



# **Audit of Carbon Emissions and Decarbonisation Strategy to Achieve Net Zero**

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**hcrlaw**



Go Green Experts supports organisations in the measurement and reduction of their carbon footprint. We have a wealth of experience supporting companies and non-profits in their drive to reach a lower environmental impact. We ensure that our work is in line with the latest science and standards.

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# 1. Executive Summary

To achieve Net Zero, HCR needs to remove carbon from our operations and wider business activities consistently each year until we reach a Net Zero position by 2040. We committed to our 2040 target in 2022, and this report now provides a progress update on our Net Zero journey.

In 2022 we set an interim target of a 72% reduction in scope 1 & 2 CO<sub>2</sub>e emissions by 2032 from the 2019 baseline position. HCR is committed to reducing scope 1 and scope 2 greenhouse gas (GHG) emissions by this amount, with an ambition to also reduce scope 3 emissions by at least 50% in the same period. These targets are consistent with a 1.5°C reduction pathway and are set in accordance with the Science-Based Targets Initiative (SBTi) guidance.

The company's baseline emissions of 1,814 tonnes of CO<sub>2</sub> equivalent (tCO<sub>2</sub>e) were calculated from 1st April 2019 to 31st March 2020. During the 2023 reporting period, emissions rose to 2,036 tCO<sub>2</sub>e as a result of increased turnover and improved data accuracy. We are pleased to report that emissions for 2024 have decreased by 6% to 1,918 tCO<sub>2</sub>e despite a further annual increase in revenue.



We are also pleased to report that our key carbon intensity metrics for 2024 have reduced, both against last year and against the baseline. For turnover, intensity is measured as tCO<sub>2</sub>e per £m, and this year's figure of 24.4 is a 25% reduction year-on-year and an 18% reduction on the baseline. Emissions per employee have dropped to 2.31 tCO<sub>2</sub>e, a 6% year-on-year reduction and a significant 34% reduction on the baseline.

A summary of carbon reduction initiatives, both completed and planned, are set out in section 3 of this report.

# 2.

# Data Sets & Organisational Boundary

## Data Sets Analysed

Go Green Experts Ltd has reviewed the following data sets submitted by HCR, including;

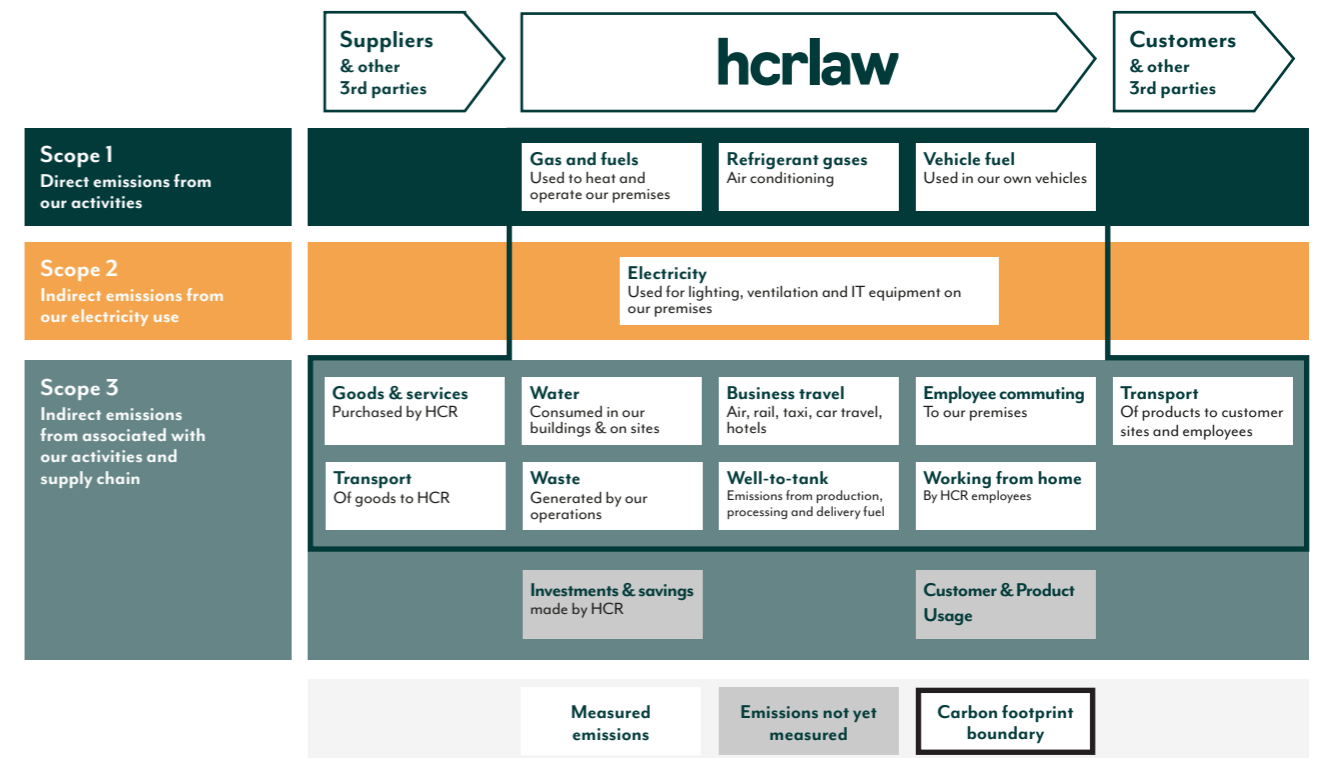
1. Energy, electricity, gas and water usage from statements and information provided by the landlord of the office properties
2. Business travel by air and land from submitted expenses
3. Employee commuting and homeworking through survey data
4. Refrigerant usage from reports submitted by air conditioning contractors
5. Purchased goods and services from company accounts
6. Streamlined Energy and Carbon Reporting (SECR) reports.

The data was used to calculate the carbon footprint of HCR as described in section 4.

## Carbon Footprint Boundary

HCR has adopted the operational control approach to GHG measurement – we record emissions from facilities, sites and operations over which we have operational control.

The boundary for the measurement of the carbon footprint has been set as the direct operations for HCR. The below diagram highlights what is included and excluded from the boundary.



## HCR - Organisational Boundary

# 3.

## Calculations & Key 2024 Initiatives

The carbon emissions for each category of consumption were calculated using the methodology defined in the Greenhouse Gas Protocol and the carbon conversion factors published annually by Office for National Statistics (ONS) and Department for Environment, Food & Rural Affairs (DEFRA) on behalf of the UK government.

Emissions consist of several atmospheric greenhouse gases which include Carbon Dioxide (CO<sub>2</sub>), Sulphur Hexafluoride (SF<sub>6</sub>), Methane (CH<sub>4</sub>), Nitrous Oxide (N<sub>2</sub>O), Ozone (O<sub>3</sub>), Hydrofluorocarbons (HFCs) and Perfluorocarbons (PFCs). For simplicity of comparison, the global warming potential (GWP) of all these gases is combined into a Carbon Dioxide Equivalent (CO<sub>2</sub>e). All 'carbon emissions' quoted in this report are in CO<sub>2</sub>e units.

For the period 1st April 2023 to 31st March 2024 the total carbon footprint (scopes 1, 2 and 3) for HCR was calculated to be:

**Current Period - Total 2024:**  
**1,917.80 Tonnes CO<sub>2</sub>e**

- Last year - Total 2023:  
2,035.67 Tonnes CO<sub>2</sub>e
- Baseline period - Total 2020:  
1,814.00 Tonnes CO<sub>2</sub>e

**Key Carbon Intensity metric:**  
**TCO<sub>2</sub>e per employee:**

- Current period - Total 2024:  
2.31 tCO<sub>2</sub>e per employee
- Last year - Total 2023:  
2.45 tCO<sub>2</sub>e per employee
- Baseline period - Total 2020:  
3.51 tCO<sub>2</sub>e per employee

**Key Carbon Intensity metric:**  
**TCO<sub>2</sub>e per £m turnover:**

- Current period - Total 2024:  
24.40 tCO<sub>2</sub>e per £m turnover
- Last year - Total 2023:  
32.36 tCO<sub>2</sub>e per £m turnover
- Baseline period - Total 2020:  
29.74 tCO<sub>2</sub>e per £m turnover



To enable a clear understanding of the carbon footprint that HCR has control over, versus the element where the company has influence, but not control, the carbon reduction plan has also been categorised into Scope 1, Scope 2, and Scope 3 elements.

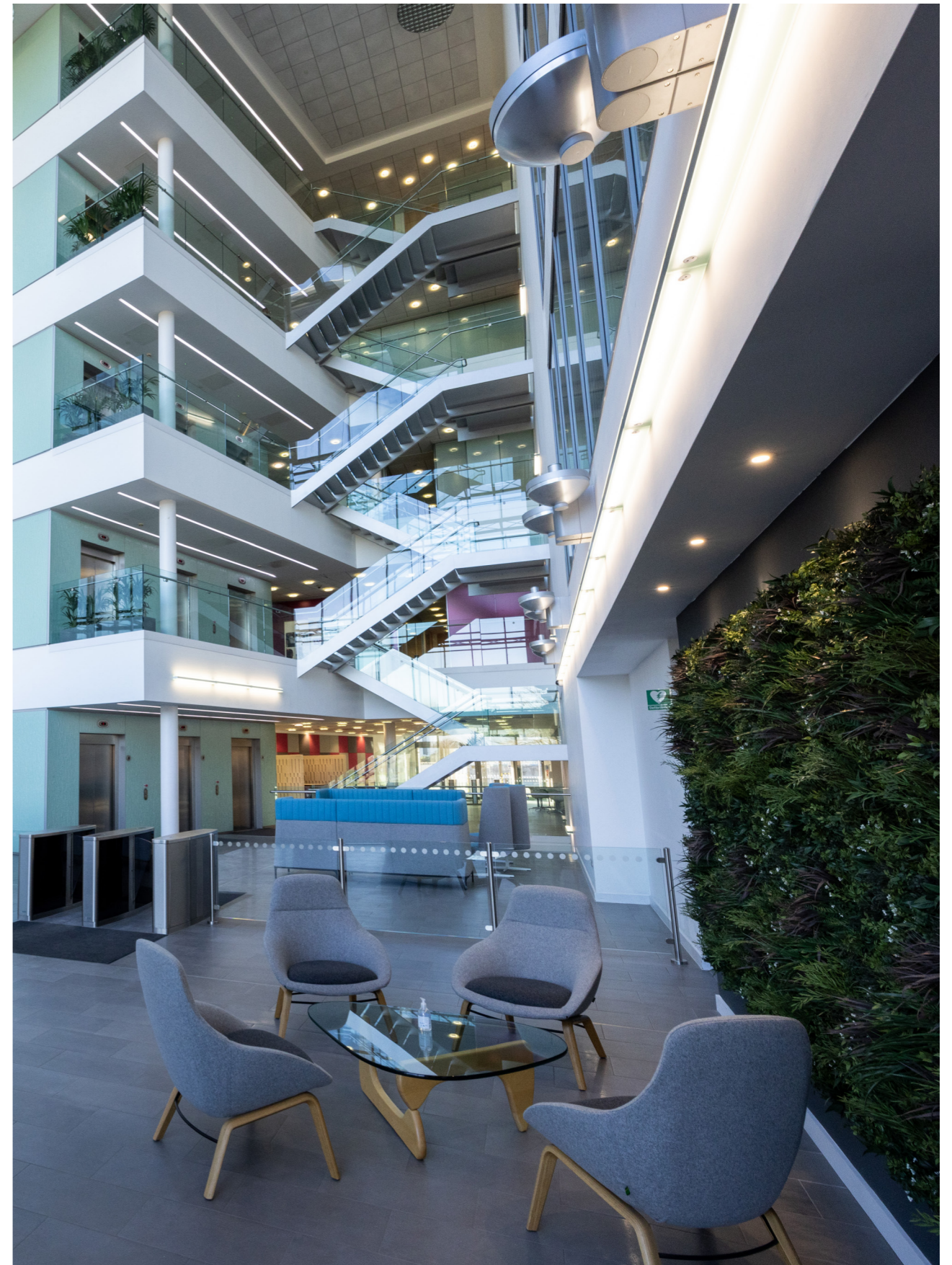
The carbon footprint is estimated to be the same under the market-based approach and location-based approach for electricity consumption.

## Completed key 2024 carbon reduction initiatives

- ✓ We have optimised our operational footprint by consolidating warehouse and storage facilities, reducing overall commercial locations from 14 to 10. This move has contributed to lowering our gas and electricity emissions
- ✓ Complete refurbishment of 99 High Street Worcester office: double glazing, insulation and rendering, as well as LED lighting fitted throughout the building accompanied by a motion sensor system
- ✓ In April 2023 we launched an electric vehicle (EV) programme – salary sacrifice scheme offered to all employees to lease an electric vehicle; as of 31st March 2024 we had 12 EVs registered on the scheme

## Looking ahead: Planned carbon reduction initiatives

- Lighting timers and sensors will be added to owned buildings to reduce electricity consumption
- We are looking into a company subscription for employees for electric cycle rental in Worcester (Beryl Bikes) to complement the existing cycle to work salary sacrifice scheme we have had in place for several years
- We are looking to implement a long-term supplier engagement programme to support supply chain emissions reductions both in the short, medium and long term
- We are currently assessing quotes for new solar and EV charge points at our owned office sites
- We are also assessing quotes for heat pumps to remove gas for heating from our owned sites
- We are working towards 100% renewable electricity Renewable Energy Guarantees of Origin (REGO) purchases for our leased sites in the short-term
- Employee training: the cross functional Sustainability Team are in the process of completing carbon literacy training. Once completed the training will be rolled out as an optional course for additional employees



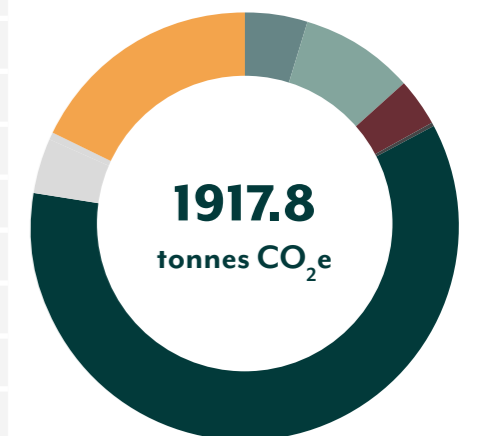
# 4. Carbon Footprint



## Total Carbon Emissions for the period 1st April 2023 to 31st March 2024

Aspect	Tonnes CO <sub>2</sub> e (Location Based)				
	Total	Scope 1	Scope 2	Scope 3	%
Mains Gas	93.78	80.49	-	13.29	4.9%
Electricity	165.95	-	125.02	40.93	8.7%
Fuel Oil	0.00	-	-	-	0.0%
LPG	0.00	-	-	-	0.0%
Grey Fleet	64.36	-	-	64.36	3.4%
Business Travel	5.36	-	-	5.36	0.3%
Transport	0.00	-	-	-	0.0%
Staff Commuting	1,161.42	-	-	1,161.42	60.6%
Work From Home	75.91	-	-	75.91	4.0%
Waste	12.90	-	-	12.90	0.7%
Water & Sewerage	0.63	-	-	0.63	0.0%
Refrigerants	0.00	-	-	-	0.0%
Purchases	337.48	-	-	337.48	17.6%
<b>Total</b>	<b>1,917.80</b>	<b>80.49</b>	<b>125.02</b>	<b>1,712.29</b>	<b>100%</b>

### HCR Total Carbon Footprint



## Year on year Comparison: 2023 Versus 2024

Aspect	2024 Year (April 2023 to March 2024)				2023 Year (April 2022 to March 2023)			
	Total	Scope 1	Scope 2	Scope 3	Total	Scope 1	Scope 2	Scope 3
Mains Gas	93.78	80.49	-	13.29	27.46	23.46		4.00
Electricity	165.95	-	125.02	40.93	48.15		35.60	12.55
Grey Fleet	64.36	-	-	64.36	0.00			0.00
Business Travel	5.36	-	-	5.36	85.40			85.40
Staff Commuting	1,161.42	-	-	1,161.42	1,036.12			1,036.12
Working from Home	75.91	-	-	75.91	59.82			59.82
Waste	12.90	-	-	12.90	123.12			123.12
Water & Sewerage	0.63	-	-	0.63	1.02			1.02
Refrigerants	0.00	0.00	-	0.00	254.94	254.94		0.00
Purchases	337.48	-	-	337.48	399.64			399.64
<b>Total</b>	<b>1,917.80</b>	<b>80.49</b>	<b>125.02</b>	<b>1,712.29</b>	<b>2,035.67</b>	<b>278.40</b>	<b>35.60</b>	<b>1,721.67</b>

### Commentary – Changes from last year and assumptions

Our targets have been set using the market-based methodology of electricity carbon accounting rather than the location-based methodology. HCR will report on both the market-based and location-based carbon footprint in future (where they differ) and aims to become Net Zero by 2040 under both measures.

The total Carbon Footprint for HCR has decreased from 2023 to 2024 by 45.85 tonnes of CO<sub>2</sub>e. Data quality comments and assumptions for each activity are outlined here:

#### Scopes 1 and 2 – Gas and electricity:

Consumption data was available by site for both gas and electricity. Where there was not a full years' worth of data available for the exact date range specified then a pro-rated calculation was made.

#### Scope 1 – Refrigerants:

No air conditioning leaks were reported this year, leading to a decrease to zero in emissions for refrigerants.

#### Scope 3.1 - Purchases:

Based on spend by purchase type and average carbon intensity by industry sector per the factors issued by the UK ONS.

#### Scope 3.3 – Water:

Metered data only available for three sites, so average usage has been taken based on square footage for all other sites.

#### Scope 3.5 – Waste:

Recycling data was available for most sites; for the three remaining sites where there was no data, an average of the available data was used. General waste for all sites was calculated using BSi (BS5906:2005) guidance of 50 litres (13kg) per week, per employee.

Aspect	Variance				
	Total	%	Scope 1	Scope 2	Scope 3
Mains Gas	66.33	242%	57.03		9.30
Electricity	117.80	245%		89.42	28.38
Grey Fleet	64.36	1000%			64.36
Business Travel	-80.04	-94%			-80.04
Staff Commuting	125.30	12%			125.30
Work From Home	16.09	27%			16.09
Waste	-110.22	-90%			-110.22
Water & Sewerage	-0.39	-38%			-0.39
Air Con Cooling	-254.94	-100%	-254.94		0.00
Purchases	-62.16	-16%			-62.16
<b>Total</b>	<b>-117.87</b>		<b>-197.91</b>	<b>89.42</b>	<b>-9.38</b>

### HCR Total Carbon Footprint - Comparison

#### Scope 3.6a – Business travel:

The fall in business travel emissions is partially due to no flights being taken in the first quarter of the year. Where international airports were not specified, country averages were used (e.g. for India calculations were made based on a return flight to Delhi).

#### Scope 3.6b – Grey fleet:

Data for grey fleet (employee vehicles used for business travel) was taken from annual mileage data collated from expense reports. These figures are not broken down by fuel type or engine size, so emissions calculations use average fuel and engine factors.

#### Scope 3.7 – Commuting and working from home:

Based on an employee survey from 2023 that received a 56% employee response rate. We recommend doing a new survey for the 2025 report to ensure up-to-date data.

Commuting emissions were calculated for each respondent based on travel type or vehicle type, commuting distance and number of days in the office.

Work from home emissions were calculated for each respondent based on days working from home (WFH) and the average working week to get a figure per hour. This was then multiplied by the carbon emission factor given in the GHG Protocol. Updated emissions factors for both commuting and WFH have led to increased carbon emissions.

An average of the survey responses was taken to extrapolate the data for the 44% of employees that did not complete the survey.



# 5. Carbon Intensity

Carbon intensity is a metric that allows a company to compare its emissions year-on-year as the size and activity of the business increases or decreases. This is calculated by measuring emissions per £m in revenue or staff or product.

Below we can compare the intensity metric per £m revenue and per employee. Both these metrics have decreased from 2023 to 2024, with the turnover intensity dropping by 25% and employee intensity by 6%.

The metrics also allows comparison to industry averages and similar organisations that are also publishing their carbon intensity metrics.

Finally, the metric allows HCR's customers to estimate their own carbon footprint from doing business with HCR by using the revenue intensity metric of HCR multiplied by the customer expenditure with HCR.

## Current Year: 2024

Carbon Intensity	
Employee FTE Count	832
Turnover £m	£78,590,935
Tonnes CO2e	1,917.80
T CO2e Per FTE	2.31
Tonnes Per £m turnover	24.40
% Annual Change	-25%

Carbon Intensity by scope			
Scope 1	Scope 2	Scope 1+2	Scope 3
80.49	125.02	205.51	1,712.29
-	-	-	-
1.02	1.59	2.69	21.79
-77%	181%	-48%	-20%

## Previous Year: 2023

Carbon Intensity	
Employee FTE Count	832
Turnover £m	£62,900,000
Tonnes CO2e	2,035.67
T CO2e Per FTE	2.45
Tonnes Per £m turnover	32.36

Carbon Intensity by scope			
Scope 1	Scope 2	Scope 1+2	Scope 3
278.40	35.60	314.00	1,721.67
-	-	-	-
4.43	0.57	4.99	27.37

## HCR Carbon Intensity Metrics – 2023 and 2024

# 6. HCR Carbon Reduction Target & Plan

HCR have committed to being Net Zero Carbon by 2040. In order to achieve this ambition, a mixture of measures is available to reduce our carbon emissions over time. This section aims to illustrate all targeted opportunities in the short, medium, and long-term. The options are presented using a hierarchy of consumption avoidance and usage optimisation, followed by decarbonising energy consumption by moving away from fossil fuels.

As the timing of the plan is starting from the recently baselined carbon footprint period, particular focus has been on the short-term initiatives which represent the 'low-hanging fruit' for HCR.

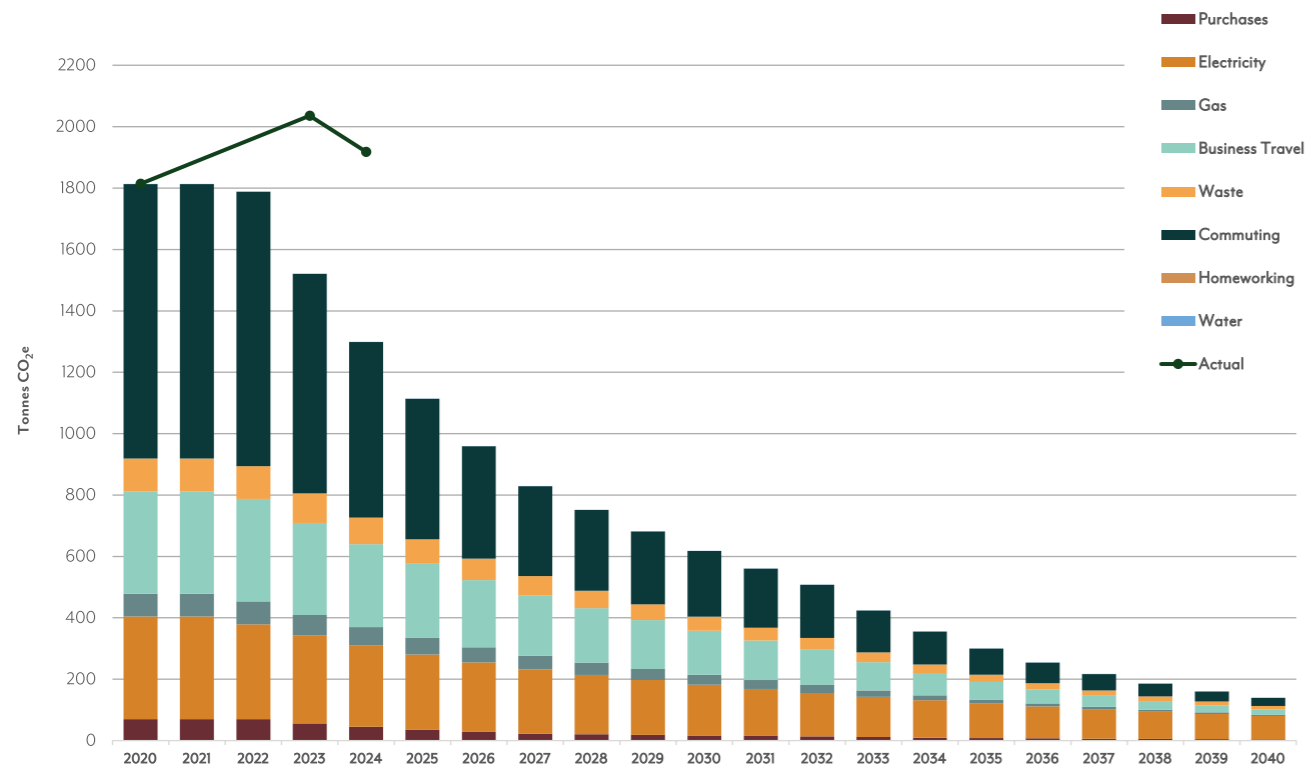
In 2022 an interim target was set for a 72% reduction in scope 1 & 2 emissions by 2032 from the 2020 baseline. HCR commits to reduce Scope 1 and Scope 2 GHG emissions by this amount, with an ambition to also reduce Scope 3 emissions by at least 50%.

The graphs on page 20 show the glide path from baseline to Net Zero emissions by 2040 and indicate how actual annual emissions compare to this plan. Whilst overall emissions have initially risen above the glide path due to turnover increases, Scope 1 & 2 emission reductions are already well within the target and we are confident that the current Scope 3 trend will continue in the near term.

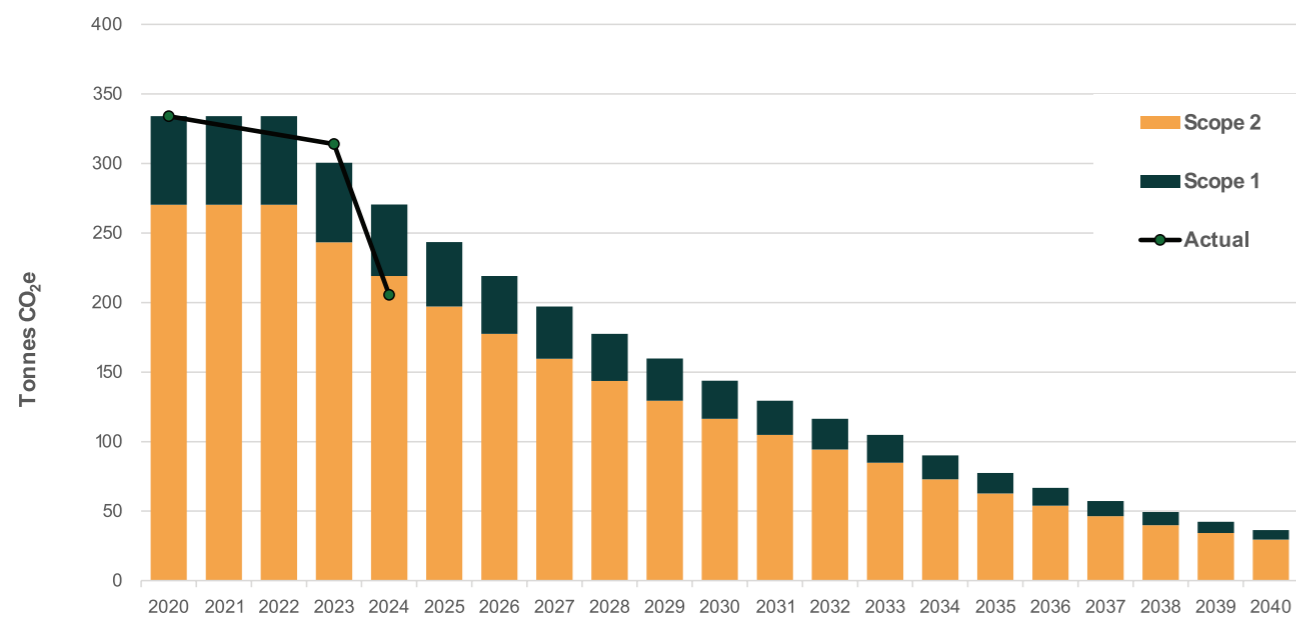
As part of the glide path to Net Zero, informed assumptions have been made on the wider UK economy decarbonisation milestones. For example, it is assumed that electricity will become increasingly renewable resulting in a lower greenhouse gas conversion factor. Further, over time, the usage of EVs will increase dramatically, as will the usage of alternative, lower-carbon forms of transport – including cycling, trains, zero-emissions buses, and EV car share – facilitated by improvements in the UK's low-carbon transportation infrastructure and active travel commitment.

The supply chain, both nationally and internationally will also become less carbon-intensive over time, with more options for very low-carbon products and services, thus supporting a reduction in HCR's Scope 3 emissions.



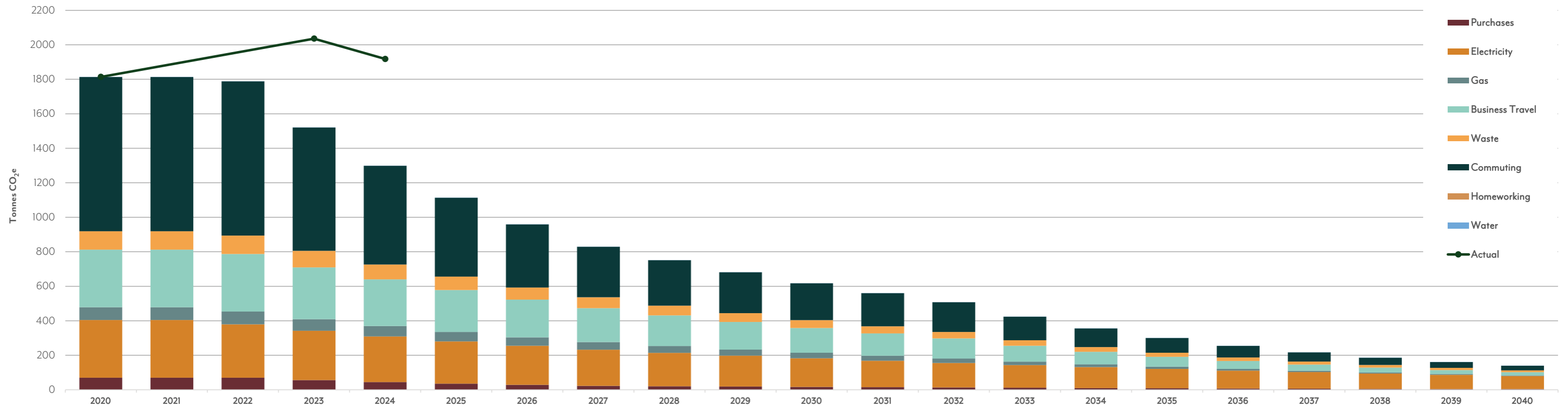


**HCR carbon reduction plan summary: All scopes**



**HCR carbon reduction plan summary: Scope 1 & 2 focus**





**Initiatives Delivered:**  
See Section 4 of this report

- Short term initiatives:**
- EV salary sacrifice scheme for employees
  - Supplier engagement to enable Scope 3 reduction
  - Facilities carbon management project workstream
  - Employee engagement to enable culture shift



- Medium term initiatives:**
- Business case for heat pumps to remove gas for heating from our owned sites
  - Engage with office managers and landlords to improve buildings' energy efficiency
  - Reduce emissions from Cloud software usage



- Long term initiatives:**
- Project to reduce commuting and business travel emissions
  - Work with landlords to reduce emissions, or investigate moving to low emission office space
  - Only work with suppliers who are committed to Net Zero



**HCR carbon reduction plan summary: 2024 to 2040**

# 7. Climate Change & Net Zero – Background

Since the Industrial Revolution, the average temperature of the planet has risen by around 1°C. This is a rapid change in terms of our global climate system and the temperature rise is continuing. Governments and businesses globally are taking action to minimise this rise and minimise the most severe impacts of climate change.

The Paris Agreement of 2015 committed member countries to reduce their carbon output “as soon as possible” and to do their best to keep global warming “to well below 2°C”.

## Definition of Net Zero

Net Zero means cutting GHG emissions to as close to zero as possible, with companies then obliged to ensure that any remaining emissions that cannot be avoided by the company activity are removed from the atmosphere, for example via Direct Air Capture technology (DAC) – per SBTi guidance.

## Science-based targets

SBTi is a collaboration between the CDP (formerly the Carbon Disclosure Project), the United Nations Global Compact, World Resources Institute (WRI) and the World Wide Fund for Nature (WWF).

The SBTi’s goal is to provide companies worldwide with the confidence that their climate targets are supporting the global economy to achieve Net Zero before 2050.

## Individual business contribution

Whilst national and local governments are setting targets and policies, including legislation, individual businesses can contribute to the process. Thousands of businesses around the world of all types and sizes are committing to measure and reduce their emissions by:

- **Measuring**, understanding, and taking steps to reduce their own GHG emissions (Carbon Footprint)
- **Reducing** emissions across all aspects of their operations, including energy use, transport and travel, supply chain, finance and waste
- **Influencing** stakeholders including suppliers, customers, staff, and the public to take steps to reduce emissions in parallel
- **Reporting** and publicising progress.

## Individual business benefits

By following this route, a company can benefit from:

- **Cost-saving:** Where most carbon is emitted is almost certainly where spend is highest
- **Winning business:** More and more companies and government agencies are making sustainability a factor in requests for proposals
- **Funding and investment:** Banks and investors are increasingly treating organisations that have clear sustainability plans favourably, for example via offering improved lending rates for sustainability projects
- **Public relations and marketing:** Publicising sustainability goals and reporting achievements
- **Social and environmental:** Helping to reduce society’s carbon emissions and waste.

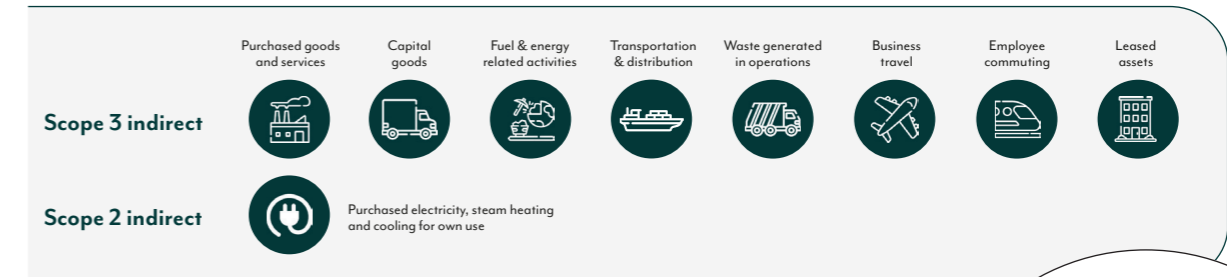
# 8. CO<sub>2</sub>e Emissions – Scopes 1, 2, 3 & data quality

Emission scopes are defined by the internationally accepted GHG Protocol. The protocol has been developed through many years' cooperation with The World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD).

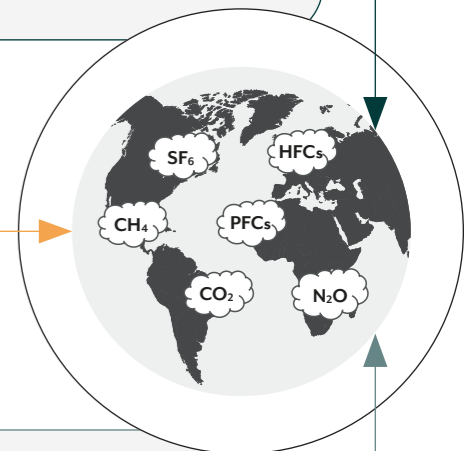
They are based on an assessment of which emissions from operations the organisation can directly control versus those which the organisation can merely influence.

The below diagram summarises the categories of emissions that are classified into each scope.

### Upstream activities



### Reporting company



### Downstream activities



### Depiction of Scope 1, Scope 2 and Scope 3 emission categories

# Appendix A.

## Documents and references used in calculation

The calculations were carried out using mathematical models and the methodology defined in the [GHG Protocol](#) in particular.

[GHG Corporate Accounting and Reporting Standard and Scope 2 Guidance](#)

[GHG Scope 2 Guidance](#)

[GHG Technical Guidance for Calculating Scope 3 Emissions](#)

The Carbon Conversion Factors published annually by DEFRA on behalf of the UK government.

<https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2021>

<https://www.ons.gov.uk/economy/environmentalaccounts/datasets/ukenvironmentalaccountsatmosphericemissionsgreenhousegasemissionsbyeconomicsectorandgasunitedkingdom>

The GHG Protocol has been developed between The World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD).

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

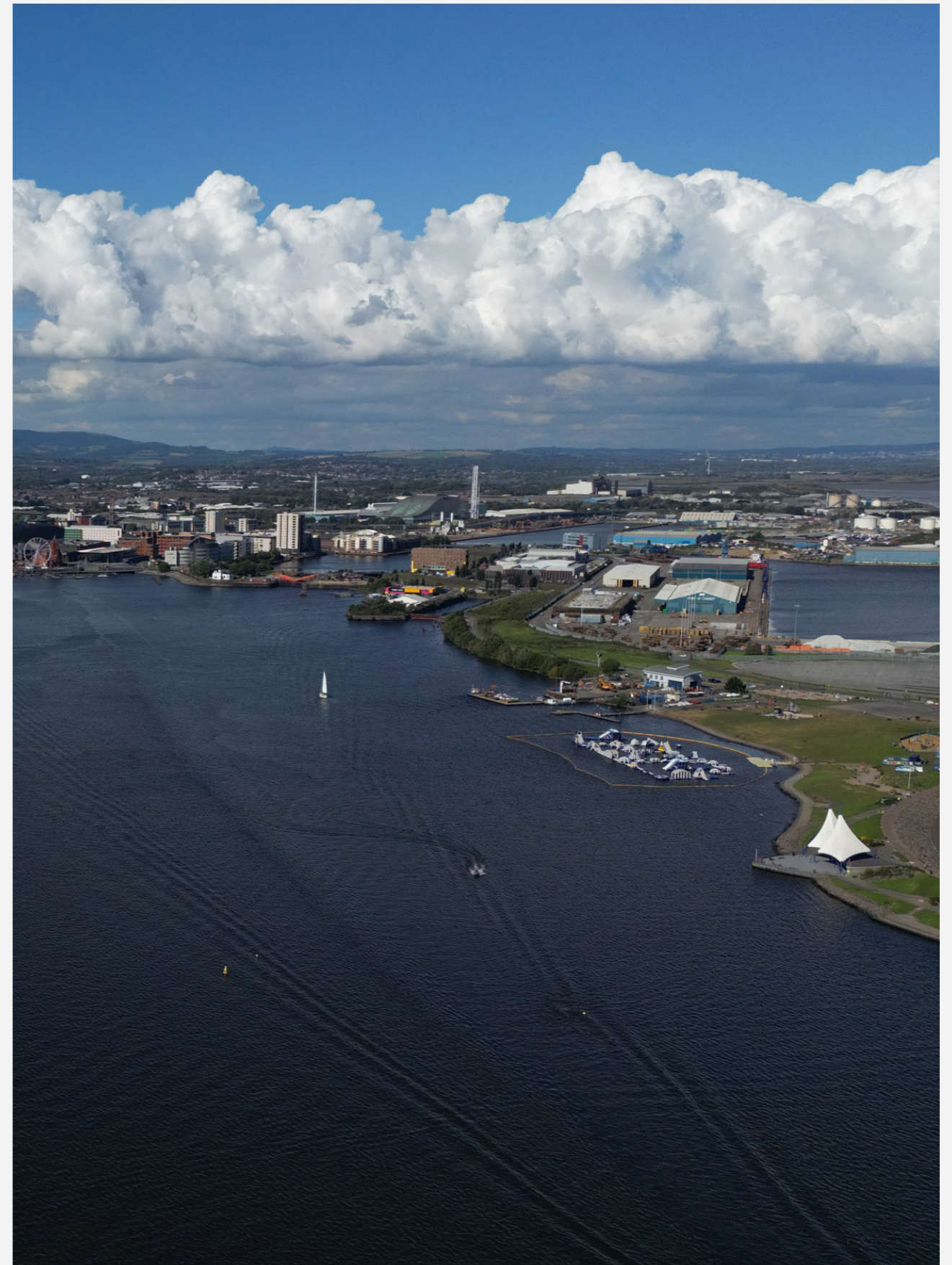
The calculations were performed using Go Green Experts' specialist emission calculation tool (DataCollator) aligned with the above protocols.

# Appendix B.

## Glossary

Term	Description
<b>Absolute reduction</b>	The actual reduction in emissions.
<b>Base year</b>	A historical datum (e.g., year) against which a company's emissions are tracked over time.
<b>Base year emissions</b>	GHG emissions in the base year.
<b>Baseline</b>	The initial measurement or reference point of greenhouse gas emissions over a specified period. This baseline serves as a benchmark for tracking and comparing future emissions, enabling the assessment of progress in reducing the carbon footprint and the effectiveness of mitigation strategies.
<b>Business travel</b>	Transportation of employees for business-related activities.
<b>Capital goods</b>	Final goods that have an extended life and are used by the company to manufacture a product, provide a service, or sell, store, and deliver merchandise. In financial accounting, examples of capital goods include equipment, machinery, buildings, facilities, and vehicles.
<b>Carbon footprint</b>	The total greenhouse gas (GHG) emissions caused by an individual, event, organization, service, place or product, expressed as carbon dioxide equivalent (CO <sub>2</sub> e).
<b>Carbon intensity</b>	A measure of carbon emission against a variable of business operations such as turnover, output or staff.
<b>Carbon neutral</b>	The removal of the equivalent amount of CO <sub>2</sub> by an organisation from what is emitted through activities across its supply chains, by investing in 'Carbon Sinks' that absorb CO <sub>2</sub> .
<b>Circular economy</b>	A circular economy tries to break that cycle of make-use-dispose with adaptive reuse.
<b>CO<sub>2</sub> equivalent (CO<sub>2</sub>e)</b>	The universal unit of measurement to indicate the global warming potential (GWP) of each greenhouse gas, expressed in terms of the GWP of one unit of CO <sub>2</sub> .
<b>Direct emissions</b>	Emissions from sources that are owned or controlled by the reporting company.
<b>Downstream emissions</b>	Indirect GHG emissions from sold goods and services.
<b>Embodied carbon</b>	The emissions that result from the entire project.
<b>Emission factor</b>	A factor that converts activity data into GHG emissions data (e.g. kg CO <sub>2</sub> e emitted per litre of fuel consumed, kg CO <sub>2</sub> e emitted per Kilometre travelled).
<b>Employee commuting</b>	Transportation of employees between their homes and their worksites.
<b>Environmental Product Declaration (EPD)</b>	A document that quantifiably demonstrates the environmental impacts of a product.

Term	Description
<b>Equity share approach</b>	A consolidation approach whereby a company accounts for GHG emissions from operations according to its share of equity in the operation.
<b>Extrapolated Data</b>	Data from a similar process or activity that is used as a stand-in for the given process or activity and has been customized to be more representative of the given process or activity.
<b>Global Warming Potential</b>	A factor describing the radiative forcing impact (degree of harm to the atmosphere) of (GWP) one unit of a given GHG relative to one unit of CO2
<b>Greenhouse Gas</b>	Gasses contributing to global warming. Seven gases, Carbon Dioxide (CO2); Methane (CH4); Nitrous Oxide (N2O); Hydrofluorocarbons (HFCs); Perfluorocarbons (PFCs); Sulphur Hexafluoride (SF6), and Nitrogen Trifluoride (NF3).
<b>Greenhouse Gas Inventory</b>	A quantified list of an organization's GHG emissions and sources.
<b>Greenwashing</b>	PR tactic used to make a company or product appear environmentally friendly, without meaningfully reducing its environmental impact.
<b>Indirect Emissions</b>	Emissions that are a consequence of the activities of the reporting company but occur at sources owned or controlled by another company.
<b>Life Cycle Assessment (LCA)</b>	Total emissions from the inputs and outputs throughout a product's life cycle. From the moment it was created to the moment it has decayed.
<b>Location-Based Method</b>	A method to quantify Scope 2 GHG emissions based on average energy generation emission factors for defined locations.
<b>Market-Based Method</b>	A method to quantify Scope 2 GHG emissions based on GHG emissions emitted by the generators from which the reporter contractually purchases electricity.
<b>Net Zero</b>	A state in which the greenhouse gases going into the atmosphere are balanced by removal from the atmosphere. Per SBTi guidance on how companies achieve Net Zero emissions must fall by at least 90% before carbon removal balancing tools are used
<b>Offsetting</b>	The action or process of compensating for carbon dioxide emissions arising from industrial or other human activity, by participating in schemes designed to make equivalent reductions of carbon dioxide in the atmosphere.
<b>Proxy Data</b>	Data from a similar process or activity that is used as a stand-in for the given process or activity without being customized to be more representative of the given process or activity.
<b>Reporting Year</b>	The year for which emissions are reported.
<b>Scope 1 Emissions</b>	Emissions from operations that are owned or controlled by the reporting company.
<b>Scope 2 Emissions</b>	Indirect emissions from the generation of purchased or acquired electricity,
<b>Scope 3 Emissions</b>	All indirect emissions (not included in Scope 2) that occur in the value chain of the reporting company, including both upstream and downstream emissions.
<b>Secondary Data</b>	Data that is not from specific activities within a company's value chain.
<b>Supply Chain</b>	A network of organizations (e.g., manufacturers, wholesalers, distributors, and retailers) involved in the production, delivery, and sale of a product to the consumer.
<b>Upstream Emissions</b>	Indirect GHG emissions from purchased or acquired goods and services.
<b>Value Chain</b>	All of the upstream and downstream activities associated with the operations of the reporting company, including the use of sold products by consumers and the end-of-life treatment of sold products after consumer use.
<b>Waste</b>	An output of a process that has no market value.







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