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Glossary of terms.

For a more in-depth lexicon and glossary of words and terms linked to climate change, see the IPCC Annex 1.

**Absolute Zero**
When no greenhouse gas emissions are attributable to an actor’s activities across all scopes.

**Anthropogenic**
Resulting from or produced by human activities.

**Anthropogenic Removals**
The withdrawal of greenhouse gases from the atmosphere, as a result of deliberate human activities.

**Assessor**
An independent body/organisation that will inspect reported data to ensure it meets the standards of this and other protocols.

**Carbon Credit**
Carbon credits are generated through projects which remove carbon or prevent carbon from entering the atmosphere. These projects are made possible by the sale of the credits that they generate as a carbon offset. 1 Carbon Credit = 1 tonne of CO₂e either removed from the atmosphere or prevented from entering the atmosphere. While carbon credits may also involve other greenhouse gases, carbon is by far the most common and prevalent within the industry.

**Carbon Dioxide (CO₂)**
A naturally occurring gas, also a by-product of burning fossil fuels (such as oil, gas, and coal), of burning biomass, of land use changes, and of industrial processes. It is the principle anthropogenic greenhouse gas that affects the Earth’s radiative balance.

**Carbon Footprint**
Often used when reference to all greenhouse gas emissions associated with a product, business, or entity. See greenhouse gas.

**Carbon Neutral**
Condition in which anthropogenic CO₂ emissions are balanced by anthropogenic CO₂ removals. See also greenhouse gas neutral & net zero.

**Climate Change**
A change of climate which is attributed directly or indirectly to human activity that alters the composition of the global atmosphere and which is in addition to natural climate variability observed over comparable time periods. Also referred to as the climate emergency, global warming and global heating.

**Climate Neutral**
See carbon neutral.

**Climate positive**
Activity that goes beyond achieving net zero to create an environmental benefit by removing additional GHGs from the atmosphere.

**Cradle-to-grave**
Measuring the total greenhouse gas emissions from the extractions of raw materials to create the product, through to the product’s manufacture, distribution, use and disposal.

**Cradle-to-retail**
Measuring the total greenhouse gas emissions from the extractions of raw materials to create the product, through to the product’s manufacture, packaging, and distribution to the retailer. This will include all emissions needed to get a product to the restaurant or site.
Glossary of Terms.

Emissions Factor
A coefficient that quantifies the emissions of a gas per unit activity. It is used for calculations of the greenhouse gas footprint associated with a product or activity. Emissions factors are often presented in CO$_2$ e (Carbon dioxide equivalent). This is the ‘multiplier’ that is applied to activity data in order to calculate the footprint. For more information, see Section 2.1 Greenhouse Gases.

Global warming potential (GWP)
An index measuring the radiative forcing following an emission of a unit mass of a given substance, in a specific time period, relative to carbon dioxide (reference unit). The GWP represents the combined effects of the differing times these substances remain in the atmosphere. For more information, see Section 2.1 Greenhouse Gases.

Greenhouse effect
The infrared radiative effect of all infra-red absorbing constituents in the atmosphere. The change in Greenhouse gas concentration because of anthropogenic emissions contributes to an instantaneous radiative forcing. Surface temperatures warm in response to this forcing.

Greenhouse gas (GHG)
A gas that contributes to the greenhouse effect by absorbing infrared radiation. Groups of gases recognised by the United Nations Framework Convention on Climate Change (UNFCCC) include carbon dioxide (CO$_2$), methane (CH$_4$), nitrous oxide (N$_2$O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and sulphur hexafluoride (SF$_6$).

Greenhouse gas (GHG) Neutral
Condition in which anthropogenic GHG emissions are balanced by anthropogenic GHG removals. See also Carbon Neutral & Net Zero.

Ibid
Refers to a source that is the same as the previous numbered reference.

The Intergovernmental Panel on Climate Change (IPCC)
The United Nations body for assessing the science related to climate change.

Net Zero
Net Zero greenhouse gas emissions are achieved when anthropogenic emissions of greenhouse gases into the atmosphere are actively reduced. The remaining residual emissions are balanced by removals over a specific period of time. For more details, see Section 2.1.

Offsetting
An action or activity (such as the planting of trees) that compensates for the emission of carbon dioxide or other greenhouse gases to the atmosphere. A carbon offset occurs when an individual company or organization directly or indirectly (by funding projects in other locations) removes greenhouse gases from the atmosphere or prevents a certain quantity of greenhouse gases from being released. Offsetting is regulated and more details are listed in Section 3.3.3.

Paris Agreement / Paris Aligned
The Paris Agreement was a United Nations mandated treaty, which was adopted in 2015. The agreement, adopted by 196 signatories, sought to “limit the temperature increase to 1.5°C above pre-industrial levels”, which is what alignment is aimed at achieving.

Science Based Targets initiative (SBTI)
Emissions reduction targets that are informed by the latest climate science and are sufficiently robust to meet the goals of the Paris Agreement. See section 2.4.1.

Scope 1, 2 & 3 emissions
Scopes refer to different sources of greenhouse gas emissions within the full value chain of an organisation. A detailed breakdown of scopes is listed on the GHG Protocol website.

Glossary of Terms.

Small and Medium Sized Enterprises (SMEs)
These are defined as organisations with fewer than 250 employees, or with turnover of less than €500 million.

The United Nations Framework Convention on Climate Change (UNFCC)
The United Nations entity tasked with combating “dangerous human interference with the climate system” and coordinating the global response to climate change.

Zero emissions
Applies to the state of a subject when new Greenhouse Gas emissions are reduced to zero.

Foreword.

The concept of Net Zero has been at the centre of international climate change discussions since the Paris Agreement (2015) bound all signatories to:

“Achieve a balance between anthropogenic emissions by sources, and removals by sinks of greenhouse gases in the second half of this century”

The most recent IPCC Assessment Report, AR6 (2021), has reiterated the need to achieve net zero emissions in order to reduce the catastrophic risk of implausible climate change.

“Limiting human-induced global warming to a specific level \((1.5^\circ)\) requires limiting cumulative \(CO_2\) emissions, reaching at least net zero \(CO_2\) emissions, along with strong reductions in other greenhouse gas emissions”

“Net zero GHG emissions, will halt human-induced global warming and/or lead to slight reversal below peak warming levels. Net zero \(CO_2\) emissions will approximately lead to a stabilisation of \(CO_2\)-induced global warming”

This urgent need has inspired cities, industries, and businesses around the world to join the UN’s ‘Race to Net Zero’ with many aiming to reach the target well before 2050. In 2019, the UK government, backed by the guidance of the national Climate Change Committee, made net zero targets a legal requirement, with all organisations required to set a target by 2050 at the latest (and 2045 in Scotland). In April 2021, the UK Government released its sixth Carbon Budget, updating the mid-point goals for achieving net zero.

By 2035, \(GHG\) emissions must be reduced by 78% of 1990 levels.7 Due to the pressing need for emissions reductions, there has been great pressure on businesses to reach net zero much more quickly than these government requirements. In Spring 2021, over 1/3 of FTSE 100 companies have set their Net Zero targets. Fewer smaller businesses have been able to set targets, with the figure for SMEs with set targets less than 20%.8 This reduced engagement among smaller businesses demonstrates a critical weakness in national climate policy – a lack of support for SMEs to go Net Zero. The aim of this document is to provide support for the many thousands of small and medium sized businesses which are the backbone of the UK economy.

A recent poll found that of those businesses that have made a net zero commitment, the most common target was to achieve net zero by 2030.9 While these commitments are broadly encouraging, there are striking inconsistencies in what each commitment means, primarily relating to the calculation methodology, the necessity of ambitious emissions reduction plans and in the quality of the carbon credits used.

Many targets focus on ‘operational’ emissions only. These include electricity, heat, and potentially transport emissions. Focusing only on these emissions leaves out those climate impacts linked to the full value chain of upstream and downstream emissions, such as those essential to the production of a hot meal in a restaurant. These value chain emissions are precisely the areas in the majority of the climate impact resides.10 Therefore, these are the categories with the greatest mitigation and reduction potential. These are also the sources that are often assumed to be included when organisations make net zero claims.

It is incomprehensible to claim to be a net zero restaurant if your claim does not count the food on the table, the drink in the glass, or waste in the bin.

For these reasons it is essential for restaurants to include the climate impact of the full value chain when making commitments linked to Net Zero.

The whole supply chain of the hospitality sector is conservatively estimated to be responsible for 15% of greenhouse gas emissions in the UK.11 However, currently there is no standard by which the full supply chain of emissions linked to hospitality businesses can be consistently assessed. This has led to some confusion within the industry, and conflicting advice on which component parts should be included within climate accounting methods.

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8. Ibid.
10. Ibid.
11. Ibid. From Main Report (pg. 238).
12. Ibid.
The Net Zero Restaurant initiative has been designed to help address these challenges: to bring consistency to what Net Zero means for restaurants and to raise awareness of the true climate impact of the sector.

Our goal is to create a pragmatic and effective guide for Restaurants to achieve Net Zero. This protocol will be practical for use in the current post-COVID conditions, and ambitious in its scientific robustness - offering businesses a realistic method of achieving credible sustainability goals, in line with the science based targets mandated by the Paris Agreement.

The need for urgent, strong action has never been greater, and this Protocol aims to help turn commendable ambition in to a practical reality.
Context of Publication.

COP 26
In November 2021, the UK will host COP 26, the largest annual UN climate conference. Around this seminal event, there will be a strong focus on the sustainability efforts made by each sector or the economy. With a specific and clear focus on Restaurants, this document aims to provide practical guidance on how businesses report emissions and make immediate, permanent reductions in their operations and service. The need for these reductions will be highlighted by the media in the weeks and months surrounding this conference. The public and UK media is likely to maintain this focus for months and years afterwards.

COVID
During 2020-2021, the UK hospitality industry has been particularly hard hit by public health measures and restrictions due to COV-19. Many leading figures have discussed the need to 'Build Back Better', and this Protocol seeks to provide a practical way that you can do this with your business. The Net Zero Restaurant approach understands the particular stresses facing the hospitality industry at the moment and seeks to make achieving Net Zero as smooth and practical as possible. A number of sections of the protocol have been written specifically for Bars undertaking the process in light of the disruption of the last two years.
About the Partners

Our Partners

Net Zero Restaurants is a Net Zero Now initiative. The climate crisis requires a response that is both broad and detailed, that engages everyone and enables everyone to participate.

This could never be achieved working alone and Net Zero Now is grateful for the support received from collaborating partners that share our ambition for a net zero global economy.

The Net Zero Restaurants initiative has been made possible by the support of industry development partners Coca-Cola European Partners and Pernod Ricard UK.

Our strategic partner, Good Business, has been instrumental in guiding the development and technical partners Food Made Good.

The initiative will be administered and delivered to the sector by the Sustainable Restaurant Association.

A wide range of stakeholders were invited to participate in the consultation, with representatives from academia, third sector, government agencies, trade associations and business. Their feedback has helped shape the Protocol and ensure broad based endorsements.

“"We can all set targets individually – as we have for CCEP to reach net zero by 2040 – but to really shift the dial, we need to work together as an industry. The initial pilots have generated some great learnings and insights, helping to shape clear guidelines for restaurants of all sizes to reduce emissions. With the Net Zero Pubs and Bars protocol’s already helping some of our customers accelerate their carbon reduction journeys, we’re thrilled to be able to support even more of the hospitality sector on the road to zero."

Julian Hunt, Vice-President, Public Affairs, Communications and Sustainability at CCEP GB

“"As the world grasps the urgency of the climate crisis, increasing numbers of businesses are seeking guidance on what net zero means for them and how to get there. We hope the tools provided by the Net Zero initiative will inspire our customers to take action and join the race to Net Zero."

Ian Peart, Commercial Director at Pernod Ricard UK
About the Partners.

Net Zero Now

Net Zero Now (NZN) aims to provide the infrastructure and guidance to help organisations take climate action now. It does this by offering sector-specific tools and software to organisations.

Defining Net Zero

The last few years has witnessed a proliferation of terms and phrases used in relation to sustainability, climate action and reducing the impact of greenhouse gases. One of the key purposes of this Protocol is to develop a sector-wide definition of what Net Zero means to restaurants.

Net Zero Now and the Net Zero Restaurants Protocol are aligned with the definitions of Net Zero provided by the UNFCC Race to Zero Campaign.

"Net Zero occurs when an entity reduces its emissions following science-based pathways, with any remaining GHG emissions attributable to that actor being fully neutralised by like-for-like removals." 13

There are a number of differences between this definition and other definitions of terms such as Climate or GHG Neutrality. The following principles distinguish the key characteristics of Net Zero.

The 5 Principles of Net Zero Now

1. Emissions must be calculated in accordance with the appropriate GHG Protocol methodology and include all Green House Gasses (GHGs)

2. Emissions in scope must include all relevant value chain sources (inc. scope 1, 2 and 3)

3. Emissions reduction targets are mandatory and must be compliant with SBTi ambition criteria and accompanied by credible delivery plans. These must be enacted from Year 1.

4. Carbon offset instruments must be certified to recognized international standards and aligned in composition with the Oxford Principles on Net Zero aligned carbon offsetting.

5. Businesses must share details of their climate plans and action transparently and advocate for widespread adoption of paths to Net Zero.

13 Race to Zero Expert Peer Review Group, ‘Race to Zero Lexicon,’ 2021
Further Information.

Structure
The Protocol is structured to provide an accessible entry point that introduces key concepts before expanding on them in subsequent sections to offer increased detail and complexity.

Section 1: Introduction provides an overview of the purpose, scope, and principles of the Protocol.

Section 2: Going Net Zero provides an overview on the implications and significance of going net zero, while presenting a step-to-step framework to achieve the Net Zero Restaurants certification.

Section 3: Detailed Guidance offers a detailed breakdown of the action required to achieve the Net Zero Restaurants certification and clarifying the requirements for each step.

Language
Within the document, the term ‘must’ is used in to indicate a requirement of the Protocol. The term ‘must not’ indicates prohibited actions. The term ‘should’ is used to indicate a Protocol recommendation, but not a requirement.

Throughout this document, the terms ‘business,’ ‘restaurants, and “food providers” are used interchangeably to refer to the entity taking part in the Net Zero Certification.

Input is encouraged from all stakeholders interested in climate action within in hospitality industry. Suggestions for changes or futures priorities for the development of the Protocol should be sent to review@netzeronow.org.

Disclaimer: Net Zero Restaurants® is a registered trademark. The copyright notice displayed in this document indicates when the document was last issued.
Introduction.

This 2021 edition of the Net Zero Restaurants Protocol has been developed as a free and universally accessible standard guide, tailored specifically for food providers within the hospitality industry, which builds on existing GHG accounting standards, scientific evidence, and industry best practice. The aim is to provide a guide for restaurants to follow in order to achieve Net Zero certification.

The protocol provides an approved methodology for the development of a restaurant specific climate strategy. This includes:

i. The calculation of a restaurant’s direct and indirect GHG emissions,
ii. Setting targets based on the Science Based Targets Initiative and creating associated emissions reduction plans,
iii. The purchase of credible and robust carbon offset credits.
iv. Communication of actions and results in a clear and transparent manner

Restaurants that follow this methodology are eligible to receive Net Zero Restaurants certification.

For businesses that are not able to become net zero immediately but are able to set binding targets to achieve net zero before 2025, a Net Zero Target certification is available.

The Protocol has been developed following thorough peer-review with multiple stakeholders from the food industry and the sustainability sphere. It will be updated regularly to include the most recent advances in the science and best practice concerning sustainability in the food service industry.

1.1 Purpose of the Protocol

The Net Zero Restaurants Protocol provides a set of requirements, guidance, and recommendations for restaurants to build strong, credible, and transparent net zero businesses that are recognised globally by both industry and patrons.

The goal of this document is to provide a step-by-step approach to help restaurants understand their direct, indirect and value chain emissions, focusing on the biggest GHG emissions reduction opportunities, and helping them offset residual emissions to achieve carbon net zero.

This document aims to assist the hospitality industry to become Net Zero by 2030.

The Net Zero Restaurant Protocol is designed for:

• Restaurants to understand what is required to achieve the Net Zero Restaurants certification.
• Restaurants to understand the variety of benefits Net Zero can offer their operations: within multiple departments such as finance, sustainability, and communications.
• The wider hospitality sector, to clarify what ‘net zero’ means for the sector, while ensuring collaboration on best practice to reduce emissions.
• Assessors to understand what is required to ensure consistency of certification requirements.
Introduction.

1.2 Guiding Principles of the Protocol

The principles that instruct the construction of the Net Zero Restaurants Protocol are the following:

Inclusive
To move the wide hospitality sector towards Net Zero no part of the sector can be left behind. Restaurants are often deterred from participating in carbon measurement and target setting due to the complexity attached to the process. This protocol has been designed to be accessible and achievable for any type of Restaurants, regardless of size or scale.

Pragmatic
The protocol is primarily concerned with accelerating progress towards a wider net zero sector. Outputs have been designed to balance this ambition with what is practical and achievable. In order to avoid increased complexity existing standards are adopted where possible.

Action orientated
Participation must lead to action. This is not an academic exercise, and the focus is not on documenting the status quo but on validating effective change. Immediate action is necessary to guide the sector as a whole to Net Zero by 2030.

Transparent
To eliminate confusion and inconsistency, transparency is key. This protocol aims to allow businesses to make public claims and commitments with confidence. This confidence is built after following the documented methodology which underpins the protocol.

1.3 Who should use the Protocol?

The Net Zero Restaurants Protocol is applicable for all hospitality businesses which identify as restaurants or food serving establishments. It forms part of a range of protocols covering the wider Hospitality industry, including Net Zero Pubs, Net Zero Bars and Net Zero Catering. For more information about these initiatives, please visit NetZeroNow.org.

While this Protocol is relevant for businesses of all sizes and types, it has been created specifically with SMEs in mind. While the standards within this Protocol are relevant globally, this document has been created specifically for the UK market.

1.4 Greenhouse Gases

Greenhouse Gases

Global warming occurs due to Greenhouse Gases (GHG) accumulating in the atmosphere. GHG are gases which contribute differing levels of radiative energy in the atmosphere. The concept of Global Warming Potential (GWP) was developed to allow comparisons of the global warming impacts of different gases. Specifically, it is a measure of how much energy the emissions of 1 ton of the gas will absorb over a given period of time, relative to the emissions of 1 ton of carbon dioxide (CO₂).

The larger the GWP, the more that each gas warms the Earth compared to CO₂ over that time period. The time period most frequently used for GWPs is 100 years. 14 15

An example of the three most common GHGs and their GWP are listed in Figure 1 below:

![Figure 1. Global Warming Potential of Greenhouse Gases](image-url)

These numbers state that, with regards to their contribution to Climate Change and ‘The Greenhouse Effect’, methane is 28x more potent than CO₂, whilst nitrous oxide is 265x more potent than CO₂. For a full set of GWP, refer to the IPCC Fifth Assessment Report.16

In addition to these, there are several other gases such as freons, hydrochlorofluorocarbons, tetrafluoroethenes, trifluorides, hexafluorides are used in refrigerants, aerosols, and various industrial processes. While these gases are produced in much smaller quantities than the three gases listed above, they are extremely potent. These gases have between 1000x – 24,000x greater GWP than CO₂.

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**Introduction.**

### 1.5 What is not in the Scope of this Protocol

This Protocol recognises the importance for companies to holistically approach sustainability and corporate social responsibility. However, the Net Zero Restaurants certification is solely and purposefully focused exclusively on climate impacts and is complementary to other sustainability metrics.

There are a variety of tools, models, and frameworks available for businesses to develop a more systemic approach and explore the full range of social, ethical, and economic factors at play and the interrelationship between them.

Figure 2 shows the 17 Sustainable Development Goals.  

![Sustainable Development Goals](image_url)

Figure 2. The 17 Sustainable Development Goals

The most widely used and well known metric for measuring holistic sustainability are the UN Sustainable Development Goals (SDGs). These are a collection of 17 interconnected goals that are necessary to improve and sustain life on this planet for everyone equally. The SDGs were designed to be carried out by a wide range of stakeholders – governments, the private sector and civil society - in a collaborative partnership.

The SDGs have been built into the Sustainability Framework developed by the Sustainable Restaurant Association, seen in Figure 3. Further information about the framework’s principles, application and functioning can be found at [https://foodmadegood.org/framework](https://foodmadegood.org/framework).
Introduction.

Another useful metric when considering the wider sustainability picture is displayed in figure 4, depicting the ‘Doughnut’ created by Oxford Economist, Kate Raworth. The Doughnut depicts the social and environmental factors that must be managed to ensure the safe and equal distribution of resources globally. There are 12 social foundations and 9 ecological boundaries which are recognised within this metric. Within the ecological factors, Climate change is one of several factors that require urgent action.

Figure 3. The SRA Licensed Premises Sustainability Framework

Figure 4. Doughnut Economics Infographic, Kate Raworth 2017

18. Kate Raworth, Doughnut Economics: Seven Ways to Think like a 21st Century Economist, Book, Whole (White River Junction, VT: Chelsea Green Publishing, 2017), http://uu.summon.serialssolutions.com/2.0.0/link/0/eLvHCXMwdZ07C8IwEMcPH4NuPvGtX0CJaVL TUUQRQScnF0maK7q41Iof31xtUQTHJBByEO5_l9wvAfD4jE1_fAL TAtFnPIgYN9zouRFah76Ta7RKWbrg3Z_U8qB2e7X-1Mvaa6zpNxyqvkgxNXzGDyK451Tq4zxv0QUAbhPP5IqgLZ95U -vlOI7O3nP J2SscmX7qxqUGJWII6FPDWgEoOAcdNqFPgerkl9wnmnS0Yb9bH1XaaJOfsUOX8puKydfA2lFyyjh2YsACtNEKGHJWIjA5c-iOjhRCeDUKUrAudf7P0_g_1ocpJTtLUfwDlyG1NHJJRo9T4Fyy2Xrg.
Introduction.

1.6 Quality of Data and selection of Data Sources

Good quality data is the foundation of accurate climate accounting. It is the foundation upon which decisions linked to emissions reductions can be made. The GHG Protocol Corporate Standard is the most common international framework for climate accounting.

“the most common approach for calculating GHG emissions is through the application of documented emission factors. These factors are calculated ratios relating GHG emissions to a proxy measure of activity at an emissions source”

Emissions calculations are therefore based on a combination of Activity Data that capture the quantity or volume of activity at a source and Emissions factors that allocate an amount of carbon dioxide equivalent for each unit of that activity.

Organisations should seek to use the highest quality data available, but also approach the journey towards good quality data is an ongoing process that will improve over time.

Figure 5. Data quality metric

<table>
<thead>
<tr>
<th>ACTIVITY DATA</th>
<th>EMISSIONS FACTORS</th>
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</thead>
<tbody>
<tr>
<td>Primary Data</td>
<td>Specific</td>
</tr>
<tr>
<td>Secondary Data</td>
<td>Non-specific</td>
</tr>
<tr>
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</tr>
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</table>

Lifecycle analyses, or ecological footprinting across Scope 3 emissions (products and services) at the product level is a relatively novel area. The availability of emissions factors is a rapidly increasing field of research.

Data sets used to calculate emissions must be reputable and open to transparent inquiry. The robustness of the data sets is essential for the calculations to be trusted. Data sets must come from either:

a. Government sources
b. Peer reviewed research from quality academic journals
c. Industry benchmark data
d. A dataset listed on Open LCA (nexus.openlca.org/databases)
e. A specific, full LCA carried out by an accredited third party

An up-to-date list of the data sources used in the Net Zero Restaurants Protocol can be found online at www.netzeronow.org/restaurant.

In all cases, the source of the data must be referenced clearly within the calculation document, to ensure full transparency. When using benchmark data, the methodology must be sent to the Assessor to ensure it is valid.

‘Spend data’ emissions factors may be used in exceptional circumstances when data is otherwise impossible or impractical to source. Care should be taken to ensure that practices are put in place to ensure spend data (using £ spend as a proxy for weight or specific units) is limited in use, as this data has variable levels of accuracy.

As with all use of this Protocol, it is important not to intentionally mislead or miscalculate emissions. In cases where there is doubt which emissions factor to use, a precautionary principle should hold. The precautionary principle states that if there are any questions over which emissions factor to refer to, the highest figure should be used.

2.1 What is Net Zero?

Climate change is a global crisis, the severity of which increases each year. The Intergovernmental Panel on Climate Change (IPCC) is insistent that we must limit the rise in average temperatures to 1.5°C (maximum) from pre-industrial levels to avoid a catastrophic impact. However, on current projections this temperature is expected to be exceeded as early as 2030 and will be reach up to 4°C by the end of the 21st century. In the IPCC SR15 report (2018), the IPCC state that the only way to limit the damage to the environment is to move beyond the current focus on incremental reductions in emissions, and rapidly shift to a low-GHG economy.20

When modern CO₂ records were first captured, in 1958, atmospheric CO₂ was measured at 315 ppm. Since the Paris Agreement was signed in December 2015, the atmospheric concentration of CO₂ in the atmosphere has increased from 403 parts per million (ppm) to 417 ppm in Summer 2021.

Figure 6 shows the long term change of CO₂ in the atmosphere. The increased levels of CO₂ in the atmosphere over the last century are not part of the regular climate cycles that have taken place over the last 800,000 years.21

In 2018 alone, it was estimated that human actions added 55 gigatons (55 million tons) of GHG (CO₂e) to the atmosphere. In 2018, removals of CO₂e by human action were effectively zero. The result of decades of large imbalances such as this has been increasing concentration of GHG in the atmosphere. While GHG emissions may have reduced, or stalled during COVID disruption, emissions have continued to grow to record cumulative levels.

Figure 7. CO₂ concentration in the atmosphere in time period (2016 – 2021)

Figure 8 shows the ‘warming stripe’ graphic for global temperatures over the last century. The stripes are a visual representation of the change in temperature as measured over the past 100+ years. Each stripe represents global temperatures averaged over a year, with blue being colder and red being hotter. The last twenty years (on the far right of the image) demonstrates how temperatures have been consistently increasing and are at the highest average point currently.23
The IPCC AR6 Report (2021) has outlined how climate change will impact on people in every region around the world, including Western Europe (which has already experienced heat extremes, heavy precipitation, and intensive droughts due to anthropogenic climate change).

The UK Climate Change Committee has made clear that the long-term goal is to reduce anthropogenic GHG emissions to absolute zero (and to have a 100% reduction in GHG from 1990 levels by the mid-century\(^{(25)}\)). In many sectors this long term target will require an interim net zero emissions target in the short term.

The Net Zero economy envisaged by policy makers is one in which the gross emissions associated with human activity are steadily and progressively reduced, while the remaining unavoidable emissions are compensated by activity that offsets their impact on the atmosphere.

For businesses, Net Zero is a pragmatic response to the climate challenge which recognises that reducing human made emissions to absolute zero is not always possible immediately. Instead, organisational effort can be directed towards reducing emissions as far as possible each year, leaving a steadily decreasing quantity of residual emissions. Capital should then be allocated to approved offsetting programs which remove a quantity of GHG from the atmosphere, equivalent to these residual emissions.

Climate Compensation is a vital process in achieving Net Zero due to the difficulty in removing all GHG emissions from the supply chain immediately. This Net Zero Now protocol provides a realistic approach to achieving a net zero status through the progressive gradual reduction of emissions on an annual basis and an allocation of capital to programmes that can offset the impact of residual emissions.

2.2 Net Zero in the Hospitality Industry

Global Agriculture

As a hugely influential market sector, the food and beverage industry will play a vital role in bringing about positive environmental change across the planet. It plays the dual role of one of the largest causes and one of the largest casualties of climate change. As the United Nations Development Programme states,

“[agriculture] is both one of the central causes of, and answers to the climate crisis.”

Climate change will cause significant disruption to the supply chain of the food and beverage industry, driving food insecurity and nutritional shortfalls globally. It is expected that the impacts of climate change will lead to increased inflation of food and drinks prices, resulting in poor viability of many offerings and a reduced selection of available produce for the consumer. The knock on impacts of this are likely to be catastrophic, with widespread hunger, forced migration, and civil unrest globally.

Some of the key negative impacts that agriculture causes the climate include:

- Release of nitrous oxide through the excessive use of fertilisers
- Release of CO₂ from farming equipment and transportation of goods
- Release of potent methane from cattle farming
- Damage to the natural CO₂ capturing ability of soil and natural vegetation

In 2015, the United Nations agreed on 17 Sustainable Development Goals (SDGs) that all nations should seek to achieve by 2030. Sustainable Consumption and Production (SDG #12) and Climate Action (SDG #13), are particularly relevant to the global food and beverage industry.

Agriculture accounts for approximately 20% of global greenhouse gas emissions. In addition to this the additional emissions required to convert harvested agriculture into viable food and drink products increases the impact of the sector further.

UK Restaurants

A large number of restaurants and food service enterprises operate within the UK. As recently as 2019, there were around 90,000 separate restaurant enterprises operating within the UK. While COVID and the last two difficult years of business will inevitably impact this number, it is clear that the UK as a nation is culturally linked to ‘eating out’. Total restaurants numbers are expected to rebound (albeit slowly) and begin to increase above pre-covid numbers again by 2024.

While the restaurant sector has some large nation-wide groups, it is dominated by a substantial number of independent sites. SMEs across the United Kingdom have repeatedly asked for more assistance, guidance, and advice on meeting Climate Targets, specifically those related to Net Zero. While around half of larger businesses have set Net Zero targets, fewer than 1 in 3 of SMEs have currently set targets, and around the same proportion are not familiar with what Net Zero means to them in practice.

The nature of the hospitality industry means that profit margins are extremely tight. Even without COVID-19 interruptions, thousands of restaurants close in the UK each year. Because of this extremely high turnover in operations, it is important to consider more short and medium term sustainability goals.

Why make a 2050 target when a huge number of organisations will not even remain in operation in 2030?

This need for immediate action and seizing the initiative in current sustainability targets is one of the primary inspirations for the Net Zero Restaurants Protocol.
2.3 Why go Net Zero Now?

It is important to recognise that while there is broad consensus to achieve net zero across the UK economy, the level of ambition that it is sought after varies greatly. A target of Net Zero by 2050 is seen by many scientists and climate experts as being too conservative and timid in the face of the urgent need for action\textsuperscript{33, 35, 36, 37}. The historical emissions from industrial processes in the UK combined with the current economic resources available has led many experts to call for Net Zero targets to be achieved within the next decade.

The following analysis briefly outlines factors which motivate the reasoning to speed up the timeline for Net Zero targets.

|| Ecological

As mentioned in the previous two sections, there is an urgent environmental need to make changes to reduce UK emissions in order to contribute to global GHG emission reductions. Increased GHG in the atmosphere has increased the average temperature across the planet. This Global Heating is causing the ice caps to melt, which raises sea levels across the planet, with some low-lying nations already suffering consequences. The Climate Emergency is leading to severe weather fluctuations around the world, including monsoons and droughts and an extensive list of associated systemic changes.

|| Social

This environmental emergency is creating a humanitarian emergency, with over 25 million displaced due to weather related hazards in 2019 alone. The UNHCR expects this to rise to over 200 million each year by 2050\textsuperscript{39}. Increased global migration will place added pressure on international infrastructure and political systems. Climate change related weather events have led to flooding, droughts, heat waves, air pollution and various extreme weather events that are life threatening. These events are adversely impacting on citizens lives now, with whole regions of the country becoming less habitable, leading to the loss of homes and livelihoods.
Going Net Zero.

|| Economic
As well as the well reported macro-level economic benefits of mitigating climate change\(^{40}\), there are various key business reasons why an organisation should seek to implement a Net Zero strategy.

**Reduced Business Costs**
By monitoring energy and material use, many businesses are able to recognise areas where greater efficiency could occur, reducing inefficiencies and waste and delivering operational cost reductions\(^{41}\). Furthermore, reducing the total GHG emissions from the business ensures the cost of climate compensation is minimised.

**Spur Innovation**
A focus on internal sustainability can stimulate innovation within businesses, including efficiencies, innovative use of energy and novel products and services. Sourcing sustainable food and drinks can lead to novel menu options and inspire creativity behind the bar.

**Meet Customer Demand**
As consumers become more knowledgeable on the subject of Climate Change, there is increased expectations on businesses to make a tangible positive impact on the environment through their operations. Consumers are frequently making conscious decisions about their spending and are willing to pay more for sustainable goods and services. There is evidence that consumers are willing to switch brands based on sustainable practices and are more likely to share these decisions with their friends and on social media\(^{42} - ^{45}\).

**Improve Employee Retention**
Considering the effects of investing on sustainable practises on employees, researchers have found that employees in companies with strong sustainability programmes had increased morale and loyalty, while the turnover was reduced. Additionally, sustainability positively impacts nearly all traditional dimensions of employee engagement including alignment, discretionary effort, advocacy for the company and pride.

|| Political and Legal
**Legislation**
Many governments have set legally binding targets concerning climate goals\(^{46}\) and the 2021 landmark legal ruling concerning Shell demonstrates how courts intend to enforce these laws\(^{47}\).

In addition to this, new regulation is expected to follow the UK Government’s 2021 consultation on the need for all businesses to publish Scope 1,2 and 3 GHG accounts.

Several FTSE 100 companies, cities and governmental organisations have set Net Zero by 2030 targets\(^{48}\). There is a growing need for a framework for businesses, and particularly SMEs, that seek to provide a leadership role in setting the benchmark for Net Zero GHG emissions. The Net Zero Now Bar Protocol seeks to provide this framework to businesses in the hospitality sector, in order to achieve Net Zero targets immediately.
2.4 How to achieve Net Zero Now

As illustrated in Figure 10 - Net Zero Restaurants certification steps, there are five steps to achieve the Net Zero Restaurants certification. While these steps are set out sequentially, they may be carried out in parallel. An outline approach to each of the steps along with their particular requirements is provided in the next sections.

Organisations must:

**Step 1: Calculate**
- Complete a full GHG calculation and disclosure in line with follow GHG Protocol Corporate Standard
- Include all Scope 1 and Scope 2 emissions plus all sector material Scope 3 emissions. (Value chain emissions from purchased food and drink, transport and delivery, all waste, business travel etc. see section 3.2.2 for more details)

**Step 2: Mitigate**
- Using the first year of calculated data as Year 1, commit to ambitious reduction targets in line with what is required to restrict warming to less than 1.5°C
  i. an absolute GHG emissions reduction (Scope 1 and 2) of at least 4.2% per year over three years and
  ii. a decrease in GHG intensity of at least 15% over 3 years, measured in KG CO₂e / £ revenue and covering all emission sources (Scope 1, 2, 3)
- Develop a credible mitigation plan to meet the target, and publish annual updates on progress to target

**Step 3: Compensate**
- Purchase and retire carbon removal credits equivalent to the whole footprint calculated in step 1
- Only purchase credits that meet good quality standards and retire within 12 months of the accounting period end
- Commit to maintain status as a Net Zero business

**Step 4: Validate**
- Submit evidence of compliance with protocol requirements to Assessor
- Make supporting documentation available for external validation

**Step 5: Communicate**
- Publish Net Zero commitment along with detailed footprint and reduction plan and details of credits purchased
- Adhere to the terms of use for the certification mark in stakeholder communications
- Advocate for widescale adoption of Net Zero commitments

Figure 10. Net Zero Restaurant Certification Steps
Going Net Zero.

### 2.5 Step 1. Calculate

This section covers the methodology for calculation of GHG emissions consistent with the business achieving the Net Zero Restaurants certification. It is intended to complement and add to the methodology detailed in the GHG Protocol Corporate Standard.49

**Define**

The subject to which the Net Zero Restaurants certification is being applied must be clearly defined by name and by description of relevant legal and/or physical boundaries. The duration of the time period under consideration must be defined and should cover a 12-month period.

For organisations that suffered business disruption during the year they intend to use as a base year, please see box “Atypical trading from business interruption” on page 26 for details of how to set the period for which emissions should be studied. The following information is relevant for all data collection periods.

Organizational boundaries must be clearly defined, considering the subject’s circumstances, and must be consistent across calculation of GHG emissions covering all three emissions Scopes. The boundaries must be a fair representation of the total GHG emissions of the organisation. Equity share or control approaches to the accounting of emissions must be chosen and remain constant throughout the process.

The entities to be covered include all those related with restaurants service.

The definition of the subject must remain constant through all the required steps in the Net Zero Restaurants Protocol. If the definition of the subject changes during the certification process, the steps must be re-started taking into account the introduced changes.

Figure 11 provides an overview of all the GHG Sources that must be included within the calculation of subject GHG emissions. Adopting GHG Protocol terminology, this includes all Scope 1 and Scope 2 emissions, plus the upstream and downstream Scope 3 emissions that are most material for the hospitality industry. Section 3.1 lists these sources in more detail.

All indicated sources must be reported and any exclusion and the rationale for the exclusion must be clearly indicated in the provided data.

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49. GHG Protocol, "Corporate Standard" and 'Corporate Value Chain Accounting Report Standard.'

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Figure 11. Restaurants Emission Sources
**Measure**

After defining the subject and establishing the boundaries that will be used throughout the GHG accounting, the GHG emissions of the subject must be measured to provide a complete, consistent, and relevant GHG inventory over the defined timescale.

Restaurants GHG emissions must be assessed in accordance with the requirements established in this section.

For each of the mandatory sources the subject must identify appropriate activity data covering the defined time period and multiply this by appropriate emissions factors.

In many countries the emissions factors covering many of the operations sources are published annually by government (in the UK this service is provided by the Department of Business, Energy, and Industrial Strategy) and the subject must use national, regional, international, or other emission factors of relevance, prioritising those most strongly associated with the emission source.

Emissions data must be reported in units of GHG or CO₂e according to the 100-year potential of each gas.

Required emission sources that can be demonstrated to represent a value of less than 0.5% of total emissions for the business (but collectively no more than 5% of total emissions) may be excluded where evidence can be presented to demonstrate that quantification would not be technically feasible, practicable or cost effective. Where a sole source contributes more than 50% of the total emissions, the 95% threshold applies to the remaining sources of emissions. The method for calculating all purchased goods and service emissions must use emissions factors covering all emissions from cradle to retail (point of purchase). The subject must complete calculations for all purchased goods and service types that are relevant to their business.

The entity must clearly document and explain any estimations and assumptions used in the calculation of the inventory. Where changes have been made to the methodology, these should be described in a transparent manner.

In all calculations, entities must adhere to the spirit of the Protocol, in attempting to contribute to the global effort to combat the Climate Emergency. Any attempts to deceive, game or mislead during the calculation process will result in the application being denied.

One of the primary benefits of the Net Zero Restaurants Protocol is how it seeks to bring together an otherwise disparate set of emissions factors relevant to business in the hospitality industry. Approved data sets can be found in the online appendix: Approved standards and methodologies at netzeronow.org. This information will be constantly updated, in order to keep up with the latest field of research in lifecycle assessments.

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Going Net Zero.

2.6 Step 2. Mitigate

This section covers the creation and implementation of an emissions reduction target and a framework for taking action to reduce GHG emissions in alignment with the ambition criteria of the Science-Based Targets initiative.

2.6.1 Set a Target

Reducing emissions is an essential step in the net zero process. The subject must set a target to reduce its GHG emissions in-line with the latest science regarding climate change.

To achieve the Net Zero Restaurants certification, the business must set a reduction target in compliance with the ambition criteria of the Science Based Targets initiative (SBTi)52.

The target must consist of at least two parts:

i. an absolute GHG emissions reduction (Scope 1 and 2) of at least 4.2% per year over 3 years53

ii. a decrease in GHG intensity of at least 15% over 3 years, measured in kg CO₂ e / £ revenue (or other relevant intensity unit) and covering all sources (Scope 1, 2 and 3) detailed in Figure 9

Data from the most recent year should be used as a base year for the reduction calculations, or according to the provisions for business interruption.

Atypical trading from business interruption

Under normal circumstances, businesses calculating their emissions for the first time would collect activity data corresponding to the most recent 12-month accounting period and use this as their base year for target setting purposes.

As a result of significant business interruption resulting from the Covid-19 pandemic, the most recent 12-month accounting period is likely to be an atypical reflection of normal trading. Consequently it is not an appropriate period for use as a base year for target setting.

Any interruption to “business as normal” lasting for more than three weeks, is regarded as a business interruption resulting in atypical trading. This does not include regular business interruption such as an annual two-week holiday when the business is closed. Disturbances caused by COVID-related public health advice fall under this definition.

Any business calculating emissions for the first time and using an accounting period during which there is an identifiable business interruption resulting in atypical trading, must calculate a ‘Typical Trading’ year estimation for the purposes of base year and target setting.

Typical trading year estimations must be based on scaling of partial year data and must use data covering at least 15% of uninterrupted normal opening (around 2 months of a year).

This scaled up data will then be used to set reductions targets for the following three years.

Businesses going net zero on the basis of a disrupted trading year may choose to purchase carbon credits equivalent to either:

i. The actual full emissions data from the disrupted trading year (retrospective) or

ii. The estimated emissions data for a typical trading year (forecast). Where credits are purchased for an estimated typical trading year, the business must reconcile the difference between estimations and real emissions when data is available.

This may only be used in the first year following disruption, with retrospective offsetting being used subsequently.

In all cases, the adopted approach must be documented completely transparently in associated reporting.
Going Net Zero.

2.6.2 Reduce Emissions

This step covers the actions that may be taken to reduce emissions by the Restaurants with the objective to achieve the targets set in the previous step.

The restaurant must provide an achievable carbon emissions reduction plan to meet the emissions targets set. The largest sources of emissions should be prioritised, and cost-effectiveness of the measures should be taken into consideration, regarding alternative emission reduction actions.

The methodology used to forecast GHG emissions reductions should align with that used to quantify the original GHG emissions, and therefore the same principles apply.

GHG reduction plans must be reviewed at least annually and progress against planned actions must be tracked. Feasibility assessments of possible additional action should be undertaken to ensure that the required reduction targets are met. A director or senior manager should be responsible for the development and implementation of the emission reduction plan.

A guide to the actions that may be considered to reduce missions is outlined online at www.netzeronow.org/restaurants.

2.7 Step 3. Compensate

This section covers the commitment by the restaurant to acquire high quality carbon offsets equivalent to their residual emissions footprint.

Businesses that calculate, set targets, and develop action plans in accordance with the criteria have the option to either:

- Step 3a. Go Net Zero Now with the purchase of UK hospitality offsets, equivalent to their calculated footprint.
- Step 3b. Commit to going Net Zero at a future date, by 2030 at the latest

2.8 Step 3a. Go Net Zero Now

The GHG emissions calculated in Step 1 are considered the residual emissions in the accounting year.

In order to receive Net Zero Now certification, the quantity of offsets purchased by the Restaurants in the first accounting year must equal the total residual emissions from the restaurant in that same year.

2.9 Step 3b. Commit to Net Zero

If a business does not intend to purchase offsets immediately, it can set a target year by which it commits to achieving Net Zero certification.

This target year in which residual emissions will be covered by purchased offsets must be within 2025 at the latest.

The applying organisation must immediately implement Science Based Reduction targets and continue to follow this pathway for the duration of the commitment period. If the applying organisation falls below 65% of the target reduction pathway target, the commitment certification will be removed, and the organisation must restart the certification process.
**Going Net Zero.**

### 2.10 Step 4. Validate

After performing the three activities that concern the calculation, mitigation, and compensation of GHG emissions produced by a restaurant, the last technical step towards the Net Zero Restaurants certification is for a qualified third party (the assessor) to assess and validate the conducted activities.

The subject business **must** submit all the required information, as stipulated in the Protocol, to achieve the Net Zero Restaurants certification to this assessor.

The assessor will review the documentation and award the certification to the subject business if all requirements are met. The assessor may require further detail in any of the areas within the documentation. The subject business **must** provide any required information in order to successfully achieve the certification.

### 2.11 Step 5. Communicate

The final step consists of making accurate, transparent, and relevant information about the details and process of becoming a Net Zero Restaurant available to all stakeholders and using the certification to engage stakeholders.

The Net Zero Restaurant certification marks are the main tool provided to communicate the net zero status of the business to stakeholders. The ability and right to use the certification mark is dependent on the ability of the business to complete all the certification requirements successfully.

Once certified, restaurants **should** use the mark to communicate their actions and raise awareness of their status. All communications **must** be factually based, providing clarity and transparency about the procedures and results achieved to avoid misunderstandings. The use of the Net Zero Restaurants certification marks **must** comply with the requirements and guidance stipulated on its use.

Restaurants participating in the Net Zero Restaurants certification **must** disclose all GHG inventory metrics related to the certification, including gross emissions, targets, reduction activities, current progress to targets, and details of carbon credits. These will be shared openly on netzeronow.org to ensure full transparency across the sector.

Restaurants **must** ensure that all claims are consistent with any national or regional guidance or legislation concerning green claims. The Green Claims Code from the Competitions and Markets Authority is a useful guide for ensuring claims are honest and clear. See Section 3.5.1 for more details on making robust environmental claims.

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Detailed Guidance.

This chapter aims to provide more detailed and technical information of how to achieve Net Zero, using the same structure as laid out in the previous section.

i. Calculate
ii. Mitigate
iii. Compensate
iv. Validate
v. Communicate

A full list of sources, the methodology and data sets can be found in online appendices at netzeronow.org.

3.1 Calculate

Calculating emissions requires the use of two types of data: activity data and emission factors.

“Activity data” is a quantitative measure of a level of activity that results in GHG emissions (for example, litres of fuel consumed, or kilograms of material purchased).

An “emission factor” is a factor that converts activity data into GHG emissions data (for example kg CO₂ emitted per litre of fuel consumed, or kg CO₂ emitted per kilograms of food produced).

Restaurants must follow the guidelines for setting organisational and operational boundaries set out here and in Chapters 3 & 4 of the GHG Protocol.55

Organisational Boundaries

Restaurants must define the organisational entity that is the subject of the certification. Certification requirements apply to this entity as well as any subsidiaries.

Restaurants operating under the same commercial name or brand but under different ownership (e.g., franchises) must not apply to the certification individually and must be considered as single entities.

Restaurants operating in multiple countries, even if they are under the same brand, are considered as different organisations for each country and must apply separately.

Within chain operations, all sites that operate under the same brand must contribute data to the certification process. Organisational control can be set as financial or operational, and the following activities and sites must always be included to achieve a Net Zero Restaurants certification56:

• Any Restaurants directly managed by the certification holder, or that operates under the same brand, which contributes to the activities performed at the restaurant (e.g., offices, logistic centres).
• Any upstream and downstream activities performed by third parties that are necessary to the functioning of the premises (e.g., transportation, storage, take-away service etc.)

The Net Zero Restaurants certification is held by the certificate holder, and it is not transferrable to other supply chain entities.

Operational boundaries

Emissions inventories must include activities of any site managed by the organisation that form part of its operations (e.g., production kitchens, offices, logistic centres) as well as the upstream and downstream activities performed by third parties that are necessary to the functioning of the restaurant (e.g. transportation, storage, take-away service).

An illustration of the required upstream, on site and downstream emissions can be found at Figure 7 and is defined in more detail in Figure 8.

Restaurants must account for all the emissions from sources identified as “required” in Figure 8. This includes all scope 1 (direct) and scope 2 (indirect) emissions together with the most material scope 3 (value chain) emissions.

## GHG Assessment Emission Sources

<table>
<thead>
<tr>
<th>Scope 1</th>
<th>GHG Assessment Emission Sources</th>
<th>Certification</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct emissions arising from owned, leased or directly controlled stationary sources that use fossil fuels and/or emit fugitive emissions (e.g. natural gas, refrigerants)</td>
<td>![ ]</td>
<td></td>
</tr>
<tr>
<td>Direct emissions from owned, leased or directly controlled mobile sources (e.g. leased cars, refrigerants)</td>
<td>![ ]</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Scope 2</th>
<th>GHG Assessment Emission Sources</th>
<th>Certification</th>
</tr>
</thead>
<tbody>
<tr>
<td>Emissions from the generation of purchased electricity, heat, steam or cooling</td>
<td>![ ]</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1</th>
<th>Purchased goods &amp; services</th>
<th>GHG Protocol: Corporate Standard Scope 1 and 2. Value Chain Standard Scope 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a.</td>
<td>Food supplied to the subject</td>
<td>![ ]</td>
</tr>
<tr>
<td>1b.</td>
<td>Water supplied to the subject</td>
<td>![ ]</td>
</tr>
<tr>
<td>1c.</td>
<td>Alcohol supplied to the subject</td>
<td>![ ]</td>
</tr>
<tr>
<td>1d.</td>
<td>Other goods and consumables (e.g. packaging materials)</td>
<td>![ ]</td>
</tr>
</tbody>
</table>

| 2 | Capital Goods | ![ ] |

| 3 | Fuel and energy related activities (not included in Scope 1 or Scope 2) | ![ ] |
| 3a. | Upstream emissions of purchased fuels | ![ ] |
| 3b. | Upstream emissions of purchased electricity | ![ ] |
| 3c. | Transmission and distribution (T&D) losses | ![ ] |
| 3d. | All other fuel and energy related activities | ![ ] |

| 4 | Upstream transportation and distribution | ![ ] |
| 4a. | Outbound courier deliveries of packages | ![ ] |
| 4b. | Third-party transportation and storage of production-related goods | ![ ] |
| 4c. | Third-party transportation and storage of sold products | ![ ] |
| 4d. | All other upstream transportation and distribution | ![ ] |

| 5 | Waste generated in operations | ![ ] |
| 5a. | Food waste | ![ ] |
| 5b. | Wastewater | ![ ] |
| 5c. | Other waste | ![ ] |

| 6 | Business travel | ![ ] |
| 6a. | All transportation by air, public transport, rented/leased vehicle and taxi | ![ ] |
| 6b. | Emissions arising from hotel accommodation associated with business travel | ![ ] |

| 7 | Employee commuting | ![ ] |

| 8 | Upstream leased assets | ![ ] |

| 9 | Downstream transportation and distribution | ![ ] |
| 9a. | Third-party takeaway services | ![ ] |
| 9b. | Guest journeys to and from the restaurant | ![ ] |

| 10 | Processing of sold products | ![ ] |

| 11 | Use of sold products | ![ ] |

| 12 | End-of-life treatment of sold products | ![ ] |
| 12a. | Waste from take-aways and home deliveries | ![ ] |

| 13 | Downstream leased assets | ![ ] |

| 14 | Franchises | ![ ] |
| 14a. | Franchise FSPs | ![ ] |

| 15 | Investments | ![ ] |

### Legend

- ![ ]: Required
- ![ ]: Recommended
- ![ ]: Not required

---

**Figure 12. GHG assessment emission sources**
Detailed Guidance.

**Measure**

Restaurants **must** follow the GHG Protocol methodology for calculating emissions\(^57\). For each emissions source, Restaurants **should** identify the relevant unit metric, the activity or consumption data for the year and the associated unit emissions factors. Unit emissions factors may be specific to the product or service used only if a life cycle analysis has been carried out and data published. Otherwise, industry benchmarks **must** be used and explicitly referenced in the calculations.

Direct measurement of GHG emissions by monitoring concentration and flow rate is not common…the most common approach for calculating GHG emissions is through the application of documented emission factors. These factors are calculated ratios relating GHG emissions to a proxy measure of activity at an emissions source.”\(^58\)

An example of the data required for an electricity consumption figure is shown in Figure 13 below (illustrative data only):

**Scope 2**

<table>
<thead>
<tr>
<th>Unit metric</th>
<th>kWh</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Consumption</td>
<td>20,000</td>
</tr>
<tr>
<td>Emissions Factor kg CO(_2) e/ kWh</td>
<td>0.212</td>
</tr>
<tr>
<td>KG CO(_2) e</td>
<td>4,200</td>
</tr>
</tbody>
</table>

**Figure 13. Sample Data Calculation Form (Electricity Consumption)**

- the unit metric is kWh,
- the consumption is drawn from electricity invoices from the supplier or monitoring of the electricity meter
- the associated emissions factor is drawn from published sources

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\(^57\) GHG Protocol, ‘Corporate Value Chain Accounting Report Standard’.
Detailed Guidance.

### 3.1.1 How to report GHG Emissions from Carbon Neutral and Net Zero Suppliers

Businesses are increasingly considering the option of becoming carbon neutral while offering services to other companies. As an increasing practice, this will have an impact on GHG emissions calculation for businesses that trade with them.

When accounting for these services in the GHG inventory the following steps must be followed:

1. Suppliers must provide written confirmation that the goods or services provided are net zero or carbon neutral and any relevant third-party certification.
2. Where certification is not provided an inventory for the supplier’s GHG emissions and evidence of the purchase and retiring of equivalent approved carbon credits is required.

Where confirmation is provided that a supplier was offering a net zero product or service during the accounting year, the subject organisation may account for goods or services purchased from this supplier as zero emissions.

Care must be taken to ensure that these products represent the spirit of the net zero approach, with minimal climate impact. i.e. A product cannot be classified as ‘Zero Emissions’ if it has not made any real reductions and instead used 100% offsets to cover emissions.

### 3.1.2 Food, Drink and Consumables

This section details how the Greenhouse gas impact of purchased goods and services, from cradle-to-retail is accounted for in Scope 3 emissions under the Net Zero Restaurants certification.

**Food & Beverages**

Restaurants must account for all upstream emissions of all the food and beverage categories defined in Figures 14 and 15, including total food-related emissions from agricultural supply chains under the subcategory 1a “Food and drink supplied to the subject” of Scope 3 emissions.

Restaurants should include all purchased food and drink items within their Scope 3 accounting and must include 95% by sales.

In accordance with the Quality Data principles (1.6) emissions for each source should be calculated with best quality activity data and emissions factors available.

In the absence of item specific emissions factors, Restaurants should adopt a pragmatic approach towards achieving a complete GHG assessment of food and drink purchases with best match emissions factors.

When calculating food and beverage impact in terms of GHG emissions, more accurate emission factors should be prioritised where available with full source details submitted with validation documents.

Use of peer reviewed studies may be allowed in the context of the Net Zero Restaurants certification and must be first submitted to Net Zero Now for approval.
Detailed Guidance.

Beverage Emissions Data

The drinks categories identified in Figure 14 represent 30 commonly stocked beverage products in restaurants. This is not an exhaustive list, but may be useful as a guide. Specific calculations should be completed for each product stocked by each restaurant. Where additional products are served, and specific emissions factors are not available, the closest reasonable category should be used.

<table>
<thead>
<tr>
<th>GENERAL CATEGORY</th>
<th>SPECIFIC CATEGORY</th>
<th>STANDARD SIZE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beer and Cider</td>
<td>Draught Beer &amp; Cider (keg)</td>
<td>30L keg</td>
</tr>
<tr>
<td></td>
<td>Draught Ales (cask)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Bottled Beers</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Canned Beers</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Bottled Ciders</td>
<td></td>
</tr>
<tr>
<td>Wine</td>
<td>Wine - White (Europe)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Wine - Red (Europe)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Wine - White (ROW)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Wine - Red (ROW)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Wine - Sparkling &amp; Champagne</td>
<td></td>
</tr>
<tr>
<td>Spirits</td>
<td>Tequila</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Gin</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Vodka</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Rum</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Whiskey UK</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Whiskey Import</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Sherry</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Port</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Cognac</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Brandy</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Other</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Bottled FAB</td>
<td></td>
</tr>
<tr>
<td>Mixers</td>
<td>Mixer Bottle (size)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Cordial</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Mixer Can</td>
<td></td>
</tr>
<tr>
<td>Water</td>
<td>Still Water</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Sparkling Water</td>
<td></td>
</tr>
<tr>
<td>Soft Drinks</td>
<td>Juice</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Soda 330ml</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Soda Fountain</td>
<td></td>
</tr>
</tbody>
</table>

Figure 14. List of required beverage categories

This list is made up of specific beverages used within most Restaurants. For other beverages that are used in cooking, such as milk, non-dairy milks, cream and for dry products like tea and coffee, please refer to the food emissions data set in Figure 15.
Detailed Guidance.

Food Emissions Data

The food types identified in below are commonly used ingredients in food preparation and specific calculations should be completed for each item. Where additional products are served, and specific emissions factors are not available, the nearest feasible category should be used.

This is not an exhaustive list and may be added to further product lines. Food reporting should not be less specific than this list.

Figure 15. List of required food categories
Detailed Guidance.

Restaurants **should** build a complete food and beverage GHG inventory, considering the unit metric, annual consumption, and emissions factor for each item. Figures 16 and 17 below show examples for a beverage and food recording below: (emissions factors for example purposes only):

### Beverage supplied to the subject || Bottled Beers

- **Unit metric**: 0.33 l bottles
- **Annual Consumption**: 10,000
- **Emissions Factor kg CO₂ e/kWh**: 0.875
- **KG CO₂ e**: 2,887

**Figure 16. Example Emissions Calculation for Beverages**

### Food supplied to the business || Potatoes

- **Unit metric**: kg
- **Annual Consumption**: 10,000
- **Emissions Factor kg CO₂ e/kWh**: 0.36
- **KG CO₂ e**: 3,600

**Figure 17. Example Emissions Calculation for Food**

### Other Purchased goods

Other purchased goods and services, used in the operation of the business, **should** be recorded separately. This includes, but is not limited to:
- Electrical Goods
- Plastics (including single use / disposables)
- Paper / Cardboard (including single use / disposables)
- Glasses
- Chemicals (including cleaning products)
- PPE equipment
- Uniforms

### 3.1.3 Waste

All waste produced by the restaurants **must** be recorded. Organic waste disposed in landfill produces high levels of GHG emissions and therefore separate figures for organic and non-organic waste **must** be produced.

#### Food

Restaurants which offer food service **should** provide GHG emissions arising from annualised food waste data based on a completed audit following the Food Loss and Waste Accounting and Reporting Standard.

Where a food waste audit has not been completed, restaurants **must** calculate emissions for food waste using industry benchmark data in the formula below:

<table>
<thead>
<tr>
<th>Method</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Landfill</td>
<td>100</td>
</tr>
<tr>
<td>Compost</td>
<td>1.6</td>
</tr>
<tr>
<td>Anaerobic Digestion</td>
<td>1.6</td>
</tr>
<tr>
<td>Incineration</td>
<td>3.4</td>
</tr>
</tbody>
</table>

**Figure 18. Food Waste Calculations (SRA)**

To avoid double counting, restaurants **should** be aware that it may be necessary to deduct this food waste figure from the general waste reported elsewhere, if food waste typically forms part of the general waste.

#### Non-Organic

Non-organic waste **must** be calculated based on the total weight of waste produced and government emissions factors for the disposal method.
Detailed Guidance.

|| 3.1.4 Water
Businesses should calculate the GHG emissions from water supplied through the mains supply network (and returned to the mains drains) using total volume of water supplied and emissions factors per m³.

|| 3.1.5 Refrigeration
Businesses should report leakage from air-conditioning and refrigeration units (including beer fridges). The refrigerant blends should be recorded in line with the Kyoto Protocol and Montreal Protocol. These Protocols list gases based on the Intergovernmental Panel on Climate Change (IPCC) Fourth Assessment Report (AR4) over a 100-year period.60

|| 3.1.6 Cleaning Products and Chemicals
Businesses should list all cleaning products and chemicals used in their operations. This can mirror the layout and structure of UK Government COSHH Assessment forms61 and use government emissions factors for chemicals.

|| 3.1.7 Deliveries
Businesses must calculate emissions from delivery vehicles using distance travelled by couriers delivering food and drink products on behalf of the business. This includes third party couriers such as Deliveroo, UberEATS and Just Eat.

|| 3.1.8 Employee Commuting
Businesses should carry out an employee transport survey to quantify the climate impact of employee travel. If a survey is not completed impact must be calculated based on an estimation of the total annual number of journeys made for each transport type, together with the average distance travelled per journey.

Similar estimations should be made for guest journeys where these are considered to be exclusively for the purpose of travelling to the venue.

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3.2 Mitigate

### 3.2.1 Set Targets

Restaurants must set and publish targets for emissions reduction that are supported with a base year, timescales, and a clear achievability plan.

Science-based targets (SBTs) are emission targets that are specifically developed in line with climate science and the level of decarbonisation that is required to limit global temperature increase in line with science. The Science Based Targets initiative help companies to set targets aligned with science by providing guidance, effectively helping them transition into a low carbon economy.

Restaurants must have or set a reduction target in compliance with the ambition criteria of the SBTi.

The target must consist of at least two parts -

1. an absolute GHG emissions reduction (scope 1 and 2) of at least 4.2% per year over three years and;
2. a decrease in GHG intensity of at least 15% over 3 years, measured in KG CO\(_2\)e / £ revenue (or kg CO\(_2\)e / cover) and covering all emissions sources detailed as “Required” in Figure 11.

**How to choose a base year**

Restaurants should use the most recent year of data when setting base years for targets\(^63\).

If the base year was impacted by significant business disruption, the steps in Provisions for business interruption apply.

Recalculations in base year values must be undertaken in the event of acquisitions or disposals but not for organic growth.

Details of any base year recalculations should be submitted to third party assessors for their consideration, along with a clear reasoning of why a recalculation is necessary, and an explanation of all the considerations taken in the process.

Recalculations of base years should be done along with the guidance provided in the GHG Corporate Standard Protocol.

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## 3.2.2 Reduce

Restaurants must develop Greenhouse gas emissions reduction plans to achieve targets that prioritise pragmatic and cost-effective action around the main sources of emissions.

GHG reduction plans must be reviewed at least annually to assess the progress against planned actions, assess the feasibility of further reductions and ensure that the required reduction targets are met. A director or senior manager should be responsible for the development and implementation of the emission reduction plan.

Net Zero Now has prepared an advisory document listing the steps that businesses in the hospitality industry can take to reduce their GHG emissions. This document can be found in the online appendices at netzeronow.org. The structure of that document is outlined in Figure 19 below. Organisations are advised to check with local authorities and business advisers on grants, incentives and offers to support the adoption of action in each of these areas.

### Table: Framework of mitigation guidance for Restaurants

**Food**
- ☑ Optimise quantity through menu development and portion control
- ☑ Review and modify the sales mix to decrease carbon intensity, adopting strategies from the WRI Playbook

**Drinks**
- ☑ Optimise quantity through pour management and measures and reducing spills
- ☑ Consider impact of product format and packing
- ☑ Review the sales mix to decrease carbon intensity

**Packaging and Consumables**
- ☑ Conduct an assessment to how to Avoid, Replace and Reuse disposables and consumables

**Chemicals**
- ☑ Review the possibilities to switch to lower carbon alternatives

**Employee Transport**
- ☑ Encourage active transport with a cycle to work scheme, safe bike storage and lockers
- ☑ Explore the possibility for electric charge points for staff for bikes, scooters and cars

**Deliveries**
- ☑ Explore how to reduce delivery frequency with consolidation
- ☑ Explore local delivery through electric vehicle

**Audit, Analyse, Target, Act**
- ☑ Explore possibilities to understand where and when electricity is used: submeters and half hourly data and set reduction targets

**Equipment - energy efficient specification and benefits of regular maintenance for...**
- ☑ Kitchen
- ☑ Chillers
- ☑ Freezers
- ☑ Ice machines
- ☑ Pumps

**Extract/ Ventilation**
- ☑ Ensure regular maintenance

**Lighting**
- ☑ Review the potential for LED lighting system, prioritising security lights

**Hand driers**
- ☑ Switch to efficient blowers

**Washing/Drying**
- ☑ Reduce water temperature and line dry where possible

**Heat recovery**
- ☑ Explore benefits of heat recovery systems for cellar management

Figure 19. Framework of mitigation guidance for Restaurants
## Detailed Guidance.

<table>
<thead>
<tr>
<th>Section</th>
<th>Task Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electricity (source)</td>
<td>☑ Explore switching to a supplier that generates from renewable sources</td>
</tr>
<tr>
<td>On-site</td>
<td>☑ Consider options for onsite solar PV, Solar hot water, wind, geothermal etc.</td>
</tr>
<tr>
<td>Water</td>
<td>☑ Understand where water is used and set reduction targets</td>
</tr>
<tr>
<td></td>
<td>☑ Address any leaks and dripping taps (5,000 litres / year / dripping tap)</td>
</tr>
<tr>
<td></td>
<td>☑ Review best practice</td>
</tr>
<tr>
<td></td>
<td>☑ Defrost food overnight and not under running water</td>
</tr>
<tr>
<td></td>
<td>☑ Consider waterless urinals and low flush toilets</td>
</tr>
<tr>
<td>Cooling/propellants</td>
<td>☑ Review gas type and options</td>
</tr>
<tr>
<td></td>
<td>☑ Maintenance</td>
</tr>
<tr>
<td>Fridges/Freezers</td>
<td>☑ Review leaks and refrigerant gas type</td>
</tr>
<tr>
<td>A/C</td>
<td>☑ Maintenance</td>
</tr>
<tr>
<td>Fire Equipment</td>
<td>☑ Maintenance</td>
</tr>
<tr>
<td>Heating</td>
<td>☑ Carry out a heating assessment to see where efficiency opportunities lie</td>
</tr>
<tr>
<td></td>
<td>☑ Review options for increasing efficiency</td>
</tr>
<tr>
<td></td>
<td>☑ Ensure timer switch and radiative heating</td>
</tr>
<tr>
<td></td>
<td>☑ Explore payback for ground source where gardens allow</td>
</tr>
<tr>
<td>Delivery</td>
<td>☑ Review delivery options with provider or consider own delivery by bike / electric scooter</td>
</tr>
<tr>
<td>Delivery waste</td>
<td>☑ Explore ordering options to avoid unnecessary cutlery napkins, sachets etc.</td>
</tr>
<tr>
<td></td>
<td>☑ Include messaging in delivery to encourage recycling of packaging and responsible disposal of food waste.</td>
</tr>
<tr>
<td></td>
<td>☑ Explore opportunities to participate in reusable packing initiatives for food delivery</td>
</tr>
<tr>
<td>Waste</td>
<td>☑ Assess waste across types and streams: Food waste (prep, spoilage, plate), Beverage waste and packaging waste (glass, metal, card, plastic)</td>
</tr>
<tr>
<td></td>
<td>☑ Review with local waste contractors what facilities exist, and support can be provided to segregate and recycle</td>
</tr>
</tbody>
</table>

Figure 19. Framework of mitigation guidance for Restaurants (cont.)
Detailed Guidance.

3.3 Compensate

Once an organisation has calculated and begun reducing emissions in line with science based targets, carbon credits should be used to offset residual emissions.

- 1 Carbon Credit = 1 tonne of CO₂ e either removed from the atmosphere or prevented from entering the atmosphere

Carbon credits are generated through projects which remove CO₂ or prevent CO₂ from entering the atmosphere. These projects are made possible by the sale of the credits that they generate as a carbon offset. These credits are generated by implementation of projects that either stop GHGs being emitted (avoidance) or extract and store GHGs from the atmosphere (sequestration).64

There are many different types of Carbon Credit and the qualities of those compliant with the protocol requirements are detailed below:

The purchase of offsets must be in line with the core Oxford Principles for Net Zero Aligned Carbon Offsetting. These state that: emissions reductions must take priority, high quality offset schemes must be used, and the composition of offsets must be regularly revised and updated to meet the latest scientific guidance65.

Businesses that calculate, set targets, and develop action plans in accordance with the criteria have the option to either:

- Go Net Zero Now with the purchase of certified offsets, equivalent to their residual calculated footprint

Or

- Commit to going net zero at a future date (by 2025 at the latest)

3.3.1 Go Net Zero Now

Restaurants that wish to certify and ‘go’ net zero immediately must buy carbon credits equivalent to 100% of the calculated footprint. Those credits must be from quality sources, in line with the requirements of Section 3.3.3 and the sources listed in Appendix A – Approved standards and methodologies.

3.3.2 Target Net Zero

If a business does not intend to purchase offsets immediately, it can set a target year by which it must commit to achieving Net Zero certification.

This target year in which residual emissions will be covered by purchased offsets must be before 2025.

The applying organisation must immediately implement Science Based Reduction targets and continue to follow this pathway for the duration of the commitment period. The assessor will determine if the applying organisation is meeting the targets set out. If the applying organisation falls below 65% of the reduction pathway target, the commitment certification will be removed, and the organisation must restart the certification process.

64. UNFCCC, ‘Race to Zero Campaign.’
Detailed Guidance.

### 3.3.3 Taxonomy of Offsets

The composition of purchased credits must be in accordance with the ratios and taxonomy set out by the Oxford Principles, listed in figure 20 below. The five types of offsets, as described by the Oxford Principles, have different long-term impacts with regards to Climate Change Mitigation. Due to the current state of the offset / removal market, and in line with future expected developments, long term carbon removal is currently not available at a large enough scale to make it practical for businesses going Net Zero Now.

Based on these mitigating circumstances linked to the current carbon offset market, various types of offset may be used in combination. The composition of offsets must follow the minimum requirements of the ratios as shown in Figure 21.

Based on this timeline, avoided emissions and short-term emission removal must be gradually phased out over the coming years, ensuring that long-term storage of GHG emissions becomes more prevalent and eventually all offsets will be Carbon Removal with Long-Lived Storage.

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Figure 20. Taxonomy of Carbon Offsets (Oxford University)\(^\text{66}\)

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Figure 21. From Oxford principles on example net zero aligned offsetting trajectory (Oxford University)\(^\text{67}\)

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\(^\text{67}\) Ibid.
Detailed Guidance.

The 4 Key Points of the Oxford Offsetting Principles:
1. Cut emissions, use high quality offsets, and regularly revise offsetting strategy as best practice evolves
2. Shift to carbon removal offsetting
3. Shift to long-lived storage
4. Support the development of net zero aligned offsetting

Adhering to the Oxford Principles means that these offsets offer a practical balance between:
- feasible projects that are available now
- projects which are necessary to ensure lasting effective protection for the environment

An example of a current offset bundle that adheres to these principles is available now within the online appendices at www.netzeronow.org.

Purchase of credits

The purchase of approved carbon credits equivalent to the total GHG emissions produced by the business in the assessment year must be made in full once the complete carbon footprint is known.
Detailed Guidance.

3.4 Validate

To support the integrity of the Net Zero Restaurants certification, this step defines all required actions to meet the quality assurance and documentation requirements within the Protocol.

Quality assurance must be conducted by the restaurants. The process consists of an evaluation of the processes, data and calculations undertaken, ensuring that all the requirements established in the Protocol have been met.

Documentation must be submitted to the assessor for verification including input data, calculations, assumptions and estimations, procurement evidence and quality assurance attestations.

Figure 22 provides details of the verification requirements and procedures relating to each step in the process. The ability and right to use the Net Zero Restaurants certification mark is dependent on successful validation of the submitted documentation.

<table>
<thead>
<tr>
<th>Step</th>
<th>Verification Requirements</th>
</tr>
</thead>
</table>
| 1. Calculate | The definition of the subject and assessment year **must** be recorded, and full, itemised GHG inventory provided.  
|            | All calculation tools and emissions factors **must** be documented and from approved sources.  
|            | All requirements established in the Protocol **must** be met.  
|            | *The Assessor may require additional information in the event that concerns arise over the quality, completeness, accuracy or robustness of the presented data.* |
| 2. Mitigate | The Restaurants **must** submit evidence of a commitment to a valid reduction target together with an emissions reduction plan to meet the defined targets.  
|            | The Restaurants **must** submit a commitment statement signed by a director.  
|            | *The Assessor may require additional information in the event that concerns arise over the quality, completeness, accuracy or robustness of the presented data.* |
| 3. Compensate | Restaurants going Net Zero Now **must** submit evidence that approved credits equivalent to the total GHG emissions in the assessment year have been purchased and retired.  
|            | Restaurants committing to Net Zero Target **must** complete and sign the commitment statement |
| 4. Validate | The Restaurants **must** complete and sign a quality assurance attestation and submit together with all the necessary documentation. |
| 5. Communicate | Use of the Net Zero Restaurants certification mark **must** adhere to the utilisation of the mark guidelines within the Protocol. All the communications transmitted to customers **must** be factually based and consistent with the steps followed to achieve the certification. |

Figure 22. Verification requirements
Detailed Guidance.

3.4.1 Using the Certification Mark

Companies that have successfully completed the Net Zero Restaurants certification, are permitted and encouraged to use the Net Zero Restaurants logo to communicate their actions to customers and other relevant stakeholders.

The logos have been designed to allow companies to give a clear and transparent statement about their achievements and intentions, while helping educate customers in Net Zero businesses. By using the Net Zero Restaurants certification logo, Restaurants can unequivocally demonstrate that they have met the requirements of the Net Zero Protocol, signaling leadership in environmental issues, differentiating from the competition, and meeting the demands from customers for more sustainable options.

Requirements

The logo must only be used by the certification holder in its own communications and must not be used by any subsidiary or restaurant that has not undertaken and successfully passed the certification process.

As part of the quality assurance of the Net Zero Restaurants Protocol, all usage of the Net Zero Restaurants logo must be in accordance with the terms of use.

The certification logo must not be copied or edited. If this occurs, the certification logo will automatically be invalid.

If the requirements and guidelines provided in the Net Zero Restaurants Protocol regarding the usage of the certification logo are not met, NZR has the right to withdraw its license and request its removal to the affected entity.
Detailed Guidance.

### 3.5 Communicate

Providing accurate and transparent information about your Net Zero certification is a key element of taking part in the initiative. The communications made regarding the conformance with the Net Zero Restaurants certification must be made in the appropriate form of disclosure, and must include an unambiguous identification of the subject, the qualifying date and application period, and access to all evidence supporting the qualifying explanatory statement.

Communicating the certification should be done via the use of the Net Zero certification mark. Use of this logo must conform to guidelines and all communications must be factually based and consistent with the certification achieved.

Rights to using the mark are subject to restaurants receiving Net Zero certification.

Restaurants should have a high-level understanding of all their major environmental, social, and economic impacts, and ensure that their Net Zero claims are appropriate and presented in relation to these major impacts.

All Restaurants should make public a GHG inventory emissions relating to their Net Zero certification. This includes, total gross emissions, a brief description of the emissions sources, justification of any excluded or included sources, reporting period covered any trends evident from the data, targets, and reduction activities.

#### 3.5.1 Green Claims Code

The UK Competition & Market Authority has released the Green Claims Code as a guidance tool for organisations that are making green claims. All organisations working with the Net Zero Now Protocols must follow these rules⁶⁸.

All environmental claims made by businesses in the UK must:

1. Be truthful and accurate: Businesses must live up to the claims they make about their products, services, brands, and activities.
2. Be clear and unambiguous: The meaning that a consumer is likely to take from a product’s messaging and the credentials of that product should match.
3. Not omit or hide vital information: Claims must not prevent someone from making an informed choice because of the information they leave out.
4. Only make fair and meaningful comparisons: Any products compared should meet the same needs or be intended for the same purpose.
5. Consider the full life cycle of the product: When making claims, businesses must consider the total impact of a product or service. Claims can be misleading where they don’t reflect the overall impact or where they focus on one aspect of it but not another.
6. Be substantiated: Businesses should be able to back up their claims with robust, credible, and up to date evidence.

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References.


References.


Raworth, Kate. Doughnut Economics: Seven Ways to Think like a 21st Century Economist. Book, Whole. White River Junction, VT: Chelsea Green Publishing, 2017. http://uu.summon.serialssolutions.com/2.0.0/link/0/eLvHCXMwdd207C8lwEMcPH4NuPxG00CaVLITUaQRQ5cnfB0mAK7q411of31xt0QTHJBBYoEO5___1hLvAFd4E1__fALTAffnPiyNg9z009uRFah76Ta7RKBwbcgZ_U8qB2e7X-1Mvaa6zIpIxyqvkghXNgxDyK451Tq4xzoQQUAbhPfPiqglZ95UivO17O3nPU255cmX7qpxUQJWii6FDPdWqEoOAcdfNqIFg6erkl9wmmnSOYb9h1Xaa10fsUOX8puyKydAf2Fyyjij2ysACINEKGHLWJjA5c-iOj9RChEUKUrAudf7P0_ g_1ocpJTILUfwDlyG1NHJJRo9T4Fy2Xrg.


Scott, Kate, Anne Owen, and John Barrett. ‘Estimating Emissions Associated with Future UK Consumption Patterns: A Report for the UK Committee on Climate Change, 2013.


References.


Appendices.

Relevant documents will also be updated online at NetZeroNow.org

Appendix A: Use with other standards and methodologies

- The GHG Protocol Corporate Standard (including the separate Guidance on Scope 2 and 3 accounting)\(^69\),
- The latest UK Environmental Reporting Guidelines\(^70\)\(^71\),
- PAS 2050 - Specification for the assessment of the life cycle greenhouse gas emissions of goods and services\(^72\)
- PAS 2060 – Carbon Neutrality\(^73\)
- ISO 14064 – 1: Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals\(^74\)

Target Setting

- Science Based Targets Initiative\(^75\)
- World Resources Institute Cool Food Pledge\(^76\)
- UN Race to Zero\(^77\)

Offsets

- The Oxford Principles for Net Zero Aligned Carbon Offsetting\(^78\)

Environmental Claims

- The Green Claims Code - UK Competition and Markets Authority\(^79\)

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70. UK Government, Department for Environment, Food and Rural Affairs, and Department for Business, Energy, and Industrial Strategy, ‘Environmental Reporting Guidelines.’
75. Science Based Targets Initiative, ‘SBTI Criteria.’
Protocol

admin@netzeronow.org