

+ Platform Carbon Accounting Financials (PCAF)

- + Access to Medicine Index
- + Access to Nutrition Index
- + Carbon Disclosure Project (CDP)
- + Climate Bonds Initiative (CBI)
- + Global Reporting Initiative (GRI)
- + Corporate Human Rights Benchmark (CHRB)
- + Impact Measurement Project (IMP)
- + Platform Carbon Accounting Financials (PCAF)
- + Platform Living Wage Financials

- + SDG Impact Measurement
- + Sustainable Accounting Standards Board (SASB)
- + TCFD
- + Vastgoedtools:
 - + Bewuste Bouwers
 - + BREEAM
 - + Energielabels
 - + GRESB

04.08

Door: Werkgroep binnen [Platform voor Duurzame Financiering / Sustainable Finance Platform \(SFP\) van DNB](#)

Sinds:

2015	Oprichting PCAF en publicatie van Dutch Carbon Pledge later dat jaar.
2017	PCAF doet mee aan het Platform voor Duurzame Financiering van DNB .
2019	Global Launch of Partnership for Carbon Accounting Financials (PCAF)

Gebied: Environment

Verplichting: Nee, vrijwillig.

Gebaseerd op: “PCAF was launched via a **Dutch Carbon Pledge** calling on the negotiators at the [Paris Climate Summit in 2015](#) to take on board the role that investors and financial institutions can play in delivering an essential shift to a low carbon economy.” [\[Bron\]](#)

“De deelnemers aan PCAF gaan bij de ontwikkeling van meetmethoden uit van het internationale **GHG Protocol van het World Resources Institute (WRI) en het World Business Council on Sustainable Development (WBCSD)**. Dit is dé internationale standaard voor het meten van uitstoot van broeikasgassen.” [\[Bron\]](#)

Informatie:
(1/2)

“Work together to help keep global warming at safe levels. They do so by jointly developing open source methodologies to measure the carbon footprint of their investments and loans. Exactly how each member applies the methodologies developed depends on their focus and goals. For some this data will be instrumental in setting and reporting on targets; for others it represents an important part of a wider mix of ways to assess the impact - both positive and negative - of financial decisions. However all share the conviction that measuring the carbon footprint of their finance is important in developing strategies to support the transition to a low carbon economy. By measuring and disclosing this information they expect to develop more effective strategies that help create a low carbon society, hoping that other institutions will follow suit.”

Informatie: (2/2)



Rapport: **‘Paving the way towards a harmonised Carbon Accounting Approach for the Financial Sector’** (december 2017):

“Providing a set of common principles, they proposed harmonised guidelines for investments along several different asset classes – and solicited feedback from the global financial community” [\[Bron\]](#)

Met een speciale paragraaf over het verband tussen PCAF en de [TCFD recommendations](#).



Rapport: **‘Harmonising and implementing a carbon accounting approach for the financial sector’** (december 2018):

“Last year PCAF promised to, for at least two years, share best practices, continue to develop their methodologies and report on these efforts on an annual basis. This report serves as both an update to their guidelines; extending methodologies to more asset classes and providing insight through lessons learned in implementation. To date, PCAF methodologies cover:

1. Sovereign bonds
2. Listed Equity
3. Project Finance
4. Mortgages
5. Commercial Real Estate
6. Corporate Debt: bonds
7. Corporate/SME loans
8. Indirect investments” [\[Bron, p. 7\]](#)

Zie: <http://carbonaccountingfinancials.com/wp-content/uploads/2018/11/PCAF-report-2018.pdf>

Gerelateerd:

x

Leden/ deelnemers:

Leden van PCAF: ABN AMRO, Achmea Investment Management, Actiam, ASN Bank, ASR, FMO, van Lanschot Kempen, MN Services, Rabobank, Robeco, PMT, PME, Triodos Bank en de Volksbank.
Internationaal en nationaal: <https://carbonaccountingfinancials.com/financial-institutions-taking-action>

Wat doen pensioenfondsen?

'PMT is sinds 2016 via zijn uitvoerder MN actief in Platform Carbon Accounting Financials (PCAF). PCAF heeft een meetmethode ontwikkeld waarmee de CO2-impact van beleggingen en financieringen zichtbaar wordt. Leden van het platform en andere financiële instellingen kunnen deze methodiek gebruiken om hun CO2-voetafdruk te verlagen. PMT werkt op deze manier samen met andere partijen om de impact op het klimaat te verkleinen om uiteindelijk eraan bij te dragen dat de wereldwijde temperatuurstijging binnen veilige marges blijft.' [Bron]

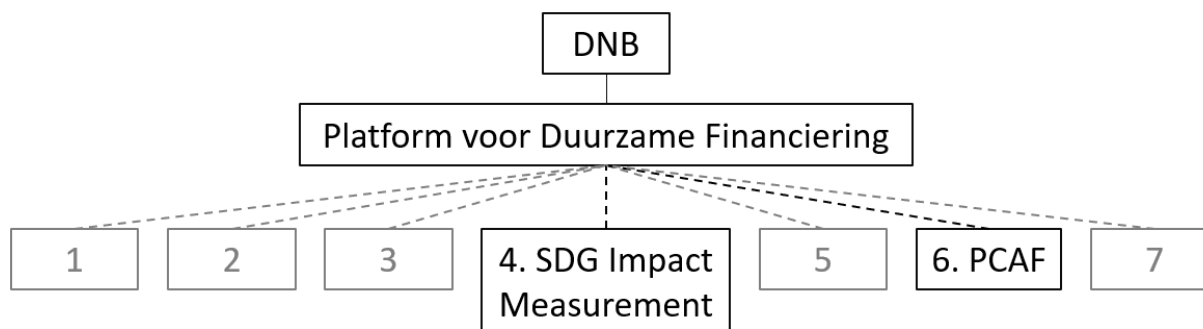
Links:

Site PCAF:

<http://carbonaccountingfinancials.com/>

Site DNB Platform Duurzame Financiering over PCAF:

<https://www.dnb.nl/over-dnb/samenwerking/platform-voor-duurzame-financiering/co2-voetafdruk-meten/index.jsp>



PCAF
Platform Carbon Accounting Financials