

## Sustainability Glossary – July 2023

To see our latest sustainability newsletter and statement, please click [here](#)

- **Absolute targets:** Targets to reduce total greenhouse gas emissions uncontrolled by business output aligned with an absolute mitigation pathway.
- **Additionality:** A greenhouse gas emissions reduction which would not have occurred in the absence of an action i.e. compared to a baseline scenario.
- **Baseline:** A historic timeframe against which greenhouse gas emissions are compared to over time.
- **Beyond value chain mitigation:** Mitigation action that fall outside a company's scopes 1, 2 and 3 emissions.
- **Carbon offsetting:** Measures to remove greenhouse gases from the atmosphere and permanently store it beyond the value chain. Also known as neutralisation.
- **Carbon neutral:** Achieving a scale of greenhouse gas emissions consistent with the level of abatement required to remain with global or sector climate thresholds and neutralising the impact of emissions through carbon offsetting.
- **Cradle-to-gate:** The greenhouse gas emissions released in everything from the point a natural resource is extracted to the point a product is manufactured. Within scope 3 emissions, cradle-to-gate measurements are used to calculate the emissions from purchased goods and services.
- **Downstream emissions:** Greenhouse gas emissions attributable to company sold products and services.
- **Emissions budget:** The remaining cumulative volume of greenhouse gases that can be emitted over a period of time to remain within a given temperature threshold.
- **Emissions intensity:** Greenhouse gas emissions released per a unit of activity. For example, Kg CO<sub>2</sub>e per KWh of electricity generated.
- **Greenhouse gas emissions:** A 'carbon dioxide equivalent' (CO<sub>2</sub>e) figure to quantify the global warming potential of seven greenhouse gases (GHGs). This provides a single measurement to quantify and compare all types of greenhouse gas emissions released in different processes, for example in the production of paper and in the generation of electricity used to manufacture a book.
- **Greenhouse Gas Protocol (GHGP):** A comprehensive global framework standardising measurements of greenhouse gas emissions at corporate, product and project levels.

- **Intensity targets:** Targets to reduce greenhouse gas emissions normalised to a relevant business metric. For example, to reduce emissions per tonne of paper throughput.
- **IPCC** (Intergovernmental Panel on Climate Change): The United Nations body to provide governments at all levels with the scientific information to develop climate policies.
- **Long-term targets:** Following the SBTi, targets to reduce greenhouse gas emissions to meet net zero at a global or sector level aligned with 1.5 degree mitigation pathways before 2050.
- **Mitigation pathway:** Sets the rate of absolute emissions reduction or reduction in emissions intensity aligned with a specific temperature limit.
- **Near-term targets:** Following the SBTi, targets to reduce greenhouse gas emissions in line with a defined mitigation pathway between 5 to 10 years from the year the target is set.
- **Net zero:** Achieving a scale of greenhouse gas emissions reductions consistent with the level of abatement required to remain within global or sector climate thresholds and neutralising the impact of residual emissions through carbon offsetting.
- **Organisational carbon footprint:** A quantified total of an organisation's greenhouse gas emissions and sources across the entire business operations.
- **Post-consumer waste:** Waste material generated by the end-user of the product and reprocessed for use in a new product. Consumers can refer to individuals, households or commercial facilities.
- **Pre-consumer waste:** Waste material recovered from waste generated in manufacturing and subsequently reprocessed for use in a new product.
- **Recyclable:** A product that can be collected, reprocessed and manufactured into a new product.
- **Recycling:** Processing materials that would have otherwise been wasted for use in another product.
- **Relevance:** Criteria for identifying greenhouse gas emissions attributable to business operations considering aspects such as anticipated significance, influence over potential emissions reductions and regulatory risk exposure.
- **Renewable energy certificate (REC):** A certificate issued to a renewable energy generator for every MWh generated by a renewable technology and inputted into the national electricity grid.
- **Science Based Targets initiative (SBTi):** A partnership between the Carbon Disclosure Project, the United Nations Global Compact, World Resources Institute and the Worldwide Fund for Nature to promote best practice in emissions target setting for businesses.

- **Scope 1 emissions:** Greenhouse gas emissions released from sources directly within a company's control. For example, in the stationary onsite combustion of fuels for heating.
- **Scope 2 emissions:** Indirect greenhouse gas emissions released from the generation of purchased electricity.
  - **Location-based method:** Based on the physical flow of electricity. For example, the mix of generation sources in the UK national electricity grid.
  - **Market-based method:** Based on the company procurement choice such as renewable energy tariffs.
- **Scope 3 emissions:** Indirect greenhouse gas emission released from the upstream and downstream supply chain, as well as in the business travel and commuting.
- **Upstream emissions:** Greenhouse gas emissions attributable to company purchased goods and services.
- **Value chain:** Scopes 1, 2 and 3 emissions as defined by the Greenhouse Gas Protocol (GHGP) including all emissions released from upstream and downstream activities attributable to the operations of a company.

## Sources

[Scope emissions explained - chapterzero](#)

[Corporate Standard | Greenhouse Gas Protocol \(ghgprotocol.org\)](#)

[A quick-fire guide to 'Scope 3' emissions | GC Business Growth Hub](#)

[About — IPCC](#)

[Resources - Science Based Targets](#)

[Science-Based Targets - What they are, Why they work & How to get going - Ecochain](#)

[Glossary of sustainability - Sustainable Business Network](#)