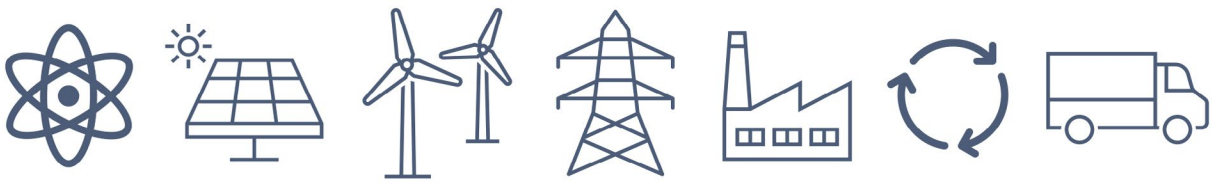
LESJÖFORS
Springs & Pressings

Sustainability as a Driver of Future Growth and Resilience

Pocket guide on sustainability



NO. 2 IN A SERIES ON SUSTAINABILITY AND CLIMATE
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Contents

Sustainable Growth and Resilience

Investments and Future Growth:
Investments in sustainable solutions and practices should fundamentally be seen as an investment in the future existence of our company. We can see these investments as a foundation for the future growth of our operations and our business, by supporting the enormous economic change we will need to make within a few decades. We can do this by being one of the first organizations to not only cope with current regulations and the demands of customers and other stakeholders, but also by taking a proactive approach to upcoming requirements and actively seeking opportunities in evolving business fields. Power generation and systems, electrification, green buildings and climate change solutions, water treatment, carbon capture and storage, healthcare services, space technology. We can actively contribute to this by looking for customers who have a proven track record of sustainability.

Applications in sustainable fields such as renewable energy or electrification of vehicles can be seen as an active contribution to the economic shift. Activities outside a company's own value chain with a positive contribution to emission reductions are called **Scope 4** activities. As of today, their positive impact does not form part of the GHG (greenhouse gas) inventory or any sustainability ratings and there is no possibility to 'offset' any of the carbon emissions which were created on other activities in this way.

However, positive impacts on the transition to a low-carbon, non-fossil, low-energy and/or other resource-consuming circular economy are reported under regulations such as the EU Taxonomy, which helps to inform investors about sustainable activities and investments in the company. This may then attract further investment capital or 'green' votes from investors.

Moreover, there are already new guidelines on the horizon, which are going further to mitigate and reduce emissions, reaching beyond a company's own value chain. For example, the Science Based Targets initiative (SBTi) has developed a new standard guidance for companies to tackle these emissions in order to take greater responsibility and rapidly scale climate finance to get the global economy on track to halve emissions by 2030 and achieve net-zero by 2050.

This pocket guide contains information and guideline to support finding a structured way forward on the sustainability journey focusing on climate reduction measures. Lesjöfors' companies are to develop their own local reduction plans that reflect local activities and the different starting points of each site.

How to lead the way and be safe

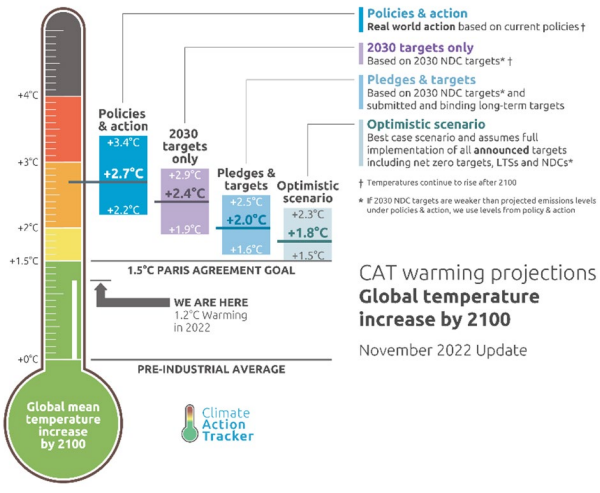
12 questions on Sustainability & Climate

1. Sustainability is an area that is developing fast. What are the main drivers behind it?

The world is moving from voluntary initiatives that started more than 20 years ago towards more standardised and mandatory approaches – building a more structured, legal framework on how to work with sustainability.
Examples include stricter supply chain due diligence (DD) regulations, such as the German Supply Chain Due Diligence Act, or upcoming climate and sustainability reporting guidelines under the respective EU Green Deal and U.S. Green New Deal legislation.

2. Talking about Climate, what is the latest?

Year on year, it becomes more evident that extreme weather events around the globe increase in frequency and intensity. Likewise, costs to repair damage from extreme weather events and natural disasters are on the rise. In 2022, natural disasters attributable to climate change resulted in economic losses of $270 billion worldwide, 55% of which were uninsured (Munich RE).
Consistently, over the last nine years, temperatures have been the highest recorded. This leads us from weather abnormalities to climate. The global average temperature has increased by at least 1.1°C since 1880 (NASA's Goddard Institute for Space Studies – GISS). In the coming years, up to 2030, temperature levels are expected to reach between 1.1 – 1.7°C on average on an annual basis compared to the pre-industrial average level (Global Annual to Decadal Climate Update). Concentrations of CO_2, the greenhouse gas that contributes more than two thirds to global warming, are higher than ever before (United Nations). We are in the so-called "Decade of Action" for Climate.
In 2015, the United Nations took several steps to address the challenges of climate change. Firstly, they dedicated an element of the Sustainable Development Goals to climate action (SDG 13). They outlined in the Paris Agreement that, to limit global warming to well below 2°C and make further efforts to reach 1.5°C above pre-industrial levels, emissions must peak before 2025 and then be halved by 2030, with the goal of reaching net zero by 2050 by reducing 90% of all global greenhouse gas emissions (UNFCCC, Carbon Brief). The coming years will be critical to achieve this.
However, current policies and pledges are not sufficient to limit global warming to the targeted line, with expected global average temperatures to rise by 2.42.7°C until 2100 (Climate Action Tracker). The Intergovernmental Panel on Climate Change (IPPC), the information body of the UNFCCC, states that changes in lifestyles and behaviour will contribute 40-70% of the needed emission reductions by 2050. It is not only for policy makers to contribute and take the necessary steps, but also for business to provide solutions and come up with new ideas. It is time to take action.



(Source: Climate Action Tracker, November 2022 update)

3. What steps are Lesjöfors taking on their Sustainability journey?

Sustainability work is an important basis for Lesjöfors operations and focuses on the areas where we can deliver value to customers and other stakeholders. We know that the climate and climate-related issues are high on the sustainability agendas of our customers. When it comes to the development of components and services, which is carried out in close dialog with customers, we know that the lifecycle perspective of our product development and manufacture is becoming more prominent and is a key route to supporting the transition to a lower climate impact. Lesjöfors' sustainability work is focused on five areas – sound business ethics and social commitment, more efficient use of resources, reduced climate impact, a safe and stimulating work environment and innovation with sustainability in mind. We are also focusing on risk management - building resilience along our supply chains with the aim of developing future growth opportunities, through improvements and investments into mitigation measures, meeting the needs and expectations of our stakeholders.

4. What are Science Based Targets?

Science-based targets are set by companies to reduce their greenhouse gas emissions. They are calculated based on what we know from independent climate science. These targets ensure a company's emissions are in line with the Paris Agreement on Climate Change. The Paris Agreement was reached in 2015 when 195 of the world's governments committed to preventing the worst effects of climate change. To do that we must work to limit the average global temperature increase to well below two degrees Celsius and pursue efforts to limit temperature increases to no more than 1.5 degrees Celsius above pre-industrial levels. Setting high-ambition targets at company level helps governments to achieve their targets. We also want to show our intention to contribute to limiting the global temperature increase.

5. How does science based target differ from other reduction targets?

Science-based targets focus purely on greenhouse gas emissions reduction. They are based on what's known as the 'carbon budget' – the emissions permitted that will keep temperature increases within the limits set by the Paris Agreement. An organisation called the Science Based Targets initiative (SBTi) reviews a company's measurement of its greenhouse gas emissions. It validates that the targets are in line with what science stipulates as needed to avoid unmanageable climate change.

6. What is the significance of having targets approved by the Science Based Target initiative?

Having our targets approved by this internationally recognised organisation means that our emissions calculation and targets for reduction are quality checked and seen as based in sound data and estimates. SBTi is the gold standard in this area.

7. What are the environmental and business benefits of science based targets?

There are clear benefits for businesses in setting such targets and being approved by SBTi. It gives us a competitive advantage. We also challenge ourselves to develop and deliver even more energy-saving solutions for our customers. We also reduce our risk of exposure to the regulatory pressures of carbon prices, which are expected to rise over time.
To have our targets validated by an independent organisation like the Science Based Targets (SBT) initiative also adds transparency and external credibility to our goals.

8. How are we working to establish what targets to be set?

Firstly, we have calculated the emissions along our value chain. These are broadly found in three categories: the emissions from the energy we consume in our manufacturing and offices (Scope 2), the emissions from heating and vehicles (Scope 2), and the emissions generated in the production of the raw material or components used in our products, and transport (Scope 3).
We have also completed a high level estimate for different scenarios where we see opportunities to reduce our emissions further – based on our understanding of what's possible today, our strategy for the coming years, technological trends, and projections for the decarbonisation of electricity grids and steel manufacturing. By that we mean we also take into account external development of new technologies and adoption of infrastructure – wider availability of charging stations for electric vehicles, for example, and a wider adoption of steel manufacturing with a low carbon footprint.

9. What science based targets would be applicable for Lesjöfors?

At this stage we aim for an approved near term science-based target to reduce the emissions from our direct operations, such as manufacturing, vehicles and offices, and from the energy we use. We aim to reduce these emissions by 42% by 2030, compared to our 2022 baseline.
We are also aiming to achieve an approved target to reduce emissions in our value chain, mainly the carbon impact upstream activities (raw material and transport) and downstream (transport) by 25% by 2030, compared to our 2022 level of emissions or by 52% in relation to gross profit.
Before 2030 we aim to complement these near term targets with a long term net zero target by 2050.

10. How can the setting of these targets contribute to Lesjöfors wider sustainability strategy?

Science-based targets provide us with a publicly recognised, high-level climate ambition. We will also have sub-targets to help us achieve the SBTs.

11. What's the impact of businesses setting their own science based targets?

A large number of companies have committed to setting science-based targets, showing climate ambition. These targets are ambitious, and if every business were to set science-based targets, we would all gain confidence about being on track to prevent the worst effects of climate change. Of course, the main benefit of having such targets is that they inspire new ways of thinking, new initiatives and the actions needed for positive change.

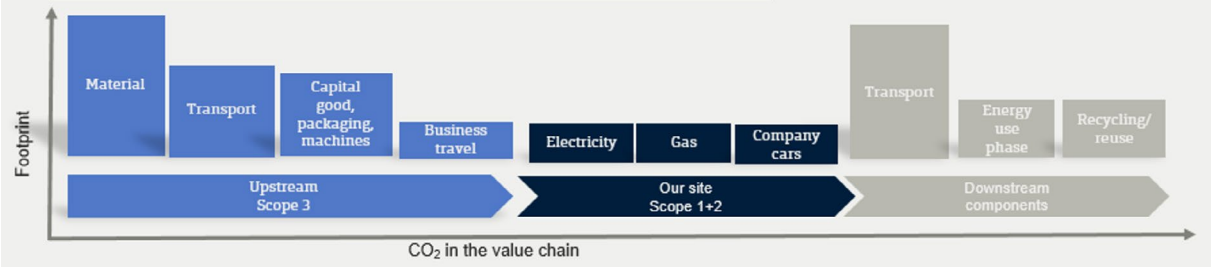
12. Where can I read more and learn...?

Background information on our approach to Sustainability and Climate can be found on the Intranet or in our Microsoft Teams Channel "ESG@Lesjöfors Group". Please reach out to the Sustainability Team if you do not have access to this channel. You can also find more information on our external webpage: https://www.lesjoforsab.com/sustainability

CO_2 Footprint in the value chain

A CO_2 or carbon footprint can be determined by measuring the greenhouse gas (GHG) emissions of activities associated with a product or company. The respective values are given in ton CO_2e (CO_2 equivalent). During 2022, Lesjöfors completed its GHG inventory. The inventory included both the direct emissions from sources owned or controlled by the reporting company, as well as looking further into the value chain for the indirect emissions that are a consequence of the activities of the reporting company but occur at sources owned or controlled by another company.

Basic human activities in connection with greenhouse gas emissions can be seen in the fields of energy, mobility (flying, driving), materials, transportation and waste. The most relevant activities in our value chain are shown in the picture below:



Greenhouse gas emissions, for example carbon dioxide or methane, from all these activities are calculated and measured in ton CO_2 equivalent (CO_2e). Each greenhouse gas has a different ability to get trapped in the Earth's atmosphere, which is known as their global warming potential.

The calculation method is the following: **Ton(s) CO_2e = Energy used x Emission Factor**

It is important to note that each fuel type (e. g. coal, gas, ...) has a different emission factor because the amounts of carbon dioxide and other greenhouse gases released into the atmosphere are different, this is also known as their energy intensity.

Explaining the different scopes:
Scope 1 – Direct Emissions:
Emissions of energy or heat generated directly by the company and from the use of company facilities and vehicles (see the black area in the picture above).
Scope 2 – Indirect Emissions:
As a variation of Scope 1 emissions, Scope 2 emissions include purchased energy, steam or heat.
Scope 3 – Upstream and Downstream Emissions:
Using a cradle to cradle approach, Scope 3 emissions happen along the supply chain of our activities, for example purchasing of goods and raw materials, transportation and waste.

Explanation of the applied calculation methods:
Operational boundaries An important step of doing the GHG inventory is the definition of operational boundaries. Lesjöfors has chosen the operational control approach, which means that all manufacturing sites and sales units owned or leased by the company in 2022 are included.

At the first inventory, mostly general emission factors and assumptions on average have been used for some of the categories in the GHG inventory. In the future, our aspiration is to base our calculations to more specific data, e. g. from our suppliers.

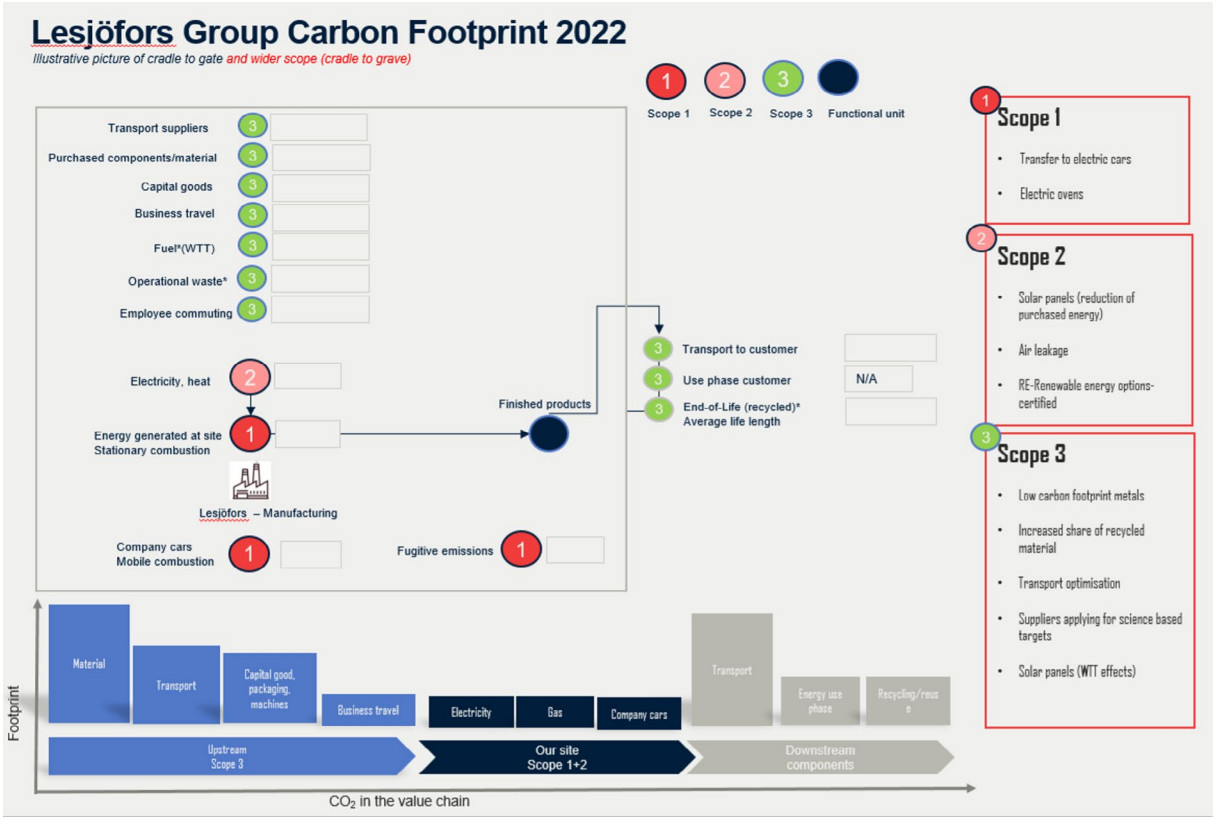
Lesjöfors Group Footprint template

Setting the right base for the reduction roadmap is critical. To perform an effective GHG inventory, there is a need to ensure that needed data is available and our data sources and collection methods to continously be improved. The next step is to set up emissions reduction planning for all three scopes, effectively plan for investments and follow up on the planning in regular terms.

The consideration that we have to take greater responsibility in the value chain is also very important, which means that we have to target emission reductions which go beyond our own company premises.

Worth noting that "SDG 13 – Taking Climate Action" in our Sustainability strategy is not only to serve our approach on reducing our climate impact, but also enhances further developments and fosters new ways of thinking which leads to innovation.

Based on the GHG inventory, Lesjöfors created a customized template to visualize the Carbon Footprint of the Lesjöfors Group:



The template links the different emission categories to the different scopes and as such provides a good overview of the boundaries, the emission sources and impacts of the corporate footprint. It gives overview of role and responsibility at the site and in the value chain, either when there is full control over the activities that cause emissions or when there is only partial control over them.

The template gives some recommendations on possible emissions reduction measures for the different scopes.

For Scope 1, this could be, for example, a change from fossil fueled to electric cars and ovens. For Scope 2, the reductions could come from a switch to certified renewable energy (RE) or from solar panels. Scope 3 is definitely the most challenging part as it means reaching out to partners, such as suppliers, to talk about low carbon footprint products and recycling. However, as we are taking our decisions, we need to make sure here as well, that we buy and sell according to the principle of decisively lowering our emissions.

Site and Product Footprints

Site footprints and reduction plans

The results at Group level provide the consolidated overview at the highest level, with a a bottom-up approach to data collection.

The next step is to use the Carbon Footprint template to show the footprints at site level. All Lesjöfors sites receive training and facilitated workshops to engage with their local site footprint and work on their emissions reduction plan. A dedicated template shall guide the sites in future decision-making and planning of relevant reduction measures to achieve the established emission reduction targets.

Lesjöfors encourages exchange of best practices and new ideas among the sites. The progress of the reduciton plan will be followed up regulary.

Product footprint methodlogy

To calculate the carbon footprint of a product, you need to conduct a product life cycle assessment (LCA). This demands making an inventory and evaluating the flow of materials and emissions, and the impacts associated with a product from design to waste processing. Lesjöfors has completed its first two life cycle assessments, which now form the basis for a product footprint methodology.

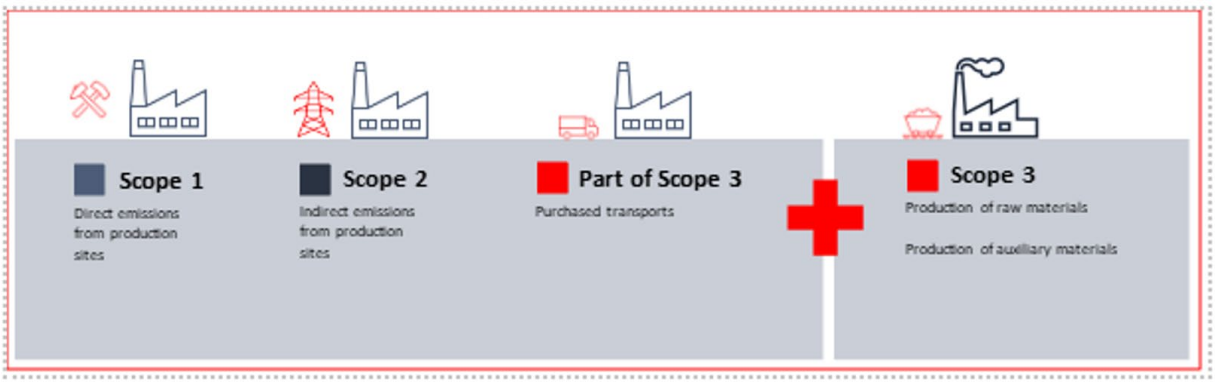
The goal of the study is to produce a Carbon Footprint for two separate metallic components produced at two different sites with different operative conditions. The study aims to develop a methodology that later can be used to map the Carbon Footprint of other Lesjöfors products. The scope of the analysis is cradle-to-Lesjöfors-gate with a functional unit of "one produced product". The studied products are:

1. One compression spring manufactured in Herrljunga
2. One sensor wheel manufactured in Värnamo

The production stages included were ore mining and refining into usable metals as inputs, production of auxiliary materials for the production processes, manufacturing of the products, and transportation.

Emissions from the life cycle of the products were divided into the same scopes as used for the Carbon Footprint at Group and site level. The figure below shows the phases of the product life cycle.

As part of the LCA project, Lesjöfors has started to engage in dialogue with its largest steel suppliers, requesting detailed information on footprint and climate strategy using a specially designed questionnaire. This template will be available for sites to conduct their own LCAs in the future, providing further guidance on how to address their largest sources of Scope 3 emissions at the site level.



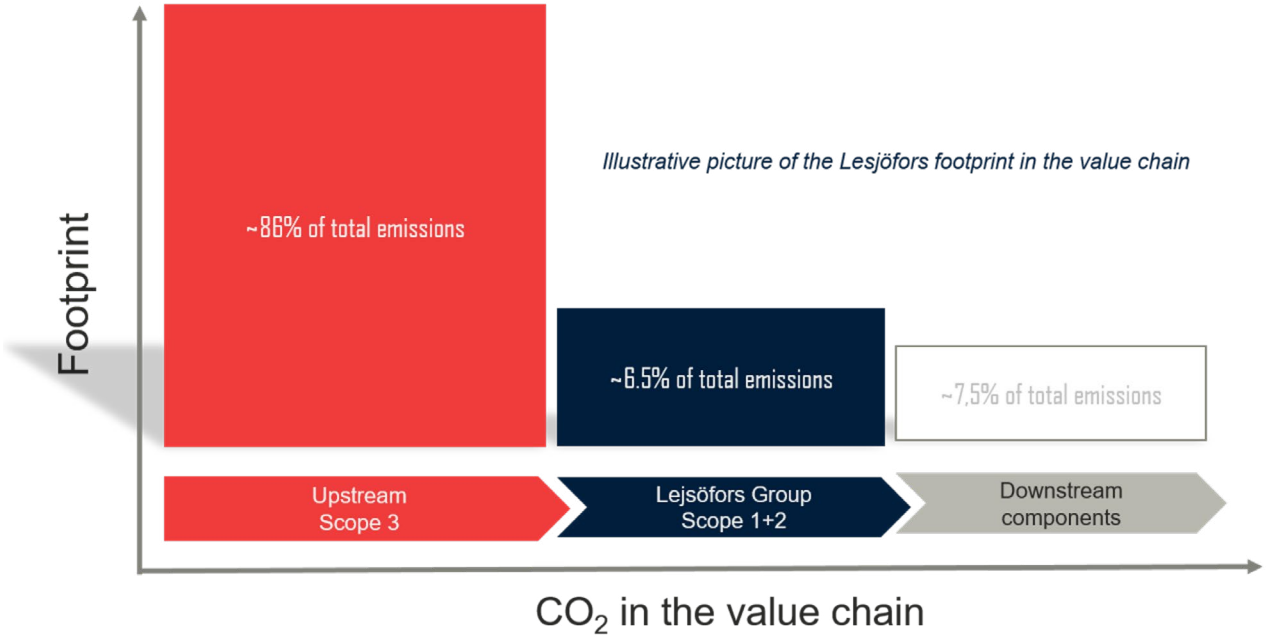
Reduce your footprint

Talking about reducing your footprint - Why do we have to take responsibility?

This is about being resource secure for our own sake, and perhaps even more self-reliant than before, so that we are no longer dependent on dwindling resources (peak oil). This is about finding new pathways to resilience. There are many opportunities to be less dependent on energy or at least more efficient with our resources and also to look more closely at our supply chains and be diverse, while keeping an eye on local/regional developments, networks and initiatives.

Building Resilience for the Future: Prevention and mitigation measures

In general, when we talk about building resilience towards climate change, we need to talk about prevention, mitigation and adaption. Thus, what we urgently need to do is to focus on both our footprint and our handprint. The footprint includes appropriate reduction and adaptation measures with regard to climate change and extreme weather events, taking into account both responsibility for our own operations and responsibility for emissions along the supply chain where Lesjöfors identified the biggest emissions in the GHG inventory.



Our handprint takes into account the 'votes' we cast in the corporate context toward our stakeholders, such as investors, employees, customers, suppliers and the communities in which we operate. Our strategy, our vision, and the way we do business and handle investments are an expression of these votes on our decarbonization journey.

The necessary shift to a low-carbon economy and future, combined with the multiple crises around us, tends to be overwhelming. It happens that we get stuck in all this complexity. However, we also know that a fundamental shift in mindset and lifestyle is required to change our thinking from short-term to long-term planning.

On the one hand, it will be highly important for us to know about the impacts of extreme (social/environmental) events on our business (risk management), and on the other hand we also need to know about the impacts our economic activities have on social and environmental issues (also along the supply chain). Because without healthy people and a healthy planet, there is no healthy business.

Climate Disclosure Reporting

Beijer Alma has been disclosing data on climate change to the Carbon Disclosure Project (CDP) since 2013. As of this year, 2023, they are now disclosing data for water security for the first time, based on the reporting year 2022.

The CDP is a non-profit organization which was founded in the conviction that disclosure is the first step to drive environmental action. Since 2000, investors, companies and communities, cities, states and regions are enabled to report and manage their environmental impacts.

Beijer Alma is the main provider of information to the CDP. However, all Lesjöfors sites are included in the reporting under the umbrella of the Beijer Alma Group. The acquisitions of the Lesjöfors Group are included in the reporting with the first full year of their affiliation.

What is coming next?

Many exciting events will take place in the coming months and years:

United Nations

2023 – 11/12: Paris Agreement - First Global Stocktake at COP28 in Dubai and starting 2024 ETFs (enhanced transparency frameworks) – Countries will have to report openly about their climate change mitigation and adaptation measures, about taken actions and support.

EU

From 2024 (Lesjöfors reporting in 2025): EU Corporate Sustainability Reporting Directive (CSRD) - Double materiality and impacts assessment, disclosure of corporate transition plan, annual materiality research, expanded stakeholder dialogues, inclusion of scientific evidence.

2023 – 10: EU Carbon Border Adjustment Mechanism (CBAM) - Carbon tariff on carbon intensive imported goods to prevent the migration of European investment to less ambitious foreign countries, while encouraging third countries to work on decarbonization measures.

Further **EU regulations** (Green Claims Directive, Fit for 55 - Energy management system requirements, PPWR (Packaging waste), ...)

U. S.

2023 – 06: ISSB - International Sustainability Standards Board Update of the IFRS (International Financial Reporting Standards)

2024: SEC (Securities and Exchange Commission) climate change disclosure rulemaking

Asia

Legislation on climate change, biodiversity and water is also advancing rapidly in the Asian region.

All these events lead us to expand our data collection and reporting to curb GHG emissions in our various business units and address our partner companies regarding Scope 3 emissions. In addition, we need to shape the dialogue and make our voice heard, conduct physical and transitory risk assessments, and drive our internal awareness and learning process.

Sustainability Terminology

Environmental Social and Governance	ESG points to a specific set of criteria within environmental, social, and governance. The three pillars help companies accurately measure and transparently disclose their performance. ESG is synonymous with sustainability; which is defined by UN Global Compact as: Human Rights, Labour rights, Environment, Anti-corruption. • ESG has become an increasingly important metric for the sustainability performance of the company • Companies with high ESG performance have proven to have lower risks, higher returns, and are more resilient in times of crisis • The way many of the ESG criteria are evaluated is based on their integration into the company's risk management process. • A company needs to analyze how the ESG aspects impact the value chain and what the risks are both on planet and society but also on the financial performance. Example: climate risks and the company's resilience to these risks.
Environment	How companies manage their environmental impact with consequences on society and the planet. • Greenhouse gas emissions • Energy consumption • Resource consumption • Waste management • Transition towards circular economy • Protection of biodiversity • Water consumption • Biodiversity impact
Social	How a company develops its people and is seen as a modern attractive employer • Gender equality and diversity • Talent attraction and retention • Occupational health • Data protection and privacy • Child and slave labour • Human rights violations
Governance	How companies can stay compliant, ensuring transparency and industry best practices, and dialogue with regulators. • Bribery and corruption • Lobbying • Political contributions • Whistleblowing programs • Competence in governance bodies • Remuneration • Internal controls • Tax

Climate Change	Climate change has been on the scientific agenda since the 1950s and discussed between science and governments for many years. It refers to the level of global warming which is induced by human activities with special focus on the emissions of CO_2 (carbon dioxide), CH_4 (methane) and other greenhouse gases.
Greenhouse gases (GHG)	Gases that are trapped in the earth's atmosphere that contribute to global warming.
Science based targets	Focused on accelerating companies across the world to halve emissions before 2030 and achieve net-zero emissions before 2050. Greenhouse gas (GHG) emissions reduction targets are considered 'science-based' if they are in line with what the latest climate science says is necessary to meet the goals of the Paris Agreement - to limit global warming to well-below 2°C above pre-industrial levels and pursue efforts to limit warming to 1.5°C.
Paris Agreement	Ground-breaking, legally binding international treaty of 196 nations at the UN Climate Change Conference in 2015 to limit global warming in order to fight climate change and adapt to its effects. The IPCC (Intergovernmental Panel on Climate Change) assesses the scientific evidence on a regular basis to inform further decision-making.
Climate Agreements	The *Paris agreement* is a driving force within the UN and was adopted in 2015, legally binding an international treaty on climate change between 192 countries and the European Union to limit the global temperature increase in this century to 2 degrees Celsius while pursuing efforts to limit the increase to 1.5 degrees. The European Green Deal = The Green deal is a driving force within the EU and was launched in 2019. It aims to transform the EU into a fair and prosperous society, with a modern, resource efficient and competitive economy where there are no net emissions of greenhouse gases in 2050 and where economic growth is decoupled from resource use. It also aims to protect, conserve and enhance the EU's natural capital, and protect the health and well-being of citizens from environment-related risks and impacts. The Green New Deal = This framework is a driving force in US and introduced in 2019 for mobilising the federal government to create jobs and fight the climate crisis at the same time. It aims to provide a job guarantee to all Americans, along with access to nature, clean air and water, healthy food, a sustainable environment, and community resiliency.
Carbon footprint	The total emissions from greenhouse gases (GHG) measured in tonnes of carbon dioxide equivalent (CO2e), produced by an individual, organisation or at product level.
CO2e	Identifying the amount of global warming potential of other greenhouse gases in terms of their impact by comparing with the equivalent amount of carbon dioxide (CO2).

Carbon neutral	Achieving net-zero greenhouse gas emissions through carbon off-setting.
Carbon off-setting	Reducing greenhouse gas emissions through emissions reductions projects such as planting trees to absorb carbon dioxide or funding specific projects that lower CO2 emissions through renewable energy building.
Global ESG ratings	Global ESG ratings want to sort companies into different categories, 'green' or 'sustainable' companies. The evaluation methods developed today by third-party companies and financial rating companies differ from each other. On an overall level, they treat evaluations in a similar way, with a focus on ESG aspects, but on a more detailed level, the evaluations are carried out according to different methods, which means that the results can be difficult to compare. A standardization of the evaluations does not yet exist. CDP is a global non-profit that runs the world's environmental disclosure system for companies, cities, states and regions. Founded in 2000 and working with more than 590 investors with over $110 trillion in assets, CDP pioneered using capital markets and corporate procurement to motivate companies to disclose their environmental impacts, and to reduce greenhouse gas emissions, safeguard water resources and protect forests. Market ratings: Sustainalytics ESG Risk Rating av Morningstar. Sustainalytics evaluates companies based on what risk they may pose from an ESG perspective on a scale from no risk to a serious risk (0-40+). The risk evaluation is done according to six areas, four of which are estimated to be at a low risk level. Its areas are operational management, environmental emissions and waste, bribery and corruption, as well as carbon dioxide emissions from own operations. SAM Corporate Sustainability Assessment by S&P Global Evaluates companies on a scale from 0 to 100. The SAM CSA by S&P Global is the basis for the Dow Jones Sustainability Indices (DJSI), which includes the top 10% best performing companies according to the rating. ESG Rating by FTSE Russell. FTSE Russell evaluates companies on a scale of 0 to 5 based on three ESG dimensions; environmental aspects, social aspects and governance. Other solutions: EcoVadis helps companies to manage ESG risk and compliance, meet corporate sustainability goals, and drive impact at scale by guiding the sustainability performance improvement of companies and their value chains. Companies are evaluated in four different areas (Environment, Labour and Human Rights, Ethics and Sustainable Procurement). The assessment is fixed to be performed only once per year or according to company decision to do the next assessment (which then reduces the residual amount of paid assessments), no small corrections or interim improvements of the score possible. Platforms such as NQC/ Supplier Assurance rate companies according to their own set of criteria and can include additional questions from customers. They often provide measures for improvement upon completion of the evaluation. Interim corrective actions and updates on the score are possible.

Green Revenue Factor	Interest in investing in companies that generate 'green' income is increasing, and models to measure the companies' 'green' part are being developed by some evaluation companies. A similar system is sub-production within the EU-'Sustainable economy and taxonomy'. The taxonomy is part of the action plan for a sustainable economy. Any activity considered sustainable belongs to the taxonomy. The taxonomy tries to manage climate change through financial instruments. FTSE Russell has developed a 'Green RevenueFactor' which is calculated for each company between zero and 100% of the revenue. The factor represents total green revenue generated by the company in a single fiscal year relative to the company's total revenue.
Worldfavor	Sustainability reporting system. Annual report to Beijer Alma. Reporting start in mid-November and close in mid-December.
Cradle-to-cradle	Typically a cradle to grave assessment, where the end-of-life stage of a product is a recycling process, thereby the product will not be discarded after the end of life.
Cradle-to-gate	A life cycle assessment (LCA) that deals only with the raw material ex-traction, production, manufacturing, packaging and transportation pro-cesses. It assesses only the activities that occur within the factory. It will not include the distribution, consumer use and disposal phases.
Cradle-to-grave	A full life cycle assessment that includes all the stages of a life cycle.
Life cycle assessment (LCA)	Life cycle assessment (LCA), also called environmental LCA, is a systematic, standardized approach to quantifying the potential environmental im-pacts of a product or process that occur from raw materials extraction to end of life. The methodologies for LCA are defined by the International Organization for Standardization (ISO) 14,040 series (ISO 2006a; ISO 2006b
Net Zero	Typically a cradle to grave assessment, where the end-of-life stage of a product is a recycling process, thereby the product will not be discarded after the end of life.
Cradle-to-cradle	Achieving a balance between the carbon and GHG going into the atmos-phere and the equal balance of activities to remove it.

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