

GLOSSARY OF TERMS AND REFERENCES RELATED TO ENVIRONMENTAL & SOCIAL:

Artisanal and small-scale miners	Mining by individuals, families or groups that is labor intensive and mainly without use of machines or automated devices.
Biomass	General term for living or dead organic material that can be used as fuels to produce electricity or heat. Examples of biomass include wood and agricultural residue, waste from humans, and certain types of crops.
Carbon/Climate neutrality	A term that describes a state when the amount of GHG emissions released into the atmosphere is offset or reduced by an equivalent amount through reductions or carbon offsets. However, the term and claim are usually associated with reductions through the purchase of carbon offset credits
Carbon offset credit	A transferable climate instrument certified by governments or other certificate bodies that represents an emission reduction of e.g., one metric tonne of CO ₂ or CO ₂ equivalent. The emissions reduction occurs in another company's operations or value chain, and another company purchases the credit in order to reduce its own GHG emissions.
Diversity and inclusion	Diversity refers to representation of various genders, races, nationalities, and identities within a company. Inclusion focuses on how well the perspectives, contributions, and presence of different groups or individuals are genuinely involved, valued, and joined together within the company.
Environmental target	Performance objective that is set to meet broader environmental goals. In terms of climate change, an example of this includes net-zero targets by 2050 although environmental targets may cover water, chemicals, pollution, and recycled products among other areas.
Geothermal	Type of renewable energy whereby heat is taken from within the earth to warm water or buildings or generate electricity.
Green hydrogen	Type of hydrogen that is produced using renewable energy such as solar.
Employee-Sponsored Child Care	When a business provides help and resources, financial or other, to their employees to assist in locating and paying for Child Care.
Reclaimed (Precious Metals)	Processing of a material to recover a usable product e.g., gold that is often then repurposed from its original use. The use of the term "recycled" to describe precious metals (e.g., gold and silver) is not used in the E&S Report. For additional information on recycled content claims, refer to the Federal Trade Commission's " Green Guides ."
Recycling	Processing of a product or component into more basic materials, which are then transformed into new products.
Renewable Energy	Forms of energy that are naturally replenished and virtually inexhaustible, typically emitting fewer GHG emissions compared to other energy sources. Examples of such renewable energy sources include biomass (e.g., wood and biogas), hydropower, geothermal, wind, solar, and certain types of hydrogen.
Repurposed	Variant of reclaimed, where a product or material is used for another purpose.
Reuse	Extending the life of a product or material to avoid or delay its disposal as waste. Similar to repurposing, the life of the product or material can also be extended by

	transforming it into something new or different.
GHG Emissions (Scopes 1, 2, and 3)	<p>Scope 1 Emissions represent a company's direct GHG emissions or emissions from owned or controlled emission sources, including vehicles.</p> <p>Scope 2 Emissions arise from the generation of electricity, heating, or steam purchased from a provider and used by the company.</p> <p>Scope 3 Emissions represent all other GHGs occurring across the company's value chain from sources not owned or controlled by the company, including GHG emissions stemming from the extraction or manufacturing of goods purchased from suppliers.</p> <p>See GHG Protocol</p>
Social impact programs	Programs designed to drive positive change for individuals and communities, addressing areas such as social injustice.
Sustainable Packaging	Packaging that produces less or minimal impacts on the natural environment. Such improvements can include the use of less materials or more recycled materials during the manufacturing process, reductions in shipping weights during transportation, and the ability to recycle the packaging.
Targeted recruitment	Approach used to focus recruiting efforts on specific audience based on factors such as skillsets, experience, or demographics.
Upward mobility	Company initiatives that provide for employees to advance into new roles and new career opportunities as well as better compensation.
Water risk	Probability of a company, for example, experiencing a harmful water-related event as result of water scarcity, pollution, poor infrastructure, or climate change.
Water-stressed area:	An area where demand for water exceeds its availability over a certain period or water quality is poor, restricting use.