## Positive contribution

The Positive impact is a tool that allows to measure companies’ contribution to transition regarding climate/biodiversity. It is made up of three pillars which measure and quantify positive impacts on climate/biodiversity due to improved performance and compensation actions carried out by companies. These indicators quantify the positive impact that these management decisions have on climate/biodiversity. The three pillars of this indicator are: reduced, avoided or compensated impacts.

### Reduced

The goal of the reduced impact is to track a corporate’s performance over time to compare its current impact to its predicted impact based on the environmental performance of its products and services from a base year.

### Avoided

The goal of the avoided impact is to quantify how much the corporate’s products and services perform better than the market’s average.

Comparative emissions impacts of products or services is defined as the “quantified amount of contribution of the target product to reduced [or increased] greenhouse gas emissions through the whole life cycle of final product(s) which achieve the reduction [or increase] effects on environmental loads, in comparison to a baseline amount”.

If the product offers a reduction of the impact, then the term commonly used is avoided impact.

Please note that there overlaps can occur between the Reduced and the Avoided Impacts, which is not an issue because they each provide guidance in their own way and are not meant to be summed.

### Positive (will be covered in the future)

The goal of the Positive Impact is to account for companies undertaking restoration and/or sequestration activities.  
It is necessary to acknowledge that The Negative Impact computed via pressure factors from the EcoInvent database is actually a netted Negative Impact which may include positive impacts occurring through the value chain (e.g., the cultivation of vegetables contributes to carbon sequestration, which is netted to all the negative emissions resulting from the production process).

## SB2A

SB2A – Science-Based Alignment Approach is a Climate approach developed in 2017 and operated by Iceberg Data Lab. It calculates an Implied Temperature Rise (ITR), which appraises the alignment of each issuer with its sectoral decarbonisation target, based on reference sources (SBT, SDA, etc.). This dataset allows Financial institutions (Banks & Asset Managers) to the temperature alignment of their portfolio and to integrate these data into their decision-making processes.

The Implied Temperature Rise and Carbon Footprint are calculated by the cumulated overshoot/undershoot from 2010 to 2050 of carbon emissions relative to the temperature trajectory that the company should follow to converge by 2050 (versus a sectoral average). The results are shown in both GHG emissions and temperature alignment for 1,5 °C and 2 °C.