Sustainability Glossary – May 2025

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- **Activity data:** A quantitative measure of an activity associated with the release of greenhouse gas emissions. For example, the tonnes of material produced or the kilowatt hours of electricity purchased. Used to calculate greenhouse gas emissions with a corresponding emissions factor.

- **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.

- **Average data method:** A method for calculating emissions using activity data multiplied by a relevant sector average emissions factor.

- **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.

- **Biofuels:** Renewable energy sources derived from living matter such as plant, algal or animal biomass e.g. wood.

- **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:** Indirect 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 factor/intensity:** The greenhouse gas emissions (CO_2e) associated with a unit of activity. For example, the kilograms of CO2e released for every kilowatt hour of electricity generated.

- **Greenhouse gas emissions:** A 'carbon dioxide equivalent' (CO_2e) 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.

- **Hybrid approach:** An approach for calculating scope 3 greenhouse gas emissions using the best data available, often a combination of supplier-specific data, secondary average data and spend data.

- **Intensity targets:** Targets to reduce greenhouse gas emissions per a relevant business metric. For example, to reduce emissions per tonne of paper throughput.

- **IPCC** (Intergovernmental Panel on Climate Change): A 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^{O}C 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 temperature thresholds and neutralising the impact of residual emissions through carbon offsetting.

- **Net-Zero Standard:** Provides guidance, criteria and recommendations to support corporates in setting net-zero targets through the SBTi.

- **Organisational carbon footprint:** A quantified total of an organisation's greenhouse gas emissions and sources across the entire business operations.

- **Pollution:** The impact of the release of materials, chemicals and gases to the environment including air, ground and water pollution.

- **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.

- **Recyclability:** The ability, likelihood and value for the material to be recycled into another material at its end-of-life.

- **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.

- **Resource use:** The use and depletion of natural resources, including the resources used to generate energy.

- **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 controlled or owned by the company. 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 for own consumption.
  - **Location-based method:** Based on the physical flow of electricity. For example, the mix of generation sources on the UK electricity grid.
  - **Market-based method:** Based on the company procurement choice specifying a particular type of generation, such as a renewable energy product.

- **Scope 3 emissions:** Indirect greenhouse gas emissions released from the upstream and downstream supply chain, split into fifteen different categories as defined by the Greenhouse Gas Protocol. For example, the emissions released in producing and transporting the paper we purchase.

- **Spend-based method:** A method for calculating emissions using the amount spent on an activity multiplied by a relevant secondary emissions factor.

- **Supplier-specific method:** A method for calculating emissions using data directly from goods or service suppliers.

- **Upstream emissions:** Indirect greenhouse gas emissions attributable to 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.

- **Waste:** The amount and type of waste materials generated during sourcing, transporting and processing materials.

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