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WORKING GROUP ON SECURITIES DATABASES

RECOMMENDATION 4 ON CLIMATE FINANCE OF THE G20 DATA GAPS INITIATIVE 3 (DGI-3)

EXPLANATORY NOTE ON THE RECOMMENDATION 4 REPORTING TEMPLATES

According to the [workplan of the G20 Data Gaps Initiative 3 \(DGI-3\)](#) as agreed by the G20 economies, DGI-3 Recommendation 4 on Climate Finance envisages G20 economies to “*provide (preferably on a quarterly frequency) experimental data on issuances and holdings of green debt securities and listed shares securities to the BIS, based on self-commitments and consistent as much as possible with the Handbook on Securities Statistics (HSS), and any other specific guidance developed in the context of the recommendation, and provide documentation on the compilation methodology.*”

OVERVIEW OF REPORTING TEMPLATES FOR RECOMMENDATION 4 ON CLIMATE FINANCE

To initiate the work on DGI-3 Recommendation 4 on Climate Finance, the Climate Finance Task Team has developed a set of reporting templates for the implementation of Recommendation 4 by 2027. The development and agreement on these templates was significantly facilitated by a Virtual Thematic Workshop on Securities Statistics and DGI-3 Recommendation 4 on Climate Finance held on 15-16 May 2023 and by a Thematic Workshop on Securities Statistics and DGI-3 Recommendation 4 on Climate Finance hosted by the South African Reserve Bank on 5-6 October 2023.

The Recommendation 4 templates build on the [existing reporting templates](#) agreed in the context of DGI-2 Recommendation 7 on Securities Statistics. Since the DGI-2, all G20 economies have been applying the DGI-2 Recommendation 7 templates for the quarterly reporting of securities statistics in line with the BIS-ECB-IMF [Handbook on Securities Statistics](#) (HSS) to the BIS. The use of the existing reporting infrastructure implemented under the DGI-2 minimises implementation costs on compiler side and facilitates the use of the new climate finance statistics, as the new breakdowns on green securities can basically be understood as “of which” breakdowns of the already disseminated DGI-2 Recommendation 7 data.

The reporting templates for Recommendation 4 on Climate Finance consist of six sets of templates, each including several tables. The six reporting templates are summarised in table 1 and presented in detail in the annex of this note. Thereby, templates 1 to 3 on debt securities are broadly identical to the corresponding reporting templates for debt securities already implemented by the G20 economies under DGI-2 Recommendation 7, while templates 4 to 6 on listed shares follow the same basic structure as the existing DGI-2 Recommendation 7 templates for debt securities. All aggregates

covered in the templates can be represented using the Global Data Structure Definition for Sectoral Accounts (NA_SEC DSD), which is already used for the reporting of DGI-2 Recommendation 7.¹

Table 1: Overview of Recommendation 4 reporting templates.

Template	Content	Tables and types of statistics	Breakdowns
#1	Debt securities issues	1.1a-c: Stocks, nominal value 1.2a-c: Stocks, market value 1.3a-c: Net issues, market value	Issuer sector, currency, maturity, interest rate, market
#2	Debt securities holdings	2.1a-c: Stocks, market value 2.2a-c: Net transactions, market value	Holder sector, residence of issuer, currency, maturity, interest rate, market
#3	Debt securities FWTW	3.1a-c: Stocks, market value	Issuer sector, holder sector
#4	Listed shares issues	4.1: Stocks, market value 4.2: Net issues, market value	Issuer sector, currency
#5	Listed shares holdings	5.1: Stocks, market value 5.2: Net transactions, market value	Holder sector, residence of issuer, currency
#6	Listed shares FWTW	6.1: Stocks, market value	Issuer sector, holder sector

REPORTING TARGETS AND USE OF SELF-COMMITMENTS APPROACH

According to the [workplan of the G20 Data Gaps Initiative 3 \(DGI-3\)](#), Recommendation 4 aggregates can be initially derived as “experimental indicators” due to the relatively short time frame of the DGI-3. Thereby, the workplan acknowledges that economies use different taxonomies or may not have developed related frameworks yet. Thus, Recommendation 4 could be implemented with the available information on a best-effort basis and following country-specific legal frameworks. In line with the existing reporting of DGI-2 Recommendation 7 data, aggregates for DGI-3 Recommendation 4 should ideally be transmitted to the BIS at quarterly frequency with a timeliness of four months and should follow the general statistical methodology of the HSS.

In the Recommendation 4 reporting templates, a distinction is made between “core data” and “advanced ambitions data”. Core data are highlighted in orange in tables 1.1a, 1.2a and 1.3a, and refer to time series on green bonds with basic breakdowns by currency of denomination and original maturity, which are further broken down by selected resident issuer sectors. All other data in tables 1.1a, 1.2a and 1.3a as well as the data in all other tables are considered as advanced ambitions data.

To further support prioritisation considerations in the implementation of the tables, “priority data” are highlighted in blue in the templates. The priority data are part of the advanced ambitions data, corresponding broadly to the same breakdowns as the core data highlighted in tables 1.1a, 1.2a and 1.3a. The suggested prioritisation should also be considered in cases of secondary confidentiality issues, i.e., when having to select the aggregates that can be published while avoiding the indirect disclosure of other confidential aggregates, preference should be given to priority series.²

As already done under DGI-2 Recommendation 7, DGI-3 Recommendation 4 follows a step-wise approach for data dissemination with intermediate and final reporting targets. Thereby, only core

¹ Detailed DSD tables specifying the NA_SEC codes for all aggregates of the reporting templates will be covered in a separate explanatory note.

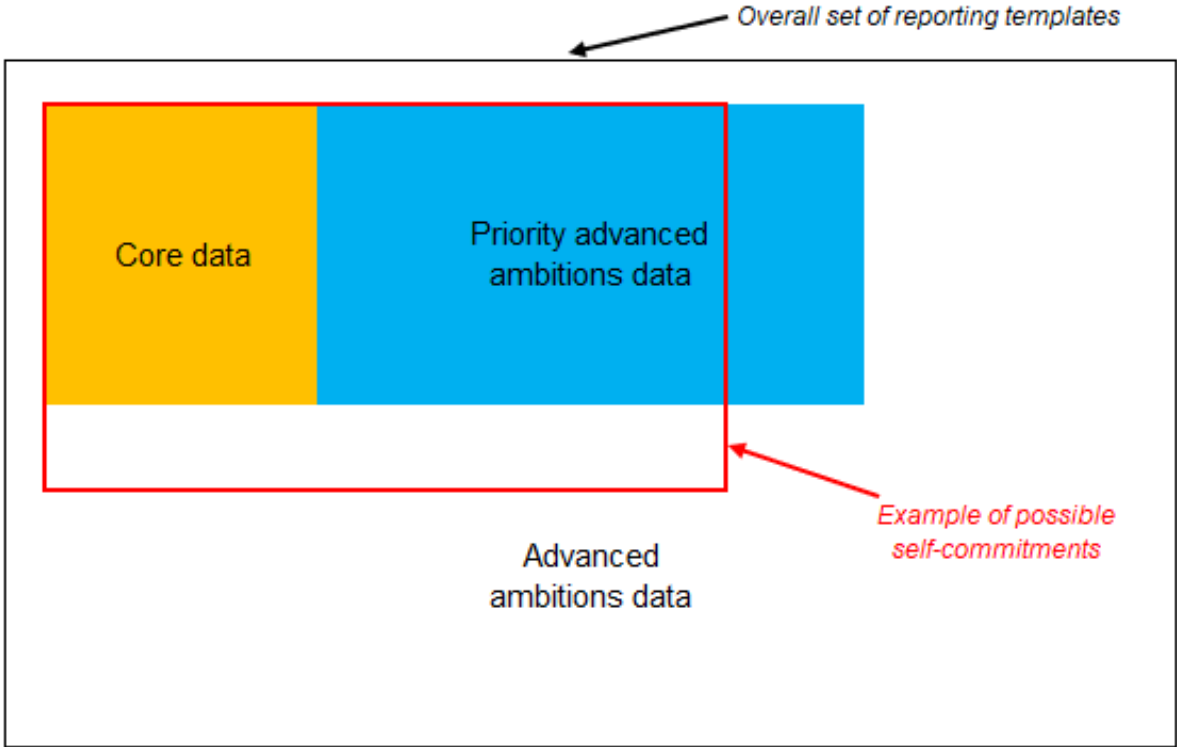
² Secondary confidentiality refers to the situation where compilers flag a non-confidential aggregate as confidential to prevent disclosure of a confidential aggregate, by making it impossible for a user to recalculate the values of confidential aggregates.

data on stocks of green bond issuances (i.e., data highlighted in orange in tables 1.1a and 1.2a) are part of the intermediate target to be reported by end-2025. The core data on net issues of green bonds (i.e., data highlighted in orange in table 1.3a) and all advanced ambitions data are part of the final targets to be reported by end-2027.

To allow economies to set their own targets in line with their statistical capacities and national priorities, Recommendation 4 uses a self-commitments approach. This approach has already successfully been employed under DGI-2 Recommendation 7. It allows economies to select which aggregates on stocks of green bond issuances to cover as part of the 2025 intermediate target (ideally starting with the core data requirements in tables 1.1a and 1.2a), which other aggregates to cover as part of the 2027 final target (ideally covering the other priority data requirements), and which aggregates not to cover at all. The progress of the implementation of Recommendation 4 is assessed only against these self-commitments specified by the economies. Despite this flexibility, economies are of course encouraged to make efforts to disseminate as many data points as possible for all tables, with the intended goal that all economies disseminate ideally all core data and most of the priority data.

Figure 1 provides an illustrative example of the use of the self-commitments approach for the different categories of data in the Recommendation 4 reporting templates. The figure illustrates that core data (highlighted in orange) represent only a small part of the overall reporting templates, while most data in the templates are advanced ambitions data. Moreover, the figure shows that only a small subset of the advanced ambitions data are priority data (highlighted in blue). Finally, the figure illustrates the flexibility provided to economies to specify self-commitments in line with their statistical capacities. For example, the possible selection of self-commitments shown in the figure presents an illustrative case, in which an economy selected all core data, most of the priority advanced ambitions data, and a small part of the other advanced ambitions data for its self-commitments.

Figure 1: Illustration of use of self-commitments approach for different data categories in the Recommendation 4 reporting templates.



SECURITIES COVERED BY THE REPORTING TEMPLATES

The Recommendation 4 reporting templates cover green debt securities and green listed shares.

The types of debt securities covered include green bonds, sustainability bonds, and sustainability-linked bonds. In broad terms, green bonds can be defined as debt securities whose proceeds are used to fund projects intended to deliver a positive environmental impact; sustainability bonds can be defined as debt securities whose proceeds are used to fund projects intended to deliver a combination of positive environmental and social impact; and sustainability-linked bonds can be defined as debt securities whose characteristics (e.g. coupon payments) can vary depending on whether the issuer achieves predefined environmental or other sustainability objectives. Aggregates on green bonds are covered in templates 1.1a to 3.1a, aggregates on sustainability bonds in templates 1.1b to 3.1b, and aggregates on sustainability-linked bonds in templates 1.1c to 3.1c. Aggregates on green listed shares are covered in templates 4 to 6.³

BREAKDOWNS OF THE REPORTING TEMPLATES

Securities issuances of all resident issuers should be recorded unconsolidated and should be split by issuing sector. As specified in the reporting templates in the annex to this note, the sectoral split covers issuer sectors S11, S12, S13 and S14+S15 as well as issuer subsectors S121, S122, S124+S125+126+S127, S128+S129, and S1311, with S13, S1311 and S14+15 only being applicable for debt securities but not for listed shares. Debt securities issued by securitisation corporations (as described in the HSS paragraphs 6.2 to 6.18) should be reported separately (while being also part of debt securities issued by subsector S125). Securities issued by the public sector cover securities issuances of general government, public non-financial corporations and public financial corporations (which are also included in their respective columns).

Securities holdings by residents should be split by sector and subsector. As specified in the reporting templates in the annex to this note, the sectoral split covers holder sectors S11, S12, S13 and S14+S15 as well as holder subsectors S121, S122, S123, S124+S125+126+S127, S128+S129, and S1311, with S121 and S123 only being applicable for debt securities but not for listed shares. Holdings by non-residents are calculated as the difference between total securities issued and total holdings by residents. To support overcoming possible confidentiality issues for subsectors S122 and S123, the additional aggregate sector S12T is also included, which presents the sum of these two subsectors.⁴ Debt securities and listed shares held by non-money market investment funds should be reported separately (while being also part of debt securities and listed shares held by subsector S124+S125+126+S127). Securities held by the public sector cover securities holdings of general government, public non-financial corporations and public financial corporations (which are also included in their respective columns).

The sectoral stock data and net transaction data are further split by several breakdowns, which should always add up to their respective totals.⁵ For debt securities (i.e., templates 1a-c to 3a-c), the data are split by the following breakdowns:

³ Details on the definitions of green bonds, sustainability bonds and sustainability-linked bonds as well as green listed shares will still need to be agreed by the Recommendation 4 Task Team and will be covered in separate explanatory notes, building on the methodology developed in the context of the update of the System of National Accounts (SNA) manual and other DGI-3 Recommendations.

⁴ This will allow reporting data only for sector S12T, if information for sectors S122 or S123 cannot be disclosed for confidentiality reasons.

⁵ For consistency reasons, the sub-items of all breakdowns (i.e., domestic vs. foreign currency, short-term vs. long-term maturity, fixed interest rate vs. variable interest rate, and domestic market vs. international market) should always add up to the total. In addition, the more detailed long-term original maturity items (i.e., "More than 1 year and up to and including 2 years", "More than 2 years and up to and including 5 years", "More than 5 years and up to and including 10 years", "More than 10 years") should always add up to the "Long-term at original maturity" total, and the more detailed variable interest rate items (i.e., "Inflation-linked", "Interest rate-linked", and "Asset price-

- Currency of denomination (domestic and foreign);
- original maturity (short- and long-term, with further splits of long-term maturities for securities issuances);
- residual maturity (remaining maturity up to and including one year);
- interest rate type (fixed rate and variable rate, with further splits of variable rate); and
- market of issuance (domestic and international), if feasible.

For listed shares (i.e., templates 4 to 6), only the currency of denomination breakdown is applicable. In addition, data on securities holdings (i.e., templates 2 and 5) are further broken down by resident issuers vs. non-resident issuers.

COMPILATION BASED ON HANDBOOK OF SECURITIES STATISTICS

The HSS recommends that debt securities and listed shares should be presented on a market value basis. The market value of stocks of debt securities is the value at which debt securities might be acquired or disposed of in markets at the time the valuation is required. It excludes commissions, fees and taxes. Ideally, values observed in markets or estimated from observed market values should be used. The market value is also called the dirty price of a debt security (i.e., including accrued interest due to coupon).

The HSS recommends that liability positions of debt securities should also be presented at nominal value, although not net transactions. The nominal value of stocks of debt securities issuances reflects the sum of funds originally advanced (the issue price), plus any subsequent advances, less any repayments, plus any accrued interest. The nominal value in domestic currency of a debt security denominated in foreign currency also includes revaluations arising from exchange rate changes.

Stocks of debt securities and listed shares issuances are to be recorded as gross and unconsolidated outstanding amounts at the end of each quarter. Net transactions in debt securities and listed shares issuances are to be recorded as net issuances, which are compiled as gross issuances of securities minus redemptions or cancellations of securities during a quarter.

Holdings of debt securities and listed shares by residents and non-residents should be recorded as gross and unconsolidated outstanding amounts at the end of each quarter. Net transactions in debt securities and listed shares holdings are to be recorded as net acquisitions, which are compiled as gross acquisitions minus disposals of securities during a quarter. Gross acquisitions are either: (1) purchases of newly issued debt securities or listed shares from an issuer; or (2) purchases of existing securities from another holder on the secondary market. Disposals of debt securities or listed shares are either: (1) the sale of securities to their issuers; or (2) the sale of securities to new holders on the secondary market.

There are two ways to define interest for debt securities: the debtor approach and the creditor approach. The HSS and other international statistical standards apply the debtor approach, which means that across all sectors of an economy, interest receivable and interest payable are identical. Following the HSS and SNA, net transactions in debt securities should include accrued interest during the period and paid interest.

ANNEX

This annex provides the detailed tables of the Recommendation 4 reporting templates.

linked”) should always add up to the “Variable interest rate” total. Only the residual maturity item “Of which: Long term at original maturity, with a remaining maturity up to and including 1 year” presents an “of which” breakdown and thus a sub-category of the “Long-term at original maturity” total.

Templates for self-commitments for Recommendation 4 on Climate Finance of the G20 Data Gaps Initiative 3: Tables 1.1a to 3.1a on Green Debt Securities - Green Bonds

Table 1.1a: Green Bonds Issues by Sector, Currency, Maturity, Interest Rate and Market of Issuance. Stocks at Nominal Value

Orange cells: Core data to be transmitted by end-2025
White cells: Advanced ambitions data to be transmitted by end-2027

Issuer	Residents (S1)										All resident issuers (S1)	
	Non-financial corporations (S11)	Financial corporations (S12)					General government (S13)	Memo item: public sector	Households and NPISH (S14+ S15)			
		Central bank (S121)	Other deposit-taking corporations (S122)	Money market funds* (S123)	Other financial corporations (S124 to S127)	Of which: Securitisation corporations (S125A)						Insurance corporations and pension funds (S128, S129)
Currency												
Maturity												
Interest rate												
Market of issuance												
Total												
By domestic currency												
By foreign currency												
Short term at original maturity												
Long term at original maturity												
More than 1 year and up to and including 2 years												
More than 2 years and up to and including 5 years												
More than 5 years and up to and including 10 years												
More than ten years												
Of which: Long term at original maturity, with a remaining maturity up to and including 1 year												
Fixed interest rate												
Variable interest rate												
Inflation-linked												
Interest rate-linked												
Asset price-linked												
Domestic market												
International market												

*) Money market funds do not issue debt securities. 2008 SNA codes are used for sectors and subsectors.

Table 1.2a: Green Bonds Issues by Sector, Currency, Maturity, Interest Rate and Market of Issuance. Stocks at Market Value

Orange cells: Core data to be transmitted by end-2025

White cells: Advanced ambitions data to be transmitted by end-2027

Issuer	Residents (S1)											All resident issuers (S1)
	Non-financial corporations (S11)	Financial corporations (S12)						General government (S13)	Memo item: public sector	Households and NPISH (S14+ S15)		
		Central bank (S121)	Other deposit-taking corporations (S122)	Money market funds* (S123)	Other financial corporations (S124 to S127)	Of which: Securitisation corporations (S125A)	Insurance corporations and pension funds (S128,S129)	Of which: Central government (S1311)				
Currency	Maturity	Interest rate	Market of issuance									
Total												
By domestic currency												
By foreign currency												
Short term at original maturity												
Long term at original maturity												
More than 1 year and up to and including 2 years												
More than 2 years and up to and including 5 years												
More than 5 years and up to and including 10 years												
More than ten years												
Of which: Long term at original maturity, with a remaining maturity up to and including 1 year												
Fixed interest rate												
Variable interest rate												
Inflation-linked												
Interest rate-linked												
Asset price-linked												
Domestic market												
International market												

*) Money market funds do not issue debt securities. 2008 SNA codes are used for sectors and subsectors.

Table 1.3a: Green Bonds Issues by Sector, Currency, Maturity, Interest Rate and Market of Issuance. Net Transactions at Market Value

Orange cells: Core data to be transmitted by end-2027

White cells: Advanced ambitions data to be transmitted by end-2027

Issuer Currency Maturity Interest rate Market of issuance	Residents (S1)										All resident issuers (S1)
	Non-financial corporations (S11)	Financial corporations (S12)					General government (S13)	Memo item: public sector	Households and NPISH (S14+ S15)		
		Central bank (S121)	Other deposit-taking corporations (S122)	Money market funds* (S123)	Other financial corporations (S124 to S127)	Of which: Securitisation corporations (S125A)				Insurance corporations and pension funds (S128,S129)	
Total											
By domestic currency											
By foreign currency											
Short term at original maturity											
Long term at original maturity											
More than 1 year and up to and including 2 years											
More than 2 years and up to and including 5 years											
More than 5 years and up to and including 10 years											
More than ten years											
Of which: Long term at original maturity, with a remaining maturity up to and including 1 year											
Fixed interest rate											
Variable interest rate											
Inflation-linked											
Interest rate-linked											
Asset price-linked											
Domestic market											
International market											

*) Money market funds do not issue debt securities. 2008 SNA codes are used for sectors and subsectors.

Table 2.1a: Green Bonds Holdings by Holder Sector, Issuer Residency, Currency, Maturity, Interest Rate and Market. Stocks at Market Value

Blue cells: Priority advanced ambitions data to be transmitted by end-2027
 White cells: Advanced ambitions data to be transmitted by end-2027

Holder		Residents (S1)										Non-residents (S2)	All holders (S1+S2)
		Non-financial corporations (S11)	Financial corporations (S12)					General government (S13)	Memo item: public sector	Households and NPISH (S14+ S15)			
			Central bank (S121)	Other monetary financial institutions (S12T)		Other financial corporations (S124 to S127)	Insurance corporations and pension funds (S128, S129)				Of which: Central government (S1311)		
Currency	Maturity	Interest rate	Market of issuance	Other deposit-taking corporations (S122)	Money market funds* (S123)	Of which: Non-MMF investment funds (S124)							
Total													
Resident issuers	Total												
	By domestic currency												
	By foreign currency												
	Short term at original maturity												
	Long term at original maturity												
	More than 1 year and up to and including 2 years												
	More than 2 years and up to and including 5 years												
	More than 5 years and up to and including 10 years												
	More than ten years												
	Of which: long term at original maturity, with a remaining maturity up to and including 1 year												
	Fixed interest rate												
	Variable interest rate												
	Domestic market												
	International market												
Non-resident issuers	Total												
	By domestic currency												
	By foreign currency												
	Short term at original maturity												
	Long term at original maturity												
	More than 1 year and up to and including 2 years												
	More than 2 years and up to and including 5 years												
	More than 5 years and up to and including 10 years												
	More than ten years												
	Of which: long term at original maturity, with a remaining maturity up to and including 1 year												
	Fixed interest rate												
	Variable interest rate												
	Domestic market												
	International market												

* Money market funds do not invest in long-term debt securities. 2008 SNA codes are used for sectors and subsectors.

Table 2.2a: Green Bonds Holdings by Holder Sector, Issuer Residency, Currency, Maturity, Interest Rate and Market. Net Transactions at Market Value

Blue cells: Priority advanced ambitions data to be transmitted by end-2027
 White cells: Advanced ambitions data to be transmitted by end-2027

Holder		Residents (S1)										Non-residents (S2)	All holders (S1+S2)
		Non-financial corporations (S11)	Financial corporations (S12)					General government (S13)	Memo item: public sector	Households and NPISH (S14+ S15)			
			Central bank (S121)	Other monetary financial institutions (S12T)		Other financial corporations (S124 to S127)	Insurance corporations and pension funds (S128.S129)				Of which: Central government (S1311)		
Currency	Maturity	Interest rate	Market of issuance	Other deposit-taking corporations (S122)	Money market funds* (S123)	Of which: Non-MMF investment funds (S124)							
Total													
Resident issuers	Total												
	By domestic currency												
	By foreign currency												
	Short term at original maturity												
	Long term at original maturity												
	More than 1 year and up to and including 2 years												
	More than 2 years and up to and including 5 years												
	More than 5 years and up to and including 10 years												
	More than ten years												
	Of which: long term at original maturity, with a remaining maturity up to and including 1 year												
	Fixed interest rate												
	Variable interest rate												
	Domestic market												
	International market												
Total													
Non-resident issuers	By domestic currency												
	By foreign currency												
	Short term at original maturity												
	Long term at original maturity												
	More than 1 year and up to and including 2 years												
	More than 2 years and up to and including 5 years												
	More than 5 years and up to and including 10 years												
	More than ten years												
	Of which: long term at original maturity, with a remaining maturity up to and including 1 year												
	Fixed interest rate												
	Variable interest rate												
	Domestic market												
	International market												

* Money market funds do not invest in long-term debt securities. 2008 SNA codes are used for sectors and subsectors.

Table 3.1a: Green Bonds Issues and Holdings in a From-Whom-To-Whom Framework. Stocks at market value

White cells: Advanced ambitions data to be transmitted by end-2027

Issuers by residence and sector		Holders by residence and sector					Non-residents (S2)	All holders (S1+S2)
		Residents (S1)	Non-financial corporations (S11)	Financial corporations (S12)	General govt (S13)	Households and NPISH (S14+S15)		
Residents (S1)	Residents (S1)							
	Non-financial corporations (S11)							
	Financial corporations (S12)							
	General government (S13)							
	Households and NPISH (S14+S15)							
	Non-residents (S2)							
	All issuers (S1+S2)							

2008 SNA codes are used for sectors and subsectors.

Templates for self-commitments for Recommendation 4 on Climate Finance of the G20 Data Gaps Initiative 3: **Tables 1.1b to 3.1b on Green Debt Securities - Sustainability Bonds**

Table 1.1b: Sustainability Bonds Issues by Sector, Currency, Maturity, Interest Rate and Market of Issuance. Stocks at Nominal Value

Blue cells: Priority advanced ambitions data to be transmitted by end-2027
White cells: Advanced ambitions data to be transmitted by end-2027

Issuer	Residents (S1)										All resident issuers (S1)
	Non-financial corporations (S11)	Financial corporations (S12)					General government (S13)	Memo item: public sector	Households and NPISH (S14+ S15)		
		Central bank (S121)	Other deposit-taking corporations (S122)	Money market funds* (S123)	Other financial corporations (S124 to S127)	Of which: Securitisation corporations (S125A)				Insurance corporations and pension funds (S128, S129)	
Currency											
Maturity											
Interest rate											
Market of issuance											
Total											
By domestic currency											
By foreign currency											
Short term at original maturity											
Long term at original maturity											
More than 1 year and up to and including 2 years											
More than 2 years and up to and including 5 years											
More than 5 years and up to and including 10 years											
More than ten years											
Of which: Long term at original maturity, with a remaining maturity up to and including 1 year											
Fixed interest rate											
Variable interest rate											
Inflation-linked											
Interest rate-linked											
Asset price-linked											
Domestic market											
International market											

*) Money market funds do not issue debt securities. 2008 SNA codes are used for sectors and subsectors.

Table 1.2b: Sustainability Bonds Issues by Sector, Currency, Maturity, Interest Rate and Market of Issuance. Stocks at Market Value

Blue cells: Priority advanced ambitions data to be transmitted by end-2027
White cells: Advanced ambitions data to be transmitted by end-2027

Issuer Currency Maturity Interest rate Market of issuance	Residents (S1)										All resident issuers (S1)
	Non-financial corporations (S11)	Financial corporations (S12)					General government (S13)	Memo item: public sector	Households and NPISH (S14+ S15)		
		Central bank (S121)	Other deposit-taking corporations (S122)	Money market funds* (S123)	Other financial corporations (S124 to S127)	Of which: Securitisation corporations (S125A)				Insurance corporations and pension funds (S128,S129)	
Total											
By domestic currency											
By foreign currency											
Short term at original maturity											
Long term at original maturity											
More than 1 year and up to and including 2 years											
More than 2 years and up to and including 5 years											
More than 5 years and up to and including 10 years											
More than ten years											
Of which: Long term at original maturity, with a remaining maturity up to and including 1 year											
Fixed interest rate											
Variable interest rate											
Inflation-linked											
Interest rate-linked											
Asset price-linked											
Domestic market											
International market											

*) Money market funds do not issue debt securities. 2008 SNA codes are used for sectors and subsectors.

Table 1.3b: Sustainability Bonds Issues by Sector, Currency, Maturity, Interest Rate and Market of Issuance. Net Transactions at Market Value

Blue cells: Priority advanced ambitions data to be transmitted by end-2027
White cells: Advanced ambitions data to be transmitted by end-2027

Issuer Currency Maturity Interest rate Market of issuance	Residents (S1)										
	Non-financial corporations (S11)	Financial corporations (S12)					General government (S13)	Memo item: public sector	Households and NPISH (S14+ S15)	All resident issuers (S1)	
		Central bank (S121)	Other deposit-taking corporations (S122)	Money market funds* (S123)	Other financial corporations (S124 to S127)	Of which: Securitisation corporations (S125A)					Insurance corporations and pension funds (S128,S129)
Total											
By domestic currency											
By foreign currency											
Short term at original maturity											
Long term at original maturity											
More than 1 year and up to and including 2 years											
More than 2 years and up to and including 5 years											
More than 5 years and up to and including 10 years											
More than ten years											
Of which: Long term at original maturity, with a remaining maturity up to and including 1 year											
Fixed interest rate											
Variable interest rate											
Inflation-linked											
Interest rate-linked											
Asset price-linked											
Domestic market											
International market											

*) Money market funds do not issue debt securities. 2008 SNA codes are used for sectors and subsectors.

Table 2.1b: Sustainability Bonds Holdings by Holder Sector, Issuer Residency, Currency, Maturity, Interest Rate and Market. Stocks at Market Value

Blue cells: Priority advanced ambitions data to be transmitted by end-2027
 White cells: Advanced ambitions data to be transmitted by end-2027

Holder		Residents (S1)										Non-residents (S2)	All holders (S1+S2)
		Non-financial corporations (S11)	Financial corporations (S12)					General government (S13)	Memo item: public sector	Households and NPISH (S14+ S15)			
			Central bank (S121)	Other monetary financial institutions (S12T)		Other financial corporations (S124 to S127)	Insurance corporations and pension funds (S128, S129)				Of which: Central government (S1311)		
Currency	Maturity	Interest rate	Market of issuance	Other deposit-taking corporations (S122)	Money market funds* (S123)	Of which: Non-MMF investment funds (S124)							
Total													
Resident issuers	Total												
	By domestic currency												
	By foreign currency												
	Short term at original maturity												
	Long term at original maturity												
	More than 1 year and up to and including 2 years												
	More than 2 years and up to and including 5 years												
	More than 5 years and up to and including 10 years												
	More than ten years												
	Of which: long term at original maturity, with a remaining maturity up to and including 1 year												
	Fixed interest rate												
	Variable interest rate												
	Domestic market												
	International market												
Non-resident issuers	Total												
	By domestic currency												
	By foreign currency												
	Short term at original maturity												
	Long term at original maturity												
	More than 1 year and up to and including 2 years												
	More than 2 years and up to and including 5 years												
	More than 5 years and up to and including 10 years												
	More than ten years												
	Of which: long term at original maturity, with a remaining maturity up to and including 1 year												
	Fixed interest rate												
	Variable interest rate												
	Domestic market												
	International market												

* Money market funds do not invest in long-term debt securities. 2008 SNA codes are used for sectors and subsectors.

Table 2.2b: Sustainability Bonds Holdings by Holder Sector, Issuer Residency, Currency, Maturity, Interest Rate and Market. Net Transactions at Market Value

Blue cells: Priority advanced ambitions data to be transmitted by end-2027
 White cells: Advanced ambitions data to be transmitted by end-2027

Holder		Residents (S1)										Non-residents (S2)	All holders (S1+S2)
		Non-financial corporations (S11)	Financial corporations (S12)					General government (S13)		Memo item: public sector	Households and NPISH (S14+ S15)		
			Central bank (S121)	Other monetary financial institutions (S12T)		Other financial corporations (S124 to S127)	Insurance corporations and pension funds (S128,S129)	Of which: Central government (S1311)					
Currency	Maturity	Interest rate	Market of issuance	Other deposit-taking corporations (S122)	Money market funds* (S123)	Of which: Non-MMF investment funds (S124)							
Total													
Resident issuers	Total												
	By domestic currency												
	By foreign currency												
	Short term at original maturity												
	Long term at original maturity												
	More than 1 year and up to and including 2 years												
	More than 2 years and up to and including 5 years												
	More than 5 years and up to and including 10 years												
	More than ten years												
	Of which: long term at original maturity, with a remaining maturity up to and including 1 year												
	Fixed interest rate												
	Variable interest rate												
	Domestic market												
	International market												
Non-resident issuers	Total												
	By domestic currency												
	By foreign currency												
	Short term at original maturity												
	Long term at original maturity												
	More than 1 year and up to and including 2 years												
	More than 2 years and up to and including 5 years												
	More than 5 years and up to and including 10 years												
	More than ten years												
	Of which: long term at original maturity, with a remaining maturity up to and including 1 year												
	Fixed interest rate												
	Variable interest rate												
	Domestic market												
	International market												

* Money market funds do not invest in long-term debt securities. 2008 SNA codes are used for sectors and subsectors.

Table 3.1b: Sustainability Bonds Issues and Holdings in a From-Whom-To-Whom Framework. Stocks at market value

White cells: Advanced ambitions data to be transmitted by end-2027

Issuers by residence and sector		Residents (S1)				Non-residents (S2)	All holders (S1+S2)
		Non-financial corporations (S11)	Financial corporations (S12)	General govt. (S13)	Households and NPISH (S14+S15)		
Residents (S1)	Residents (S1)						
	Non-financial corporations (S11)						
	Financial corporations (S12)						
	General government (S13)						
	Households and NPISH (S14+S15)						
Non-residents (S2)							
All issuers (S1+S2)							

2008 SNA codes are used for sectors and subsectors.

Templates for self-commitments for Recommendation 4 on Climate Finance of the G20 Data Gaps Initiative 3: Tables 1.1c to 3.1c on Green Debt Securities – Sustainability-Linked Bonds

Table 1.1c: Sustainability-Linked Bonds Issues by Sector, Currency, Maturity, Interest Rate and Market of Issuance. Stocks at Nominal Value

Blue cells: Priority advanced ambitions data to be transmitted by end-2027
White cells: Advanced ambitions data to be transmitted by end-2027

Issuer Currency Maturity Interest rate Market of issuance	Residents (S1)										All resident issuers (S1)
	Non-financial corporations (S11)	Financial corporations (S12)					General government (S13)	Memo item: public sector	Households and NPISH (S14+ S15)		
		Central bank (S121)	Other deposit-taking corporations (S122)	Money market funds* (S123)	Other financial corporations (S124 to S127)	Of which: Securitisation corporations (S125A)					
Total											
By domestic currency											
By foreign currency											
Short term at original maturity											
Long term at original maturity											
More than 1 year and up to and including 2 years											
More than 2 years and up to and including 5 years											
More than 5 years and up to and including 10 years											
More than ten years											
Of which: Long term at original maturity, with a remaining maturity up to and including 1 year											
Fixed interest rate											
Variable interest rate											
Inflation-linked											
Interest rate-linked											
Asset price-linked											
Domestic market											
International market											

*) Money market funds do not issue debt securities. 2008 SNA codes are used for sectors and subsectors.

Table 1.2c: Sustainability-Linked Bonds Issues by Sector, Currency, Maturity, Interest Rate and Market of Issuance. Stocks at Market Value

Blue cells: Priority advanced ambitions data to be transmitted by end-2027
White cells: Advanced ambitions data to be transmitted by end-2027

Issuer Currency Maturity Interest rate Market of issuance	Residents (S1)										All resident issuers (S1)
	Non-financial corporations (S11)	Financial corporations (S12)					General government (S13)	Memo item: public sector	Households and NPISH (S14+ S15)		
		Central bank (S121)	Other deposit-taking corporations (S122)	Money market funds* (S123)	Other financial corporations (S124 to S127)	Of which: Securitisation corporations (S125A)				Insurance corporations and pension funds (S128,S129)	
Total											
By domestic currency											
By foreign currency											
Short term at original maturity											
Long term at original maturity											
More than 1 year and up to and including 2 years											
More than 2 years and up to and including 5 years											
More than 5 years and up to and including 10 years											
More than ten years											
Of which: Long term at original maturity, with a remaining maturity up to and including 1 year											
Fixed interest rate											
Variable interest rate											
Inflation-linked											
Interest rate-linked											
Asset price-linked											
Domestic market											
International market											

*) Money market funds do not issue debt securities. 2008 SNA codes are used for sectors and subsectors.

Table 1.3c: Sustainability-Linked Bonds Issues by Sector, Currency, Maturity, Interest Rate and Market of Issuance. Net Transactions at Market Value

Blue cells: Priority advanced ambitions data to be transmitted by end-2027
White cells: Advanced ambitions data to be transmitted by end-2027

Issuer	Residents (S1)											All resident issuers (S1)
	Non-financial corporations (S11)	Financial corporations (S12)						General government (S13)	Memo item: public sector	Households and NPISH (S14+ S15)		
		Central bank (S121)	Other deposit-taking corporations (S122)	Money market funds* (S123)	Other financial corporations (S124 to S127)	Of which: Securitisation corporations (S125A)	Insurance corporations and pension funds (S128,S129)	Of which: Central government (S1311)				
Currency	Maturity	Interest rate	Market of issuance									
Total												
By domestic currency												
By foreign currency												
Short term at original maturity												
Long term at original maturity												
More than 1 year and up to and including 2 years												
More than 2 years and up to and including 5 years												
More than 5 years and up to and including 10 years												
More than ten years												
Of which: Long term at original maturity, with a remaining maturity up to and including 1 year												
Fixed interest rate												
Variable interest rate												
Inflation-linked												
Interest rate-linked												
Asset price-linked												
Domestic market												
International market												

*) Money market funds do not issue debt securities. 2008 SNA codes are used for sectors and subsectors.

Table 2.1c: Sustainability-Linked Bonds Holdings by Holder Sector, Issuer Residency, Currency, Maturity, Interest Rate and Market. Stocks at Market Value

Blue cells: Priority advanced ambitions data to be transmitted by end-2027
 White cells: Advanced ambitions data to be transmitted by end-2027

Holder		Residents (S1)										Non-residents (S2)	All holders (S1+S2)
		Non-financial corporations (S11)	Financial corporations (S12)					General government (S13)	Memo item: public sector	Households and NPISH (S14+ S15)			
			Central bank (S121)	Other monetary financial institutions (S12T)		Other financial corporations (S124 to S127)	Insurance corporations and pension funds (S128, S129)				Of which: Central government (S1311)		
Currency	Maturity	Interest rate	Market of issuance	Other deposit-taking corporations (S122)	Money market funds* (S123)	Of which: Non-MMF investment funds (S124)							
Total													
Resident issuers	Total												
	By domestic currency												
	By foreign currency												
	Short term at original maturity												
	Long term at original maturity												
	More than 1 year and up to and including 2 years												
	More than 2 years and up to and including 5 years												
	More than 5 years and up to and including 10 years												
	More than ten years												
	Of which: long term at original maturity, with a remaining maturity up to and including 1 year												
	Fixed interest rate												
	Variable interest rate												
	Domestic market												
	International market												
Non-resident issuers	Total												
	By domestic currency												
	By foreign currency												
	Short term at original maturity												
	Long term at original maturity												
	More than 1 year and up to and including 2 years												
	More than 2 years and up to and including 5 years												
	More than 5 years and up to and including 10 years												
	More than ten years												
	Of which: long term at original maturity, with a remaining maturity up to and including 1 year												
	Fixed interest rate												
	Variable interest rate												
	Domestic market												
	International market												

* Money market funds do not invest in long-term debt securities. 2008 SNA codes are used for sectors and subsectors.

Table 2.2c: Sustainability-Linked Bonds Holdings by Holder Sector, Issuer Residency, Currency, Maturity, Interest Rate and Market. Net Transactions at Market Value

Blue cells: Priority advanced ambitions data to be transmitted by end-2027
 White cells: Advanced ambitions data to be transmitted by end-2027

Holder		Residents (S1)										Non-residents (S2)	All holders (S1+S2)
		Non-financial corporations (S11)	Financial corporations (S12)					General government (S13)	Memo item: public sector	Households and NPISH (S14+ S15)			
			Central bank (S121)	Other monetary financial institutions (S12T)		Other financial corporations (S124 to S127)	Insurance corporations and pension funds (S128,S129)				Of which: Central government (S1311)		
Currency	Maturity	Interest rate	Market of issuance	Other deposit-taking corporations (S122)	Money market funds* (S123)	Of which: Non-MMF investment funds (S124)							
Total													
Resident issuers	Total												
	By domestic currency												
	By foreign currency												
	Short term at original maturity												
	Long term at original maturity												
	More than 1 year and up to and including 2 years												
	More than 2 years and up to and including 5 years												
	More than 5 years and up to and including 10 years												
	More than ten years												
	Of which: long term at original maturity, with a remaining maturity up to and including 1 year												
	Fixed interest rate												
	Variable interest rate												
	Domestic market												
	International market												
Non-resident issuers	Total												
	By domestic currency												
	By foreign currency												
	Short term at original maturity												
	Long term at original maturity												
	More than 1 year and up to and including 2 years												
	More than 2 years and up to and including 5 years												
	More than 5 years and up to and including 10 years												
	More than ten years												
	Of which: long term at original maturity, with a remaining maturity up to and including 1 year												
	Fixed interest rate												
	Variable interest rate												
	Domestic market												
	International market												

* Money market funds do not invest in long-term debt securities. 2008 SNA codes are used for sectors and subsectors.

Table 3.1c: Sustainability-Linked Bonds Issues and Holdings in a From-Whom-To-Whom Framework. Stocks at market value

White cells: Advanced ambitions data to be transmitted by end-2027

Issuers by residence and sector		Residents (S1)				Non-residents (S2)	All holders (S1+S2)
		Non-financial corporations (S11)	Financial corporations (S12)	General govt. (S13)	Households and NPISH (S14+S15)		
Residents (S1)	Residents (S1)						
	Non-financial corporations (S11)						
	Financial corporations (S12)						
	General government (S13)						
	Households and NPISH (S14+S15)						
Non-residents (S2)							
All issuers (S1+S2)							

2008 SNA codes are used for sectors and subsectors.

Templates for self-commitments for Recommendation 4 on Climate Finance of the G20 Data Gaps Initiative 3: **Tables 4.1 to 6.1 on Green Listed Shares**

Table 4.1: **Green Listed Shares Issues** by Sector and Currency. **Stocks at Market Value**

Blue cells: Priority advanced ambitions data to be transmitted by end-2027
White cells: Advanced ambitions data to be transmitted by end-2027

Issuer Currency	Residents (S1)										All resident issuers (S1)
	Non-financial corporations (S11)	Financial corporations (S12)						General government* (S13)	Memo item: public sector	Households and NPISH* (S14+ S15)	
		Central bank (S121)	Other deposit-taking corporations (S122)	Money market funds* (S123)	Other financial corporations (S124 to S127)	Of which: Securitisation corporations (S125A)*	Insurance corporations and pension funds (S128, S129)	Of which: Central government* (S1311)			
Total											
By domestic currency											
By foreign currency											

*) Money market funds, securitisation FVCs, the general government sector and households and NPISH typically do not issue listed shares. 2008 SNA codes are used for sectors and subsectors.

Table 4.2: Green Listed Shares Issues by Sector and Currency. Net Transactions at Market Value

Blue cells: Priority advanced ambitions data to be transmitted by end-2027
White cells: Advanced ambitions data to be transmitted by end-2027

Currency	Issuer	Residents (S1)										
		Non-financial corporations (S11)	Financial corporations (S12)						General government* (S13)	Memo item: public sector	Households and NPISH* (S14+ S15)	All resident issuers (S1)
			Central bank (S121)	Other deposit-taking corporations (S122)	Money market funds* (S123)	Other financial corporations (S124 to S127)	Of which: Securitisation corporations (S125A)*	Insurance corporations and pension funds (S128,S129)				
Total												
By domestic currency												
By foreign currency												

*) Money market funds, securitisation FVCs, the general government sector and households and NPISH typically do not issue listed shares. 2008 SNA codes are used for sectors and subsectors.

Table 5.1: Green Listed Shares Holdings by Holder Sector and Currency, Maturity. Stocks at Market Value

Blue cells: Priority advanced ambitions data to be transmitted by end-2027
White cells: Advanced ambitions data to be transmitted by end-2027

Holder		Residents (S1)										Non-residents (S2)	All holders (S1+S2)	
		Non-financial corporations (S11)	Financial corporations (S12)						General government (S13)		Memo item: public sector			Households and NPISH (S14+ S15)
			Central bank* (S121)	Other deposit-taking corporations (S122)	Money market funds* (S123)	Other financial corporations (S124 to S127)	Of which: Non-MMF investment funds (S124)	Insurance corporations and pension funds (S128,S129)	Of which: Central government (S1311)					
Currency														
Total														
Resident Issuers	Total													
	By domestic currency													
	By foreign currency													
Non-resident issuers	Total													
	By domestic currency													
	By foreign currency													

*) Money market funds typically do not hold listed shares. Central banks typically hold listed shares only for own investment purposes, which makes this data confidential. 2008 SNA codes are used for sectors and subsectors.

Table 5.2: Green Listed Shares Holdings by Holder Sector and Currency. Net Transactions at Market Value

Blue cells: Priority advanced ambitions data to be transmitted by end-2027
White cells: Advanced ambitions data to be transmitted by end-2027

Holder		Residents (S1)										Non-residents (S2)	All holders (S1+S2)
		Non-financial corporations (S11)	Financial corporations (S12)						General government (S13)	Memo item: public sector	Households and NPISH (S14+ S15)		
			Central bank* (S121)	Other deposit-taking corporations (S122)	Money market funds* (S123)	Other financial corporations (S124 to S127)	Of which: Non-MMF investment funds (S124)	Insurance corporations and pension funds (S128,S129)	Of which: Central government (S1311)				
Currency													
Total													
Resident Issuers	Total												
	By domestic currency												
	By foreign currency												
Non-resident issuers	Total												
	By domestic currency												
	By foreign currency												

*) Money market funds typically do not hold listed shares. Central banks typically hold listed shares only for own investment purposes, which makes this data confidential. 2008 SNA codes are used for sectors and subsectors.

Table 6.1: Green Listed Shares Issues and Holdings in a From-Whom-To-Whom Framework. Stocks at market value

White cells: Advanced ambitions data to be transmitted by end-2027

Issuers by residence and sector		Residents (S1)				Non-residents (S2)	All holders (S1+S2)
		Non-financial corp. (S11)	Financial corporations (S12)	General govt (S13)	Households and NPISH (S14+S15)		
Residents (S1)	Residents (S1)						
	Non-financial corporations (S11)						
	Financial corporations (S12)						
	General government* (S13)						
	Households and NPISH* (S14+S15)						
Non-residents (S2)							
All issuers (S1+S2)							

*) The general government sector and households and NPISH typically do not issue listed shares. 2008 SNA codes are used for sectors and subsectors.