

Introduction

The "Road to Net Zero" is a certification programme for organisations designed to help businesses to manage their carbon footprint in line with the goal of achieving Net Zero greenhouse gas emissions by 2050 whilst limiting global warming to 1.5°C.

Issuance of the certificate is at the sole discretion of Go Climate Positive but as we are passionate about transparency, we believe it is important to publish our criteria, which are based on established best practice wherever possible.

Rational for introduction of the new criteria

The previous Go Climate Positive certification programme was launched in February 2020 and has proved both popular and successful. So why are we changing it?

- Increasingly the "gold standard" climate commitment is considered to be Net Zero greenhouse gas emissions, indeed for most experts this is now the only commitment that is meaningful and credible, so all businesses should be on a journey towards achieving it
- It will be decades before most businesses can claim to have achieved this so it is important to recognise those businesses that are on a meaningful journey towards it and to recognise the achievement of specific milestones on the way.
- Achieving Net Zero is inherently a collaborative exercise, so we want to encourage members to get a deeper level of engagement with their key stakeholder groups (especially company leadership, employees and suppliers).
- There is an increasing preference for "transparent" claims based on statements of actual achievements in carbon reduction rather than on "marketing" terms such as "Carbon Neutral" or "Climate Positive". As a result, we want to recognise and highlight the specific achievements that our members have made in:
 - Reducing their own footprint AND
 - o Helping others to reduce their carbon footprint AND
 - o Helping to conserve or regenerate natural eco-systems that absorb carbon.

Certificate validity

A member's certificate is valid for as long as they are a member of the programme. All certificates are in the public domain and can be viewed from our <u>Members Directory</u>. Once their certificate expires, a member must stop using any badges obtained through the programme and must not claim to be an active or current member of the programme.



The certification programme

In recognition of the view that every business should be on a journey to Net Zero, we have introduced a single membership programme for all member organisations. The programme has several "Steps", representing different stages of maturity in that journey. Thus, the journey is the same for all, but each member is able to choose the pace at which they implement the more advanced steps of the programme.

Currently the programme recognises 3 key steps on the "Road to Net Zero"

- Step 1: is to implement an effective Carbon Management System
- Step 2: is to Engage all key Stakeholders in the journey
- Step 3: is to publish a Net Zero roadmap, detailing what the member will need to do to achieve Net Zero.

Future developments of the programme will likely add additional steps as new best practice becomes clear.

Achievement of these steps is recognised in the programme with the issuance of a new certification badge. Images of these badges with a summary of the criteria for each are shown below. The detailed criterion for each step is given on the following pages.







Step 1: Carbon Management System

- Calculated ALL significant emissions in value chain
- Set Near-Term 1.5°C target(s) covering ≥95% of all emissions
- Have an active and current action plan in place
- Committed to quarterly progress reviews
- Publicly disclosed emissions, targets, actions
- Adopted Carbon Management policy

Step 2: Stakeholders Engaged

- Stakeholder engagement plan created
- Mandatory surveys/ workshops:
 - Leadership group
 - Employees
 - Suppliers
- Optional surveys/ workshops:
- Other stakeholder groups
- Annual supplier data collection survey in-place

Step 3: Net Zero Roadmap published

- Published science-based Net Zero commitment
- Published Net Zero roadmap including:
 - Key milestones
 - Key programmes of work
 - Annual carbon budgets
 - Update roadmap every 3 years

Criteria for "Road to Net Zero" Certification

The certification page

Transparency is a critical part of any carbon management programme, especially for any organisation wanting to make public claims about its commitment to or achievements in carbon reduction. Unfortunately, due to the long history of dubious environmental claims by many high-profile companies, the only way to have credibility in your claims is to publicly share the basis on which your carbon calculation has been done, the goals you have committed to achieve, the progress made so far and the work still to be done. For this reason, public disclosure of your emissions, targets, actions and impacts is a requirement of the certification programme.

We help you do this by automatically creating a certification page, hosted on our website, that contains your certificate and the key elements of public disclosure required for certification.

Example certificate



The certificate recognises your carbon impacts in 8 categories:

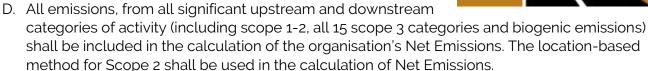
- Reductions made to your own Net Emissions compared to your Baseline (tCO2e or tCO2e/intensity-factor)
- Additional CO2 removals made compared to your Baseline (tCO2e)
- GHG emissions you have helped others to avoid since your Baseline calculation (tCO2e)
- GHG emissions you have helped others to reduce using carbon credits since your Baseline calculation (tCO2e)
- GHG removals you have made using carbon credits since your Baseline calculation (tCO2e)
- Future GHG removals you have funded through the purchase of Pending Issuance Units since your Baseline calculation (tCO2e)
- The number of Trees you have planted since your Baseline calculation (Trees)
- The Investment you have made in conserving or regenerating natural ecosystems (£k GBP)

Criteria for "Road to Net Zero" Certification

Certification Criteria

Step 1: Carbon Management System in place

- A. The member organisation shall calculate its GHG emissions annually.
- B. The calculation shall either by carried-out or verified by Go Climate Positive.
- C. The calculation shall be done in accordance with the most recent version of GHG Corporate Protocol and Value Chain Standards published at the time of certification.



- E. The organisation shall calculate the land-based emissions of any land they own or manage, using the Farm Carbon Calculator, and report this separately. This includes direct carbon emissions and removals, emissions from land management and emissions from land-use change.
- F. The organisation shall have made a public commitment to achieve Net Zero GHG emissions, by making all feasible emissions reductions, in line with a 1.5°C pathway, and neutralising its residual emissions, by 2050 at the latest.
- G. The organisation shall have made a public commitment to eliminating the use, sale, distribution and financing of fossil fuels as soon as practically possible, and to switch to 100% renewable or zero-carbon energy by 2030. Organisations unable to make this commitment or that are involved in the exploration, extraction, mining and/or production of oil, natural gas, coal or other fossil fuels shall not be eligible for certification, though we would be happy to help you measure and reduce your carbon footprint in line with a 1.5°C pathway if there is a genuine commitment to do so.
- H. The organisation shall have made a public commitment to eliminating deforestation, peatland loss and the conversion of other remaining natural ecosystems, in land in it owns/manages by 2030, and throughout its value chain as soon as practically possible.
- I. The organisation shall set Near-term reduction targets aligned to a 1.5°C pathway for Scope 1 & 2 and a <2°C pathway for Scope 3, as a minimum (as defined by the Science-based Targets Initiative guidelines, including any sector specific requirements). Members are encouraged to set targets aligned to a 1.5°C pathway for all scopes. Separate Near-term reduction targets shall be set for significant direct GHG emissions that do not arise from burning fuels.
- J. A Specific Near-term target shall be set to switch to 100% renewable or zero-carbon energy by 2030. If consumption of natural gas cannot be eliminated by 2030 the purchase of Renewable Gas Guarantee of Origin (RGGO) certificates will be accepted.
- K. Separate Near-term targets shall be set for reducing land-based emissions aligned to a 1.5°C pathway, as a minimum (as defined by the Science-based Targets Initiative guidelines, including any sector specific requirements), and (optionally) increasing land-based removals.
- L. The organisation shall have an active short-term action plan stating the carbon reduction, data improvement and stakeholder engagement actions they intend to carry out, in the next 12-18 months. This plan shall be reviewed and updated at least once per year.





- M. The organisation shall be committed to reviewing progress towards the completion of the action plan on a quarterly basis, and putting in place remedial actions, if necessary *(not a requirement for solo and micro businesses).*
- N. The organisation's current and historic emissions, reduction targets and action plan shall be published on the Go Climate Positive website.
- O. The organisation's Carbon Management activities shall be overseen by the board of directors, or equivalent leadership body.
- P. The organisation shall have adopted a Carbon Management Policy explaining their commitment to the requirements in these criteria.

Step 2: Stakeholders Engaged

- A. All criteria for the Step 1 certificate shall be met.
- B. A Stakeholder engagement plan shall be created and updated at least annually. This plan shall identify the stakeholder groups having most influence over the organisation's ability to meet its reduction targets and identifies the key actions to be taken to engage them in carbon reduction activity.
- carbon reduction activity.

 C. As part of this plan, a survey shall be conducted of the key stakeholder groups to understand their current level of engagement and the state of maturity in their own carbon reduction journey.
- D. At least one workshop, designed to progress the engagement plan, shall be held with each key stakeholder group. The workshop(s) may be conducted face-to-face or virtually.
- E. The engagement plan shall identify which suppliers are mature enough in their journey to provide carbon data for use in the organisation's calculation. An annual data collection survey, for identified suppliers, shall be put in-place.
- F. Requirements for selection of stakeholder groups:
 - i. Mandatory stakeholder groups:
 - a. Leadership team
 - b. Employees
 - c. Suppliers
 - ii. Recommended stakeholder groups:
 - a. Any other stakeholder group with an influence score of 3 or more out of 5, on our stakeholder engagement plan template.
 - iii. Additional requirements for stakeholder groups
 - a. Participants for engagement surveys and workshops shall be selected to ensure at least 60% of the emissions generated by each Stakeholder group are represented (ideally 80% should be targeted).
 - b. Solo and micro businesses may run a single combined workshop for Leadership and Employees.
- G. If the organisation owns/manages land or is in one of the following sectors; Forest and Paper Products; Food Production; Food and Beverage Processing; Food and Staples Retailing; Tobacco; it shall take all steps to eliminate deforestation, peatland loss and the conversion of other remaining natural ecosystems, in land in it owns/manages by 2030, and throughout its value chain as soon as practically possible, and shall provide evidence of the steps taken. This must be done in a way that is just for affected communities, workers and consumers.



Criteria for "Road to Net Zero" Certification

Step 3: Net Zero roadmap published

- A. All criteria for the Step 1 & 2 certificates shall be met.
- B. The organisation shall have set one or more Net Zero targets aligned to the achievement of global net zero by 2050 at the latest (as defined by the Science-based Targets Initiative guidelines). These targets shall identify:
 - I. The year by which Net Zero is expected to be achieved (2050 at the latest).
 - II. The scopes and emissions categories covered by the target (at least 95% of emissions must be covered by a target).
 - III. The level of reduction expected, to include a minimum of:
 - i. Absolute reduction of 90% OR
 - ii. Reduction in intensity of 97%
 - IV. The level of residual emissions expected in the year that Net Zero will be achieved and a commitment to neutralise them by removing and storing an equivalent amount of CO2.
- C. The organisation shall have published a Net Zero roadmap including:
 - I. A commitment to achieve Net Zero no later than 2050.
 - II. Details of the Near-term and Net Zero targets set, including the level of residual emissions expected and how these will be neutralised by carbon removals.
 - III. Annual carbon budgets aligned to the reduction targets.
 - IV. An assessment of the climate related risks to the business and impacts of expected changes in the business's industry sector and wider society.
 - V. Key programmes of work/projects required to deliver the necessary reductions, address the significant risks, make significant data improvements and engage key stakeholders.
 - VI. An assessment of
 - VII. A description of how human resources, capital expenditure plans, research & development plans and investments will be put in place to support the key programmes of work.
 - VIII. If relevant:
 - i. explain how the transition away from fossil fuels will be just for affected communities, workers and consumers to ensure access to energy and avoid transfer of fossil fuels assets to new owners.
 - ii. explain how the elimination of deforestation, peatland loss and the conversion of other remaining natural ecosystems will be just for affected communities, workers and consumers to ensure economic development, resilience, equality, and avoid transfer of natural assets to new owners (unless those owners can guarantee the assets will be conserved).
 - iii. explain the contribution being made to protecting and/or regenerating natural ecosystems and/or funding carbon reduction outside of your own value chain.
 - IX. A description of the governance structure for transition and verification including any changes to policies and regulations needed. This should include consideration of carbon pricing and, for businesses with >500 employees, how executive compensation will be linked to the achievement of targets.
 - X. An explanation of how marketing, lobbying and policy engagement activities, including any trade association affiliations, demonstrate consistency with the Net Zero roadmap and avoid greenwashing.
- D. This roadmap shall be updated at least every 3 years.





Ongoing commitment to reducing emissions

All members of the programme are expected to reduce their emissions in line with the criteria above and to make their best efforts to complete the agreed action plans.

We recognise that life isn't perfect and unexpected events sometimes spoil the best intentions, and so leeway will be given where appropriate. However, if a member fails to record a reduction in either absolute missions or emissions intensity for 2 or more years in a row, Go Climate Positive reserves the right to retract the member's certificate.

Of course, should this happen, we would still like to work with you to help get your carbon journey back on track, so you will be very welcome to continue your membership. Once your carbon reduction journey is back on track, we will be delighted to re-instate your certificate.

Criteria for "Road to Net Zero" Certification

Criteria for qualifying carbon impacts to be shown on the member's certificate

Emissions Reductions

All reductions in a member's Net Emissions will automatically be recognised on their certificate:

- A. Only total reductions in CO2e for the most recent annual calculation, when compared against the baseline calculation, are recognised.
- B. If the organisation's Net Zero target is based on a reduction in intensity then reductions in Net Emissions intensity may be recognised as an alternative.
- C. Reductions generated by projects that do not result in a change in the reported organisational emissions will not be shown in the certificate.

Additional Removals

All additions in a member's Net Removals will automatically be recognised on their certificate:

- A. Only total additional removals of CO2 for the most recent annual calculation, when compared against the baseline calculation, are recognised.
- B. Removals generated by projects that do not result in a change in the reported organisational removals will not be shown in the certificate.

Note: At the time of publishing the standards for accounting for Removals are under development. These criteria will be reviewed when the standards have been finalised.

Avoided emissions

Avoided emissions are by activities undertaken by the member organisation that reduce or prevent greenhouse gas emissions outside its boundaries (sometimes known as 'carbon handprints'). The following methods of generating avoided emissions are recognised by the programme:

- A. Reusing or recycling materials/products beyond your operations.
 - The difference between the carbon produced by reusing or recycling compared with the embedded carbon of making a new product is counted as a handprint. Recycling/reuse of operational waste does not count as a handprint as that is expected.
- B. Developing and selling low-carbon products.

The difference between the lifetime emissions of the low-carbon product and those of a standard product is counted as a handprint. Recognised ways of reducing lifetime emissions include:

- Using less Fuel
- Switching from Fossil fuels to Biofuels
- Reducing direct emissions of greenhouse gases
- Using less Electrical power
- Reducing the use of consumable Materials
- Producing less Waste in use
- C. Helping suppliers or customers to reduce their emissions.

Carbon saved by working with one of your suppliers or customers on a specific project that helps them to reduce their emissions, by saving energy, consuming less material or reducing waste may be counted as a handprint if it does not reduce the footprint of the materials purchased by the organisation. Work with a supplier that reduces the footprint of the materials purchased by your organisation should reduce your footprint.

Criteria for "Road to Net Zero" Certification

D. Introducing other businesses to the community.
 Carbon reductions from businesses introduced by the member organisation to the Go Climate Positive community are counted as a handprint.

Reductions-based Contributions

Contributions may be generated when the member organisation purchases and retires certified carbon credits based on avoiding or reducing emissions. Each carbon credit represents the saving of 1 tonne of CO2e. To be recognised on your certificate as a reduction, carbon credits must be:

- A. Issued by a recognised third-party that audits and certifies the carbon savings generated (e.g. Gold Standard or Verified Carbon Standard).
- B. Retired in a public registry such that they cannot be double counted.

Removals-based Contributions

Contributions may be generated when the member organisation purchases and retires certified carbon credits that are based on removal of CO2 from the atmosphere with long-term storage. Each carbon credit represents the removal of 1 tonne of CO2. To be recognised on your certificate as a removal, carbon credits must be:

- A. Issued by a recognised third-party that audits and certifies the carbon savings generated (e.g. Woodland Carbon Code).
- B. Based on biological sequestration or technological removal of CO2 from the atmosphere with long-term storage.
- C. Retired in a public registry such that they cannot be double counted.

Pending Removals

Pending removals may be generated when the member organisation purchases Pending Issuance Units that recognise the funding of nature-based projects designed to remove CO2 from the atmosphere and place it in long-term storage. Each carbon credit represents an expectation of the removal of 1 tonne of CO2 in the future, once the project has matured. To be recognised on your certificate as a pending removal, units must be:

- A. Issued by a recognised third-party that audits and certifies the expected carbon savings (e.g. Woodland Carbon Code).
- B. Based on biological sequestration or technological removal of CO2 from the atmosphere with long-term storage.
- C. Recorded in a public registry such that they cannot be double counted.

Trees planted/Nature Investments

Members that have planted Trees (or contributed to another project that conserves or regenerates natural ecosystems and/or carbon sinks) may apply to have these recognised in their certificate. To be recognised, evidence must be provided that the investment has been made in a well-managed programme. A well-managed programme is one which:

- A. Respects the local ecology and does not damage valuable habitats.
- B. Is committed to looking after the trees planted/investment for a minimum of 50 years.
- C. Accounts for every tree planted, records their location and the name of the organisation financing it, and prevents double counting.
- D. Avoids adverse unintended consequences (such as loss of biodiversity or social injustice to indigenous peoples).