

#smartconnection

Sustainability



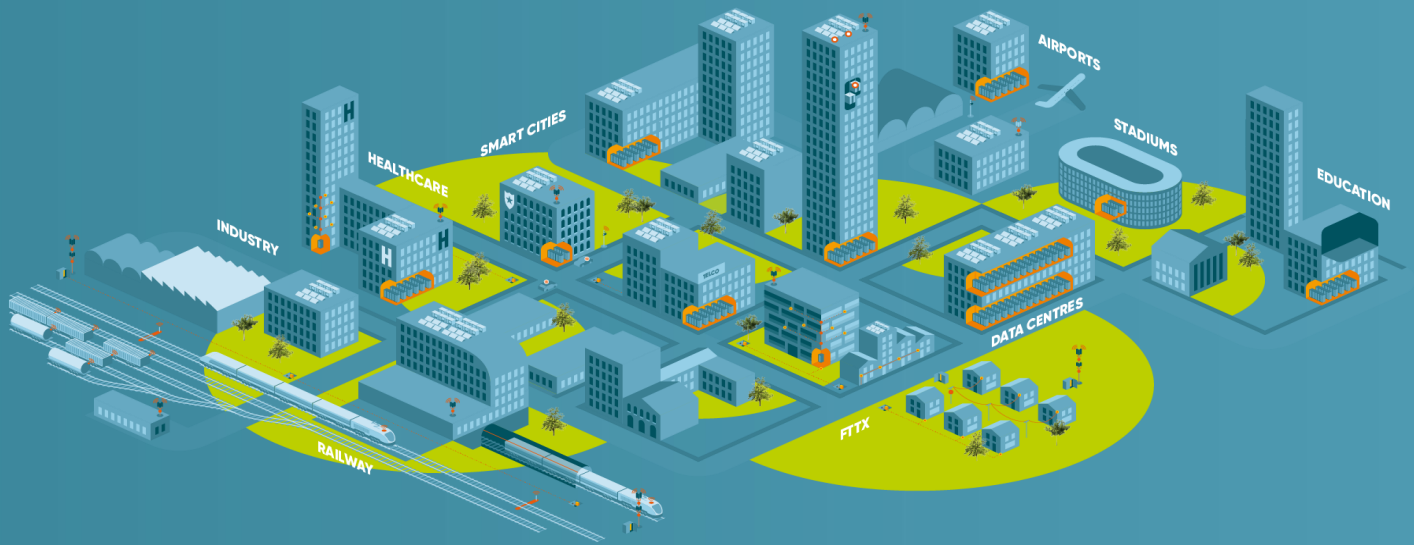
Environmental Roadmap 2026

www.aginode.net



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Let's enable more in the world's broadband ecosystem.

Aginode designs manufactures & sells connectivity solutions for digital networks in FTTx, mobile connectivity, LAN, Data Centre markets, Digital Infrastructure.

Our goal: to enable the infrastructure which delivers applications that make lives more connected, productive, and enjoyable; today and in future.

Our international teams have over 30 years proven track record of developing, implementing, and servicing advanced infrastructure solutions.

With a state-of-the-art industrial footprint and recognised technological know-how in Europe, Middle East, North-West Africa, and Asia, together with international sales teams and numerous local partners, Aginode is a key player in digitalization and connectivity.

Introduction

At Aginode, we believe that connectivity is not only about technology—it’s about enabling progress, inclusion, and sustainability across the world’s digital infrastructure. Guided by our vision, “Let’s enable more in the world’s broadband ecosystem”, we see every connection as an opportunity to make a positive difference for society and the planet.

AGINODE is committed to **minimizing our environmental impact** by improving energy efficiency and reducing greenhouse gas emissions generated by its operations and transportation activities. We support initiatives aimed at **reducing carbon emissions** and contributing to climate change mitigation. Our suppliers play a pivotal role in this ambition and adhere to Aginode **sustainable procurement** policy.

We are committed to **responsible water management** by promoting efficient water use and preventing water pollution throughout our operations.

Our company is dedicated to **reducing waste generation** and ensuring the safe handling, storage, and disposal of hazardous materials. We seek to minimize the environmental impact associated with raw materials, chemicals, and both hazardous and non-hazardous waste generated by our activities.

We are also committed to **protecting customer health and safety** by ensuring that our products and services comply with applicable regulations and quality requirements and by continuously reducing potential risks to customers and end users.



Our environmental strategy is grounded in the results of the double materiality assessment conducted in 2024 with the support of Bureau Veritas, based on 2023 data. This assessment identified Climate Change (E1) and Resource Use & Circular Economy (E5) as the most material environmental topics for Aginode, both in terms of environmental impact and financial exposure. Other topics including Pollution (E2), Water (E3), and Biodiversity (E4) were assessed as non-material given the nature of our activities, while remaining subject to regulatory compliance and internal monitoring.

The following objectives have been established to support the implementation of these commitments and drive continuous improvement:

- Reduce **energy** consumption through energy efficiency initiatives and employee awareness programs.
- Reduce electricity consumption by 25% within five years, using 2023 as the baseline year.
- Monitor and progressively reduce Scope 1 and Scope 2 greenhouse gas emissions by 45% by 2033, using 2023 as the baseline year.
- Improve **water** efficiency and achieve a 25% reduction in total water consumption by 2030, using 2024 as the baseline year.
- Increase **waste** segregation, recycling, and recovery rates.
- Reduce manufacturing scrap generation by 5% annually.
- Maintain a scrap recovery and recycling rate above 85%.
- Maintain zero major customer **health and safety** incidents.
- Provide regular employee training on environmental, health, and safety topics.
- Continuously monitor environmental and safety performance indicators and implement corrective actions when necessary.

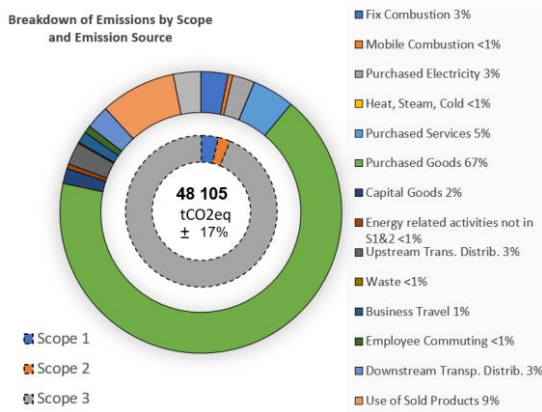
Our ambition and environmental roadmap are based on structural actions organized around 6 pillars:



2025 marks a significant milestone for Aginode: the completion of our second Group-wide Greenhouse Gas (GHG) inventory conducted independently by Aginode, covering Scope 1, 2 and 3 emissions for the year 2024 across all Group sites.

As part of this exercise, a detailed review of the methodology and underlying data used in the 2023 carbon footprint assessment identified calculation inconsistencies affecting certain emission totals. In the interest of transparency and data accuracy, Aginode has recalculated the 2023 baseline using the updated methodology applied to the 2024 assessment. All year-on-year comparisons presented below therefore refer to these restated 2023 figures.

Aginode's total carbon footprint decreased from 52524 tCO₂e in 2023 to 48105 tCO₂e in 2024, representing a **reduction of 4 419 tCO₂e (-8.4%)**. This result confirms a positive decarbonization trend across the Group and demonstrates the effectiveness of the first operational measures implemented to reduce greenhouse gas emissions.



Aginode's total carbon footprint 2024

Unsurprisingly, Scope 3 accounts for the majority of our emissions, representing 93,8%.

In line with the SBTi (Science-Based Targets Initiative) methodology, our reduction targets for scopes 1 and 2 are in absolute terms (Linear annual reduction of 5,46%), while those for scope 3 are in relative terms in order to take account of changes in activity inherent in our business sector (reduction by 7% year by year).

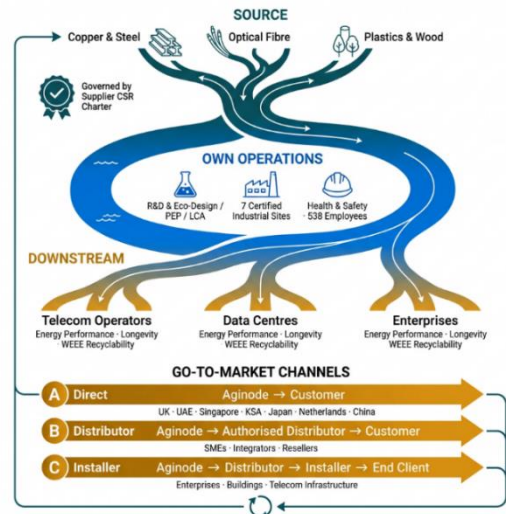
We offer regular training to our employees to promote greener everyday behavior, including waste reduction and sorting. Awareness programs will be put in place to encourage employees to reduce their own carbon footprint.

Climate-related matters are overseen by Aginode's Sustainability Committee, which brings together representatives from Operations, Procurement, Finance, Human Resources, QHSE and Executive Management.

Climate performance indicators are monitored through site-level reporting and consolidated at Group level to support continuous improvement and informed decision-making. The transition plan is structured across short-, medium-, and long-term horizons and focuses on four main levers:

- energy efficiency and consumption reduction;
- energy mix and operational emissions;
- logistics and transport optimization;
- procurement and value chain engagement.

In addition to reducing greenhouse gas emissions, Aginode is enhancing its resilience to climate-related physical risks. Based on its climate risk assessment, the Group has identified flooding and extreme heat as the principal hazards affecting certain operations. Aginode is therefore implementing adaptation measures to strengthen operational resilience, protect employees and assets, and ensure business continuity. These efforts support the Group's long-term objective of maintaining sustainable operations in an evolving climate environment.



Aginode's carbon data ecosystem

In late 2025, and in alignment with its shareholder Syntagma, Aginode formalized its contribution to the United Nations Sustainable Development Goals by prioritizing SDG 5 (Gender Equality) and SDG 12 (Responsible Consumption and Production). These priorities reinforce the Group's commitments in the areas of workforce inclusion and circular economy and will progressively be supported by measurable indicators and action plans.



Environmental roadmap



Pillar 1 - Reduce the use of the virgin raw materials

Eco-design

Eco-design is an integral part of Aginode's transition toward a circular economy.

Early in the product development process, we prioritize reducing the use of virgin raw materials. An eco-conception methodology is applied for all cables and accessories. We provide our engineers with guidance in order to integrate environmental information at design stage. Our process is divided into four steps that guide us throughout the project:



Step 1: Enter information on the project details and on the product under development.



Step 2: Use a systematic checklist of aspects that could be investigated at design stage. An internal catalogue of approved materials is available. This catalogue supports to rationalize the quantities of virgin materials and increase the volume of each of them.



Step 3: Look for ready-to-use solutions.



Step 4: Check of the profile at the end of process.



Select and use recycled materials

Plastic injection for FTTH and BroadBand 2.0 verticals accessories (OTO, outdoor boxes), uses recycled and regenerated materials which helps significantly to reducing the overall raw materials consumption.

Production waste undergoes internal treatment for immediate reuse (e.g., injection scrap is crushed and reinjected) or for use in another process.

AGINODE promotes packaging reuse and integrates recycled materials into its packaging solutions whenever possible. For example, recycled pallets are used across all sites.

Ongoing initiatives are implemented to reduce the use of hazardous substances in materials and components. In parallel, the company maintains compliance with applicable conflict minerals requirements, and supports responsible metal sourcing throughout its supply chain.



Reduction of paper consumption

All our products are delivered with detailed installation and instruction manuals. Digital access to installation instructions through NFC tags and/or QR codes has been implemented across the majority of sites. Significant volume of paper is saved every year, providing in parallel advanced information to our customers via video and up-to-date product information. Vrine-aux-Bois, Buizingen and Monchengladbach sites have implemented already such initiatives.



Reduce the copper in our solution

Aginode regularly advocates for PoE and fibre-based solutions. Webinars, white papers and training are provided to explain the benefits and impact of such solutions.

By designing data cables fully compatible with Power over Ethernet (PoE)++ standards, and by promoting IP PoE solutions in commercial buildings, the overall copper consumption could be reduced by 50%.

By designing FTTH and fibre based solutions as replacements for the legacy xDSL solution, Aginode contributes to a strong reduction of copper consumption throughout the telecom industry.

By using POE and fibre optic cables, we reduce the volume of copper in our solution. Then, we reduce the use of virgin raw material. We reduce weight and volume of the cables used.



Reduce cable size

Reducing the outer cable diameter has an immediate impact on packaging: more cable on the same drum or a smaller drum can be used.

For fibre optic cable, our cables have seen their diameter reduced by up to 30%. This is achieved by optimizing the use of aramid yarns and reducing the jacket thickness. In addition, new raw materials and thinner fibres (200µm and 180µm) provide significant diameter reduction while maintaining installation performance at the front end.

For PTTA cables, the Aginode D-Shape design marks a new milestone in the RAN cable industry. It helps mobile operators efficiently roll-out the new generation of 5G radio networks by achieving up to 36% diameter reduction.



Redesigning POB36 module

Eco-design has been applied progressively across successive generations of the POB 36 optical module, used in fiber-to-the-home (FTTH) networks, with each generation moving toward lighter, less material-intensive designs.

POB 36 Original		POB 36 2+
Utilizes an all-metal architecture for the entire unit Heavyweight design approach	Material Composition	Features a hybrid metal-plastic architecture Material efficient design evolution
Emits 49.5 kg CO ₂ e per unit Higher baseline emissions	Carbon Footprint	Emits 38.6 kg CO ₂ e per unit 22% reduction in emissions
Weights 4.7 kg per unit Higher material intensity	Resource Efficiency	Weights 3.7 kg per unit 31% reduction in resource depletion
Easier to separate and recycle materials Higher circularity potential	End-of-Life Recyclability	Slightly more complex due to mixed materials Marginal increase in separation difficulty



Reduce weight of ODF

Traditionally, ODFs were made with a metal housing for connectivity (fibre and/or copper). By replacing this metal with a reinforced thermoplastic material, we've significantly reduced the weight of the final product. This translates to a CO₂ equivalent savings of several hundred tons of CO₂e per year.

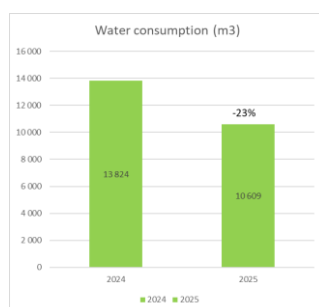
The most recent evolution, the POB 36 2+, illustrates the approach: the module moved from an all-metal design to a hybrid metal-plastic architecture, replacing three metal parts with technical plastic and reducing the product's mass from 4.7 to 3.7 kg — a lighter design that also lowers downstream transport impacts.

It illustrates how Aginode's eco-design supports customers' own decarbonization, not only the Group's own footprint.



Water management

Water consumption is monitored monthly at site level through internal reporting systems. Continuous water efficiency initiatives have led to a 23% reduction in municipal water consumption between 2024 and 2025, supporting the Group's commitment to responsible water management and resource conservation.



Pillar 2 – Extend product lifetime

Reusing the product and/or extending the life time of the product is an efficient way to improve carbon footprint. Here are some examples that focus these actions:

- We provide installation trainings for all our products in all regions we operate, for both telecom and data solutions. E-learning training programs are available for our structured cabling and data centre solutions.
- Structured cabling and data centre solutions, when installed by Certified System Partners, are covered with an extended 25 years warranty.
- Aginode blown cable are available with extra low friction jacket material. This extends blowing performance, generating savings on installation time, reducing the number of splice closures and manholes. An overall 30% improvement has been reported.
- For the LANactive portfolio, we provide our customer with upgrade programs to extend the lifetime of the switches and drastically reduce the Waste of Electrical and Electronic Equipment (WEEE).



Pillar 3 - Reuse and recycling

Recycling fibre optic patch cords in FTTH networks is key. Patch cords are considered today as single-use products. At Aginode we have developed a complete program for FTTH patch cords, covering collection, testing, cleaning, packaging, and shipment back to customers. This creates a second and even third life for these patch cords.

At Vrigne-aux-Bois plant, empty packaging for optical components is recycled primarily into water bottles.

Across our Lamia and Fumay factories, industrial plastic waste that cannot be processed internally is sold to third parties, thus giving them a second life and avoiding their landfill.



Waste valorization

At operational level, waste management is structured through formalized procedures deployed across the Group's industrial sites.

Recovery channels are organized to maximize recycling and valorization rates; the segregation of cable scrap and metals in particular supports the recovery of copper and other materials central to Aginode's products. In 2025, Aginode maintained a high waste valorization rate of 87%, one percentage point above 2024.

Aginode continues to work with existing and potential waste management partners to identify more effective treatment and recovery solutions.



Pillar 4 – Improve energy efficiency

All our industrial sites have energy efficiency programs.

Optimizing lighting

Complete LED transition has been implemented in Vrigne-aux-Bois and Fumay sites, for both offices, industrial halls and outdoors.



Optimizing compressed air networks

Pressure monitoring, leak reduction and new rules and implementation scenarios are implemented in all European industrial sites.



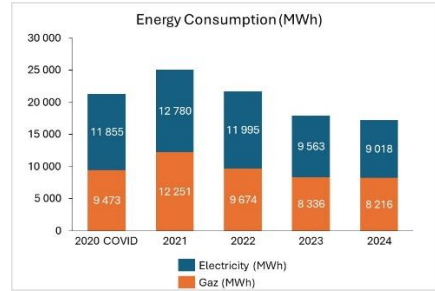
Air destratifier

Large manufacturing buildings require a lot of energy for heating. To improve the efficiency of our heating system, our Fumay factory has installed destratifiers. This system has also been implemented in the production and logistics hall at the Vrigne-aux-Bois site. A air destratifier generates a minimum of 5% savings on heating system power consumption, translating to an annual reduction of 400MW.



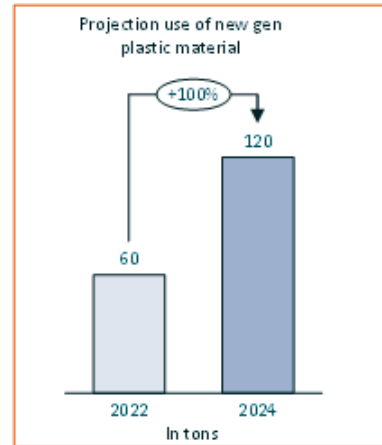
Monitoring energy consumption

We invested in an energy consumption monitoring system to optimize the energy consumption for both our industrial processes and our facilities.



Usage of new generation of plastic raw materials for injection

These new-generation raw materials require a lower heating temperature. Over 80 tons are budgeted for injection in 2024.





Pillar 5 - Reduce carbon emissions

At Aginode, we take action and strive to inspire our stakeholders. We are actively involved in various standardization committees and lobbying associations, in particular:

- Europacable (European Cable Manufacturer association) with the sustainable team,
- Sycabel (French Cable manufacturer association) with the Sustainable working Groupe,
- IEC TC46 WG1: we contribute in the redaction of environmental declaration rules and harmonization.



Developing and promoting new ways of installing

The FTTH products are key. The installer pack helps installers to reduce the number of kilometers driven to optimize their day through innovative packaging and kitting solutions.



Optimized packaging

Our R&D, purchasing and supply chain teams collaborate to optimize packaging volumes. This allows us to transport more products per trip, directly reducing the carbon footprint of our distribution phase.



Assess track CO₂ impact is key using Life Cycle Analysis

All our engineering teams have been trained in Eco design and in Life Cycle Analysis computation, based on the PEP ECOPASSPORT® methodology.

The PEP ECOPASSPORT® methodology defines, in accordance with the ISO 14 025 requirements, the management process of the PEP ECOPASSPORT® program while respecting professional ethics and transparency.

- General Instructions rules,
- Rules for Product Environmental Profile (PEP) elaboration, verification and publication rules.

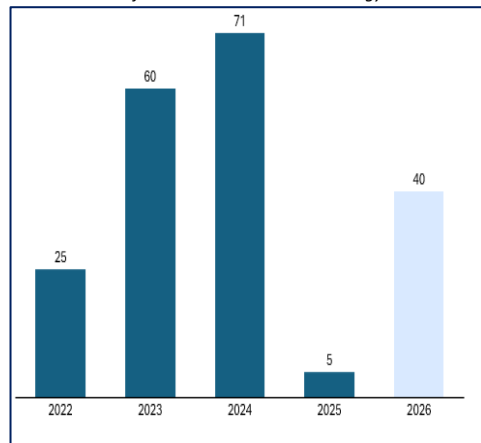
The Life Cycle Assessment methodology (LCA), allowing the collection and analysis of the environmental data, based on validated scientific background. The editorial policy, allowing the communication of these environmental data through a PEP declaration.

PEP LCA currently covers most of our fiber optic cable range, LAN copper cable range, PTTH ranges and FTTH accessories.

Comparative analysis on cable packaging (drum vs Reellex®, wood vs plastic drum), on transport, on production location are regularly made to deliver the best solution. On-demand LCA analyses are available to support our customers in making the right choices.

From fiber optic ODF and cables to copper Cat.6A solution, EPD cover our key products

of EPD based on PEP methodology





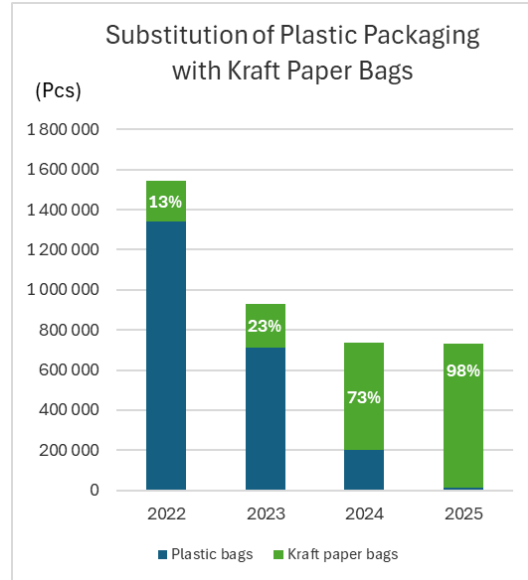
Pillar 6 – Prevent pollution

Aginode is committed to reduce pollution and has implemented several actions:

- Reduce plastic packaging for finished goods and inbound materials: Plastic packaging is swapped for paper/carton packaging,
- Reduce the overall packaging volume, this is achieved by increasing the number of products within a single packaging (e.g. LAN cable optimised drums and palettisation, eco packaging for LANmark EVO RJ45 jack, smart packaging for FTTH OTO...),
- Reduce diversity of raw material,
- Reduce microplastics and plastic pellets in water and oceans is achieved thanks to the GPI certification of our French units. Equivalent good practices from this French initiative are progressively being deployed across the Group's other operational entities.
- Consistently recycle scraps and waste internally in our production processes.
- Controlled handling, storage and monitoring of chemicals, refrigerants, and other potentially hazardous substances.
- Preventive maintenance programs designed to minimize leaks, accidental releases, and atmospheric emissions, including monitoring of fugitive emissions from refrigeration and air-conditioning equipment.
- Periodic monitoring and regulatory controls of emissions and discharges to air, water and soil, as well as waste streams and noise levels, in accordance with applicable local requirements.
- Waste reduction, segregation and recovery practices aimed at maximizing recycling and valorization opportunities.
- Elimination of hazardous packaging materials, including the reduction of plastic and foam packaging used in product shipments. Polyurethan foams are swapped for carton packaging.



*Transition to More Sustainable Packaging:
Kraft Paper vs. Plastic Bags – Aginode Connect*



Conclusion and next steps

Aginode is committed to reducing its carbon footprint. As described above, several long-lasting actions have already been implemented throughout the Group's operations, from product design and manufacturing to logistics, purchasing, maintenance, and stakeholder support.

During 2025, Aginode achieved several important milestones in its sustainability journey:

- Completion of the EcoVadis assessment at Group level, strengthening the company's sustainability management framework.
- Reinforcement of the Group's climate strategy, including the validation of a science-based greenhouse gas reduction trajectory aligned with the objectives of the Paris Agreement.
- Preparation of the Group's sustainability reporting framework in accordance with the Corporate Sustainability Reporting Directive (CSRD).

Building on these achievements, Aginode's priorities for 2026 include:

- Deployment of climate action plans to support the achievement of the Group's greenhouse gas reduction targets.
- Further integration of sustainability criteria into purchasing and supplier management processes.
- Strengthening environmental performance monitoring through enhanced ESG indicators and reporting tools.
- Continued reduction of energy consumption, water use, waste generation, and greenhouse gas emissions across all sites.
- Increased employee awareness and training on environmental, health, safety, and sustainability topics.
- Further development of circular economy initiatives, including the use of recycled materials, packaging optimization, and waste recovery programs.

Glossary

Here are some fundamental sustainability terms and ESG concepts.

Business sustainability. Also known as corporate sustainability, business sustainability is the ethical, responsible management of an organization's continued success with environmental, social and financial concerns.

Carbon credit. When companies create carbon offsetting initiatives, they receive a transferable or tradeable carbon credit, or token. A credit represents the right to emit greenhouse gas and make up for it elsewhere. A credit represents one ton of carbon dioxide reduced or removed from the atmosphere. In practice, taking advantage of these credits lets owners reduce greenhouse gas emissions to get closer to net zero. The term also refers to purchased credits that will fund emission-reducing projects.

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

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

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

Carbon token. A digital asset governed by a smart contract on a blockchain that represents a real-world reduction in one metric ton of carbon dioxide emissions. The asset exists to verify ownership and to simplify the carbon credit trading process. Another example is a nonfungible token, or NFT, representing single, unique shares of captured carbon dioxide associated with a specific time and place. The dependence on blockchain technology to administer carbon tokens is controversial due to blockchain's energy-intensive processes.

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

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

Clean tech. Technologies and processes that are meant to limit negative environmental impact, such as waste and carbon emissions, especially in comparison to fossil fuels. Examples of clean technologies -- sometimes referred to as green technologies or eco-technologies -- include solar power, wind power, biofuels, recycling and smart lighting.

Climate adaptation. The act of preparing for and adjusting to climate change's current and projected consequences.

For example, cities can build seawalls to protect from rising sea levels.

Climate change. The shifts over time in the average temperature and weather patterns that define specific locations. In particular, climate change has come to mean the rise in global temperatures from heat-trapping gases resulting from mining and using oil, coal and other fossil fuels.

Climate change indicators include rising sea levels; increase and severity of extreme weather, such as hurricanes, droughts and floods; and ice loss at the Earth's poles.

Climate mitigation. The process of decreasing the flow of heat-trapping pollution. For example, reducing fossil fuel burning by using renewable energy sources may help.

Climate resilience. The ability to support a community, company or the natural environment before, during and after a climate event in a timely, efficient manner. Climate resilience

differs from climate adaptation, but the two are often used synonymously.

Climate risk. As wildfires, droughts, food scarcity, hurricanes and other climate change effects happen, businesses face increased vulnerability. Climate risk describes that vulnerability. It is the potential for climate change to create negative effects on human or ecological systems. Risks fall into two main categories: risks based on the transition to a greener economy, such as losing market share by moving away from fossil fuel-based products, and risks related to the physical effects of climate change, such as flooded offices.

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

Conscious capitalism. Conscious capitalism is a socially responsible framework for capitalism in the corporate and political spheres. It emphasizes creating human value alongside profit value.

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

Digital carbon footprint. The digital carbon footprint is the amount of greenhouse gas emissions digital devices, tools and platforms produce. All tech, from cloud computing to mobile phones to internet usage, produces a digital carbon footprint.

Digital sobriety. Digital sobriety aims to limit the harmful environmental impact of smartphones, internet usage, digital media and other tech in large and small ways on a daily basis. Moving toward digital sobriety includes a wide range of actions. buying fewer devices, deleting emails, opting for lower-definition media consumption, sustainably developing software and buying less-powerful machines.

Drawdown. A drawdown is the point at which atmospheric greenhouse gas levels stop climbing and start declining.

Electronic waste (e-waste). Electronics at or nearing the end of their useful life. Green tech and sustainability approaches seek to extend the useful life of devices and use circular economy principles to keep the amount of e-waste to an absolute minimum. The priority is to first reduce waste, then refurbish devices and only then move toward recycling.

Energy efficiency. The same task or result is achieved with less energy. For example, heating, cooling and operating appliances and electronics are less energy intensive in energy-efficient homes and buildings.

Environmental justice. Environmental justice aims for fair treatment of all people regardless of race, colour, national origin or income equally regarding environmental laws, regulations and policies. The approach holds that no group should bear a disproportionate share of negative environmental consequences.

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

ESG framework. A set of objectives that companies can use to report on ESG issues. The process begins when an organization selects an ESG reporting method. Examples of standardized reporting frameworks include the following.

Global Reporting Initiative. A non-profit and independent standards organization that helps organizations report ESG impacts.

Feed-in tariff. A policy designed to accelerate investments in renewable energy. A policy of this type usually involves long-term government contracts.

Global warming. Global warming refers to Earth's heating from trapped greenhouse gases resulting from human activities such as transportation, agriculture, overfishing, fossil fuel energy production and overconsumption. Unless companies, governments and consumers make major shifts, global warming and climate change will heat the planet so much that it will be unlivable in the near future.

Green cloud. The green cloud refers to the possible environmental benefits for IT services delivered over the internet. Typically seen as a buzzword, reliance on the alleged benefits enables technologists to feel that further efforts to reduce carbon footprints are unnecessary.

Green computing. The sustainable approach to using computing devices and equipment is green computing. Some methods include reducing resource use, responsible disposal of e-waste and deploying energy-efficient IT equipment.

Green hushing. Green hushing involves companies intentionally hiding sustainability goals. Companies may do this for fear of greenwashing accusations or falling short of stated goals.

Green IT. The practice of designing, manufacturing, operating and disposing of IT products and devices to minimize the negative effects of IT operations on the environment is green IT.

Green premium. Coined by Bill Gates, green premium refers to the economic and environmental costs of choosing clean tech over financially sound options with higher greenhouse gas emissions.

Green software. Green software refers to applications that are designed, developed and implemented in ways that are meant to minimize energy consumption and environmental effects.

Greenhouse effect. The result of carbon dioxide, methane and nitrous oxides in Earth's atmosphere trapping the sun's heat.

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

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

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

High emitters. A designation given to companies or countries that emit comparatively high volumes of greenhouse gas. Per capita emissions are used to measure the emissions of nations.

Impact investing. An investing strategy that directs money towards companies that create a measurable, positive change in the world. This may also be called socially responsible investing.

Impact sourcing. A sourcing strategy that directs employment and career development opportunities toward people from economically disadvantaged backgrounds.

Intergovernmental Panel on Climate Change (IPCC). The United Nations' body for evaluating scientific climate change information. The IPCC releases regular reports on climate impacts and risk and offers options for mitigation and adaptation.

Loss and damage. Climate-change related consequences that people are unable to adapt to, either because the consequence is too severe or because the affected community doesn't have access to the resources to adapt. Loss and damage results from sudden natural disasters, such as floods, or gradual change, such as desertification.

Materiality assessment. A materiality assessment is a formal way of assessing stakeholders' commitment to specific ESG issues and calculates an organization's ESG score. It works by identifying the impact of a certain issue on a company's performance and competitiveness in the market.

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

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

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

Responsible innovation. Responsible innovation prioritizes ethics and social responsibility in the research, design and production of new technologies or evolutions of existing technology. Responsible innovation posits ethics as a design problem.

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

Sustainability Accounting Standards Board. A non-profit that sets sustainability standards for numerous industries relevant to financial performance.

Scope 1, 2, 3 emissions. Developed by the Greenhouse Gas Protocol, scopes give organizations a way to categorize their emissions. Organizations may find it easier to control scopes 1 and 2, but scope 3 emissions are the most difficult to track.

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

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

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

Supply chain traceability. In sustainability, traceability not only identifies, tracks and traces materials and commodities, but it also verifies sustainability claims across the value chain.

Sustainability. The ability to meet present needs without compromising the needs of future Generations. In practice, sustainability aligns environmental protection, human well-being and economic development.

Taskforce on Climate-Related Financial Disclosures. TCFD develops voluntary climate risk disclosures. The recommendations are divided into operational categories: governance, strategy, risk management, and metrics and targets.

Triple bottom line (TBL). According to the TBL accounting framework, the bottom lines calculate financial performance alongside environmental and social effects.

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

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