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## **ANNEX II – AGGREGATED ACRONYMS AND GLOSSARY OF TERMS**

**November 2025**

***UNAPPROVED DRAFT***

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## ANNEX II

## ACRONYMS AND GLOSSARY OF TERMS

This Annex presents all the acronyms found in the Amended ESRS Standards (Table 1) as well as all terms defined in the Amended ESRS Standards (Table 2).

Table 1

## Acronyms

<b>AR</b>	<b>[MAINTAINED]</b> Application Requirements
<b>BP-1</b>	<b>[MAINTAINED]</b> Disclosure Requirement – Basis for preparation of the sustainability statements
<b>BP-2</b>	<b>[MAINTAINED]</b> Disclosure Requirement – Specific information if the undertaking uses phasing-in options
<b>CapEx</b>	<b>[MAINTAINED]</b> Capital Expenditure
<b>CH<sub>4</sub></b>	<b>[MAINTAINED]</b> Methane
<b>CLP</b>	<b>[NEW]</b> Classification, Labelling and Packaging of substances and mixtures (Regulation (EC) No 1272/2008 of the European Parliament and of the Council)
<b>CO<sub>2</sub></b>	<b>[MAINTAINED]</b> Carbon Dioxide
<b>CRR</b>	<b>[MAINTAINED]</b> Capital Requirements Regulation (Regulation (EU) 575/2013 of the European Parliament and of the Council)
<b>CSRD</b>	<b>[NEW]</b> Corporate Sustainability Reporting Directive (Directive (EU) 2022/2464 of the European Parliament and of the Council)
<b>DRs</b>	<b>[NEW]</b> Disclosure Requirements
<b>EC</b>	<b>[MAINTAINED]</b> European Commission

<b>EEA</b>	<b>[MAINTAINED]</b> European Economic Area
<b>EFRAG</b>	<b>[MAINTAINED]</b> European Financial Reporting Advisory Group
<b>EFRAG SRB</b>	<b>[MAINTAINED]</b> European Financial Reporting Advisory Group – Sustainability Reporting Board
<b>E-PRTR</b>	<b>[NEW]</b> European Pollutant Release and Transfer Register (Regulation (EC) No 166/2006 of the European Parliament and of the Council)
<b>ESG</b>	<b>[NEW]</b> Environmental, Social and Governance
<b>ESRS</b>	<b>[MAINTAINED]</b> European Sustainability Reporting Standards
<b>ESRS 1</b>	<b>[MAINTAINED]</b> European Sustainability Reporting Standard 1 General Requirements
<b>ESRS 2</b>	<b>[MAINTAINED]</b> European Sustainability Reporting Standard 2 General Disclosures
<b>ESRS E1</b>	<b>[MAINTAINED]</b> European Sustainability Reporting Standard E1 Climate Change
<b>ESRS E2</b>	<b>[MAINTAINED]</b> European Sustainability Reporting Standard E2 Pollution
<b>ESRS E3</b>	<b>[MAINTAINED]</b> European Sustainability Reporting Standard E3 Water
<b>ESRS E4</b>	<b>[MAINTAINED]</b> European Sustainability Reporting Standard E4 Biodiversity and Ecosystems
<b>ESRS E5</b>	<b>[MAINTAINED]</b> European Sustainability Reporting Standard E5 Resource Use and Circular Economy
<b>ESRS G1</b>	<b>[MAINTAINED]</b> European Sustainability Reporting Standard G1 Business Conduct
<b>ESRS S1</b>	<b>[MAINTAINED]</b> European Sustainability Reporting Standard S1 Own Workforce

<b>ESRS S2</b>	<b>[MAINTAINED]</b> European Sustainability Reporting Standard S2 Workers in the Value Chain
<b>ESRS S3</b>	<b>[MAINTAINED]</b> European Sustainability Reporting Standard S3 Affected Communities
<b>ESRS S4</b>	<b>[MAINTAINED]</b> European Sustainability Reporting Standard S4 Consumers and End-users
<b>EU</b>	<b>[MAINTAINED]</b> European Union
<b>EU ETS</b>	<b>[MAINTAINED]</b> European Union Emissions Trading System (Directive (EU) 2023/959 of the European Parliament and of the Council)
<b>FPIC</b>	<b>[MAINTAINED]</b> Free, Prior and Informed Consent
<b>FTE</b>	<b>[MAINTAINED]</b> Full-time equivalent
<b>GBF</b>	<b>[NEW]</b> The Kunming-Montreal Global Biodiversity Framework
<b>GDR</b>	<b>[NEW]</b> General Disclosure Requirement
<b>GDR-A</b>	<b>[MAINTAINED]</b> General Disclosure Requirement for actions and resources
<b>GDR-M</b>	<b>[MAINTAINED]</b> General Disclosure Requirement for metrics
<b>GDR-P</b>	<b>[MAINTAINED]</b> General Disclosure Requirement for policies
<b>GDR-T</b>	<b>[MAINTAINED]</b> General Disclosure Requirement for targets
<b>GHG</b>	<b>[MAINTAINED]</b> Greenhouse Gas
<b>GOV-1</b>	<b>[MAINTAINED]</b>

	Disclosure Requirement – The role of the administrative, management and supervisory bodies in relation to sustainability
<b>GOV-2</b>	<b>[MAINTAINED]</b> Disclosure Requirement – Integration of sustainability-related performance in incentive schemes
<b>GOV-3</b>	<b>[MAINTAINED]</b> Disclosure Requirement – Statement on due diligence
<b>GOV-4</b>	<b>[MAINTAINED]</b> Disclosure Requirement – Risk management and internal controls over sustainability reporting
<b>GRI</b>	<b>[MAINTAINED]</b> Global Reporting Initiative
<b>GWP</b>	<b>[MAINTAINED]</b> Global Warming Potential
<b>HFCs</b>	<b>[MAINTAINED]</b> Hydrofluorocarbons
<b>IEPR</b>	<b>[AMENDED]</b> Industrial Emissions Portal Regulation (Regulation (EU) 2024/1244 of the European Parliament and of the Council)
<b>IFRS</b>	<b>[MAINTAINED]</b> International Financial Reporting Standards
<b>ILO</b>	<b>[MAINTAINED]</b> International Labour Organisation
<b>IRO-1</b>	<b>[MAINTAINED]</b> Disclosure Requirement – ESRS 2 IRO-1 Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported
<b>IRO-2</b>	<b>[MAINTAINED]</b> Disclosure Requirement – ESRS 2 IRO-2 Material impacts, risks and opportunities and Disclosure Requirements included in the sustainability statement
<b>ISO</b>	<b>[MAINTAINED]</b> International Organization for Standardization
<b>IUCN</b>	<b>[MAINTAINED]</b> International Union for Conservation of Nature

<b>KBA</b>	<b>[MAINTAINED]</b> Key Biodiversity Areas
<b>LEAP</b>	<b>[MAINTAINED]</b> Locate Evaluate Assess Prepare
<b>MWh</b>	<b>[MAINTAINED]</b> Megawatt-hours
<b>N<sub>2</sub>O</b>	<b>[MAINTAINED]</b> Nitrous Oxide
<b>NACE</b>	<b>[MAINTAINED]</b> Statistical Classification of Economic Activities in the European Community
<b>NF<sub>3</sub></b>	<b>[MAINTAINED]</b> Nitrogen trifluoride
<b>NGOs</b>	<b>[MAINTAINED]</b> Non-Governmental Organisations
<b>NOX</b>	<b>[MAINTAINED]</b> Nitrogen oxides
<b>OECD</b>	<b>[MAINTAINED]</b> Organisation for Economic Co-operation and Development
<b>OpEx</b>	<b>[MAINTAINED]</b> Operating Expenditure
<b>PCFs</b>	<b>[MAINTAINED]</b> Perfluorocarbons
<b>REACH</b>	<b>[AMENDED]</b> Registration, Evaluation, Authorisation and Restriction of Chemicals (Regulation (EC) No 1907/2006 of the European Parliament and of the Council)
<b>SBM-1</b>	<b>[MAINTAINED]</b> Disclosure Requirement – ESRS 2 SBM-1 Strategy, business model and value chain
<b>SBM-2</b>	<b>[MAINTAINED]</b> Disclosure Requirement – ESRS 2 SBM-2 Interests and views of stakeholders
<b>SBM-3</b>	<b>[MAINTAINED]</b>

	Disclosure Requirement – ESRS 2 SBM-3 Interaction of material impacts risks and opportunities with strategy and business model, and financial effects
<b>SDGs</b>	<b>[MAINTAINED]</b> Sustainable Development Goals
<b>SFDR</b>	<b>[MAINTAINED]</b> Sustainable Finance Disclosures Regulation (Regulation (EU) 2019/2088 of the European Parliament and of the Council)
<b>SF<sub>6</sub></b>	<b>[NEW]</b> Sulphur hexafluoride
<b>SMEs</b>	<b>[NEW]</b> Small- and medium-sized undertakings
<b>SoC</b>	<b>[NEW]</b> Substances of concern
<b>SOX</b>	<b>[MAINTAINED]</b> Sulphur oxides
<b>SVHC</b>	<b>[MAINTAINED]</b> Substances of Very High Concern
<b>UN</b>	<b>[MAINTAINED]</b> United Nations
<b>WRI</b>	<b>[MAINTAINED]</b> World Resources Institute

Table 2

## Terms defined in ESRS

This table defines the terms to be used as reference for the preparation of the sustainability statements in accordance with ESRS.

Defined term	Definition
<b>Action</b>	<p>[MAINTAINED]</p> <p><b>Actions</b> refer to:</p> <ul style="list-style-type: none"> <li>(a) actions and action plans (including <b>transition plans</b>) that are undertaken to ensure that the undertaking delivers against <b>targets</b> set and through which the undertaking seeks to address material <b>impacts</b>, <b>risks</b> and <b>opportunities</b>; and</li> <li>(b) decisions to support these with financial, human or technological resources.</li> </ul> <p>Actions can be individual actions, taken only by the undertaking, or collective actions, this is, collaborative efforts by a group of <b>stakeholders</b> – such as undertakings, governments, civil society, or communities – to address shared challenges or achieve common goals, particularly when those goals cannot be effectively achieved by any single actor working alone.</p>
<b>Actual Impact</b>	<p>[AMENDED]</p> <p><b>Actual impacts</b> are those <b>impacts</b> that have already occurred in the reporting period or in prior periods.</p>
<b>Adequate wage</b>	<p>[AMENDED]</p> <p>A <b>wage</b> that provides for the satisfaction of the needs of the worker and their family in the light of national economic and social conditions.</p>
<b>Administrative, management and supervisory body</b>	<p>[AMENDED]</p> <p>The <b>administrative, management and supervisory bodies</b> refer to the governance bodies with the highest decision-making authority in the undertaking, including its committees.</p> <p>If in the governance structure, there are no members of the administrative, management or supervisory bodies of the undertaking, the CEO, and if such function exists, the deputy CEO, should be included.</p>
<b>Affected community</b>	<p>[MAINTAINED]</p> <p>People or group(s) living or working in the same area that have been or may be affected by a reporting undertaking's operations or through its upstream and downstream <b>value chain</b>. <b>Affected communities</b> can range from those living adjacent to the undertaking's operations (local communities) to those living at a distance. Affected communities include actually and potentially affected <b>indigenous peoples</b>.</p>



Defined term	Definition
<b>Annual total remuneration</b>	[MAINTAINED] <i>Annual total remuneration to own workforce</i> includes salary, bonus, stock awards, option awards, non-equity incentive plan compensation, change in pension value, and nonqualified deferred compensation earnings provided over the course of a year.
<b>Anticipated financial effect</b>	[MAINTAINED] <i>Financial effects</i> that do not meet the recognition criteria for inclusion in the financial statement line items in the reporting period and that are not captured by the <i>current financial effects</i> .
<b>Article</b>	[NEW] An object, which during production is given a special shape, surface or design that determines its function to a greater degree than does its chemical composition (Regulation (EC) No 1907/2006).
<b>Banned product</b>	[NEW] <i>Banned products</i> are goods or materials whose manufacture, sale, distribution, import, export, or use is prohibited by law or regulation due to <i>risks</i> they pose to health, safety, the environment, or public order.
<b>Banned service</b>	[NEW] <i>Banned services</i> are services that are prohibited by law or regulation from being offered, provided, or used because they are considered unsafe, illegal, unethical, or otherwise contrary to public interest or <i>policy</i> .
<b>Biodiversity and ecosystems transition plan</b>	[NEW] <i>A biodiversity and ecosystems transition plan</i> is an aspect of an organisation's overall business strategy that lays out the organisation's goals, <i>targets, actions</i> , accountability mechanisms and intended resources to respond and contribute to the transition implied by the Global Biodiversity Framework, where: <ul style="list-style-type: none"> <li>(a) <i>biodiversity loss</i> is halted and reversed by 2030; and</li> <li>(b) <i>biodiversity</i> is valued, conserved, restored and wisely used, maintaining <i>ecosystem services</i>, sustaining a healthy planet and delivering benefits essential for all people by 2050.</li> </ul> Biodiversity can also be part of an undertaking's broader <i>transition plan</i> . It should respect human rights and, among others, can include the identification and management of synergies and trade-offs with other transition plan objectives, including any response and contribution to the transition implied by the Paris Agreement ( <i>transition plan for climate change mitigation</i> ). See also the definition of 'Transition plan.'

Defined term	Definition
<b>Biodiversity loss</b>	<b>[MAINTAINED]</b> The reduction of any aspect of <b>biological diversity</b> (i.e. diversity at the genetic, species and <b>ecosystem</b> levels) in a particular area through death (including extinction), destruction or physical removal; it can refer to many scales, from global extinctions to population extinctions, resulting in decreased total diversity at the same scale.
<b>Biodiversity / biological diversity</b>	<b>[AMENDED]</b> The variability among living organisms from all sources including, inter alia, terrestrial, marine and other aquatic <b>ecosystems</b> and the ecological complexes of which they are a part; this includes diversity within species, between species and of ecosystems.
<b>Biodiversity offset</b>	<b>[NEW]</b> <b>Biodiversity offsets</b> are measurable conservation outcomes designed to compensate for adverse and unavoidable <b>impacts</b> on <b>biodiversity</b> and <b>ecosystems</b> of the undertaking's activities, in addition to prevention and mitigation measures already implemented. In the context of the mitigation hierarchy (i.e. contributing to avoidance, minimisation, restoration and compensation), biodiversity offsets are typically considered a measure of last resort; and in certain cases offsets may not be appropriate.
<b>Biodiversity sensitive area</b>	<b>[MAINTAINED]</b> <b>Biodiversity sensitive areas</b> are: <ul style="list-style-type: none"> <li>(a) areas protected through legal or other effective means, including Natura 2000, UNESCO World Heritage Sites, Ramsar <b>sites</b>, and other <b>protected areas</b>, for instance defined by national legislation sources; and</li> <li>(b) areas included under <b>Key Biodiversity Areas (KBAs)</b>, Ecologically or Biologically Significant Marine Areas, IUCN Red List of Ecosystems or habitats of species listed in IUCN Red List of Threatened Species (which are scientifically recognised for its importance for <b>biodiversity</b>).</li> </ul>
<b>Biological materials</b>	<b>[AMENDED]</b> Materials that are derived from living organisms, such as plants, animals, or microorganisms, and that can safely return to the biosphere after use without causing harm to the environment. These include both living and dead organic materials, such as trees, crops, grasses, algae, animals, and biological waste like manure. Biological materials can be virgin/non-virgin and <b>renewable</b> /non-renewable. Materials of biological origin, embedded in geological formations or transformed into fossilized material are not considered biological materials (e.g. fossil fuels).
<b>Bribery</b>	<b>[MAINTAINED]</b> Dishonestly persuading someone to act in your favour by giving them a gift of money or another inducement.

Defined term	Definition
<b>Business model</b>	<p>[MAINTAINED]</p> <p>The undertaking's system of transforming inputs through its activities into outputs and outcomes that aims to fulfil the undertaking's strategic purposes and create value over the short, medium and long term. ESRS use the term '<b>business model</b>' in the singular, although it is recognised that undertakings may have more than one business model.</p>
<b>Business relationship</b>	<p>[AMENDED]</p> <p>The relationships the undertaking has with business partners, entities in its <b>value chain</b>, and any other non-State or State entity directly linked to its business operations, <b>products</b> or services. <b>Business relationships</b> are not limited to direct contractual relationships. They include indirect business relationships in the undertaking's value chain beyond the first tier, and shareholding positions in joint ventures, or associates as well as other investments.</p>
<b>Carbon credit</b>	<p>[MAINTAINED]</p> <p>A transferable or tradable instrument that represents one metric tonne of <b>CO<sub>2</sub>eq emission</b> reduction or removal and is issued and verified according to recognised quality standards.</p>
<b>Carbon dioxide (CO<sub>2</sub>) equivalent (eq)</b>	<p>[MAINTAINED]</p> <p>The universal unit of measurement to indicate the <b>global warming potential (GWP)</b> of each <b>greenhouse gas</b>, expressed in terms of the GWP of one unit of carbon dioxide. It is used to evaluate releasing (or avoiding releasing) different <b>greenhouse gases</b> on a common basis.</p>
<b>Channel for raising concerns or needs</b>	<p>[NEW]</p> <p><b>Channels for raising concerns or needs</b> are formal structures established by the undertaking or a third party (for example, governments, NGOs, industry associations), including its <b>business relationships</b>, with dedicated processes through which the undertaking's <b>own workforce</b> can raise their concerns or needs. Such structures typically include steps or criteria that are followed to ensure that concerns or needs are adequately addressed. They can also include, if applicable, <b>processes to provide or cooperate in remediation for actual impacts</b>. Examples for ESRS S1 of channels for raising concerns or needs include <b>grievance mechanisms</b>, hotlines, trade union or staff representatives at workplace level, works councils, dialogue processes, as well as whistleblowing mechanisms, to the extent that they enable people in the workforce to raise any concerns or needs regarding actual or <b>potential impacts</b> that affect them or other members of the own workforce.</p>

Defined term	Definition
<b>Child labour</b>	<p><b>[MAINTAINED]</b></p> <p>Work that deprives children of their childhood, their potential and their dignity, and that is harmful to physical and mental development. It refers to work that:</p> <ul style="list-style-type: none"> <li>(a) is mentally, physically, socially or morally dangerous and harmful to children; and/or</li> <li>(b) interferes with their schooling by depriving them of the opportunity to attend school; obliging them to leave school prematurely; or requiring them to attempt to combine school attendance with excessively long and heavy work.</li> </ul> <p>A child is defined as a person under the age of 18. Whether or not particular forms of ‘work’ can be called ‘<b>child labour</b>’ depends on the child’s age, the type and hours of work performed and the conditions under which it is performed. The answer varies from country to country, as well as among sectors within countries.</p> <p>The minimum age of work should not be less than the minimum age of completion of compulsory schooling, and, in any case, should not be less than 15 years according to International Labour Organization (ILO) Convention No. 138 on Minimum Age. Exceptions can occur in certain countries where economies and educational facilities are insufficiently developed, and a minimum age of 14 years applies.</p> <p>These countries of exception are specified by the ILO in response to a special application by the country concerned and in consultation with representative organisations of employers and workers.</p> <p>National laws may permit the employment of persons aged 13 to 15 in light work as long as it is not likely to be harmful to their health or development and does not prejudice their attendance at school or participation in vocational or <b>training</b> programmes. The minimum age for admission into work, which by its nature or the circumstances in which it is carried out is likely to jeopardise the health, safety or morals of young persons, shall not be less than 18 years.</p>
<b>Circularity</b>	<p><b>[NEW]</b></p> <p>The extent to which materials remain in use within the economy rather than being discarded, specifically through the use of <b>secondary resources</b>.</p>
<b>Circular economy</b>	<p><b>[AMENDED]</b></p> <p>An economic system in which the value of resources in the economy is maintained for as long as possible, enhancing the efficiency in production and consumption, thereby reducing the environmental <b>impact</b> of their use, minimising <b>waste</b> and the release of hazardous <b>substances</b> at all stages of their life cycle, including through the application of the waste hierarchy.</p>

Defined term	Definition
Circular economy principle	<p>[AMENDED]</p> <p>The <b>circular economy principles</b> are:</p> <ul style="list-style-type: none"> <li>(a) eliminate <b>waste</b> and <b>pollution</b> by designing <b>products</b> and materials that can go back into the economy after their use;</li> <li>(b) circulate products and materials (at their highest value) by maintaining, reusing, and refurbishing them; and</li> <li>(c) regenerate nature by focussing on improving natural environments and restoring key ecological functions.</li> </ul>
Circular economy service	<p>[NEW]</p> <p>As per Annex II of the EU Taxonomy (Commission Delegated Regulation (EU) 2023/2486 supplementing Regulation (EU) 2020/852), the following economic services activities (CEY 5.1 – CEY 5.6) are considered to substantially contribute to the transition toward a <b>circular economy</b>:</p> <ul style="list-style-type: none"> <li>(a) maintenance and repair;</li> <li>(b) <b>reuse</b> and redistribution;</li> <li>(c) product-as-a-service;</li> <li>(d) <b>recycling</b> and resource <b>recovery</b>;</li> <li>(e) sustainable design and consultation services.</li> </ul>
Classified information	<p>[MAINTAINED]</p> <p>EU <b>classified information</b> as defined in Council Decision 2013/488/EU on the security rules for protecting EU classified information or classified by one of the Member States and marked as per Appendix B of that Council decision.</p>
Climate change adaptation	<p>[MAINTAINED]</p> <p>The process of adjustment to actual and expected climate change and its <b>impacts</b>.</p>
Climate change mitigation	<p>[MAINTAINED]</p> <p>The process of reducing <b>GHG emissions</b> and holding the increase in the global average temperature to 1.5°C above pre-industrial levels, in line with the Paris Agreement.</p>
Climate resilience	<p>[AMENDED]</p> <p>The capacity of an undertaking to adjust to climate changes, and to developments or uncertainties related to climate change. <b>Climate resilience</b> involves the capacity to manage climate-related risks and benefit from <b>climate-related opportunities</b>, including the ability to respond and adapt to <b>transition risks</b> and <b>physical risks</b>. An undertaking's climate resilience includes both its strategic resilience and its operational resilience to climate-related changes, developments or uncertainties associated with climate change.</p>

Defined term	Definition
<b>Climate-related opportunity</b>	<b>[MAINTAINED]</b> Potential positive effects related to climate change for the undertaking. Efforts to mitigate and adapt to climate change can produce <b>opportunities</b> for undertakings. <b>Climate-related opportunities</b> will vary depending on the region, market, and industry where an undertaking operates.
<b>Climate-related physical risk</b> (Physical risk from climate change)	<b>[MAINTAINED]</b> <b>Risks</b> resulting from climate change that can be event-driven (acute) or from longer-term shifts (chronic) in climate patterns. Acute <b>physical risks</b> arise from particular hazards, especially weather-related events such as storms, floods, fires or heatwaves. Chronic physical risks arise from longer-term changes in the climate, such as temperature changes, and their effects on rising sea levels, reduced water availability, <b>biodiversity loss</b> and changes in land and <b>soil</b> productivity.
<b>Climate-related transition risk</b>	<b>[MAINTAINED]</b> <b>Risks</b> that arise from the transition to a low-carbon and climate-resilient economy. They typically include <b>policy</b> risks, legal risks, technology risks, market risks and reputational risks.
<b>Collective bargaining</b>	<b>[MAINTAINED]</b> All negotiations which take place between an employer, a group of employers or one or more employers' organisations, on the one hand, and one or more trade unions or, in their absence, the representatives of the workers duly elected and authorised by them in accordance with national laws and regulations, on the other, for:  (a) determining working conditions and terms of employment; and/or  (b) regulating relations between employers and workers; and/or regulating relations between employers or their organisations and a workers' organisation or workers' organisations.
<b>Consumer</b>	<b>[MAINTAINED]</b> Individuals who acquire, consume or use goods and services for personal use, either for themselves or for others, and not for resale, commercial or trade, business, craft or profession purposes.
<b>Corruption</b>	<b>[MAINTAINED]</b> Abuse of entrusted power for private gain, which can be instigated by individuals or organisations. It includes practices such as facilitation payments, fraud, extortion, collusion, and money laundering. It also includes an offer or receipt of any gift, loan, fee, reward, or other advantage to or from any person as an inducement to do something that is dishonest, illegal, or a breach of trust in the conduct of the undertaking's business. This can include cash or in-kind benefits, such as free goods, gifts, and holidays, or special personal services provided for the purpose of an improper advantage, or that can result in moral pressure to receive such an advantage.

Defined term	Definition
<b>Credible proxy</b>	<p>[MAINTAINED]</p> <p>Individuals with sufficiently deep experience in engaging with affected <b>stakeholders</b> from a particular region or context (for example, women workers on farms, <b>indigenous peoples</b> or migrant workers) who can help to effectively convey their likely concerns. In practice, this can include development and human rights NGOs, international trade unions and local civil society, including faith-based organisations.</p>
<b>Critical raw materials</b>	<p>[AMENDED]</p> <p><b>Critical raw materials</b> are materials that have high economic importance and are subject to supply risk, due to factors such as geographic concentration, economic or geopolitical limitations, or difficulties in substitution (see Annex II, Section 1, Regulation (EU) 2024/1252 of the European Parliament and of the Council).</p>
<b>Current financial effect</b>	<p>[MAINTAINED]</p> <p><b>Financial effects</b> for the current reporting period that are recognised in the primary financial statements.</p>
<b>Decarbonisation lever</b>	<p>[MAINTAINED]</p> <p>Aggregated types of mitigation <b>actions</b> such as energy efficiency, electrification, fuel switching, use of <b>renewable energy, products</b> change, and <b>supply chain</b> decarbonisation that fit with undertakings' specific actions.</p>
<b>Dependency</b>	<p>[AMENDED]</p> <p>The situation of an undertaking being dependent on natural, human and/or social resources for its business processes. <b>Dependencies</b> may be sources of <b>risks</b> or <b>opportunities</b>, irrespective of the undertaking's <b>potential impacts</b> on the natural, human and social resources it relies on.</p>
<b>Desertification</b>	<p>[MAINTAINED]</p> <p><b>Land degradation</b> in arid, semi-arid and dry sub-humid areas resulting from various factors, including climatic variations and human activities. <b>Desertification</b> does not refer to the natural expansion of existing deserts.</p>
<b>Designed recyclability rate</b>	<p>[NEW]</p> <p>Indicator which measures the share of the <b>resource outflow</b> that is designed and manufactured in such a way that it can be processed into recycled material. The designed intent can be demonstrated by, for example, the use of materials that are fully recyclable with existing <b>recycling</b> schemes, selection of fewer material types and increased material homogeneity, ability to dismantle the <b>product</b> or the suitability of the product parts and materials for recycling into high quality materials and the implementation of adequate guidelines for design for recycling for the product type.</p> <p>The rate is a reporting indicator on how the product and used materials can be recycled by an existing recycling scheme and that 'use phase' does not significantly change the recyclability (e.g. contamination preventing recycling).</p>

Defined term	Definition
<b>Discrimination</b>	<p>[MAINTAINED]</p> <p><b>Discrimination</b> can occur directly or indirectly. Direct discrimination occurs when an individual is treated less favourably by comparison to how others, who are in a similar situation, have been or would be treated, and the reason for this is a particular characteristic they hold, which falls under a ‘protected ground’. Indirect discrimination occurs when an apparently neutral rule disadvantages a person or a group sharing the same characteristics. It must be shown that a group is disadvantaged by a decision when compared to a comparator group.</p>
<b>Double materiality</b>	<p>[AMENDED]</p> <p><b>Double materiality</b> has two dimensions: <b>impact materiality</b> and <b>financial materiality</b>. A sustainability <b>topic</b> meets the criterion of double materiality if it is material from the <b>impact</b> perspective or the financial perspective or both.</p>
<b>Driver of biodiversity and ecosystem change</b>	<p>[AMENDED]</p> <p>All the factors that, directly or indirectly, cause changes in nature, anthropogenic assets, nature’s contributions to people and a good quality of life. Direct drivers of change can be both natural and anthropogenic. They have direct physical (mechanical, chemical, noise, light etc.) and behaviour-affecting <b>impacts</b> on nature. They include, inter alia, climate change, <b>pollution</b>, different types of land use change, <b>invasive alien species</b> and zoonoses, and direct exploitation of organisms. Indirect <b>drivers of ecosystem and biodiversity change</b> operate diffusely by altering and influencing direct drivers as well as other indirect drivers. They affect the level, direction or rate of direct drivers. Interactions between indirect and direct drivers create different chains of relationship, attribution, and impacts, which may vary according to type, intensity, duration, and distance. These relationships can also lead to different types of spill-over effects. Global indirect drivers include economic, demographic, governance, technological and cultural ones. Special attention is given, among indirect drivers, to the role of institutions (both formal and informal) and impacts of the patterns of production, supply and consumption on nature, nature’s contributions to people and good quality of life.</p>
<b>Durability</b>	<p>[AMENDED]</p> <p>The ability of a <b>product</b>, component or material to remain functional and relevant when used as intended, over an extended period of time. <b>Durability</b> often refers to the physical capacity of a product to resist wear, damage, or degradation, but it can also encompass technological durability, for instance, the ability to remain effective through software updates.</p>



Defined term	Definition
<b>Eco-design requirement</b>	<p><b>[NEW]</b></p> <p>Performance or information requirements aimed at making a <b>product</b>, including processes taking place throughout the product's <b>value chain</b>, more environmentally sustainable. The requirements include:</p> <ul style="list-style-type: none"> <li>(a) improving product <b>durability</b>, reusability, upgradability and reparability.</li> <li>(b) enhancing the possibility of product maintenance and refurbishment;</li> <li>(c) making products more energy and resource-efficient;</li> <li>(d) addressing the presence of <b>substances</b> that inhibit <b>circularity</b>;</li> <li>(e) increasing recycled content;</li> <li>(f) making products easier to remanufacture and recycle;</li> <li>(g) setting rules on carbon and environmental footprints;</li> <li>(h) limiting the generation of <b>waste</b>;</li> <li>(i) improving the availability of information on product sustainability.</li> </ul> <p>The complete list is in Regulation (EU) 2024/1781 of the European Parliament and of the Council.</p>
<b>Ecological threshold</b>	<p><b>[MAINTAINED]</b></p> <p>The point at which a relatively small change in external conditions causes a rapid change in an <b>ecosystem</b>. When an <b>ecological threshold</b> has been passed, the ecosystem may no longer be able to return to its previous equilibrium state by means of its inherent resilience.</p>
<b>Ecosystem service</b>	<p><b>[MAINTAINED]</b></p> <p>The contributions of <b>ecosystems</b> to the benefits that are used in economic and other human activity, respectively the benefits people obtain from ecosystems. In the Millennium Ecosystem Assessment, <b>ecosystem services</b> can be divided into supporting, regulating, provisioning and cultural. The Common International Classification of Ecosystem Services classifies types of ecosystems services.</p>
<b>Ecosystem</b>	<p><b>[MAINTAINED]</b></p> <p>A dynamic complex of plant, animal and micro-organism communities and their non-living environment interacting as a functional unit. A typology of <b>ecosystems</b> is provided by the IUCN Global Ecosystem Typology 2.0.</p>
<b>Emission</b>	<p><b>[MAINTAINED]</b></p> <p>The direct or indirect release of <b>substances</b>, vibrations, heat or noise from individual or diffuse sources into air, water or <b>soil</b> (Directive (EU) 2024/1785).</p>
<b>Employee</b>	<p><b>[MAINTAINED]</b></p> <p>An individual who is in an employment relationship with the undertaking according to national law or practice.</p>

Defined term	Definition
End-user	<b>[MAINTAINED]</b> Individuals who ultimately use or are intended to ultimately use a particular <b>product</b> or service.
Environmental accident	<b>[NEW]</b> An unexpected occurrence, such as a major <b>emission</b> , fire, or explosion, resulting from uncontrolled developments during operation, leading to potential or actual negative <b>impacts</b> on health or the environment.
Equal treatment	<b>[MAINTAINED]</b> The principle of <b>equal treatment</b> is a general principle of European law which presupposes that comparable situations or parties in comparable situations are treated in the same way. In the context of ESRS S1, the term ‘equal treatment’ also refers to the principle of non-discrimination, according to which there shall be no direct or indirect <b>discrimination</b> based on any ground such as sex, race, colour, ethnic or social origin, genetic features, language, religion or belief, political or any other opinion, membership of a national minority, property, birth, disability, age or sexual orientation.
Extent of terrestrial, freshwater, and marine ecosystem / Ecosystem extent	<b>[AMENDED]</b> The size of an <b>ecosystem</b> asset, whereas an ecosystem asset is the contiguous space of a specific ecosystem type characterised by a distinct set of biotic and abiotic components and their interactions.
Family-related leave	<b>[MAINTAINED]</b> <b>Family-related leave</b> includes maternity leave, paternity leave, parental leave, and carers’ leave that is available under national law or collective agreements. For the purpose of ESRS, these concepts are defined as:  <ul style="list-style-type: none"> <li>(a) maternity leave (also called pregnancy leave): employment-protected leave of absence for employed women directly around the time of childbirth (or, in some countries, adoption)</li> <li>(b) paternity leave: leave from work for fathers or, where and in so far as recognised by national law, for equivalent second parents, on the occasion of the birth or adoption of a child for the purposes of providing care;</li> <li>(c) parental leave: leave from work for parents on the grounds of the birth or adoption of a child to take care of that child, as defined by each Member State;</li> <li>(d) carers’ leave from work: leave for workers to provide personal care or support to a relative, or a person who lives in the same household, in need of significant care or support for a serious medical reason, as defined by each Member State.’</li> </ul>
Financial effect	<b>[MAINTAINED]</b> Effects from <b>risks</b> and <b>opportunities</b> that affect the undertaking’s financial position, financial performance and cash flows over the short, medium or long term.

Defined term	Definition
<b>Financial materiality</b>	<b>[MAINTAINED]</b> A sustainability <b>topic</b> is material from a financial perspective if it generates <b>risks</b> or <b>opportunities</b> that affect (or could reasonably be expected to affect) the undertaking's financial position, financial performance, cash flows, access to finance or cost of capital over the short, medium or long term.
<b>Forced labour</b>	<b>[MAINTAINED]</b> All work or service which is exacted from any person under the threat of penalty and for which the person has not offered himself or herself voluntarily. The term encompasses all situations in which persons are coerced by any means to perform work and includes both traditional 'slave-like' practices and contemporary forms of coercion where labour exploitation is involved, which may include human trafficking and modern slavery.
<b>Formulator</b>	<b>[NEW]</b> Any natural or legal person combining <b>substances</b> into mixtures, often placing them on the market under their own brand. This definition applies only to entities operating within the chemical industry.
<b>Fossil fuel</b>	<b>[MAINTAINED]</b> Non-renewable carbon-based energy sources such as solid fuels, natural gas and oil.
<b>Free, Prior and Informed Consent (FPIC)</b>	<b>[MAINTAINED]</b> A manifestation of <b>indigenous peoples</b> right to self-determine their political, social, economic and cultural priorities. It constitutes three interrelated and cumulative rights of indigenous peoples: the right to be consulted; the right to participate; and the right to their lands, territories and resources. <b>FPIC</b> pertains to indigenous peoples and is recognised under international human rights law, notably the United Nations Declaration on the Rights of Indigenous peoples (UNDRIP).
<b>Freshwater</b>	<b>[AMENDED]</b> <b>Groundwater</b> and <b>surface water</b> , with a mean annual salinity of < 0,5 ‰ (i.e. the limit mentioned in Annex II of the Water Framework Directive (Directive 2000/60/EC of the European Parliament and of the Council)).
<b>General Disclosure Requirement (GDR)</b>	<b>[MAINTAINED]</b> A <b>General Disclosure Requirement</b> sets the required content of the information that the undertaking includes when it reports on <b>policies, actions, metrics</b> or <b>targets</b> as described in ESRS 2, either pursuant to a Disclosure Requirement in an ESRS or on an entity-specific basis. Its abbreviation is GDR.

Defined term	Definition
<b>GHG emission reduction</b>	<b>[MAINTAINED]</b> Decrease in the undertaking's <b>Scope 1, 2, 3</b> or total <b>GHG emissions</b> at the end of the reporting period, relative to emissions in the base year. Emission reductions may result from, among others, energy efficiency, electrification, <b>suppliers'</b> decarbonisation, electricity mix decarbonisation, sustainable <b>products</b> development or changes in reporting boundaries or activities (e.g. outsourcing, reduced capacities), provided they are achieved within the undertaking's own operations and upstream and downstream <b>value chain</b> . Removals and avoided emissions are not counted as emission reductions.
<b>GHG neutrality</b>	<b>[NEW]</b> A state in which, over a specified period of time, an entity's <b>GHG emissions</b> have been reduced as much as possible and any remaining emissions are counterbalanced by verified removals or offsetting.
<b>GHG removal and storage</b>	<b>[MAINTAINED]</b> (Anthropogenic) removals refer to the withdrawal of <b>GHGs</b> from the atmosphere as a result of deliberate human activities. These include enhancing biological anthropogenic sinks of <b>CO<sub>2</sub></b> and using chemical engineering to achieve long-term removal and storage. Carbon capture and storage (CCS) from industrial and energy-related sources, which alone does not remove <b>CO<sub>2</sub></b> from the atmosphere, can remove atmospheric <b>CO<sub>2</sub></b> if it is combined with bioenergy production (Bioenergy with Carbon Capture & Storage (BECCS)). Removals can be subject to reversals, which are any movement of stored GHG out of the intended storage that re-enters the atmosphere. For example, if a forest that was grown to remove a specific amount of <b>CO<sub>2</sub></b> is subject to a wildfire, the <b>emissions</b> captured in the trees are reversed.
<b>Geographies</b>	<b>[NEW]</b> <b>Geographies</b> or geographic context can be analysed at different levels, e.g., country, region, county, water basin, <b>ecosystem</b> or a <b>site</b> , on the basis of the level considered relevant for assessment purposes.
<b>Global Framework Agreement (GFA)</b>	<b>[MAINTAINED]</b> <b>Global Framework Agreements (GFA)</b> serve to establish an ongoing relationship between a multinational enterprise and a Global Union Federation to ensure that the undertaking adheres to the same standards in every country in which it operates.
<b>Global warming potential (GWP)</b>	<b>[MAINTAINED]</b> A factor describing the radiative forcing impact (degree of harm to the atmosphere) of one unit of a given <b>GHG</b> relative to one unit of <b>CO<sub>2</sub></b> .
<b>Greenhouse Gases (GHG)</b>	<b>[MAINTAINED]</b> The gases listed in Part 2 of Annex V of Regulation (EU) 2018/1999 of the European Parliament and of the Council. These include Carbon dioxide ( <b>CO<sub>2</sub></b> ), Methane (CH <sub>4</sub> ), Nitrous Oxide (N <sub>2</sub> O), Sulphur hexafluoride (SF <sub>6</sub> ), Nitrogen trifluoride (NF <sub>3</sub> ), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs).

Defined term	Definition
<b>Grievance mechanism</b>	<p><b>[MAINTAINED]</b></p> <p>Any routinised, state-based or non-state-based, judicial or non-judicial processes through which <b>stakeholders</b> can raise grievances and seek <b>remedy</b>. Examples of state-based judicial and non-judicial <b>grievance mechanisms</b> include courts, labour tribunals, national human rights institutions, National Contact Points under the OECD Guidelines for Multinational Enterprises, ombudsperson offices, <b>consumer</b> protection agencies, regulatory oversight bodies, and government-run complaints offices. Non-state-based grievance mechanisms include those administered by the undertaking, either alone or together with stakeholders, such as operational-level grievance mechanisms and <b>collective bargaining</b>, including the mechanisms established by collective bargaining. They also include mechanisms administered by industry associations, international organisations, civil society organisations, or multi-stakeholder groups.</p> <p>Operational-level grievance mechanisms are administered by the organisation either alone or in collaboration with other parties and are directly accessible by the organisation's stakeholders. They allow for grievances to be identified and addressed early and directly, thereby preventing both harm and grievances from escalating. They also provide important feedback on the effectiveness of the organisation's due diligence from those who are directly affected.</p> <p>According to UN Guiding Principle 31, effective grievance mechanisms are legitimate, accessible, predictable, equitable, transparent, rights-compatible, and a source of continuous learning. In addition to these criteria, effective operational-level grievance mechanisms are also based on engagement and dialogue. It can be more difficult for the organisation to assess the effectiveness of grievance mechanisms that it participates in compared to those it has established itself.</p>
<b>Groundwater</b>	<p><b>[AMENDED]</b></p> <p>All water which is below the surface of the ground in the saturation zone and in direct contact with the ground or subsoil. Also defined as water which is being held in, and can be recovered from, an underground formation.</p>
<b>Harassment</b>	<p><b>[MAINTAINED]</b></p> <p>A situation where an unwanted conduct related to a protected ground of <b>discrimination</b> (for example, gender under Directive 2006/54/EC of the European Parliament and of the Council, or religion or belief, disability, age or sexual orientation under Council Directive 2000/78/EC) occurs with the purpose or effect of violating the dignity of a person, and of creating an intimidating, hostile, degrading, humiliating or offensive environment.</p>
<b>Hazardous waste</b>	<p><b>[MAINTAINED]</b></p> <p><b>Waste</b> which displays one or more of the hazardous properties listed in Annex III of the Waste Framework Directive (2008/98/EC).</p>

Defined term	Definition
<b>Human rights incident</b>	<p>[AMENDED]</p> <p><b>Human rights incidents</b> are those that relate to not respecting internationally recognised human rights as defined in CSRD Article 29b(2)(b)(iii). These incidents are understood as the number of substantiated instances of:</p> <ul style="list-style-type: none"> <li>(a) judicial and non-judicial proceedings that have been initiated (such as cases before domestic courts and tribunals, mediation, complaints filed with the National Contact Points for OECD Multinational Enterprises); and/or</li> <li>(b) incidents registered by the undertaking, including those identified through its internal processes.</li> </ul>
<b>Impact</b>	<p>[MAINTAINED]</p> <p>The effect the undertaking has or could have on the environment and people, including effects on their human rights, connected with its own operations and upstream and downstream <b>value chain</b>, including through its <b>products</b> and services, as well as through its <b>business relationships</b>. The <b>impacts</b> can be actual or potential, negative or positive, intended or unintended, and reversible or irreversible. They can arise over the short, medium, or long term. Impacts indicate the undertaking's contribution, negative or positive, to sustainable development.</p>
<b>Impact materiality</b>	<p>[MAINTAINED]</p> <p>A sustainability <b>topic</b> is material from an <b>impact</b> perspective when it pertains to the undertaking's material actual or potential, positive or negative impacts on people or the environment over the short, medium and long term. A material sustainability topic from an impact perspective includes impacts connected with the undertaking's own operations and upstream and downstream <b>value chain</b>, including through its <b>products</b> and services, as well as through its <b>business relationships</b>.</p>
<b>Importer of substance</b>	<p>[NEW]</p> <p>Any natural or legal person who is responsible for the physical introduction of <b>SoC</b> and <b>SVHC</b> into the customs territory, as well as their wholesale through storage and placing on the market for third parties. This definition applies only to entities operating within the chemical industry (Regulation (EC) No 1907/2006).</p>
<b>Importer of an article that contain SVHC</b>	<p>[NEW]</p> <p>Any natural or legal person who is responsible for the physical introduction of <b>articles</b> that contain <b>SVHC</b> into the customs territory, as well as their wholesale through storage and placing on the market for third parties (Regulation (EC) No 1907/2006).</p>
<b>Impracticable</b>	<p>[NEW]</p> <p>Applying a requirement is impracticable when an undertaking cannot apply it after making every reasonable effort to do so. For example, data might not have been collected in the preceding period in a way that allows retrospective application of a new definition of a <b>metric</b> and it might be <b>impracticable</b> to re-create the data.</p>

Defined term	Definition
<b>Incident of discrimination</b>	<p>[NEW]</p> <p>The <b>incidents of discrimination</b> in scope for this disclosure are those that relate to <b>discrimination</b>. These incidents are understood as the number of substantiated instances of:</p> <ul style="list-style-type: none"> <li>(a) judicial and non-judicial proceedings that have been initiated (such as cases before domestic courts and tribunals, mediation, complaints filed with the National Contact Points for OECD Multinational Enterprises); and/or</li> <li>(b) incidents registered by the undertaking, including those it identified through its internal processes.</li> </ul>
<b>Independent board member</b>	<p>[MAINTAINED]</p> <p>Board members that exercise independent judgment free from any external influence or conflicts of interest. Independence generally means the exercise of objective, unfettered judgement. When used as the measure by which to judge the appearance of independence, or to categorise a non-executive member of the <b>administrative, management and supervisory bodies</b> or their committees as independent, it means the absence of an interest, position, association or relationship which, when judged from the perspective of a reasonable and informed third party, is likely to influence unduly or cause bias in decision-making.</p>
<b>Indigenous peoples</b>	<p>[MAINTAINED]</p> <p>There is no single definition for <b>indigenous peoples</b> agreed on at the international level. In practice, there is convergence among international agencies on what groups can be considered indigenous peoples and should enjoy special protection as such. An important criteria for defining indigenous people is related to their connection to a traditional area, as defined in ILO Convention No. 169, Article 1, which states that the convention applies to: <i>‘(a) tribal peoples in independent countries whose social, cultural and economic conditions distinguish them from other sections of the national community, and whose status is regulated wholly or partially by their own customs or traditions or by special laws or regulations; (b) peoples in independent countries who are regarded as indigenous on account of their descent from the populations which inhabited the country, or a geographical region to which the country belongs, at the time of conquest or colonisation or the establishment of present state boundaries and who, irrespective of their legal status, retain some or all of their own social, economic, cultural and political institutions’</i>. ILO Convention 169 also states in Article 1(2) that: <i>‘[s]elf-identification as indigenous or tribal shall be regarded as a fundamental criterion for determining the groups to which the provisions of this Convention apply’</i>.</p>
<b>Indirect GHG emissions</b>	<p>[MAINTAINED]</p> <p><b>GHG emissions</b> that are a consequence of the activities of an entity but occur at sources owned or controlled by another entity. Indirect emissions are <b>Scope 2 GHG emissions</b> and <b>Scope 3 GHG emissions</b> combined.</p>

Defined term	Definition
<b>Internal carbon pricing scheme</b>	<p>[AMENDED]</p> <p>An organisational arrangement that allows an undertaking to apply carbon prices in strategic and operational decision making. Internal carbon price is a price used by an undertaking to assess the financial implications of changes to investment, production, and consumption patterns, and of potential technological progress and future emissions abatement costs. There are two types of <b>internal carbon prices</b> commonly used by undertakings. The first type is a shadow price, which is a theoretical cost or notional amount that the undertaking does not charge but that can be used in assessing the economic implications or trade-offs for such things as risk <b>impacts</b>, new investments, net present value of projects, and the cost-benefit of various initiatives. The second type is an internal tax or fee, which is a carbon price charged to a business activity, <b>product</b> line, or other business unit based on its <b>GHG emissions</b> (these internal taxes or fees are similar to intracompany transfer pricing).</p>
<b>Invasive species / Invasive alien species</b>	<p>[MAINTAINED]</p> <p>Species whose introduction and/or spread by human action outside their natural distribution threatens <b>biological diversity</b>, food security, and human health and well-being. 'Alien' refers to the species' having been introduced outside its natural distribution ('exotic', 'non-native' and 'non-indigenous' are synonyms for 'alien'). 'Invasive' means 'tending to expand into and modify <b>ecosystems</b> to which it has been introduced'. Thus, a species may be alien without being invasive, or, in the case of a species native to a region, it may increase and become invasive, without actually being an alien species.</p>
<b>Key Biodiversity Area (KBA)</b>	<p>[MAINTAINED]</p> <p><b>Sites</b> contributing significantly to the global persistence of <b>biodiversity</b>, in terrestrial, <b>freshwater</b> and marine <b>ecosystems</b>. Sites qualify as global <b>KBAs</b> if they meet one or more of 11 criteria, clustered into five categories: threatened biodiversity; geographically restricted biodiversity; <b>ecological integrity</b>; biological processes; and, irreplaceability. The World Database of KBAs is managed by BirdLife International on behalf of the KBA Partnership.</p>
<b>Key product</b>	<p>[AMENDED]</p> <p><b>Products</b> that are central to the undertaking's value creation and strategic objectives, identified through a structured managerial assessment of their influence on performance. This assessment considers:</p> <ul style="list-style-type: none"> <li>(a) internal factors, such as contribution to revenue, profitability, innovation, or operational continuity; and</li> <li>(b) external factors, including environmental and social <b>impacts</b>, <b>stakeholder</b> perceptions, and regulatory or reputational significance.</li> </ul>



Defined term	Definition
<b>Key material</b>	<p><b>[AMENDED]</b></p> <p>Materials, <b>substances</b>, components or <b>products</b> which are essential for the undertaking's ability to manufacture and deliver its products and services, identified through a structured managerial assessment of their influence on performance. This assessment considers:</p> <ul style="list-style-type: none"> <li>(a) internal factors, such as volume, cost, operational criticality, or strategic importance; and</li> <li>(b) external factors, including environmental and social <b>impacts</b>, <b>stakeholder</b> expectations, and regulatory or reputational relevance.</li> </ul> <p>Examples include, but are not limited to, silicon (materials), electrolytes (substances), micro-capacitors (components) and smartphones (products).</p>
<b>Land degradation</b>	<p><b>[MAINTAINED]</b></p> <p>The many processes that drive the decline or loss in <b>biodiversity</b>, <b>ecosystem</b> functions or their benefits to people and includes the degradation of all terrestrial ecosystems.</p>
<b>Landfill</b>	<p><b>[AMENDED]</b></p> <p>A <b>waste</b> disposal <b>site</b> for the deposit of the waste onto or into land (see Council Directive 1999/31/EC on the landfill of waste).</p>
<b>Land-use (change)</b>	<p><b>[MAINTAINED]</b></p> <p>The human use of a specific area for a certain purpose (such as residential; agriculture; recreation; industrial, etc.). Influenced by, but not synonymous with, land cover. <b>Land-use change</b> refers to a change in the use or management of land by humans, which may lead to a change in land cover.</p>
<b>Legitimate representative</b>	<p><b>[MAINTAINED]</b></p> <p>Individuals recognised as legitimate under law or practice, such as elected trade union representatives in the case of workers, or other similarly freely chosen representatives of affected <b>stakeholders</b>.</p>
<b>Leverage</b>	<p><b>[MAINTAINED]</b></p> <p>The ability of the undertaking to effect a change in the wrongful practices of another party that is connected with a negative <b>sustainability-related impact</b>.</p>

Defined term	Definition
<b>Lobbying activity</b>	<p><b>[MAINTAINED]</b></p> <p>Activities carried out with the objective of influencing the formulation or implementation of <b>policy</b> or legislation, or the decision-making processes of governments, governmental institutions, regulators, European Union institutions, bodies, offices and agencies or standard setters. Such activities include (non-exhaustive list):</p> <ul style="list-style-type: none"> <li>(a) organising or participating in meetings, conferences, events;</li> <li>(b) contributing to/participating in public consultations, hearings or other similar initiatives;</li> <li>(c) organising communication campaigns, platforms, networks, grassroots initiatives;</li> <li>(d) preparing/commissioning policy and position papers, opinion polls, surveys, open letters, research work as per the activities covered by transparency register rules.</li> </ul>
<b>Locked-in GHG emissions</b>	<p><b>[MAINTAINED]</b></p> <p>Estimates of future <b>GHG emissions</b> that are likely to be caused by an undertaking's key assets or <b>products</b> sold within their operating lifetime.</p>
<b>Manufacturer of articles that contain SVHC</b>	<p><b>[NEW]</b></p> <p>Any natural or legal person making or assembling an <b>article</b> containing <b>SVHC</b> (Regulation (EC) No 1907/2006).</p>
<b>Manufacturer of substances</b>	<p><b>[NEW]</b></p> <p>Any natural or legal person producing or extracting <b>substances</b> in the natural state. This definition applies only to entities operating within the chemical industry (see Regulation (EC) No 1907/2006).</p>
<b>Marine resource</b>	<p><b>[AMENDED]</b></p> <p>Biological and non-biological materials found in the seas and oceans. Examples include but are not limited to deep sea minerals, gravels, and seafood <b>products</b>.</p>
<b>Materiality</b>	<p><b>[MAINTAINED]</b></p> <p>A sustainability <b>topic</b> is material if it meets the definition of <b>impact materiality</b>, <b>financial materiality</b>, or both.</p>
<b>Metric</b>	<p><b>[MAINTAINED]</b></p> <p>Qualitative and quantitative indicators that the undertaking uses to measure and report on the effectiveness of the delivery of its sustainability-related <b>policies</b> and against its <b>targets</b> over time. <b>Metrics</b> also support the measurement of the undertaking's results in respect of affected people, the environment and the undertaking.</p>

Defined term	Definition
<b>Microplastics</b>	<p><b>AMENDED]</b></p> <p>Synthetic polymer microparticles that are solid and which fulfil both of the following conditions: (a) are contained in particles and constitute at least 1% by weight of those particles; or build a continuous surface coating on particles; (b) at least 1% by weight of the particles referred to in point (a) fulfil either of the following conditions: (i) all dimensions of the particles are equal to or less than 5 mm; (ii) the length of the particles is equal to or less than 15 mm and their length to diameter ratio is greater than 3. The following polymers are excluded from this designation: (a) polymers that are the result of a polymerisation process that has taken place in nature, independently of the process through which they have been extracted, which are not chemically modified <b>substances</b>; (b) polymers that are degradable as proved in accordance with Appendix 15 of Commission Regulation (EU) 2023/2055; (c) polymers that have a solubility greater than 2 g/L as proved in accordance with Appendix 16 of Commission Regulation (EU) 2023/2055; (d) polymers that do not contain carbon atoms in their chemical structure.</p> <p>Please refer to Regulation (EU) 2023/2055 for a list of derogations.</p> <p><b>Microplastics</b> are typically categorised into primary and secondary types. Primary microplastics are intentionally produced and added to <b>products</b> (e.g. microbeads, glitter or stabiliser in cosmetics), resulting in a direct release into the environment during the use phase of the product or at their end-of-life. Secondary microplastics derive from the breakdown of larger pieces of plastics (e.g. plastic <b>waste</b>, such as <b>packaging</b> or fishing nets).</p>
<b>Nature-based solution</b>	<p><b>[MAINTAINED]</b></p> <p><b>Actions</b> to protect, conserve, restore, sustainably use and manage natural or modified terrestrial, <b>freshwater</b>, coastal and marine <b>ecosystems</b> which address social, economic and environmental challenges effectively and adaptively, while simultaneously providing human well-being, <b>ecosystem services</b>, resilience and <b>biodiversity</b> benefits.</p>
<b>Net-zero target</b>	<p><b>[MAINTAINED]</b></p> <p>Setting a <b>net-zero target</b> at the level of an undertaking aligned with meeting societal climate goals means:</p> <ul style="list-style-type: none"> <li>(a) achieving a scale of <b>value chain emissions</b> reductions consistent with the abatement required to reach global net-zero in 1.5°C pathways; and</li> <li>(b) neutralising the <b>impact</b> of any residual emissions (after approximately 90-95% of <b>GHG emission reduction</b> with the possibility for justified sectoral variations in line with a recognised sectoral pathway) by permanently removing an equivalent volume of <b>CO<sub>2</sub></b>.</li> </ul>
<b>Non-employee</b>	<p><b>[MAINTAINED]</b></p> <p><b>Non-employees</b> in an undertaking's <b>own workforce</b> include both individual contractors supplying labour to the undertaking ('self-employed people') and people provided by undertakings primarily engaged in 'employment activities' (NACE Code N78).</p>

Defined term	Definition
<b>Non-guaranteed hours employee</b>	<b>[NEW]</b> <i><b>Non-guaranteed hours employees</b></i> are employed by the undertaking without a guarantee of a minimum or fixed number of working hours. The employee may need to make themselves available for work as required, but the undertaking is not contractually obliged to offer the employee a minimum or fixed number of working hours per day, week, or month. Casual employees, employees with zero-hour contracts, and on-call employees are examples that fall under this category.
<b>Non-renewable energy</b>	<b>[MAINTAINED]</b> Energy which cannot be identified as being derived from <i><b>renewable</b></i> sources.
<b>Occupational safety and health management system</b>	<b>[NEW]</b> A set of interrelated or interacting elements to establish occupational safety and health <i><b>policy</b></i> and objectives, and to achieve those objectives.
<b>Opportunity</b>	<b>[AMENDED]</b> <i><b>Sustainability-related opportunities</b></i> with positive <i><b>financial effects</b></i> arising from environmental, social or governance matters that may positively affect the undertaking's financial position, financial performance, cash flows, access to finance or cost of capital in the short, medium or long term.
<b>Own workforce</b>	<b>[AMENDED]</b> <i><b>Employees</b></i> who are in an employment relationship with the undertaking ('employees') and <i><b>non-employees</b></i> who are either individual contractors supplying labour to the undertaking ('self-employed people') or people provided by undertakings primarily engaged in 'employment activities' (NACE Code N78).
<b>Ozone-depleting substance</b>	<b>[MAINTAINED]</b> <i><b>Substances</b></i> listed in the Montreal Protocol on Substances that Deplete the Ozone Layer.
<b>Packaging</b>	<b>[AMENDED]</b> <i><b>Products</b></i> made of any materials of any nature to be used for the containment, protection, handling, delivery, storage, transport and presentation of goods, from raw materials to processed goods, from the producer to the user or <i><b>consumer</b></i> (see Directive 94/62/EC of the European Parliament and of the Council on packaging and packaging waste).
<b>Pay</b>	<b>[MAINTAINED]</b> The ordinary basic or minimum <i><b>wage</b></i> or salary and any other remuneration, whether in cash or in kind which the worker receives directly or indirectly ('complementary or variable components'), in respect of his/her employment from his/her employer. ' <i><b>Pay level</b></i> ' means gross annual pay and the corresponding gross hourly pay. 'Median pay level' means the pay of the <i><b>employee</b></i> that would have half of the employees earn more and half less than they do.

Defined term	Definition
<b>Person with disability</b>	<b>[MAINTAINED]</b> Persons who have long-term physical, mental, intellectual or sensory impairments which in interaction with various barriers may hinder their full and effective participation in society on an equal basis with others.
<b>Physical risk</b>	<b>[MAINTAINED]</b> All global economic enterprise depends on the functioning of earth systems, such as a stable climate and on <b>ecosystem services</b> , such as the provision of biomass (raw materials). Nature-related <b>physical risks</b> are a direct result of an organisation's dependence on nature. Physical risks arise when natural systems are compromised, due to the <b>impact</b> of climatic events (e.g. extremes of weather such as a drought), geologic events (e.g. seismic events such as an earthquake) events or changes in <b>ecosystem</b> equilibria, such as <b>soil</b> quality or marine ecology, which affect the ecosystem services organisations depend on. These can be acute, chronic, or both. Nature-related physical risks arise as a result of changes in the biotic (living) and abiotic (non-living) conditions that support healthy, functioning ecosystems. Physical risks are usually location-specific. Nature-related physical risks are often associated with <b>climate-related physical risks</b> .
<b>Placed on the market</b>	<b>[NEW]</b> Supplying or making available <b>SoC, SVHC or articles</b> that contain SVHC to a third party in return for payment (i.e. sold) (e.g. Regulation (EC) No 1907/2006).
<b>Policy</b>	<b>[AMENDED]</b> A set or framework of general objectives and management principles that the undertaking uses for decision-making. A <b>policy</b> implements the undertaking's strategy or management decisions to address the prevention, mitigation and/or <b>remediation</b> of material actual and <b>potential impacts</b> , address material <b>risks</b> and pursue material <b>opportunities</b> , either individually or at a higher level (i.e. groups of them or related <b>topics</b> ). Each policy is under the responsibility of defined person(s), specifies its perimeter of application, and includes one or more objectives (linked when applicable to measurable <b>targets</b> ). A policy is validated and reviewed following the undertakings' applicable governance rules. A policy is implemented through <b>actions</b> or action plans.
<b>Pollutant</b>	<b>[AMENDED]</b> A <b>substance</b> , vibration, heat, noise, light or other contaminant present in air, water or <b>soil</b> which may be harmful to human health and/or the environment, which may result in damage to material property, or which may impair or interfere with amenities and other legitimate uses of the environment (see Regulation (EU) 2020/852).
<b>Pollution</b>	<b>[AMENDED]</b> The direct or indirect introduction, as a result of human activity, of <b>pollutants</b> into air, water or <b>soil</b> which can be harmful to human health or the quality of the environment, result in damage to material property, or impair or interfere with amenities and other legitimate uses of the environment (see Directive (EU) 2024/1785).

Defined term	Definition
Potential Impact	<p>[AMENDED]</p> <p><b>Potential impacts</b> are those that have not yet occurred but may occur in the future and affect the environment and people.</p>
Process to provide or cooperate in remediation	<p>[NEW]</p> <p><b>Processes to provide or cooperate in remediation</b> refer to formalised approaches through which the undertaking responds to harms identified, whether they are identified through formal <b>channels for raising concerns or needs</b> or through other means. Channels for raising concerns or needs typically include steps or criteria that are followed to ensure that concerns or needs are adequately addressed. They can also include, if applicable, processes to provide or cooperate in remediation for <b>actual impacts</b>.</p>
Product	<p>[NEW]</p> <p><b>Products</b> are any physical goods that are <b>placed on the market</b> or put into service (Regulation (EU) 2024/1781 of the European Parliament and of the Council establishing a framework for the setting of <b>eco-design requirements</b> for sustainable products).</p>
Purchased or acquired electricity, heat, steam, or cooling	<p>[MAINTAINED]</p> <p>When the undertaking has received its electricity, heat, steam, or cooling from a third party. The term ‘acquired’ reflects circumstances where a company may not directly purchase electricity (e.g. a tenant in a building), but where the energy is brought into the undertaking’s facility for use.</p>
Recognised quality standards for carbon credits	<p>[MAINTAINED]</p> <p>Quality standards for <b>carbon credits</b> that are verifiable by independent third parties, make requirements and project reports publicly available and at a minimum ensure additionality, permanence, avoidance of double counting and provide rules for calculation, monitoring, and verification of the project’s <b>GHG emissions</b> and removals.</p>
Recordable work-related accident	<p>[NEW]</p> <p>A work-related accident is a discrete occurrence in the course of work which leads to physical or mental harm. Such an occurrence is recordable if it results in any of the following:</p> <ul style="list-style-type: none"> <li>(i) death, more than three days of absence from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness; or</li> <li>(ii) significant injury or ill health diagnosed by a physician or other licensed healthcare professional, even if it does not result in death, more than three days of absence from work, restricted work or job transfer, medical treatment beyond first aid, or loss of consciousness.</li> </ul>

Defined term	Definition
<b>Recordable work-related ill health</b>	<p>[NEW]</p> <p>Work-related accident or ill health that results in any of the following:</p> <p>(iii) death, a minimum of four days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness; or significant injury or ill health diagnosed by a physician or other licensed healthcare professional, even if it does not result in death, a minimum of four days away from work, restricted work or job transfer, medical treatment beyond first aid, or loss of consciousness.</p>
<b>Recovery</b>	<p>[AMENDED]</p> <p>Any operation of which the principal output is <b>waste</b> that can serve a useful purpose by replacing other materials which would otherwise have been used to fulfil a particular function, or waste being prepared to fulfil that function, in the plant or in the wider economy (see Waste Framework Directive (2008/98/EC)).</p>
<b>Recycling</b>	<p>[AMENDED]</p> <p>Any <b>recovery</b> operation by which <b>waste</b> materials are reprocessed into <b>products</b>, materials or <b>substances</b> whether for the original or other purposes. It includes the reprocessing of organic material but does not include energy recovery and the reprocessing into materials that are to be used as fuels or for backfilling operations (see Waste Framework Directive (2008/98/EC)).</p>
<b>Remedy / remediation</b>	<p>[MAINTAINED]</p> <p>To counteract or make good a <b>negative impact</b>. Examples: apologies, financial or non-financial compensation, prevention of harm through injunctions or guarantees of non-repetition, punitive sanctions (whether criminal or administrative, such as fines), restitution, restoration, rehabilitation.</p>
<b>Renewable energy</b>	<p>[AMENDED]</p> <p>Energy from <b>renewable</b> non-fossil sources, namely wind, solar (solar thermal and solar photovoltaic) and geothermal energy, ambient energy, tide, wave and other ocean energy, hydropower, biomass, <b>landfill</b> gas, sewage treatment plant gas, and biogas (Article 2(1) Directive (EU) 2018/2001 of the European Parliament and of the Council on the promotion of the use of energy from renewable sources).</p>
<b>Renewable (material)</b>	<p>[NEW]</p> <p>Sustainably sourced <b>biological materials</b>, most often demonstrated by internationally recognised certification schemes, that, after extraction, return to their previous stock levels by natural growth or replenishment processes at a rate in line with use cycles. Therefore, they are replenished/regrown at a faster rate than harvested/extracted.</p>
<b>Repairable</b>	<p>[NEW]</p> <p><b>Product's</b> ability to be restored to a functional state through the availability of spare parts over its entire possible life span, the simplicity of disassembly, and the accessibility of repair information.</p>

Defined term	Definition
Resource inflow	<p>[AMENDED]</p> <p>All physical materials, <b>substances</b>, and <b>products</b> entering an undertaking's operations for production, consumption, maintenance, or service delivery. This includes virgin and non-virgin raw materials (including <b>marine resources</b>, energy carriers used for material purposes), semi-finished goods, and components, regardless of whether they are purchased, reused, or internally recovered. The scope of <b>resource inflows</b> also reflects the undertaking's reliance on natural resources, its resource efficiency and <b>circularity</b>.</p>
Resource outflow	<p>[AMENDED]</p> <p>All physical materials, <b>substances</b>, and <b>products</b> that leave an undertaking's operations as a result of its activities, including outputs such as products sold, by-products, <b>waste</b>, <b>emissions</b>, and materials intended for <b>reuse</b>, <b>recycling</b>, or disposal.</p>
Resource use	<p>[NEW]</p> <p><b>Resource use</b> refers to the way physical materials, specifically <b>technical materials</b> and <b>biological materials</b>, are sourced, consumed, transformed, reused, or disposed of by the undertaking across its operations and <b>value chain</b>. It encompasses both:</p> <ul style="list-style-type: none"> <li>(a) <b>resource inflows</b>: materials entering the undertaking (e.g. materials, <b>substances</b>, components); and</li> <li>(b) <b>resource outflows</b>: materials leaving the undertaking (e.g. <b>products</b>, by-products, <b>waste</b>).</li> </ul>
Reuse	<p>[AMENDED]</p> <p>Any operation by which <b>products</b> or components of products that are not <b>waste</b> are used again for the same purpose for which they were conceived. This may involve cleaning or small adjustments, so it is ready for the next use without significant pre-processing.</p>
Risk	<p>[MAINTAINED]</p> <p><b>Sustainability-related risks</b> with negative <b>financial effects</b> arising from environmental, social or governance factors that may negatively affect the undertaking's financial position, financial performance, cash flows, access to finance or cost of capital in the short, medium or long term.</p>
Scenario	<p>[MAINTAINED]</p> <p>A plausible description of how the future may develop based on a coherent and internally consistent set of assumptions about key driving forces (e.g. rate of technological change, prices) and relationships. Note that <b>scenarios</b> are neither predictions nor forecasts but are used to provide a view of the implications of developments and <b>actions</b>.</p>
Scenario analysis	<p>[AMENDED]</p> <p>A process for identifying and assessing a potential range of outcomes of future events under conditions of uncertainty, using a single or multiple scenarios.</p>



Defined term	Definition
Scope 1 GHG emissions	[MAINTAINED] Direct <b>GHG emissions</b> from sources that are owned or controlled by the undertaking.
Scope 2 GHG emissions	[MAINTAINED] Indirect <b>emissions</b> from the generation of <b>purchased or acquired electricity, steam, heat or cooling</b> consumed by the undertaking.
Scope 3 GHG emissions	[MAINTAINED] All <b>indirect GHG emissions</b> (not included in <b>Scope 2 GHG emissions</b> ) that occur in the <b>value chain</b> of the reporting undertaking, including both upstream and downstream <b>emissions</b> . <b>Scope 3 GHG emissions</b> can be broken down into <b>Scope 3 categories</b> .
Scope 3 category	[MAINTAINED] One of the 15 types of <b>Scope 3 GHG emissions</b> identified by the GHG Protocol Corporate Standard and detailed by the GHG Protocol Corporate <b>Value Chain</b> (Scope 3) Accounting and Reporting Standard (adapted from GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, Glossary (Version 2011). Undertakings that choose to account for their <b>Scope 3 emissions</b> based on the <b>indirect GHG emissions</b> categories of ISO 14064-1:2018 may also refer to the category defined in Clause 5.2.4 (excluding indirect GHG emissions from imported energy) of ISO 14064-1:2018.
Secondary resource	[AMENDED] Materials previously used and that are recovered from <b>waste streams</b> and reintroduced into production cycles, reducing reliance on primary resources and minimizing environmental <b>impacts</b> .
Sensitive information	[MAINTAINED] <b>Sensitive information</b> as defined in Regulation (EU) 2021/697 of the European Parliament and of the Council establishing the European Defence Fund.
Site	[AMENDED] <b>Sites</b> are physical locations: <ul style="list-style-type: none"><li>(a) where an undertaking or <b>value chain</b> actors operate and where <b>dependencies</b> and <b>impacts</b> are likely to occur. Examples include factories, farms, mines, offices or service centres, infrastructure or facilities, or value chain nodes; or</li><li>(b) with a unique combination of <b>soil</b>, climate, topography, hydrology, and other physical and biological factors.</li></ul>

Defined term	Definition
<b>Social dialogue</b>	<p>[MAINTAINED]</p> <p>All types of negotiation, consultation or simply exchange of information between, or among, representatives of governments, employers, their organisations and <b>workers' representatives</b>, on issues of common interest relating to economic and social <b>policy</b>. It can exist as a tripartite process, with the government as an official party to the dialogue or it may consist of bipartite relations only between workers' representatives and management (or trade unions and employers' organisations).</p>
<b>Social protection</b>	<p>[MAINTAINED]</p> <p>The set of measures designed to reduce and prevent poverty and vulnerability across the life cycle.</p> <p>The major life events addressed in the ESRS in relation to social protection include sickness, unemployment starting from when the own worker is working for the undertaking, employment injury and acquired disability and maternity leave.</p>
<b>Soil</b>	<p>[AMENDED]</p> <p>The top layer of the Earth's crust situated between the bedrock and the surface. The <b>soil</b> is composed of mineral particles, organic matter, water, air and living organisms (see Directive (EU) 2010/75).</p>
<b>Soil sealing</b>	<p>[MAINTAINED]</p> <p>Covering <b>soil</b> in a way that makes the covered area impermeable (e.g. a road). This non-permeability can create environmental <b>impacts</b> as described in Commission Regulation (EU) 2018/2026.</p>
<b>Stakeholder engagement</b>	<p>[MAINTAINED]</p> <p>An ongoing process of interaction and dialogue between the undertaking and its <b>stakeholders</b> that enables the undertaking to hear, understand and respond to their interests and concerns.</p>
<b>Stakeholder</b>	<p>[MAINTAINED]</p> <p>Those who can affect or be affected by the undertaking. There are two main groups of <b>stakeholders</b>:</p> <ul style="list-style-type: none"> <li>(a) affected stakeholders: individuals or groups whose interests are affected or could be affected – positively or negatively – by the undertaking's activities and its direct and indirect <b>business relationships</b> across its <b>value chain</b>; and</li> <li>(b) <b>users of sustainability statements</b>: primary users of general-purpose financial reporting (existing and potential investors, lenders and other creditors including asset managers, credit institutions, insurance undertakings), as well as other users, including the undertaking's business partners, trade unions and social partners, civil society and non-governmental organisations, governments, analysts and academics.</li> </ul> <p>Some, but not all, stakeholders may belong to the two groups.</p>

Defined term	Definition
<b>Standard payment terms</b>	<p>[NEW]</p> <p><b>Standard payment terms</b> refer to terms which have been formulated in advance for several transactions involving different parties and which have not been individually negotiated by the parties. These terms are usually offered/proposed to <b>suppliers</b>. They may stem from an undertaking's <b>policy</b> or procedure, or they may be calculated as an average or mean of terms in contracts with suppliers.</p>
<b>Stranded asset</b>	<p>[AMENDED]</p> <p><b>Stranded assets</b> (including strandable assets) are those assets or investments (both active or firmly planned) which, at some time prior to the end of their economic life, are no longer able to earn an economic return as a result of changes in regulation, market forces, technological innovation, or environmental factors (including climate change and the transition to a low-carbon economy). These typically include assets that have suffered (or are expected to suffer) from unanticipated or premature write-downs, devaluations, or conversion to liabilities; as well as assets with significant <b>locked-in GHG emissions</b> over their operating lifetime. The term '<b>stranded assets</b>' focuses on what has already occurred at the date of the disclosures, and might already be reflected in the financial statements (in which case these can be cross-referenced), while the term "strandable assets" refers to a forward-looking assessment that takes into account a given future scenario.</p>
<b>Strategic raw materials</b>	<p>[AMENDED]</p> <p>A subset of <b>critical raw materials</b> that are essential for green and digital technologies, defence, and space applications (see Annex I, Section 1, Regulation (EU) 2024/1252 of the European Parliament and of the Council).</p>
<b>Substance</b>	<p>[AMENDED]</p> <p>Any chemical element and its compounds, in the natural state or obtained by any manufacturing process, including any additive necessary to preserve its stability and any impurity deriving from the process used, but excluding any solvent which may be separated without affecting the stability of the <b>substance</b> or changing its composition and with the exception of the following substances:</p> <ul style="list-style-type: none"> <li>(a) substances as defined in Article 1 of Council Directive 96/29/Euratom laying down basic safety standards for the protection of the health of workers and the general public against the dangers arising from ionising radiation;</li> <li>(b) genetically modified micro-organisms as defined in Article 2(b) of Directive 2009/41/EC of the European Parliament and the Council on the contained use of genetically modified micro-organisms;</li> <li>(c) genetically modified organisms as defined in point 2 of Article 2 of Directive 2001/18/EC of the European Parliament and of the Council on the deliberate release into the environment of genetically modified organisms (Directive 2010/75/EU).</li> </ul> <p>Besides substances on their own, there are also substances present in mixtures, which are solutions composed of two or more substances.</p>

Defined term	Definition
<b>Substances of concern (SoC)</b>	<p>[MAINTAINED]</p> <p>A <b>substance</b> that:</p> <ul style="list-style-type: none"> <li>(a) meets the criteria laid down in Article 57 of Regulation (EC) No 1907/2006 and is identified in accordance with Article 59(1) of that Regulation;</li> <li>(b) is classified in Part 3 of Annex VI to Regulation (EC) No 1272/2008 in one of the following hazard classes or hazard categories: <ul style="list-style-type: none"> <li>(i) carcinogenicity categories 1 and 2;</li> <li>(ii) germ cell mutagenicity categories 1 and 2;</li> <li>(iii) reproductive toxicity categories 1 and 2;</li> <li>(iv) endocrine disruption for human health categories 1 and 2;</li> <li>(v) endocrine disruption for the environment categories 1 and 2;</li> <li>(vi) persistent, mobile and toxic or very persistent, very mobile properties;</li> <li>(vii) persistent, bioaccumulative and toxic or very persistent, very bioaccumulative properties;</li> <li>(viii) respiratory sensitisation category 1;</li> <li>(ix) skin sensitisation category 1;</li> <li>(x) hazard to the aquatic environment – categories chronic 1 to 4;</li> <li>(xi) hazardous to the ozone layer;</li> <li>(xii) specific target organ toxicity – repeated exposure categories 1 and 2;</li> <li>(xiii) specific target organ toxicity – single exposure categories 1 and 2.</li> </ul> </li> </ul>
<b>Substances of very high concern (SVHCs)</b>	<p>[MAINTAINED]</p> <p><b>Substances</b> that meet the criteria laid down in Article 57 of Regulation (EC) No 1907/2006 (REACH) and were identified in accordance with Article 59(1) of that Regulation.</p>
<b>Supplier</b>	<p>[AMENDED]</p> <p>Entity upstream from the undertaking (i.e. in the undertaking's <b>supply chain</b>), which provides a <b>product</b> or service that is used in the development of the organisation's own products or services. A <b>supplier</b> can have a direct <b>business relationship</b> with the undertaking (often referred to as a first-tier supplier) or an indirect business relationship.</p>
<b>Supply chain</b>	<p>[AMENDED]</p> <p>The full range of activities or processes carried out by entities upstream or downstream from the undertaking, which provide <b>products</b> or services that are used in the development and production of the undertaking's own products or services. This includes upstream entities with which the undertaking has a direct relationship (often referred to as a first-tier <b>supplier</b>) and entities with which the undertaking has an indirect <b>business relationship</b>.</p>
<b>Surface water</b>	<p>[AMENDED]</p> <p>Inland waters, except <b>groundwater</b>; transitional waters and coastal waters, except in respect of chemical status for which it shall also include territorial waters. Also defined as all water on the surface of the earth, including <b>freshwater</b> and other water as distinguished from water from the subsurface (groundwater).</p>

Defined term	Definition
<b>Sustainability statement</b>	<b>[MAINTAINED]</b> The dedicated section of the undertaking's management report where the information about sustainability <b>topics</b> and sub-topics prepared in accordance with Directive (EU) 2022/2464 of the European Parliament and of the Council and the ESRS is presented.
<b>Sustainability-related impact</b>	<b>[MAINTAINED]</b> The effect the undertaking has or could have on the environment and people, including effects on their human rights, connected with its own operations and upstream and downstream <b>value chain</b> , including through its <b>products</b> and services, as well as through its <b>business relationships</b> . The <b>impacts</b> can be actual or potential, negative or positive, intended or unintended, and reversible or irreversible. They can arise over the short, medium, or long term. Impacts indicate the undertaking's contribution, negative or positive, to sustainable development.
<b>Sustainability-related opportunity</b>	<b>[MAINTAINED]</b> Uncertain environmental, social or governance events or conditions that, if they occur, could cause a potential material positive effect on the undertaking's <b>business model</b> , or strategy on its capability to achieve its goals and <b>targets</b> and to create value, and therefore may influence its decisions and those of its <b>business relationship</b> partners with regard to sustainability <b>topics</b> . Like any other <b>opportunity</b> , <b>sustainability-related opportunities</b> are measured as a combination of an <b>impact's</b> magnitude and the probability of occurrence.
<b>Sustainability-related risk</b>	<b>[MAINTAINED]</b> Uncertain environmental, social or governance events or conditions that, if they occur, could cause a potential material negative effect on the undertaking's <b>business model</b> or strategy and on its capability to achieve its goals and <b>targets</b> and to create value, and therefore may influence its decisions and those of its <b>business relationships</b> with regard to sustainability <b>topics</b> . Like any other <b>risks</b> , <b>sustainability-related risks</b> are the combination of an <b>impact's</b> magnitude and the probability of occurrence.
<b>Systemic risk</b>	<b>[MAINTAINED]</b> <b>Risks</b> arising from the breakdown of the entire system, rather than the failure of individual parts. They are characterised by modest tipping points combining indirectly to produce large failures with cascading of interactions of physical and <b>transition risks</b> (contagion), as one loss triggers a chain of others, and with systems unable to recover equilibrium after a shock. An example is the loss of a keystone species, such as sea otters, which have a critical role in <b>ecosystem</b> community structure. When sea otters were hunted to near extinction in the 1900s, the coastal ecosystems flipped and biomass production was greatly reduced.
<b>Target</b>	<b>[AMENDED]</b> Measurable, outcome-oriented and time-bound goals that the undertaking aims to achieve in relation to material <b>impacts</b> , <b>risks</b> or <b>opportunities</b> . They may be set voluntarily by the undertaking or derive from legal requirements on the undertaking. A <b>target</b> can encompass not only improvements but also the maintenance of achieved results or the preservation of consistent performance levels.

Defined term	Definition
<b>Threatened species or ecosystems</b>	<b>[NEW]</b> <i>Threatened species</i> refer to endangered species, including flora and fauna, listed in the European Red List or the IUCN Red List of Threatened Species, as referred to in Section 7 of Annex II to Commission Delegated Regulation (EU) 2021/2139. <i>Threatened ecosystems</i> refer to the <i>ecosystems</i> categorised as critically endangered, endangered and vulnerable by the IUCN Red List of Ecosystems.
<b>Technical material</b>	<b>[NEW]</b> Materials that cannot be processed by the biological cycle and therefore accumulate as <b>waste</b> , because they cannot break down and return to nature as nutrients.
<b>Topic</b>	<b>[MAINTAINED]</b> ESRS use the terms sustainability ' <b>topic</b> ' and 'sub-topic' understood as synonymous with the terms sustainability matters or 'sustainability factors'. Disclosures in ESRS are structured into topics. A topic is further disaggregated in sub-topics. In ESRS, the term 'topic' is used to indicate either a topic or a sub-topic, depending on the most appropriate level of granularity needed to meet the respective disclosure objective.
<b>Training</b>	<b>[AMENDED]</b> Initiatives put in place by the undertaking aimed at the maintenance and/or improvement of skills and knowledge of its <b>own workforce</b> or other groups of affected <b>stakeholders</b> . It can include different methodologies, such as on-site <b>training</b> , and online training.
<b>Transition plan</b>	<b>[MAINTAINED]</b> A specific type of <b>action</b> plan that is adopted by the undertaking in relation to a strategic decision and that addresses: (a) a public <b>policy</b> objective; and/or (b) an entity-specific action plan organised as a structured set of <b>targets</b> and actions, associated with (i) a key strategic decision, (ii) a major change in <b>business model</b> , and particularly (iii) important actions and allocated resources.
<b>Transition plan for climate change mitigation</b>	<b>[MAINTAINED]</b> An aspect of an undertaking's overall strategy that lays out the undertaking's <b>targets, actions</b> and resources for its transition towards a lower-carbon economy, including actions such as reducing its <b>GHG emissions</b> with regard to the objective of limiting global warming to 1.5°C and climate neutrality.
<b>Transition risk</b>	<b>[MAINTAINED]</b> <b>Risks</b> that result from a misalignment between an organisation's or investor's strategy and management and the changing regulatory, <b>policy</b> or societal landscape in which it operates. Developments aimed at halting or reversing damage to the climate or to nature, such as government measures, technological breakthroughs, market changes, litigation and changing <b>consumer</b> preferences can all create or change <b>transition risks</b> .

Defined term	Definition
<b>User</b>	<p>[MAINTAINED]</p> <p><b>Users of sustainability statements</b> are primary users of general-purpose financial reporting (existing and potential investors, lenders and other creditors including asset managers, credit institutions, insurance undertakings), as well as other users, including the undertaking's business partners, trade unions and social partners, civil society and non-governmental organisations, governments, analysts and academics.</p>
<b>User of substances</b>	<p>[NEW]</p> <p>Any natural or legal person, other than the manufacturer, <b>formulator</b>, or importer, who uses a <b>substance</b>, either on its own or in a mixture, during their industrial or professional activities, excluding consumption. This definition applies only to entities operating within the chemical industry (Regulation (EC) No 1907/2006).</p>
<b>User of articles that contain SVHC</b>	<p>[NEW]</p> <p>Any natural or legal person, other than the manufacturer, <b>formulator</b>, or importer, who uses an <b>article</b> that contains <b>SVHC</b> during their industrial or professional activities, excluding consumption (Regulation (EC) No 1907/2006).</p>
<b>Value chain</b>	<p>[MAINTAINED]</p> <p>The full range of activities, resources and relationships related to the undertaking's <b>business model</b> and the external environment in which it operates. A <b>value chain</b> encompasses the activities, resources and relationships the undertaking uses and relies on to create its <b>products</b> or services from conception to delivery, consumption and end-of- life. Relevant activities, resources and relationships include:</p> <ul style="list-style-type: none"> <li>(a) those in the undertaking's own operations, such as human resources;</li> <li>(b) those along its supply, marketing and distribution channels, such as materials and service sourcing and product and service sale and delivery; and</li> <li>(c) the financing, geographical, geopolitical and regulatory environments in which the undertaking operates.</li> </ul> <p>Value chain includes <b>actors</b> upstream and downstream from the undertaking. Actors upstream from the undertaking (e.g. <b>suppliers</b>) provide products or services that are used in the development of the undertaking's products or services. Entities downstream from the undertaking (e.g. distributors, customers) receive products or services from the undertaking. ESRS use the term 'value chain' in the singular, although it is recognised that undertakings may have multiple value chains.</p>
<b>Virgin material</b>	<p>[NEW]</p> <p>Materials which are not previously used or consumed (primary).</p>
<b>Wage</b>	<p>[MAINTAINED]</p> <p>Gross <b>wage</b>, excluding variable components such as overtime and incentive <b>pay</b>, and excluding allowances unless they are guaranteed.</p>

Defined term	Definition
<b>Waste</b>	<b>[MAINTAINED]</b> Any <b>substance</b> or object which the holder discards or intends or is required to discard (see Directive 2008/98/EC of the European Parliament and of the Council on waste).
<b>Waste stream</b>	<b>[MAINTAINED]</b> A particular mass flow of <b>waste</b> from a process, activity, facility or industry, often grouped by material (e.g. plastic, metal, organic), origin (e.g. household, industrial), or hazard (e.g. hazardous vs. non-hazardous).
<b>Water stress</b>	<b>[NEW]</b> The ability, or lack thereof, to meet the human and ecological demand for water. <b>Water stress</b> is an inclusive concept that considers several physical aspects related to water resources, including water availability, water quality, and the accessibility of water (i.e. whether people are able to make use of physically available water supplies), which is often a function of the sufficiency of infrastructure and the affordability of water, among other things.
<b>Wastewater</b>	<b>[AMENDED]</b> Water which is of no further immediate value to the purpose for which it was used or in the pursuit of which it was produced because of its quality, quantity, or time of occurrence. <b>Wastewater</b> from one user can be a potential supply to a user elsewhere.
<b>Water recycled and reused</b>	<b>[MAINTAINED]</b> Water and <b>wastewater</b> (treated or untreated) that has been used more than once before being discharged from the undertaking's boundary, so that water demand is reduced. This may be in the same process (recycled) or in a different process within the same facility (own or shared with other undertakings) or in another of the undertaking's facilities (reused).
<b>Water consumption</b>	<b>[AMENDED]</b> The amount of water drawn into the boundaries of the undertaking and not discharged back to the water environment or a third party over the course of the reporting period.
<b>Water scarcity</b>	<b>[NEW]</b> The volumetric abundance, or lack thereof, of <b>freshwater</b> resources. Scarcity is human driven; it is a function of the volume of human <b>water consumption</b> relative to the volume of water resources in a given area. As such, an arid region with very little water, but no human water consumption would not be considered scarce, but rather arid. <b>Water scarcity</b> is a physical, objective reality that can be measured consistently across regions and over time. Water scarcity reflects the physical abundance of freshwater rather than whether that water is suitable for use. For instance, a region may have abundant water resources (and thus not be considered water scarce) but have such severe <b>pollution</b> that those supplies are unfit for human or ecological uses.



Defined term	Definition
<b>Water discharge</b>	<b>[MAINTAINED]</b> The sum of effluents and other water leaving the boundaries of the undertaking and released to <b>surface water, groundwater</b> , or third parties over the course of the reporting period.
<b>Water stored</b>	<b>[MAINTAINED]</b> Water held in water storage facilities or reservoirs.
<b>Water withdrawal</b>	<b>[MAINTAINED]</b> The sum of all water drawn into the boundaries of the undertaking from all sources for any use over the course of the reporting period.
<b>Worker in the value chain</b>	<b>[NEW]</b> An individual performing work in the <b>value chain</b> of the undertaking, regardless of the existence or nature of any contractual relationship with the undertaking. In ESRS, the scope of workers in the value chain includes all workers in the undertaking's upstream and downstream value chain who are or can be materially impacted by the undertaking. This includes <b>impacts</b> that are connected to the undertaking's own operations, and value chain, including through its <b>products</b> or services, as well as through its <b>business relationships</b> . This includes all workers who are not in the scope of ' <b>Own workforce</b> ' ('Own workforce' includes people who are in an employment relationship with the undertaking (' <b>employees</b> ') and <b>non-employees</b> who are either individual contractors supplying labour to the undertaking ('self-employed people') or people provided by undertakings primarily engaged in employment activities (NACE Code N78).
<b>Workers' representatives</b>	<b>[MAINTAINED]</b> <b>Workers' representatives</b> means: <ul style="list-style-type: none"><li>(a) trade union representatives, namely representatives designated or elected by trade unions or by members of such unions in accordance with national legislation and practice;</li><li>(b) duly elected representatives, namely representatives who are freely elected by the workers of the organisation, not under the domination or control of the employer in accordance with provisions of national laws or regulations or of collective agreements and whose functions do not include activities which are the exclusive prerogative of trade unions in the country concerned and which existence is not used to undermine the position of the trade unions concerned or their representatives.</li></ul>
<b>Work-life balance</b>	<b>[MAINTAINED]</b> Satisfactory state of equilibrium between an individual's work and private life. <b>Work-life balance</b> in a broader sense encompasses not only the balance between work and private life given family or care responsibilities, but also time allocation between time spent at work and in private life beyond family responsibilities.