



SUSTAINABILITY ALPHABET SOUP

CCS: Carbon Capturing Storage

Technology that captures carbon dioxide emissions from sources like power plants and stores it underground.

CDP: Carbon Disclosure Project

Initiative that collects and shares environmental data from corporations and cities to drive sustainability action.

COP: Conference of the Parties

Annual gathering of countries that are parties to the United Nations Framework Convention on Climate Change (UNFCCC) to discuss climate policy.

CSDDD: Corporate Sustainability Due Dilligence Directive

An EU regulatory framework requiring companies to systematically assess and address environmental, social, and governance risks throughout their operations and supply chains.

CSR: Corporate Social Responsibility

A business approach that considers social, environmental, and economic impacts in its operations and interactions with stakeholders.

CSRD: Corporate Sustainability Reporting Directive

European reporting legislation that demands organizations to report about their sustainability policy and practices.

DMA: Double Materiality Assessment

Assessment considering both financial and sustainability impacts of an organization's activities.

EPD: Environmental Product Declaration

Document providing information about the environmental impact of a product throughout its lifecycle.

ESG: Environmental, Social, Governance

Criteria used to evaluate the sustainability and ethical impact of an investment in a company or business.

ESRS: European Sustainability Reporting Standards

Standards for reporting sustainability performance adopted by European companies.

GHG Protocol: Green House Gas Protocol

A standard for accounting and reporting greenhouse gas emissions developed by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD).

GRI: Global Reporting Initiative

A global standard for sustainability reporting, providing guidelines for organizations to disclose their economic, environmental, and social impacts.

GWP: Global Warming Potential

A measure of how much heat a greenhouse gas traps in the atmosphere over a specific time period.

IPPC: Intergovernmental Panel on Climate Change

A scientific body established by the United Nations to provide comprehensive assessments of climate change science.

ISSB: International Sustainability Standards Board

A proposed global body aimed at setting sustainability reporting standards for companies worldwide.

LCA: Life Cycle Assessment

A method for evaluating the environmental impact of a product throughout its entire lifecycle, from raw material extraction to disposal.

LCI: Life Cycle Inventory

A detailed compilation of inputs and outputs of materials, energy, and emissions associated with a product's lifecycle.

NDCs: Nationally Determined Contributions

Climate action plans submitted by countries as part of the Paris Agreement to reduce greenhouse gas emissions and adapt to climate change.

NFRD: Non-Financial Reporting Directive

European Union directive requiring large companies to disclose certain non-financial information, including environmental and social matters, in their annual reports. Predecessor of the CSRD.

PPP: Planet, Profit, People

A concept emphasizing the need for businesses to balance environmental sustainability, profitability, and social responsibility.

SASB: Sustainability Accounting Standards Board

Organization developing industry-specific standards for disclosure of material sustainability information to investors.

SDG: Sustainable Development Goal

A set of 17 goals adopted by the United Nations to address global challenges such as poverty, inequality, and climate change by 2030.

SSP: Shared Socioeconomic Pathways

Scenarios developed by the scientific community to explore alternative futures based on different combinations of societal development and climate change mitigation and adaptation efforts.

TBL: Triple Bottom Line

A framework that evaluates business performance based on social, environmental, and financial outcomes.

TCFD: Task Force on Climate-related Financial Disclosures

A framework for companies to disclose climate-related financial risks and opportunities.

UNFCCC: United Nations Framework Convention on Climate Change

An international treaty aimed at addressing climate change by stabilizing greenhouse gas concentrations in the atmosphere.

UNPRI: United Nations Principles for Responsible Investment

A set of principles for incorporating environmental, social, and governance factors into investment decisions.

WRI: World Resources Institute

A global research organization that focuses on issues related to environment, sustainable development, and social equity.



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