

GUIDE

Net Zero Roadmap Guide

The building blocks of a credible Net Zero pathway — from baseline to residual emissions.

Baseline Emissions

Every Net Zero roadmap starts with a credible baseline — a full Scope 1 and 2 inventory, plus relevant Scope 3 categories, for a defined base year against which future progress is measured.

The Reduction Hierarchy

Reduce before you offset. A credible roadmap prioritises actual emissions reduction, and only uses carbon credits for the residual emissions that cannot be eliminated with current technology.

Renewable Energy

- On-site solar or other renewable generation, where feasible
- Renewable power purchase agreements or green tariffs

Energy Efficiency

- Process and equipment upgrades that reduce energy intensity
- Building and utility-level efficiency improvements

Residual Emissions

Even with strong reduction efforts, some emissions are very difficult to eliminate with today's technology. These residual emissions are the appropriate place for high-quality carbon credits — used to neutralise, not substitute for, genuine reduction effort.

Carbon Credits (Where Appropriate)

Credits should be a final step, not a first one — and ideally sourced from projects with strong integrity (Verra, Gold Standard) once genuine reduction opportunities have been exhausted or are underway.