



Decarbonisation strategy

Your business can decarbonise by focusing on just three of the Future-Fit Break-even goals related to energy, greenhouse gases (GHG)s and products as follows:

1. **Derive** 100% of the company's energy from renewable sources
2. **Calculate and offset** direct and energy indirect GHG emissions (Scope 1 and 2) with an optional extension into other indirect (Scope 3) emissions
3. **Phase out** any products and services that force customers to emit GHGs

While these steps might seem overwhelming at first, the beautiful simplicity of this strategy is that once started, the elements work together to become mutually reinforcing.

Element 1 helps progress towards **Element 2** and depending on your company's activities - you might even fulfill **Element 3** straight away. The steps in this strategy can be tackled simultaneously - in any order and at your own pace. It's entirely up to you and the owners and decision-makers of your business. Importantly, unlike other standards and certifications, there's no obligation to report publicly unless you choose to do so. Just embed this strategy into the business as the best road to decarbonisation. Later on you may wish to report on your progress towards these goals via your website, sustainability report or the [Future-Fit Pioneer Program](#).

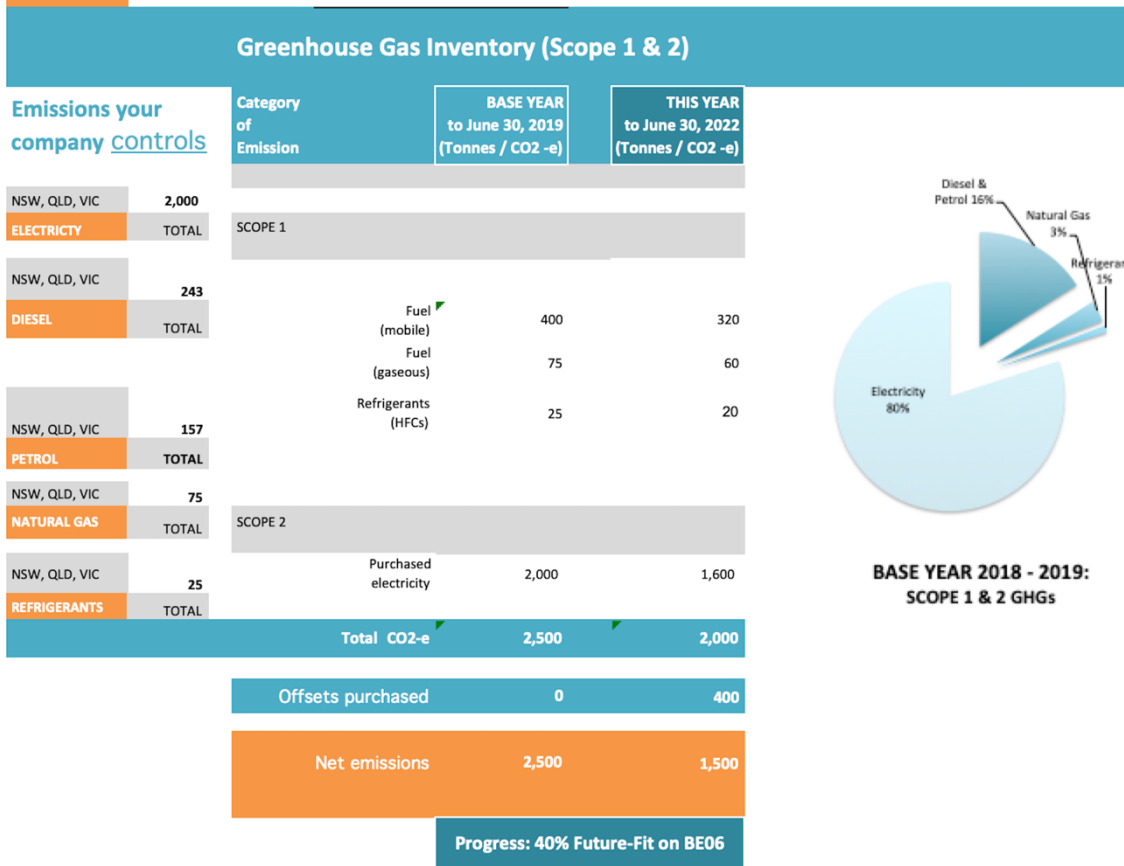
Element 1: Derive 100% energy from renewable sources

- Make a commitment to reach this goal [1]
- Undertake a data gap analysis
- Calculate the current percentage of renewables
- Track progress towards this goal over the coming years

Clever tip: Conduct a brainstorm with colleagues to identify and assess opportunities to increase the proportion of renewable energy. 100% accredited GreenPower is one option. Keep a record of the discussions to update and review during the year. Make sure this valuable insight isn't forgotten!

Deep Dive Assessment: Carbon & Energy

BASIC



Our Deep Dive Assessment: Carbon & Energy results in easy-to-use, custom-built tools to measure and track progress on your decarbonisation goals

Element 2: Calculate and offset GHG emissions (Scope 1 and 2)

- Make a commitment to reach this goal [2]
- Undertake a data gap analysis
- Calculate the base year tonnes of CO₂-e from Scope 1 and 2 emissions [4]
- Purchase verified carbon offsets to compensate for Scope 1 and 2 emissions [5]
- Track progress towards this goal over the coming years

Choose a previous year that is typical of business activities and revenue to develop the Baseline GHG Inventory in Tonnes of CO₂-e [4] [6]. You'll use that every year in future to measure your progress to Net Zero. Our assessment organises your data and information for you to ensure the calculations are accurate, complete, consistent and able to be independently verified.

Knowing which GHGs represent the largest slice of the pie, you'll be able to focus on ways to eliminate, reduce or substitute the source with something less carbon-intensive.

Clever tip: Write down the methods used and the sources of information drawn upon to calculate your GHG emissions inventory so the results can be checked for accuracy, consistency and relevance to intended users. And so you don't forget how you did it!

Most businesses, despite their best efforts, will not have completely eliminated their GHGs last year. So as a short-term action there is an option to purchase the number of offsets equivalent to the total tonnes CO²-e. This will result in “net zero emissions” for Scope 1 (direct) and Scope 2 (energy indirect) [5].

Clever tip: Write down the names of offset suppliers, types purchased and whether or not the offsets have been independently verified for transparency and assurance purposes. You'll probably want to refer to this history next time you look at purchasing offsets!

Optional extension to offset your entire carbon footprint

The full carbon footprint of your company includes other indirect emissions apart from those covered in Scope 2. These are classified as “Scope 3” [14]. If you want to claim that your company is “carbon neutral” you'll need to offset the significant Scope 3 emissions as well as 1 and 2. The extra work involved depends on the type, size and complexity of the business, industry and supply chain. [4] [7].

- Follow the same process for Scope 3 emissions, calculating and offsetting the tonnes of CO²-e that are significant [7]
- Decide whether to apply for Carbon Active Certification with the Australian Government and make a public commitment to Carbon Neutrality [8]

Element 3: Phase out any company products or services that force customers to emit GHGs

- Make a commitment to reach this goal [3]
- Undertake a data gap analysis
- Calculate the % of products that force customers to emit GHGs
- Track progress towards this goal over the coming years

If your business manufactures or sells products, start re-designing or replacing the current models with products that don't force customers to emit GHGs. [3] One example for a manufacturer of forklift trucks is transitioning from gas powered models that cause customers to emit GHGs to forklifts to those powered by green electricity or hydrogen fuel with no resulting emissions.

References

- [1] Future-Fit Business, *Action Guide BE01*
<https://futurefitbusiness.org/goals/be01/>
- [2] Future-Fit Business *Action Guide BE06*
<https://futurefitbusiness.org/goals/be06/>
- [3] Future-Fit Business *Action Guide BE18*
<https://futurefitbusiness.org/goals/be18/>
- [4] World Business Council for Sustainable Development and World Resources Institute, GHG Protocol Corporate Accounting and Reporting Standard.
<https://ghgprotocol.org/corporate-standard>
- [5] GHG Management Institute and Stockholm Environment Institute, *Carbon Offset Guide*
<https://www.offsetguide.org/high-quality-offsets/>
- [6] National Greenhouse Accounts Factors
<https://www.industry.gov.au/data-and-publications/national-greenhouse-accounts-factors-2021>
- [7] World Business Council for Sustainable Development and World Resources Institute, GHG Protocol Scope 3 Accounting and Reporting Standard
<https://ghgprotocol.org/standards/scope-3-standard>
- [8] Carbon active certification website
<https://www.climateactive.org.au/be-climate-active/certification>
- [9] Future-Fit Business
<https://futurefitbusiness.org/companies/>

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