

9. Glossary

Carbon footprint. A carbon footprint measures the amount of carbon dioxide and methane produced by individuals, organizations, products or practices.

Carbon neutral. The ideal balance between carbon dioxide emissions produced by human activity and carbon absorption by the atmosphere; the calculation should come to zero.

Carbon offset. A carbon offset is an activity or purchase that is intended to compensate for carbon emissions produced by individuals and organizations. Carbon storage through tree planting or land restoration is a common example. Businesses that create carbon offset programs receive carbon tokens.

Circular economy. The circular economy keeps products in circulation to the fullest extent possible by reducing material consumption, streamlining processes and collecting waste for reuse.

Climate adaptation. The act of preparing for and adjusting to climate change's current and projected consequences. For example, cities can build seawalls to protect from rising sea levels.

Climate resilience. The ability to support a community, company or the natural environment before, during and after a climate event in a timely, efficient manner. Climate resilience differs from climate adaptation, but the two are often used synonymously.

Closed-loop. A production process that reuses material waste to create additional products or repurpose recycled materials.

Corporate social responsibility (CSR). For-profit companies use the CSR business model to gauge social and environmental benefits alongside organizational goals such as profitability.

Environmental, social and governance. Sustainable and ethical interests that can be central to an organization's financial and corporate interests. Otherwise known as ESG.

CDP. A not-for-profit global environmental disclosure system for investors, companies, cities, states and regions use the system.

Global Reporting Initiative. A nonprofit and independent standards organization that helps organizations report ESG impacts.

Science Based Targets Initiatives. A nonprofit partnership that helps private sector organizations set science-based emissions goals meant to uphold climate science and the Paris Agreement. The partnership is between the CDP, World Resources Institute, World Wide Fund for Nature and UN Global Compact.

Greenhouse gas emissions. The sum of emissions of various heat-trapping gases. Greenhouse gases include carbon dioxide, methane, nitrous oxides and fluorinated gases such as hydrofluorocarbons.

Greenhouse Gas Protocol. A globally recognized set of reporting and accounting frameworks for managing greenhouse gas emissions from private and public sector operations, value chains and mitigation actions.

Greenwashing. Deceptive, misleading or false claims or actions that an organization, product or service has a positive environmental effect is called greenwashing. Whether intentional or unintentional, the practice is detrimental.

Net Zero. The result of lowering greenhouse gas emissions as close as possible to zero and balancing remaining emissions with removals.

Paris Agreement. The Paris Agreement is a legally binding international treaty on climate change that aims to limit global warming to a 1.5°C temperature increase by the end of the century. The Agreement was adopted at the 2015 UN Climate Change Conference.

Recycling. The process of collecting and processing waste materials, ideally to make new products.

Scope 1 emissions. The direct emissions generated by an organization's operations. Running machinery, manufacturing products, driving vehicles, heating buildings and providing power to devices generate emissions.

Scope 2 emissions. The indirect emissions generated by an organization's energy purchase and usage. Investment in renewable energy sources may help lower these emissions.

Scope 3 emissions. The indirect emissions generated by an organization's customer and supplier activities.

Transition Plan. A business' stated set of assumptions and future activities over the coming years, that will ensure it is sustainable in a low-carbon economy where its emissions are Net Zero.

Zero waste. The concept of managing products, packaging and materials responsibly to minimize environmental harm.

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