

Glossary of Terms

This glossary will help you complete the stakeholder engagement survey by providing definitions of key terms used in ESG (Environmental, Social, and Governance) reporting. These terms are intended to support your assessment of the company’s impact on the topics listed below. A clear understanding of this terminology will ensure your feedback is accurate, relevant, and aligned with commonly accepted ESG frameworks.

Environment	Climate change	This topic covers how businesses are reducing their Greenhouse Gas Emissions, managing their energy usage, and adapting their business to deal with both physical and transitional climate risks. The release of GHG emissions occurs due to the consumption of energy from natural gas, electricity and other fuels, purchased goods & services, and use of sold products/services.
	Pollution	Pollutants that a company may release to air, water, or soil because of its business activities. This covers non-GHG emissions that contribute to air-pollution and global warming, substances that may have serious impact on human health or the environment, micro-plastics, and pollution of living organisms and food resources. Companies who release substances of concern are often already covered by existing EU pollution regulation and have EPA licences in place.
	Water and Marine Resources (Ocean Life)	This topic refers to how businesses are using, consuming, and discharging water. It includes how businesses are impacting the ocean e.g. marine freight logistics. It is also relevant to companies who are purchasing materials that use a significant quantity of water for use in their products e.g. construction materials.
	Biodiversity and Ecosystem Services	This topic covers how a company’s activities impact biodiversity loss, specifically species and habitats, soil health, water, air quality, ecosystem services and land use change. In many cases a company’s most significant impacts are in the products it purchases which may contribute to deforestation, over exploitation of resources, the spread of invasive species, climate change and pollution.
	Resource Use and Circular Economy	This topic covers the resources and materials used to produce the company's products and their packaging. It covers how the value of products and resources are maintained for as long as possible e.g. circular design, re-use, recycling. It also covers how a company manages its waste.
Working Conditions	Secure Employment	Secure Employment refers to the provision of stable, legally recognized employment that supports worker wellbeing, fair working conditions, and access to benefits. It includes clear contractual terms, protection for informal workers, and satisfaction with working hours and scheduling
	Adequate Wages	Adequate Wages refers to a wage that provides for the satisfaction of the needs of the worker and his / her family in the light of national economic and social conditions.
	Work-life Balance & Working Time	Work-life balance refers to the satisfactory state of balance between an individual’s work and private life. It includes access to family-related leave, flexible working hours, and access to childcare, where family-related leave includes maternity leave, paternity leave, parental leave, and carers’ leave that is available under national law or collective agreements. Working time refers to any time when an employee is doing their job, available to their employer, and carrying out work-related tasks, based on the rules or practices in their country (e.g. Working Time Act in Ireland)
	Freedom of Association, Collective Bargaining and Social Dialogue	Freedom of association lets employees join unions and take part in collective bargaining — formal talks with employers about pay, benefits, and working conditions. This topic looks at whether such agreements exist and if they have led to work stoppages. It also examines how well the company communicates with employees, including how sustainability is discussed, and the role of worker representatives at workplace, international, and board levels.
	Health and Safety	Healthy and safe work conditions involve both prevention of physical and mental harm, and promotion of workers’ health. This category includes mental health.

Equal Treatment and Opportunities for all	Gender Equality and Diversity	<p>Gender equality means equal pay for equal work. This topic looks at pay gaps between women and men, overall pay inequality, and any wider pay differences. Equality of remuneration is also an important factor in retaining qualified employees. Diversity covers the presence of women, ethnic groups, minorities, people with disabilities, and different age groups in the workforce. These principles apply equally to recruitment, opportunities for advancement, and remuneration policies.</p>
	Training and Skills Development	<p>Training and development provide good career progression and increased reward resulting in improved livelihood for workers. This topic covers the extent to which training and skills development is provided to workers, such as regular performance and career development reviews and number of training hours completed.</p>
	Violence and harassment in the workplace	<p>Prevalence of violence and harassment in the workplace including work-related incidents of discrimination & harassment on the grounds of gender, racial or ethnic origin, nationality, religion or belief, disability, age, sexual orientation, or other relevant forms of discrimination involving internal and/or external stakeholders.</p>
Other work-related rights	Forced & Child Labour	<p>This topic relates to understanding the conditions of workers in our value chain - from those deep in the supply chain extracting raw materials and commodities, to those working for suppliers to manufacture products, and those involved in distribution. Understanding the type of operations and geographical areas at risk of modern slavery including forced and child labour.</p>
	Adequate Housing	<p>The right to adequate housing and shelter. Under international law, to be adequately housed means having secure tenure—not having to worry about being evicted or having your home or lands taken away. It means living somewhere that is in keeping with your culture, and having access to appropriate services, schools, and employment.</p>
	Privacy	<p>This topic includes understanding the measures taken to protect the privacy of workers, as well as the right to privacy. The loss of confidential or personal data could harm the individuals financial or emotional wellbeing.</p>
Communities economic social and cultural rights	Basic Human Rights	<p>This topic looks at whether nearby communities (to the company or their supplier facilities) have basic needs like housing, food, water, and sanitation, and if they face land or security issues due to the company’s activities. It also checks if there is two-way communication, a grievance system in place, and if concerns are being addressed and resolved.</p>
	Freedom of speech & right to peaceful assembly	<p>Freedom of speech is a basic human right, protected by Article 19 of the Universal Declaration of Human Rights, but in many parts of the world, governments and powerful people try to take this right away. This includes the right of the media to report freely and the right to say no to military service for moral or personal reasons.</p>
	Rights of Indigenous Peoples	<p>This topic includes understanding whether the indigenous communities near the company have the right to free, prior and informed consent regarding their cultural, intellectual, religious and spiritual property; the activities affecting their lands and territories; and legislative or administrative measures that affect them. Also, that they have the right to self-determination and their cultural rights are respected.</p>

Consumer and/or end user	Information-related impacts	This topic refers to how companies are safeguarding the data privacy of its consumers and/or end users and ensuring their right to access quality information. In practice this covers topics such as product labelling, responsible marketing, and the protection of personal data.
	Personal safety of consumers	This topic refers to the Health, Safety, and Personal Security of the individual who uses the company's products and/or services. It ensures the businesses are in compliance with relevant regulations and voluntary standards for their sector e.g. fire & building safety, food safety standards, internet/online safety, patient safety. It refers to an organization's systematic efforts to protect the health, safety, and security of individuals and vulnerable groups including children, while using a company's products or services.
	Social inclusion	This topic refers to how companies strive to ensure their products and services are accessible and inclusive to relevant and vulnerable groups. It also covers how companies are taking action to minimise discrimination in relation to their products and services.
Governance	Corporate Culture	This topic includes the undertaking's approach to business conduct and ethics such as anti-corruption & anti-bribery ; how the undertaking fosters its corporate culture including principal themes such as protection of whistleblowers and animal welfare.
	Protection of Whistleblowers	This topic relates to the processes put in place to protect whistleblowers and whether there is a sufficient grievance mechanism in place for their internal and external stakeholders with regards to the company. This topic may be covered by Protected Disclosure or Speak-Up policies.
	Supplier Management	Supplier management refers to how the company manages its suppliers and its procurement practices (such as payment terms, the lead times it gives to suppliers, or the purchasing prices it negotiates). It also covers how companies are selecting suppliers based on their social and environmental criteria.
	Political Influence	This topic includes information on the activities and commitments of the undertaking related to exerting its political influence, including lobbying activities, political contributions (both financial and in-kind) to political parties, their elected representatives or persons seeking political office.