

# Becoming Earth Neutral or Positive

H2-2021



# Becoming Earth Neutral or Earth Positive

While goals in the different environmental areas are usually looked at independently, there is a clear interdependency. We have connected them into an Earth neutral and positive framework.

For this framework, we are first applying the scopes' concept used in carbon emissions to the other areas of sustainability. We consider this is a useful way for companies to think about their impact in each area in a consistent way.

Note that while the impact of suppliers is included in the carbon scope 3 definition, we have included suppliers as part of scope 2 for the other areas. This makes for a cleaner upstream and downstream alignment to scope 2 and 3, respectively

Address impact from company's	Scope 1 Direct operations	Scope 2 Suppliers and inputs	Scope 3 End user's use of company offerings
Waste Generation	x	x	x
Water Use	x	x	--
Land Use	x	x	--
Ocean Degradation	x	x	x



# Becoming Earth Neutral or Earth Positive

We then use the scope definitions from the previous slide and align them to a framework defining Earth negative, neutral and positive. To our knowledge, no company has achieved or committed to being Earth neutral or positive, but some are getting close.

This is a framework that companies can use to holistically address their environmental impact. While we realize that this is a framework that can be built upon, we hope that it can contribute to the conversation among businesses in their journey to sustainability and continue to raise their ambition. See our report “Raising the Sustainability Ambition” for more context on this topic.

	<b>Earth Negative</b> 	<b>Earth Neutral</b> 	<b>Earth Positive</b> 
A company that...	...is not taking action to address their environmental impact or that is working to reduce their environmental impact	...has no net impact on the planet	...is leading the way by having a positive impact on the planet and reversing previous impact
GHGs	Emission of net GHGs	Carbon Neutral S1-2-3	Historical Carbon Neutral S1-2-3 or Carbon Negative S1-2-3
Water	Water withdrawals exceeding replenishment	Water Neutral S1-2	Water Positive S1-2
Waste	Excessive waste being generated and unaddressed	Zero Waste S1-2-3	Zero Waste S1-2-3
Land Use	Land demand impacting natural environments	Land Neutral S1-2	Land Positive S1-2
Oceans	GHG emissions and waste degrading the oceans	Ocean Neutral S1-2-3	Ocean Positive S1-2-3

