oncology, etc.</li> <li>▪ Nursing home and senior care</li> </ul>	Medical personnel recruitment, development, training, and retention of developing countries			
			Accessibility to many quality essential medical services and safe, effective, high-quality, and affordable essential pharmaceuticals and vaccines			
			Invest in remote medical care and remote medical treatment to reduce patient traveling and make qualitative improvements to treatment			
			Build hospitals and major primary care centers			
		<ul style="list-style-type: none"> <li>▪ Labs and diagnosis centers (R&amp;D)</li> </ul>	R&D on infectious disease/non-infectious disease vaccines and pharmaceuticals			
			<ul style="list-style-type: none"> <li>▪ Put an end to infectious disease, including AIDS, tuberculosis, malaria, and tropical diseases</li> </ul>			

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			▪Reduce cases of hepatitis, waterborne diseases, and other infectious disease			
			Improve early diagnosis technologies			
			Develop and improve solutions that protect animals from infectious disease			
	<b>Medical equipment</b>	▪Companies that develop and produce medical care, surgery, and dental apparatus and equipment	Develop and produce low-priced medical devices that can be easily operated and maintained for low-income countries			
			Design medical devices with low electric power consumption and improved product life			
<b>Pharmaceuticals</b>	<ul style="list-style-type: none"> <li>▪Patented drugs</li> <li>▪Over-the-counter drugs</li> <li>▪Contract management service companies</li> </ul>	<ul style="list-style-type: none"> <li>▪Manufacturers with patents (excluding pure R&amp;D companies)</li> <li>▪OTC manufacturers, contract management service providers (finished OTC drugs, APIs,</li> </ul>	<ul style="list-style-type: none"> <li>▪Access to drugs and vaccines with proven quality, safety, and efficacy</li> <li>▪Example: Allow exemption from patents for pharmaceutical companies in low-income and mid-income countries to enable OTC production</li> </ul>			
			Build eco-friendly manufacturing plants			

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		vitamins, and supplements)	Develop and implement processes that reduce water, raw materials, non-renewable minerals, energy, and other input and by-products, and reuse·recycle them			
Ocean and coastal ships	▪Ship owners·operators (including coastal ships)	▪Companies that own·charter·operate ships	Increase ship management and sailing efficiency		○	
		▪Example: Owners and operators of container ship·tanker·bulk carrier·port tugboat (port and terminal support)·LNG·LPG transport ship and dredging vessel	Use electric engine ships that run on hydrogen·ammonia battery or fuel cell		○	
		▪Companies that own·charter·operate ships in mainly coastal waters	Use ships that run on a small amount of GHG fuel (example: biofuel, bio-methanol, LNG, hydrogen, ammonia, etc.)		○	
		▪Excluding ships that are used for fossil fuel transport	▪Use an open-loop scrubber for treatment of pollutants (mainly sulfur dioxide) that are discharged from ships ▪An open-loop scrubber uses ocean water as a scrubbing medium, and the used seawater is treated and released into the ocean		○	
			Use a closed-loop scrubber for treatment of sulfur dioxide that is discharged from ships		○	
			▪A closed-loop scrubber uses fresh water that contains		○	






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			chemicals, such as sodium hydroxide, as a scrubbing medium, and the used scrubbing medium is stored in a tank rather than being released into the ocean			
Aviation	Airlines and lease companies	<ul style="list-style-type: none"> <li>▪ Airlines, partner companies, etc. with outstanding credit ratings</li> <li>▪ Provides operating lease and capital lease services</li> </ul>	Use planes with an electric engine or hydrogen fuel cell		○	
			Use planes that can be run on a small amount of GHG fuel (example: biofuel, synthetic fuel, etc.)		○	
	Manufacturers	<ul style="list-style-type: none"> <li>▪ R&amp;D and manufacturing of airframes and airplane engines</li> <li>▪ Overall airline and corporate airplane market</li> </ul>	<ul style="list-style-type: none"> <li>▪ Design high-efficiency airplanes</li> <li>▪ Example: Increase the engine's thermodynamic efficiency or improve airframes</li> </ul>		○	
	Airport operation-owning companies	<ul style="list-style-type: none"> <li>▪ Private airport operation and owning companies</li> <li>▪ Targeting airplanes and helicopters for commercial air transport</li> </ul>	<ul style="list-style-type: none"> <li>▪ Make infrastructure improvements, such as building ground-generation devices</li> <li>▪ Example: Airport gates embedded with electricity and air-conditioning/heating devices</li> </ul>		○	

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			<ul style="list-style-type: none"> <li>Make air traffic management improvements</li> <li>Example: Flight paths, air traffic flow, flight distance, airplane waiting time, etc.</li> </ul>		○	
			Airports that received Airport Carbon Accreditation (ACA) (Optimization 및 Neutrality Level)	○ (All)		
Communication	Wireless carriers	<ul style="list-style-type: none"> <li>Provides wireless communication services</li> <li>Example: Voice, data, etc.</li> </ul>	Broadband communication network and relevant infrastructure	○ (CBI Taxonomy)		
	Integrated communications service providers	<ul style="list-style-type: none"> <li>Communications company that provides wired and wireless communication services</li> </ul>		○ (CBI Taxonomy)		
	Submarine cable carriers	<ul style="list-style-type: none"> <li>Builds and operates submarine cable infrastructure</li> </ul>		○ (CBI Taxonomy)		
	Mobile Virtual Network Operators (MVNOs)	<ul style="list-style-type: none"> <li>Wireless communication service providers that do not build and operate wireless communication network infrastructure</li> </ul>		○ (CBI Taxonomy)		





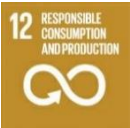
Industry	Sub-Industry	Asset Type	Asset Specifics	Green	Transition	UN SDGs
	<b>Communication tower operators</b>	<ul style="list-style-type: none"> <li>Builds and operates a site for carriers</li> </ul>		○ (CBI Taxonomy)		
	<b>Communication infrastructure and equipment suppliers</b>	<ul style="list-style-type: none"> <li>Builds communication infrastructure and manufactures· supplies relevant facilities</li> <li>Example: Carrier network infrastructure, corporate network, communication operation system and mobile device, etc.</li> </ul>		○ (CBI Taxonomy)		
	<b>Wired telecommunication carriers</b>	<ul style="list-style-type: none"> <li>Provides wired communication services</li> <li>Example: Voice, data, etc.</li> </ul>		○ (CBI Taxonomy)		
	<b>Data center operators</b>	<ul style="list-style-type: none"> <li>Communication· digital data storage· related computer system and relevant equipment·</li> </ul>	–			

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		accommodating facilities				
<b>Technology</b>	<b>Develops software and supplies products</b>	<ul style="list-style-type: none"> <li>▪Software-related R&amp;D</li> <li>▪Includes all steps, ranging from software development to final implementation</li> <li>▪Design, development, implementation, revision, reuse, redesign, and maintenance or all activities related to producing software products</li> </ul>	<ul style="list-style-type: none"> <li>▪Software needed for teleconferencing· telecommuting or power management software</li> <li>▪Example: Remote solution for efficient power management of electronic equipment and prevention of overload in use of renewable energy</li> </ul>	○ (CBI Taxonomy)		
<b>Clothing, shoes, and textile</b>	<b>Produce, process, and distribute raw materials, fabric, and clothing materials</b>	<ul style="list-style-type: none"> <li>▪Synthetic and natural raw materials that are used for spinning</li> </ul>	<ul style="list-style-type: none"> <li>▪Use renewable resources</li> <li>▪Example: Recyclable plastic-based textile and regenerative agriculture</li> </ul>	○ (ICMA GBP and LMA GLP)		
			<ul style="list-style-type: none"> <li>▪Effective·efficient production processes that minimize the generation of wastes</li> <li>▪Minimize the amount of resource input (Example: Fossil fuel and chemicals)</li> </ul>	○ (ICMA GBP and LMA GLP)		 

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			<ul style="list-style-type: none"> <li>Minimize water use</li> <li>Use renewable energy</li> </ul>			
			<ul style="list-style-type: none"> <li>Spinning efficiency technology</li> <li>Example: Increased automation and 3D knitting</li> </ul>	○ (ICMA GBP and LMA GLP)		
		<ul style="list-style-type: none"> <li>Knitted textiles and fabric that use cotton yarn and leather</li> </ul>	Technologies and (or) production processes that reduce leakage of ultra-fine synthetic textiles	○ (ICMA GBP and LMA GLP)		
			<ul style="list-style-type: none"> <li>Solutions to reduce use of harmful substances</li> <li>Innovative processes that significantly reduce use of harmful chemicals or that do not use them at all</li> <li>Example: Waterless dyeing techniques, chemical-free techniques, etc.</li> </ul>	○ (ICMA GBP and LMA GLP)		
		<ul style="list-style-type: none"> <li>Clothing materials, including zipper, button, label, and printing, and belt</li> </ul>	Technologies that improve recyclability and durability	○ (ICMA GBP and LMA GLP)		
			Products made using recycled materials	○ (ICMA GBP and LMA GLP)		



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	<b>Production of clothing and shoes</b>	<ul style="list-style-type: none"> <li>▪ Clothing that includes clothes, underwear, socks, stockings, scarves, and gloves, and clothing used for industrial purposes</li> </ul>	<ul style="list-style-type: none"> <li>▪ Reuse leftover pieces of fabric that result from production</li> <li>▪ Example: Produce clothes using leftover fabric from plants</li> </ul>	<p style="text-align: center;">○ (ICMA GBP and LMA GLP)</p>		
		<ul style="list-style-type: none"> <li>▪ Casual, formal, sports, and industrial-use shoes</li> </ul>	<p>Reuse fabric from old clothes, etc.</p>	<p style="text-align: center;">○ (ICMA GBP and LMA GLP)</p>		
			<ul style="list-style-type: none"> <li>▪ Use new materials that are suitable for the resource circulation system</li> <li>▪ Example: Products that used wastes</li> </ul>	<p style="text-align: center;">○ (ICMA GBP and LMA GLP)</p>		
			<p>Technologies that improve recyclability and (or) durability of products</p>	<p style="text-align: center;">○ (ICMA GBP and LMA GLP)</p>		
			<ul style="list-style-type: none"> <li>▪ Solutions to reduce use of harmful substances</li> <li>▪ Innovative processes that significantly reduce use of harmful chemicals or that do not use them at all</li> <li>▪ Example: Waterless dyeing techniques, chemical-free techniques, etc.</li> </ul>	<p style="text-align: center;">○ (ICMA GBP and LMA GLP)</p>		

Industry	Sub-Industry	Asset Type	Asset Specifics	Green	Transition	UN SDGs
			<ul style="list-style-type: none"> <li>▪Effective•efficient production processes that minimize the generation of wastes</li> <li>•Minimize the amount of resource input (Example: Fossil fuel and chemicals)</li> <li>•Minimize water use</li> <li>•Use renewable energy</li> </ul>	○ (ICMA GBP and LMA GLP)		 
	<b>B2B and B2C of clothing, shoes, and textile</b>	▪Professional•single brands and multi-brands	Short-term and long-term clothing rental	○ (ICMA GBP and LMA GLP)		
		▪Online•offline retail	<ul style="list-style-type: none"> <li>▪Technologies that produce clothing in accordance with individual body type and style</li> <li>▪Improve use of clothing through customized clothing</li> </ul>	○ (ICMA GBP and LMA GLP)		
		–	–	Clothing reprocessing and resale business	○ (ICMA GBP and LMA GLP)	
<b>Logistics</b>	▪Third-party logistics (3PL)	▪Provides outsourcing logistics services that include	Long-distance freight transportation using railroads with high carbon efficiency		○	

Industry	Sub-Industry	Asset Type	Asset Specifics	Green	Transition	UN SDGs
	<ul style="list-style-type: none"> <li>▪ <b>Fourth-party logistics (4PL)</b></li> <li>▪ <b>Integrated Service Provider (ISP)</b></li> </ul>	<p>distribution, warehouse (including cold-chain logistics) and order-processing services</p> <ul style="list-style-type: none"> <li>▪ Provides end-to-end solutions</li> <li>• Combines new technologies, including Artificial Intelligence (AI), Internet of Things (IoT), big data, and block chain</li> <li>• Provides logistics services, including multimodal transport, warehouse storage, and added value services</li> <li>▪ Excluding logistics services related to fossil fuel transport</li> </ul>	<p>Improve logistics service and operational efficiency</p> <hr/> <p>Use alternative fuel for large freight transportation</p>		<p style="text-align: center;">○</p> <hr/> <p style="text-align: center;">○</p>	



Industry	Sub-Industry	Asset Type	Asset Specifics	Green	Transition	UN SDGs
Finance	<ul style="list-style-type: none"> <li>▪Financial services for SMEs</li> <li>▪Micro-finance</li> </ul>	<ul style="list-style-type: none"> <li>▪Equal access to banking, financial services and other economic resources</li> <li>▪Financial services for SMEs: Financing, advice, etc.</li> <li>▪Micro-finance: Finance education, financial services (financial products, economic resource support, etc.)</li> <li>▪Other financial services for overall socio-economic development</li> </ul>	<ul style="list-style-type: none"> <li>▪Create new jobs</li> <li>▪New account opening service in areas outside service areas</li> <li>▪Financial services that target financial inclusion</li> <li>▪Corporate loans targeting startups, ventures, and SMEs or direct investments</li> <li>▪Micro-finance services for the underprivileged, including low-credit and low-income classes</li> </ul>			