Sustainability Acronyms

In the Sustainability field, there are acronyms for everything from reporting frameworks, to certifications, and more. While these are not nearly ALL of the Sustainability acronyms, below is the "top ten" alphabetical list along with some context:

1. **CDP (Carbon Disclosure Project)**
   CDP is a non-profit organization that works with companies, investors and governments to collect carbon, water and climate change data through a survey of thousands of companies around the world. The information that companies submit becomes part of a public, searchable database. CDP evaluates the information provided to them and publishes both the Carbon Disclosure Leadership Index (CDLI) and the Carbon Performance Leadership Index (CPLI). CDLI recognizes transparency in responding to their survey (i.e. answering most of the survey questions), while CPLI rewards performance (i.e. managing carbon emissions effectively). For many companies, the carbon data submitted to CDP becomes the foundation of the emissions data included in their sustainability report.
2. **DJSI (Dow Jones Sustainability Index)**
   The index tracks "the stock performance of the world's leading companies in terms of economic, environmental and social criteria." Companies included on the DJSI serve as a benchmark for investors who want to include sustainability factors when making decisions regarding their portfolio holdings. Being included on the DJSI is a mark of excellence in sustainability.
3. **ESG (Environmental, Social and Governance)**
   ESG is broadly used in the investment community as another term for combined Environmental/Sustainability, Corporate Social Responsibility (CSR), and Governance (around the sustainability, social risk mitigation) or a more broad shared value sustainability execution. Generally, sustainability reports are intended to provide transparency around company ESG data as a companion to the financial data in the annual report and Form 10-K. Investors increasingly ask questions around ESG (vs. "sustainability") in the due diligence process and questionnaires.
4. **GHG Protocol (Green House Gas)**
   The GHG Protocol is "the most widely used international accounting tool for government and business leaders to understand, quantify and manage greenhouse gas emissions." This Protocol provides a standard framework for any organization that is trying to measure, report, compare, or collect emissions data. For example it is used by CDP to collect and compare GHG data as well as by many companies as they compile their sustainability report. Bonus acronyms: The protocol is the result of a partnership between two leading Non-Governmental Organizations (NGOs)

focused on sustainability, the World Resources Institute (WRI) and World Business Council of Sustainable Development (WBCSD).

5. **ENERGY STAR (ES)**
Developed by the US Department of Energy and US Environmental Protection Agency, ENERGY STAR (all caps is the correct way to reference) is a means for identifying anything from efficient appliances and lightbulbs to buildings. For buildings, the energy data is benchmarked within ES's portfolio manager and distills the data to a rating between 1-100 where 75 and above are operating in the top 25th percentile of the market in terms of energy efficiency, and are eligible for the ENERGY STAR Label/certification. ENERGY STAR also recognizes companies around leadership in energy efficiency (among other areas).
6. **GRI (Global Reporting Initiative)**
GRI is the NGO behind the GRI Framework which is the standard structure used by companies around the world to report sustainability data. This framework is the de facto standard for sustainability reporting. The GRI organization began as part of the Coalition for Environmentally Responsible Economies (CERES), another influential NGO. GRI built the framework with a multi-stakeholder approach and the framework has evolved since the first version was launched in 2000. GRI is recently released on the fourth full iteration of the framework, G4.
7. **KPI (Key Performance Indicator)**
In sustainability reporting, KPIs are the most meaningful elements that your organization decides to report and track and are usually used to develop improvement goals. Good KPIs will be material, measurable, improvable, and important to stakeholders.
8. **Leadership in Energy and Environmental Design (LEED)**
Developed by the US Green Building Council (USGBC), LEED is a set of rating systems for the design, construction, operation and maintenance of green buildings, homes, and neighborhoods. Only one of the LEED rating systems is for operations (LEED for Existing Buildings Operations Maintenance).
9. **Sustainability Accounting Standards Board (SASB)**
The mission of SASB is to develop and disseminate sustainability accounting standards that help public corporations disclose material, decision-useful information to investors. SASB standards rest on existing regulation which requires:
    - Disclosure of material information as appropriate in Securities Exchange Commission (SEC) filings such as the Form 10-K and 20-F and
    - Disclose management's view on known trends and uncertainties that are reasonably likely to have a material impact on results of operations and financial condition
    - SASB is in the process of developing the standards for disclosure for real estate based on an industry working group

10. **UNEPFI (United Nations Environmental Program Finance Initiative)**
    UNEPFI is a global partnership between UNEP and the financial sector. Over 200 institutions, including banks, insurers and fund managers, work with UNEP to understand the impacts of environmental and social considerations on financial performance.
11. **UNPRI (United Nations Responsible Property Investing)**
    UNPRI is an approach to property investing that recognizes environmental, social and governance considerations alongside conventional financial objectives. It goes beyond minimum legal requirements to improve the environmental or social performance of a property. Investors often ask if co-investor partners are a "signatory" to UNPRI. The strong growth of the PRI Initiative indicates that investors are increasingly aware of ESG factors and seek to incorporate them – both before they invest and as the ongoing, active owners of assets.