

MORE THAN A TREND:

ESG: A guide to terminology for English learners



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- **Sustainability** - The ability to maintain or improve environmental, social, and economic well-being for present and future generations.
- **Climate Change** - The long-term shift in global weather patterns, including rising temperatures, increased frequency and severity of extreme weather events, and rising sea levels.
- **Carbon Footprint** - The amount of greenhouse gas emissions that are released as a result of human activities, such as transportation and energy use.
- **Social Responsibility** - The ethical and moral obligations that companies have towards their stakeholders, including employees, customers, communities, and the environment.
- **Diversity, Equity, and Inclusion (DEI)** - The recognition, respect, and value of differences in race, gender, age, ability, sexual orientation, and other characteristics in the workplace and society.

- **Environmental, Social, and Governance (ESG) Investing** - A type of investing that considers a company's environmental, social, and governance practices alongside traditional financial metrics when making investment decisions.
- **Carbon Disclosure** - The practice of reporting a company's carbon emissions and other environmental impact metrics to stakeholders, such as investors, customers, and regulators.
- **Socially Responsible Investing (SRI)** - Investing in companies that meet certain ethical or social criteria, such as avoiding investments in companies that produce tobacco, alcohol, or firearms.
- **Environmental Impact Assessment (EIA)** - The process of evaluating the potential environmental impacts of a project or activity before it is approved or implemented.

- **Corporate Governance** - The set of practices and processes that companies use to ensure that they are managed in an ethical and responsible way, including board oversight, executive compensation, and shareholder rights.
- **Stakeholder Capitalism** - A model of capitalism that emphasizes the importance of creating value for all stakeholders, including employees, customers, communities, and the environment, rather than just maximizing profits for shareholders.
- **Impact Investing** - Investing in companies or projects that aim to generate a measurable, positive social or environmental impact, alongside financial returns.
- **Sustainable Development Goals (SDGs)** - A set of 17 goals established by the United Nations to achieve a more sustainable future for all, including ending poverty, reducing inequality, and combating climate change.

- **Circular Economy** - An economic system that is designed to minimize waste and maximize the efficient use of resources by reusing and recycling materials.
- **Environmental Justice** - The fair treatment and meaningful involvement of all people, regardless of race, ethnicity, income, or other factors, in the development, implementation, and enforcement of environmental laws, regulations, and policies.
- **Stakeholder Engagement** - The process of involving stakeholders, such as customers, employees, and local communities, in a company's decision-making processes.
- **Green Bonds** - Bonds issued to finance projects that have positive environmental or climate benefits, such as renewable energy or energy efficiency improvements.

- **Sustainable Investing** - Investing in companies that have sustainable business practices and positive environmental, social, and governance impacts.
- **Climate Risk** - The potential financial and non-financial impacts of climate change on a company or investment portfolio.
- **Water Stewardship** - The responsible use and management of water resources by companies, including the protection of water quality and the reduction of water consumption.
- **Social Impact** - The positive social outcomes that result from a company's business activities, such as job creation, community development, and poverty reduction.
- **Governance Risk** - The potential financial and non-financial impacts of poor corporate governance practices, such as fraud, corruption, and conflicts of interest.

- **Human Rights** - The fundamental rights and freedoms to which all people are entitled, including the right to life, liberty, and security, as well as freedom from discrimination and torture.
- **Renewable Energy** - Energy derived from sources that are naturally replenishing, such as solar, wind, and hydropower.
- **Environmental Management Systems (EMS)** - A systematic approach to managing an organization's environmental impact, including the development of policies, procedures, and performance metrics.
- **Social Entrepreneurship** - The practice of using business principles to create and sustain social or environmental change.
- **Corporate Social Responsibility (CSR)** - The voluntary actions that companies take to improve their environmental, social, and governance practices, often beyond what is required by law.

- **Greenwashing** - The practice of making false or exaggerated environmental claims about a product or service, in order to appeal to consumers' environmental concerns.
- **Supply Chain Sustainability** - The integration of environmental, social, and governance considerations into a company's supply chain, including the responsible sourcing of raw materials and the ethical treatment of workers.
- **Impact Measurement and Management** - The process of assessing, tracking, and communicating the social and environmental impact of a company's business activities.

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