

## The Great Repricing with Ariane Mahler: Glossary of Terms

Cash flow: the net amount of money being transferred into and out of a business, especially as affecting liquidity. Cash received represents inflows, while money spent represents outflows

ESG: Environmental, social, and governance investing refers to a set of standards for a company's behavior used by socially conscious investors to screen potential investments.

CAPEX: capital expenditures are payments made for goods or services that are recorded or capitalized on a company's balance sheet instead of expensed on the income statement.

Article 9: Article under the Uniform Commercial Code (UCC) that governs secured transactions or those transactions that pair a debt with the creditor's interest in the secured property. Article 9 regulates the creation of security interests, and the enforcement of those interests, in movable or intangible property and fixtures. It encompasses a wide variety of possessory liens and determines the legal right of ownership if a debtor does not meet their obligations.

Scope 1: Direct emissions from the company's operations

Scope 2: Indirect energy emissions

Scope 3: Other indirect emissions

\*view more comprehensive definitions for further context here:

<https://www.greenfinanceguide.com/blog/introduction-to-scope-1-2-and-3-emissions-how-companies-measure-their-carbon-emissions>