What's next in 2024?

Your guide to the Principles for Responsible Banking and UNEP FI work programme for banks in 2024
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Introduction

The comprehensive PRB framework guides banks along a clear journey and provides the tools, information, and expertise to operationalise sustainability into their strategy and operations, and to stay ahead of the curve on sustainability issues. Many banks have reached the four-year milestone and are looking at the PRB 2030 process to see what comes next in the journey. The 2024 PRB work programme is reflective of the different steps along the PRB journey, offering opportunities for banks regardless of what stage of implementation they are in.

Banks that are working with the UN have seized the unique opportunity to collectively shape the future global norms and standards that will govern the banking industry. We call on all banks to come forward and take part in Working Groups to co-create the future of sustainable banking.

PRB banks range in geography and levels of advancement, and as part of the PRB’s tailor-made approach regional capacity building efforts have ramped up, allowing regional contexts and needs to be taken into account. And finally, the PRB Academy is available to support and increase bankers’ knowledge on sustainable finance throughout organisational levels.

We are proud of the achievements made by signatories during the first four years of the PRB and look with confidence at 2024 to continue building on these solid foundations to deliver meaningful impact to people and planet.
Resources produced by the PRB community in 2023

Member banks have worked on cutting edge topics, pioneering global norms and common indicators in challenging areas such as biodiversity, climate adaptation & mitigation, pollution, and financial health and inclusion. Members were able to leverage this practical guidance on key topics, which is driven by science and ambition. Backed by over 50% of the global banking industry working under the auspices of the United Nations, the guidance and approaches coming from the PRB community are uniquely positioned to shape global best practice and influence emerging regional and national regulation. Here are the resources they produced in 2023:

**Guidance on Resource Efficiency and Circular Economy Target Setting—Version 2**
Access [here](#).

**PRB Nature Target-Setting Guidance**
Access [here](#).

**Climate Adaptation Target-Setting Guidance**
Access [here](#).

**Redirecting Financial Flows to end Plastic Pollution**
Access [here](#).

**Just Transition Finance: Pathways for Banking and Insurance**
Access [here](#).

**Developing Metrics for Transition Finance**
Access [here](#).

**Climate Target Setting for Real Estate Sector Financing**
Access [here](#).

**Members' progress**

**Principles for Responsible Banking—Second biennial progress report**
Access [here](#).

**Net-Zero Banking Alliance 2023 Progress Update**
Access [here](#).
Workplan 2024

With the Principles for Responsible Banking, UNEP FI brings together the largest network of banks in the world. This brings with it the opportunity for robust peer exchange, a strong shared voice, accountability, credibility and legitimacy.

As PRB signatories, you have access to working groups, regional workshops, capacity building and peer communities to help you fast-track your banks’ commitment. Implementing the Principles enables your bank to stay at the forefront of sustainability themes, learning and setting industry norms in challenging topics including nature, climate mitigation and adaptation, pollution, decent work, and just transition.

Members have the opportunity to engage with industry experts and peers in working groups, smaller regional settings, and communities of practice, to access support spanning risk, impact, opportunities and target setting.

We encourage every member to seize the opportunity to work on cutting edge themes, take advantage of regional capacity building and peer sharing opportunities, as well as our training offerings. The workplan is based on the outcomes of the 2023 membership survey.
The workplan provides activities for every step of your bank’s implementation journey. Click each topic for more information.

- Risk workshops and working groups
- Impact workshops
- Working groups
- Regional workshops & technical assistance
- Peer communities
- PRB Academy
- Accelerator programmes
- PRB 2030 and Framework Review
1. Shape the next phase of the Principles for Responsible Banking
PRB 2030 and the next Framework Review

What is this about?
In 2024, the PRB 2030 process which started in 2023 will accomplish its objective of defining the next stages of the PRB implementation journey, moving from target setting to delivering and demonstrating concrete action and real-world impact. A Core Group of 27 banks has been working towards the objective of maintaining the framework’s effectiveness by developing common milestones and guidance for the PRB journey to 2030. Member banks are invited to continuously engage with the Core Group of banks on this process through regional and national meetings, alongside global membership webinars.

Building on the PRB 2030 milestones and guidance, the PRB framework (incl. assurance guidance) will be reviewed as part of the biennial framework review process embedded in the PRB governance. Member banks are invited to join the framework review process starting in Q3 2024.

How do I get involved?
Further details and information on the PRB 2030 will be shared with membership regularly. If you want to get engaged with your regional Core Group representatives, reach out to Laura Lightbody (laura.lightbody@un.org) and Youko Moroizumi (youko.moroizumi@un.org).

If your bank would already like to signal interest in participating in the 2024 framework review, please email Johanna Dichtl (johanna.dichtl@un.org).
2. Engage in key impact areas and co-create ground breaking guidance

These are the main activities planned for key impact areas of the Principles for Responsible Banking in 2024. By engaging in these activities, you can have impact and co-create ground breaking guidance. Sign up to work at the cutting edge of sustainable finance.
Contribution to planet

PRB Nature Working Group

What is this about?
Having released the ground breaking PRB Nature Target-Setting Guidance, the Nature Working Group will continue to work on helping the banking industry act on nature loss and set targets and take action to align with the objectives of the Kunming-Montreal Global Biodiversity Framework (GBF). The group is mandated to develop a Nature Impact Roadmap to 2030 and advise on the development of detailed guidance on nature-related practices, focusing on nature policies and client engagement for key sectors.

The work will be advised by key stakeholders, including the Taskforce on Nature-Related Financial Disclosures (TNFD), WWF, UNEP-World Conservation Monitoring Center (WCMC), the Science Based Targets Network (SBTN), the Convention on Biological Diversity (CBD) Secretariat and the Finance for Biodiversity Foundation (FfB).

How do I get involved?
To join or continue to be part of this working group, please see the Terms of Reference for members as well as further details on how to apply [here](#).

Deadline: 23 February 2024

Questions? Contact Oualid Rokneddine (oualid.rokneddine@un.org) and Johanna Dichtl (johanna.dichtl@un.org).

PRB Nature Community

What is this about?
The PRB Nature Community enters its next phase in 2024. This learning platform supports you and your colleagues in rapidly building capacity on nature and biodiversity by developing easy-to-digest material and providing a platform for interactive peer learning and engagement with leading nature experts. The Community’s focus for the year will include action-oriented sessions to drive effective implementation of the newly released PRB Nature Guidance.

How do I get involved?
All PRB Banks employees are encouraged to join the Community by writing to Oualid Rokneddine (oualid.rokneddine@un.org).
PRB Climate Adaptation Piloting Working Group

**What is this about?**
The new PRB Adaptation Target-Setting Guidance sets out an initial, guiding approach for setting adaptation targets and incorporating adaptation considerations in banks’ transition plans and sustainability strategies while leveraging the co-benefits of adaptation with climate, nature and other aspects of the UN Sustainable Development Goals. Now a pilot group of banks will test the guidance’s practicability by applying the target setting steps and/or actions in key sectors for adaptation, e.g. agriculture and real estate. The goal is to enable banks to take concrete actions and set sectoral adaptation targets, while making the learnings from the pilot accessible to peers and feeding insights into further developing the PRB guidance. The pilot group of banks will also be consulted on developing a PRB roadmap to 2030 for adaptation.

**How do I get involved?**
To join or continue to be part of the pilot group, please see the Terms of Reference for members as well as further details on how to apply here.

**Deadline:** 23 February 2024

**Questions?** Reach out to Alice Anders (alice.anders@un.org) and Paul Smith (paul.smith@un.org) for further details.

Net-Zero Banking Alliance and Climate-Mitigation Target Setting

**What is this about?**
For members for whom climate mitigation is one of their priority impact areas, the Net-Zero Banking Alliance (NZBA) offers an accelerated route to setting decarbonisation targets. With support including webinars and peer learning sessions, there are many benefits of being part of the Alliance.

Member banks are contributing by participating in the process of reviewing the UNEP FI Guidelines on Climate Target Setting for Banks, the core document outlining the commitment members make when becoming signatories of the Alliance. If members decide to approve proposed changes, then they will be published ahead of the three-year anniversary in April 2024.

This anniversary is also the milestone by which founding NZBA members pledged to set their full set of decarbonisation targets for carbon-intensive sectors. The Alliance will publish an in-depth Progress Report in late summer looking at these to celebrate progress and understand better how banks are approaching the challenges of target-setting and implementation.
The Alliance has already released a report providing practical support with climate
target setting in the real estate sector. Similar guidelines for further carbon-intensive
sectors will follow throughout 2024 with a publication on the automotive sector set to
be published in the coming weeks.

In addition to this sectoral work, the implementation work programme for the Alliance
will focus on supporting members with transition planning, transition finance, and the
Just Transition and will look to bring members together in person for a conference mark-
ing the three-year anniversary of the Alliance in late June. More information on the activ-
ities of the Alliance will be shared in due course.

**How do I get more information?** Visit [unepfi.org/net-zero-banking/](http://unepfi.org/net-zero-banking/).

**Questions?** Contact Sarah Kemmitt ([sarah.kemmitt@un.org](mailto:sarah.kemmitt@un.org)) and Sarah Zaidi ([sarah.zaidi@un.org](mailto:sarah.zaidi@un.org)).

**Client transition plans—Good practices in assessment and use by banks—Working Group**

**What is this about?**

We are eliciting expressions of interest for participation in a possible working group focusing
on the assessment and use of client transition plans. This group will focus specifically
on the assessment and use of client transition plans by banks (as opposed to banks’ own
transition plans). It aims to act as a vehicle with which to share market practices, with a
view to both identifying and developing good practices in this area.

The output of this group will be a market study on the use and assessment of client
transition plans by banks. Topics we will consider covering are for example client transi-
tion plan scope/coverage, assessment procedures and criteria, climate, nature and just
transition considerations, engagement, monitoring processes etc. This working group is
open to members of the PRB and NZBA and the outcomes will also help to inform the
further work on transition planning that will be undertaken by the NZBA.

**How do I get involved?**

To express your interest in joining this group please register directly here.

**Deadline:** 16 February 2024

**Questions?** Reach out to Aoife Martin ([aoife.martin@un.org](mailto:aoife.martin@un.org)), Drew Johnson ([drew.johnson@un.org](mailto:drew.johnson@un.org)) and Hina Majid ([hina.majid@un.org](mailto:hina.majid@un.org)) for further details. Please include all
names listed here in your correspondence.
PRB Circular Economy and Pollution Working Groups

What are these about?
There is an urgent need to transition to economies that embed circularity and are aligned with global sustainable consumption and production goals. UNEP FI had produced the updated version of the guidance on Resource Efficiency and Circular Economy Target Setting for financial institutions in April 2023. A Working Group of pioneering banks will now focus on circular economy actions, including sector specific guidance, as an enabler to meet climate mitigation targets and produce one of the first of its kind guidance that addresses interlinkages between impact areas.

UNEP FI is also working on a whitepaper on the relevance of pollution for the banking sector to be released in Q1 2024. Building on this, we will launch a working group of banks to work on the first pollution guidance for the banking industry from Q2, which will help banks to be well prepared for the existing and upcoming international instruments to address pollution.

How do I get involved?
A call with a Working Group of banks on scoping the work has already been held in December 2023, but further participants are welcome. To join or continue to be part of the Working Group on operationalising the nexus between circular economy and climate, please see the Terms of Reference for members as well as further details on how to apply here.

Deadline? 16 February 2024

Questions? Contact Kavita Sachwani (kavita.sachwani@un.org) and Peggy Lefort (peggy.lefort@un.org) for circular economy as well as if you would like to signal interest in joining the work on pollution from Q2 on.
Contribution to people

PRB Decent Employment Working Group

What is this about?
In the quest to reduce inequalities, access to decent employment stands as a cornerstone. Banks wield substantial influence in this endeavour by investing in sustainable enterprises, tailoring financial products for job creation, advocating for fair labour practices, supporting workforce development, and fostering entrepreneurship. Their role extends beyond finance—by championing these initiatives, banks become pivotal contributors to a more inclusive, sustainable economy, nurturing an environment where quality employment opportunities flourish and inequalities diminish. Join us mid 2024 onwards to define a common understanding and a common vision for financial institutions to foster decent employment. This collaborative effort will shape a first-of-its-kind guidance on target setting for banks that will help them shape more impactful sustainability strategies that drive meaningful advancements in fostering healthy and inclusive economies around the world through decent employment.

How do I get involved?
To express interest in participating in this working group from Q2 onwards, please reach out to Laura Diaz (laura.diazzea@un.org) and Joana Pedro (joana.pedro@un.org).

PRB Financial Health Assessment Taskforce

What is this about?
We are looking for financial institutions that have already pioneered methodologies for assessing financial health or financial well-being to join a taskforce that aims to develop and pilot a universal measurement framework applicable across diverse contexts within financial institutions. Such a framework would allow for insightful assessment and benchmark amongst financial institutions.

How do I get involved?
If your organisation has an existing methodology for assessing financial health and would like to participate in the taskforce during Q3 and Q4, please reach out to Laura Diaz (laura.diazzea@un.org) for further details.
PRB Gender Equality Working Group

What is this about?
Closing the gender gap worldwide involves multiple actors, and banks can serve as influential catalysts for change. They can act as pivotal drivers in economic empowerment by implementing inclusive policies, offering tailored financial solutions, and advocating for equitable opportunities, while leveraging their extensive networks and resources to foster partnerships and initiatives that uplift women entrepreneurs, promote financial literacy, and champion gender equality across various sectors. UNEP FI is collaborating with UN Women, to lead a dynamic working group focused on enhancing the existing conceptual framework for gender equality to achieve a common understanding and a common vision. This collaborative effort will shape an updated guidance on target setting, empowering banks to create more impactful strategies for gender inclusion. By joining this working group, your bank will play a pivotal role in pioneering progressive changes that drive meaningful advancements in fostering healthy and inclusive economies around the world through gender equality.

How do I get involved?
To join the working group, please see the Terms of Reference for members as well as further details on how to apply here.

Deadline? 23 February 2024

Questions? Contact Laura Diaz (laura.diazzea@un.org).

Human Rights Community of Practice

What is this about?
As a responsible bank, your bank should have a comprehensive understanding of the UN Guiding Principles on Business and Human Rights (UNGPs). In 2023, UNEP FI launched the UNEP FI Human Rights Community of Practice. The community counts now over 30 members who meet every quarter to discuss issues related to human rights and the UNGPs implementation. This Community will provide inputs into the Human Rights Resource Kit, currently being developed by UNEP FI and the European Investment Bank, which will support signatory banks in integrating human rights into their processes and practices, launching Q2/3.

How do I get involved?
Become part of the Human Rights Community of Practice to provide feedback on the resource kit, learn about leading practices from peers, and about different topics relevant to human rights.

Questions? Contact Joana Pedro (joana.pedro@un.org).
Cross-cutting contributions

Promoting members' voices in policy matters

Achieving the PRB commitments requires a holistic approach to managing sustainability considerations that includes addressing the policy and regulatory environment. Active and constructive engagement in public policy debates is necessary to shape robust and effective regulatory framework conditions required to support the sustainability transition across all sectors of the economy, including the finance sector. Such engagement also creates an enabling environment for banks to be able to fulfil sustainability and climate-related commitments and have greater certainty in lending and providing banking services to their clients.

In response to member feedback and working together with member banks and the relevant governing bodies, the Secretariat is exploring mechanisms to promote member banks’ insights and perspectives to inform UNEP FI’s policy aims and activities, and to support alignment of PRB member firms’ own policy engagements with their sustainability commitments. A forum to support these alignment objectives, share relevant regulatory developments to help inspire global progress and support the development of guidance for PRB banks is envisaged.

How do I get involved?

More information will be shared in the course of Q2 2024.

Questions? Please get in touch with Laura Canas Da Costa (laura.canasdacosta@un.org) or Johanna Dichtl (johanna.dichtl@un.org).

CSRD/ESRS Working Group

What is this about?

As of 2024 CSRD implementation becomes mandatory in the EU. As part of ESRS requirements banks will need to complete a double materiality analysis (impact materiality and financial materiality). The impact materiality requirements are closely aligned with the PRB impact analysis requirements, therefore PRB implementation, in particular via the Portfolio Impact Analysis Tool for Banks, provides a unique opportunity to create a level playing field for report producers, as well as comparable information for future report users. The objective of this Working Group is to pilot and facilitate the implementation of the ESRS guidance and to promote convergence between UN/PRB impact methodology and EU/ESRS.
How do I get involved?
A kick-off call for this Working Group was held in December (recording and slides available [here](#) (pw: vAXta7gm) but further participants are welcome. Please contact Costanza Ghera ([costanza.ghera@un.org](mailto:costanza.ghera@un.org)).

Just Transition

What is this about?
Reaching global climate targets will only be possible if the human dimension is taken into account and the transition towards net-zero emissions happens in a fair manner. Following the launch of the [Just Transition Finance: Pathway for Banking and Insurance](#), UNEP FI wants to support banks with the practical implementation of just transition consideration. The work program on Just Transition will be defined during the year. You can stay updated with the latest news on this workstream by contacting Joana Pedro ([joana.pedro@un.org](mailto:joana.pedro@un.org)).

Questions? Contact Joana Pedro ([joana.pedro@un.org](mailto:joana.pedro@un.org)).

Paris Alignment Banking Facility

What is this about?
UNEP FI is joining forces with Development Finance Institutions (DFIs) to support financial intermediaries in developing countries to accelerate their alignment with the Paris Agreement goals and deliver bankable projects in climate mitigation and adaptation.

We are looking for UNEP FI members who meet following criteria to participate in our pilot project:

- Headquartered or with operations via a local subsidiary in country belonging to one or more of the following country groups: Least Developed Countries, International Development Associations, Fragile and Conflict-Affected States, Small Island and Developing States;
- Already started undergoing a process to align their strategy and operations with the Paris Agreement goals (e.g. PRB implementation);
- Currently structuring an investment pipeline of climate mitigation and adaptation projects; and
- Have outstanding financing from a DFI (such as IFC, AfDB, ADB, EIB, FMO, KfW, etc.), or is in the process of negotiating a financing package with a DFI.

How do I get involved?
If you meet the criteria above and are interested in learning more, reach out to your regional coordinator to set up an initial discussion. Regional coordination information can be found below.
UNEP FI Risk Centre

What is this about?
Since 2018, UNEP FI has guided financial institutions in addressing climate risks. More recently, in 2022 UNEP FI also started offering innovative pilot testing on nature-related issues. These programmes are now integrated to form the new Risk Centre, launched in January 2024. This new initiative consolidates efforts on climate, nature, and other sustainability risks, offering a holistic approach for financial institutions. The Risk Centre will serve as a comprehensive resource hub, enhancing coordination across UNEP FI’s programmes, improving access to risk management resources, and expanding outreach within the financial sector. It will focus on practical tools and guidance, with activities like content sessions, workshops, and working groups on various risk-related topics. Content sessions are one-off opportunities to dialogue with experts such as the IEA and NGFS. Technical skill building workshops are short, intensive exercises on technical topics such as PCAF’s financed emissions, nature-related risk quantification or credit risk assessment methodologies. Working groups are multi-month projects on cutting-edge risk topics such as climate stress testing, nature scenarios, and legal risks that generate outputs, guidance, and tools for participants. Members will have access to the content sessions and technical skill building workshops, while the working groups cost an additional programme fee. Some of the themes of working groups in 2024 may include:

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<th>Climate stress tests and risk vassessment</th>
<th>TNFD implementation programme*</th>
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<td>- Climate risk tools</td>
<td>- Assessing nature risks and impacts</td>
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<td>- Climate scenarios and stress testing</td>
<td>- Nature scenarios and data</td>
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<td>- Adaptation and physical risk data</td>
<td>- Nature disclosures</td>
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<td>Confronting additional sustainability risks</td>
<td>Transition plans and reporting</td>
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<td>- Legal risks and avoiding greenwashing</td>
<td>- Developing effective transition plans</td>
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<td>- Just transition risks and metrics</td>
<td>- ISSB, CSRD, and other reporting frameworks</td>
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How do I get involved?
To register your interest in joining the Risk Centre kindly complete the online form at your convenience.

Questions? Please reach out to David Carlin (david.carlin@un.org).
If you have any questions specific to the TNFD implementation programme, please get in touch with Gabriela Hermosilla (gabriela.hermosillagoncalves@un.org) or Liang Qian (liang.qian@un.org).
3. Benefit from support and capacity building for your Principles for Responsible Banking implementation journey
Capacity building calendar

What is this about?
A series of global and region-specific workshops, bank-specific technical assistance and practical exercises will be offered to support banks on their impact analysis and target setting processes and on the implementation of targets. On the one hand, we will provide impact analysis workshops customized for various bank profiles to guide them through the steps of the impact analysis. On the other hand, banks will be able to participate in target setting and implementation focused activities related to climate change (based on a comprehensive concept of the climate change mitigation journey), while financial health & inclusion and resource efficiency & circular economy programs will be offered according to demand. Novel impact areas such as adaptation and nature will also be covered. The target audience for these sessions are middle managers and senior practitioners of banks responsible for PRB implementation. We will further specify the recommended target groups for each program in due course.

How do I get involved?
Check the following web page where the 2024 programs and registration links will be published gradually: unepfi.org/banking/unep-fi-banking-members-space/capacity-building-activities/

Questions? For impact analysis, contact Costanza Ghera (costanza.ghera@un.org) and for target setting reach out to Gabor Gyura (gabor.gyura@un.org).

You can also watch previous years’ recordings here:
- Impact Analysis
- Target Setting (Please note that the 2024 programs will compromise different contents than those of past capacity building programs)

Principles for Responsible Banking Academy

What is this about?
The PRB Academy provides tailored online training programmes to support banks worldwide on their journey to align their professional practice, strategies, operations and decision-making with the objectives of the UN Sustainable Development Goals and the Paris Agreement.

Courses are offered at a discount rate to PRB Signatories.

Learners have a choice of four learning modules, and can choose the course which best suits their level of knowledge: beginner, specialist or executive. All modules—Getting Started in Responsible Banking, Clients & Customers, Climate Change and Responsible Banking for Board Members & Executives—offer interactive, exciting e-Learning resources and guided self-study.
The Academy will be launching further courses over the coming year, starting with ‘Nature and Responsible Banking’, which will reflect the critical role banks can play in addressing the challenges we face in terms of protecting and preserving nature and our environment. Further information about the new Academy courses will be released over the coming months; please visit prbacademy.com to stay up to date.

**How do I get involved?**
Visit the PRB Academy site: prbacademy.com/

**Questions?** Contact Matthew Ball (matthew.ball@charteredbanker.com), Carolina Lopez (carolina.lopez@un.org), or Yushan Zhang (yushan.zhang@un.org).

Furthermore, UNEP FI offers, along with partners, the PRB Academy in several countries, and delivers in-person, online and hybrid trainings, where 20% of the content is designed to tailor local needs. These trainings are offered in partnership with local organisations in Africa and Middle East, Asia Pacific, and Latin America and the Caribbean.
4. Tap into the largest community of sustainable bankers worldwide and meet your peers
UNEP FI’s Global Roundtable 2024

What is this about?
The UNEP FI Global Roundtable is a major global agenda-setting event on sustainable finance bringing together decision-makers, experts and thought leaders to help shape approaches to integrating sustainability across the banking, insurance and investment industries. Our biennial flagship event provides attendees an opportunity to collaborate with peers, demonstrate leadership, and learn from global financial leaders. It will be held in Q4 2024. The 2022 edition saw over 3,000 attendees from over 70 countries, read the full summary here.

How do I get involved?
If you are interested in speaking at or sponsoring the event, please contact roundtable@unepfi.org.

Questions? Contact Mustafa Chaudhry (mustafa.chaudhry@un.org).
Questions? Contact your Regional Coordinator

Regional Coordination Manager
- Maria Eugenia Sosa Taborda: maria.sosataborda@un.org

Africa and Middle East
- Nuran Atef, Regional Coordinator: nuran.atef@un.org
- Gaston Kwa Fosah, Associate Regional Coordinator: kwa.fosah@un.org

Asia Pacific
- Nirnita Talukdar, Regional Coordinator, Asia Pacific: nirnita.talukdar@un.org
- Angela Joo-Hyun Kang, Assistant—Asia Pacific and Korea: joo.kang@un.org
- Dae-Woong Lim, Korea Advisor: dae-woong.lim@un.org
- Kaori Nomura, Japan Coordinator: japan@unepfi.org
- Jenny Bi, China Coordinator: bilianshan@syntaogf.com
- Peiyuan Guo, China Advisor: peiyuan.guo@unepfi.org
- Jonathan Qian, China Engagement Senior Consultant: qianqiang@syntaogf.com

Europe
- Daniel Bouzas, Regional Coordinator: daniel.bouzas@un.org
- Flora Petrucci, Associate Regional Coordinator: flora.petrucci@un.org

Latin America and Caribbean
- Mabel Gonzalez, Regional Coordinator: mabel.gonzalezpacheco@un.org
- Paula Peirão, Associate Regional Coordinator: paula.peirao@un.org
- Carolina Lopez, Chile Advisor: carolina.lopez@un.org

North America
- Layalee Ramahi, Regional Coordinator: layalee.ramahi@un.org

Access the member’s area for signatories of the Principles for Responsible Banking [here](#)

If you are a UNEP FI member and do not have a password, contact Ana Toimil: ana.toimilcervantes@un.org
UN Environment Programme Finance Initiative brings together a large network of banks, insurers and investors that collectively catalyses action across the financial system to deliver more sustainable global economies. For more than 30 years the initiative has been connecting the UN with financial institutions from around the world to shape the sustainable finance agenda. We’ve established the world’s foremost sustainability frameworks that help the finance industry address global environmental, social and governance (ESG) challenges.

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unepfi.org
info@unepfi.org
/UNEPFinanceInitiative
UN Environment Programme Finance Initiative
@UNEP_FI