

Glossary Non-financial Report

Abbreviation	Definition
BoD	Board of Directors
CAPEX	capital expenditure
CDP	global non-profit that runs the world's environmental disclosure system for companies (formerly Carbon Disclosure Project)
CEO	Chief Executive Officer
CH ₄	methane
CFO	Chief Financial Officer
CHRO	Chief Human Resources Officer
CIO	Chief Information Officer
CCO	Chief Communications Officer
CoC	Code of Conduct
COO/COOs	Chief Operating Officer(s)
CO ₂	carbon dioxide
CO ₂ -eq	carbon dioxide equivalent
CSRD	Corporate Sustainability Reporting Directive
DMA	double materiality assessment
DR/ DRs	disclosure requirements
EACs	energy attribute certificates
EFRAG	European Financial Reporting Advisory Group's
EGM	Executive Group Management
EnaW	Swiss Energie-Agentur der Wirtschaft
EOL	end-of-life
ERP	Enterprise Resource Planning
ESG	environmental, social and governance
ESRS	European Sustainability Reporting Standards
EU	European Union
GHG/ GHGs	greenhouse gas
GOV	governance
GWP	global warming potentials
HC	headcount
HFCs	hydrofluorocarbons
HR	human resources
ILO	International Labour Organisation
IPCC	Intergovernmental Panels on Climate Change
IRO/IROs	Impacts, Risks, and Opportunities
ISO	International Organization for Standardization
KPIs	Key Performance Indicators
LCA	life cycle assessment
LTI/LTIs	lost-time injury/ lost-time injuries
LTIR	lost-time injury rate
M&A	mergers and acquisitions
MDR-A	minimum disclosure requirements regarding action
MDR-M	minimum disclosure requirements regarding metrics
MDR-P	minimum disclosure requirements regarding policies
MDR-T	minimum disclosure requirements regarding targets
MWH	megawatt hours
NCC	The Nomination and Compensation Committee
N ₂ O	nitrous oxide
NF ₃	nitrogen trifluoride
OECD	Organisation for Economic Co-operation and Development
OHS	occupational health and safety
OpEx	operating expense

PEP	product evolution process
PFCs	perfluorocarbons
PPWR	Packaging and Packaging Waste Regulation
PV	photovoltaic
PY	previous year
REACH	registration, evaluation, authorisation and restriction of chemicals
RoHS	Restriction of Hazardous Substances
SBM	strategy, business model and value chain
SBTI	Science Based Target initiative
SF6	sulphur hexafluoride
CO	Swiss Code of Obligations
t	tons
TCFD	Task Force on Climate-related Financial Disclosures
T/CHF	tons/Swiss francs
tCO2-eq	tons/carbon dioxide equivalent
TÜV	Technischer Überwachungsverein
WEEE	Waste Electrical and Electronic Equipment
XBRL	eXtensible Business Reporting Language