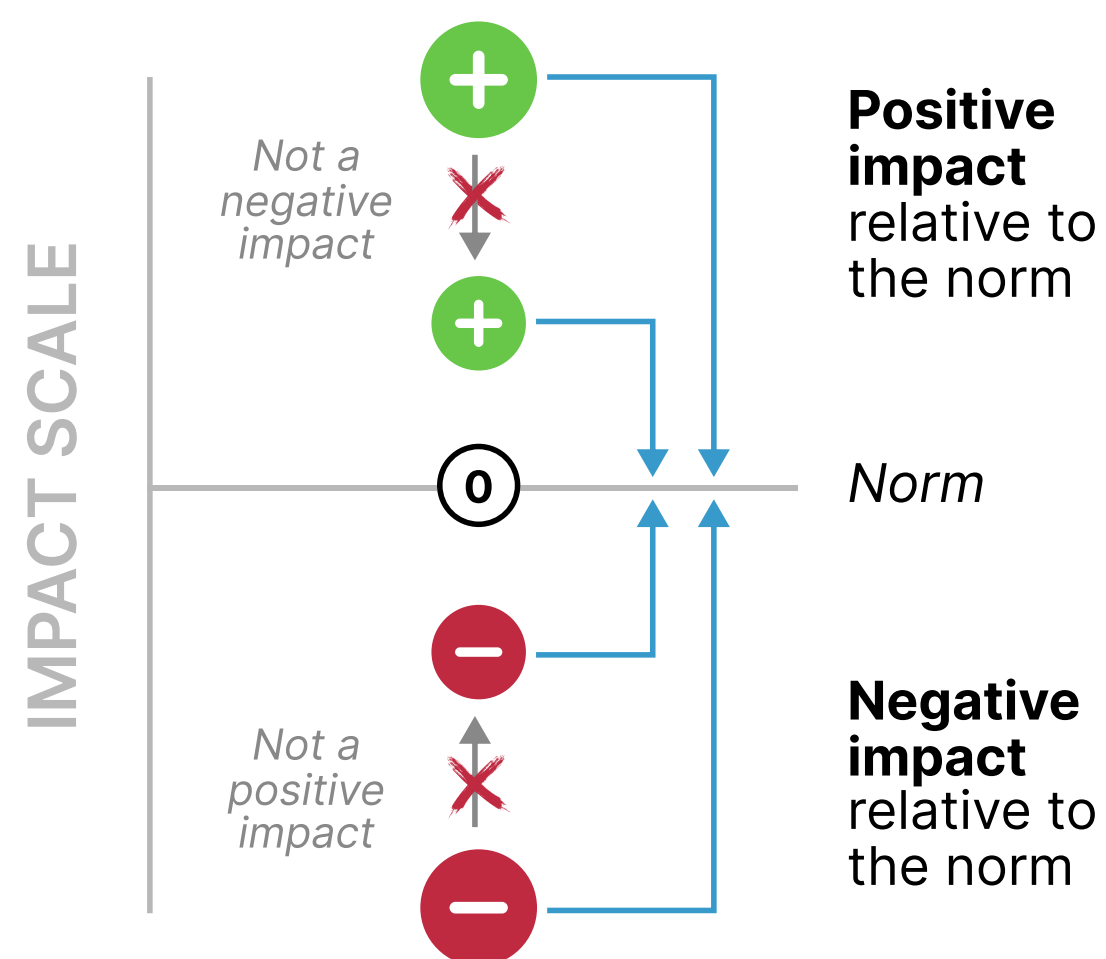


DOUBLE MATERIALITY MAZE

Terminology Cards

Negative or positive impact



An impact is viewed as either negative or positive in relation to a commonly accepted standard.

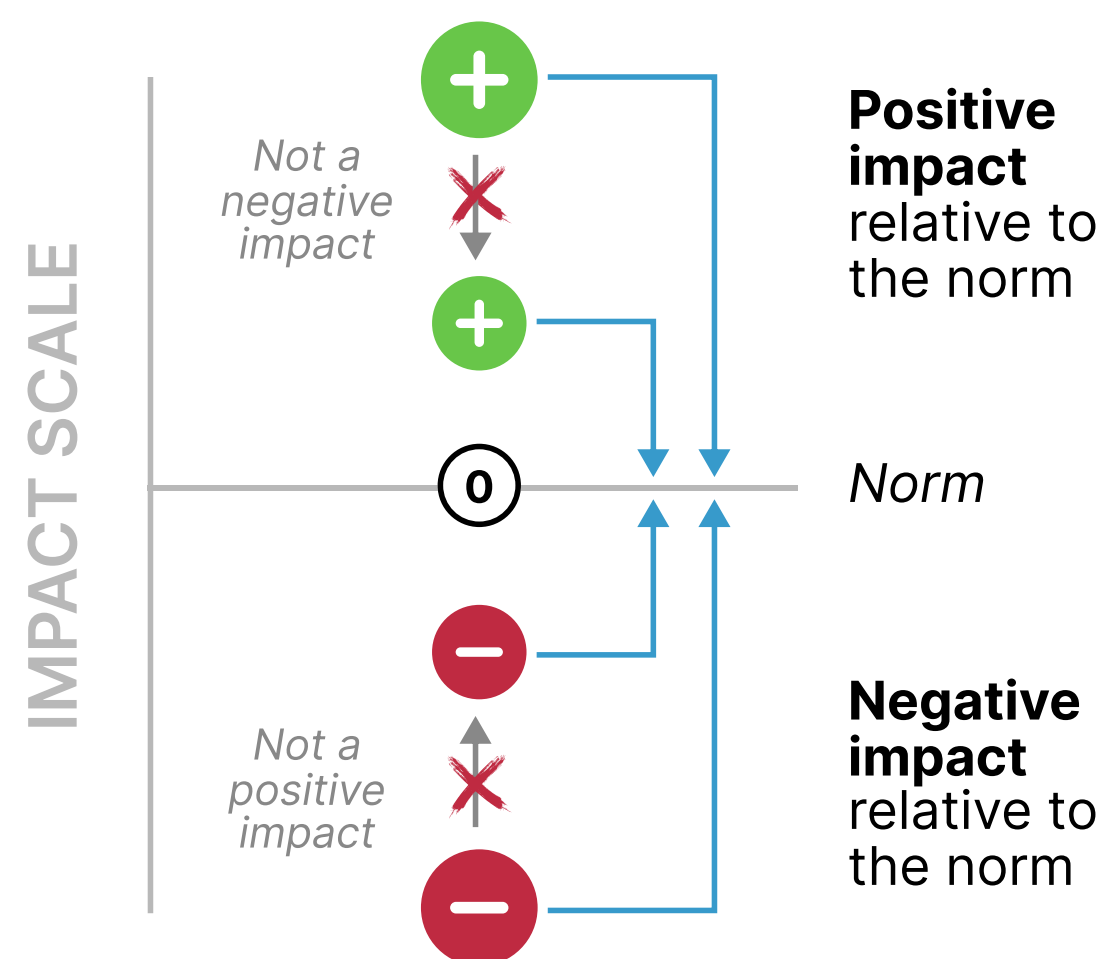
For example, when it comes to GHG emissions, zero is often the norm.

Reducing a negative impact is seen as an improvement, not a positive impact.

Similarly, reducing a positive impact is viewed as a decline, not a negative impact.

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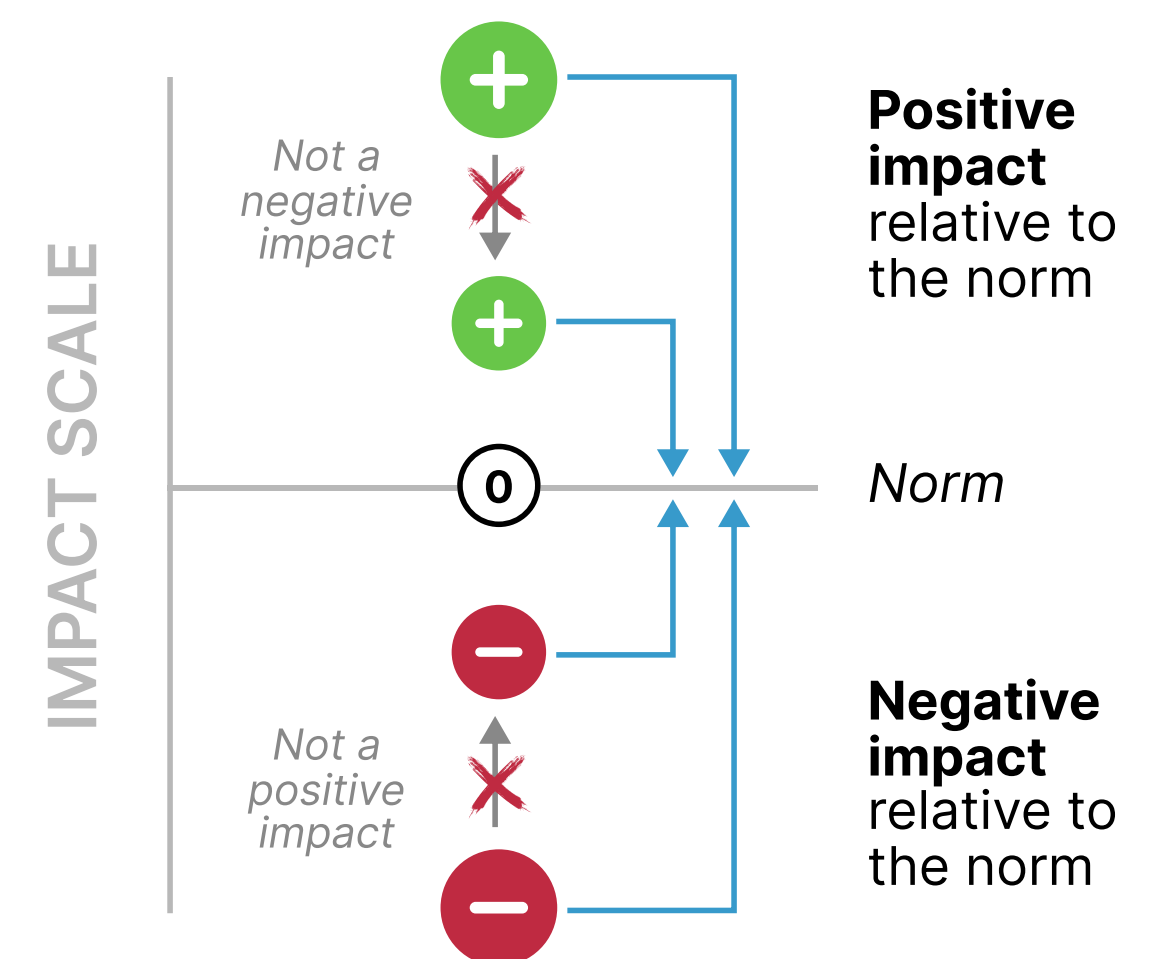
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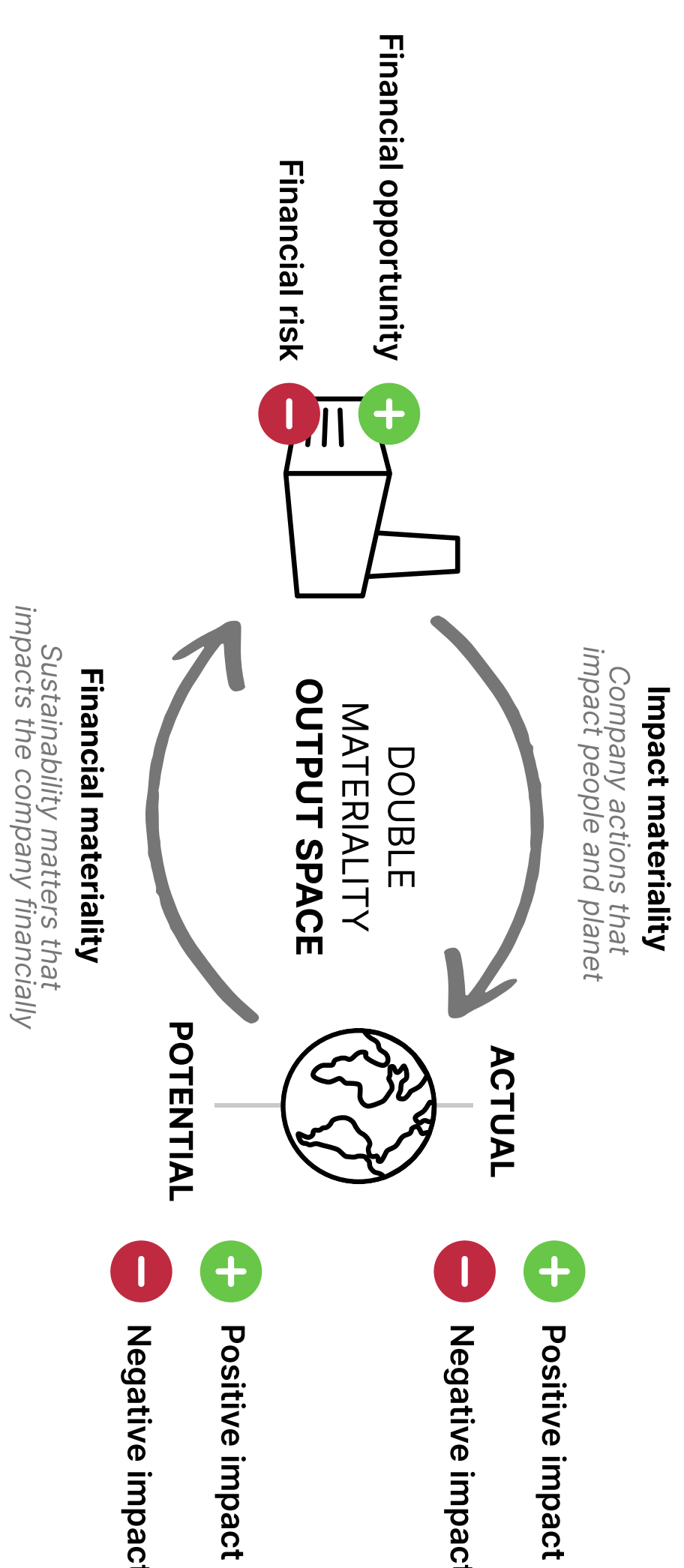
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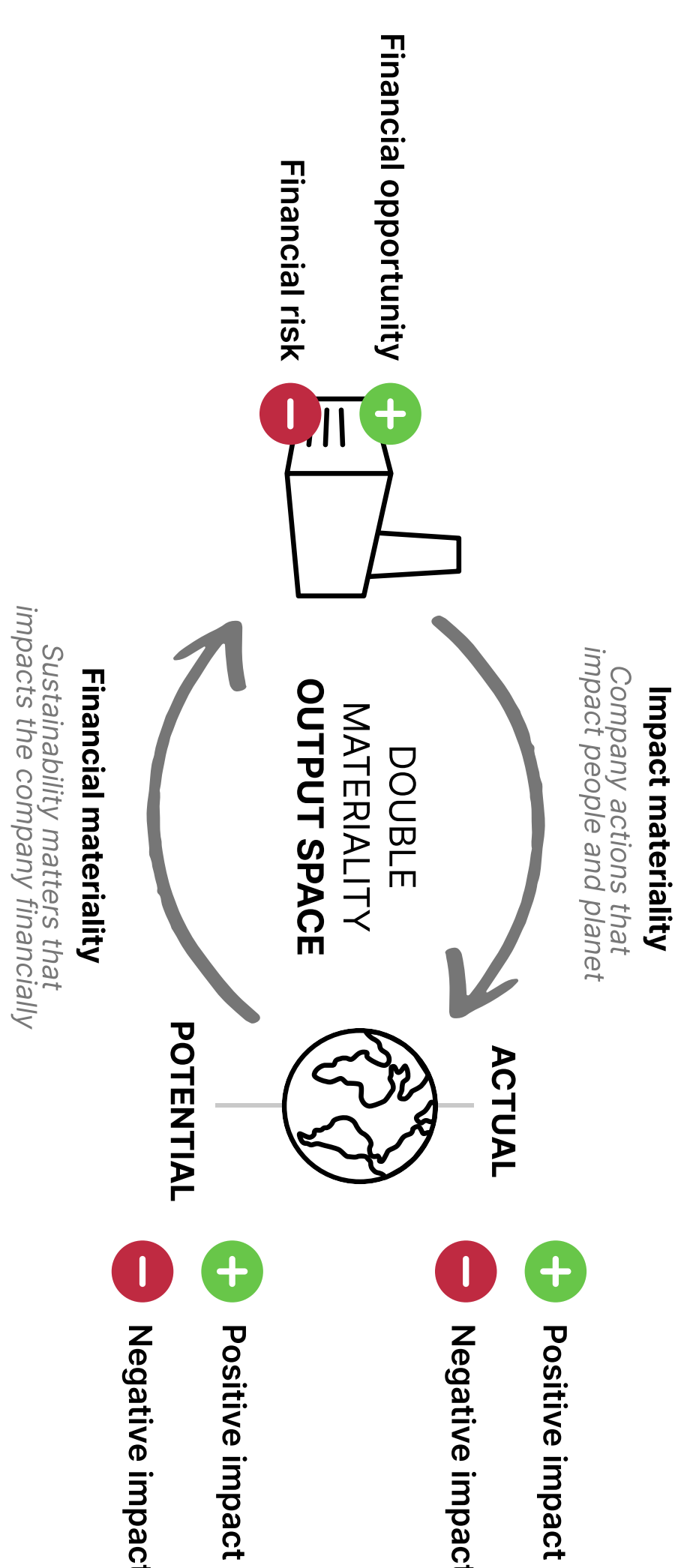
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Double Materiality Output Space



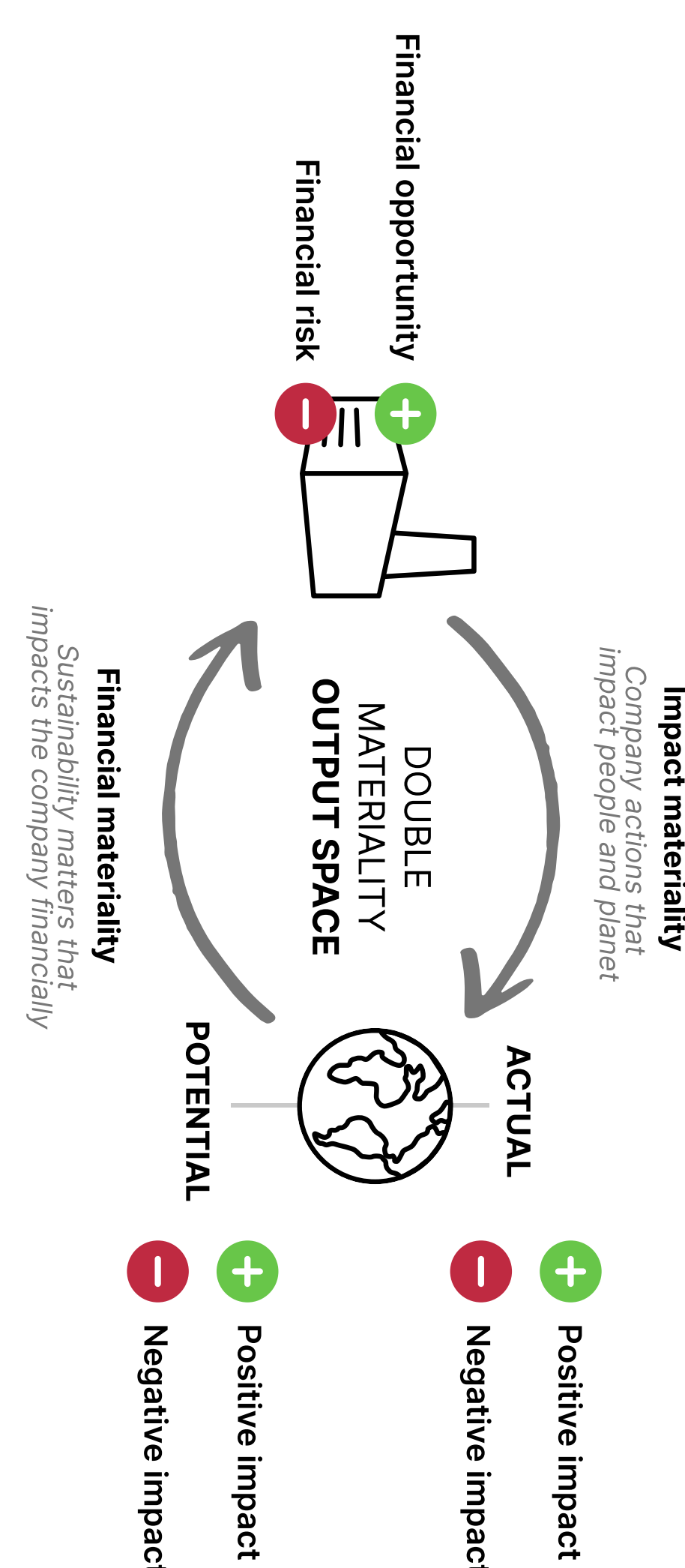
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Double Materiality Output Space



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Double Materiality Output Space



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