Ecologi

reduce restore report ©

Net-zero Accountancy Protocol

Best practice guidance
for corporate climate action

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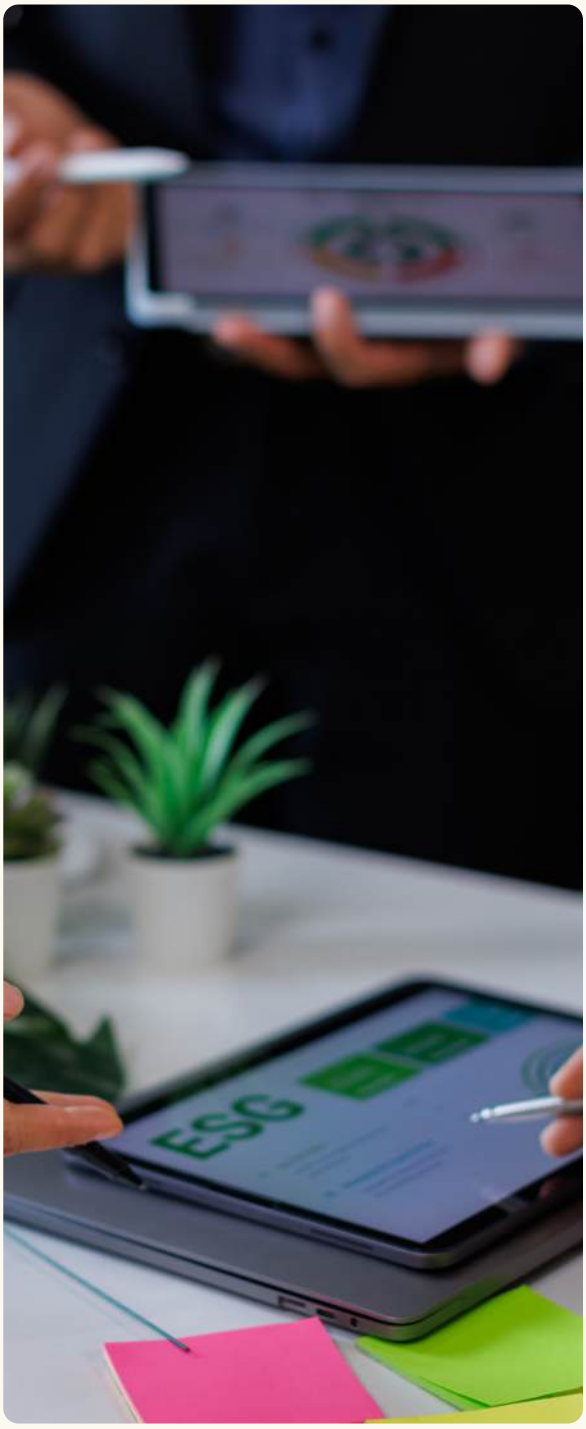
About the partners

This protocol represents the latest in climate science and builds on the Net Zero Now Accountancy Sector Protocol published in May 2023.



The updated Accountancy Protocol has been developed by Ecologi in collaboration with industry organisations to create a clear, practical standard for accountancy firms.

Reaching net-zero requires collective action at scale. This protocol is a free, open resource designed to support firms at every stage of their journey, shaped by the accounting sector, for the accounting sector. It reflects a shared view of what meaningful climate action looks like in practice.

We are grateful for the input and support of a wide range of partners, including:

- AIA (Association of International Accountants)
- Bishop Fleming
- Duncan Toplis

This list highlights a selection of contributors and is not exhaustive. This initiative is grounded in collaboration, ensuring the protocol is both credible and actionable.

Foreword

The accountancy profession sits at the heart of the global transition to a net-zero economy. Accountants shape how value is defined, how performance is assessed, and how trust is built between organisations and society.

As advisors, auditors and stewards of financial integrity, the profession has the ability not only to reduce its own emissions, but to amplify that impact by accelerating climate action across the wider business landscape.

To deliver on this potential, in 2023 the sector collaborated on the creation of a V1 protocol to design a consistent, science-aligned and practical route to net-zero, that was accessible to firms of all sizes. Following evolution in the carbon accounting and target setting landscape, The Net-zero Accountancy Protocol (2026 Edition), builds in that legacy with the same goal of accelerating progress and enabling more businesses to take meaningful action.

Grounded in the Ecologi 3Rs Framework - Reduce, Restore, Report - this Protocol provides a clear methodology for building a credible climate strategy that is both rigorous and achievable. It brings coherence to a fragmented landscape of climate standards by integrating the GHG Protocol Corporate Standard, the Science Based Targets initiative (SBTi) Net Zero Standard, and the Oxford Principles for Net Zero Aligned Offsetting into a single, actionable model tailored for the accountancy sector.

The Protocol recognises that climate leadership in the 2020s is no longer defined by ambition alone, but by delivery, integrity and transparency. By offering a staged certification pathway, it enables firms to begin their journey and deepen ambition over time, while establishing a shared benchmark for what “good” looks like today.

Accountancy is a profession built on trust. This Protocol extends that same principle to climate action: enabling firms to demonstrate credibility in their own transition while playing a vital role in the transition of others.

01. Introduction

1.1. Purpose of the protocol

The Net-zero Accountancy Protocol sets out a sector-specific, science-aligned approach for accountancy firms to plan, implement and evidence credible climate action. It defines the requirements for measurement, emissions reduction, restoration beyond the value chain, and transparent reporting, and provides the criteria for certification.

With climate risk now recognised as a financial, legal and operational risk, expectations from clients, regulators, investors and procurement functions are rising rapidly, and firms are increasingly assessed on the credibility of their climate strategy. As trusted intermediaries in financial decision-making, accountancy firms are expected to demonstrate integrity in their own transition while enabling accountability in others.

This Protocol is designed for accountancy firms of all sizes, with specific emphasis on small to mid-sized practices who require a structured, accessible route to credible action. It applies to both domestic and international firms operating under UK or global reporting frameworks, and covers Scopes 1, 2 and 3 emissions, as well as considering influence-related emissions ("Scope X").

1.2. About Ecologi

Ecologi is the UK's most trusted climate action platform for business. We help organisations measure and reduce their emissions, fund high-quality climate solutions, and transparently report impact. Our approach is grounded in scientific standards, independently reviewed, and aligned with the SBTi and the Oxford Principles.

1.3 Key updates from the 2023 Edition

This 2026 Edition introduces significant updates reflecting the rapid evolution of best practice, including:

- **Adoption** of the Ecologi 3Rs Framework as the organising methodology
- **Alignment** with the SBTi Net Zero Standard for target setting
- **Stronger integration** of nature-positive and restoration measures
- **Introduction** of a maturity-based certification pathway
- **Expanded guidance** on service-based Scope 3 emissions and hybrid working models
- **Integrated guidance** on delivering emissions reductions
- **Clearer links** to recognised ESG disclosure frameworks (CDP, B Corp, EcoVadis, TCFD)
- **Broader consideration** of the communications matrix around disclosure, engagement, advocacy and the net-zero economy.

02.
Framework overview

2.1. The 3Rs Approach: Reduce, Restore and Report

The 3Rs Framework is the organising structure of the Ecologi Protocol. It defines the three essential components of a credible net-zero strategy:

Reduce

Measuring and cutting emissions across Scopes 1, 2 and 3 in line with science-based targets.

Restore

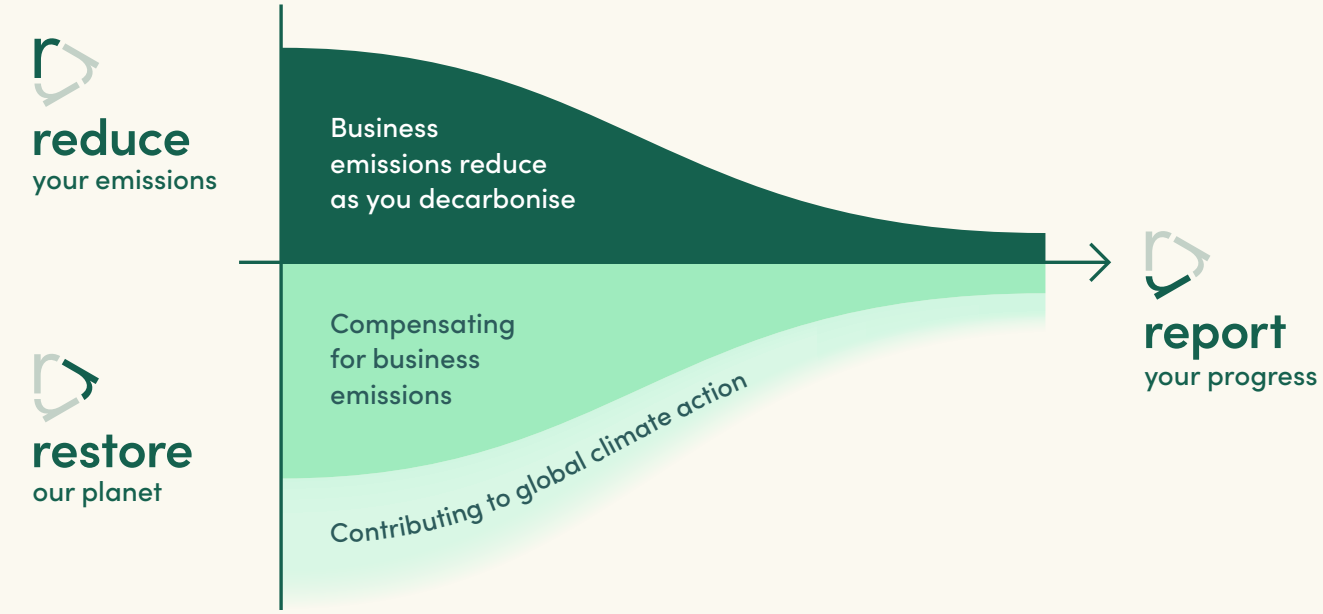
Investing in projects beyond the company value chain to compensate for residual emissions and contribute to global ecosystem recovery.

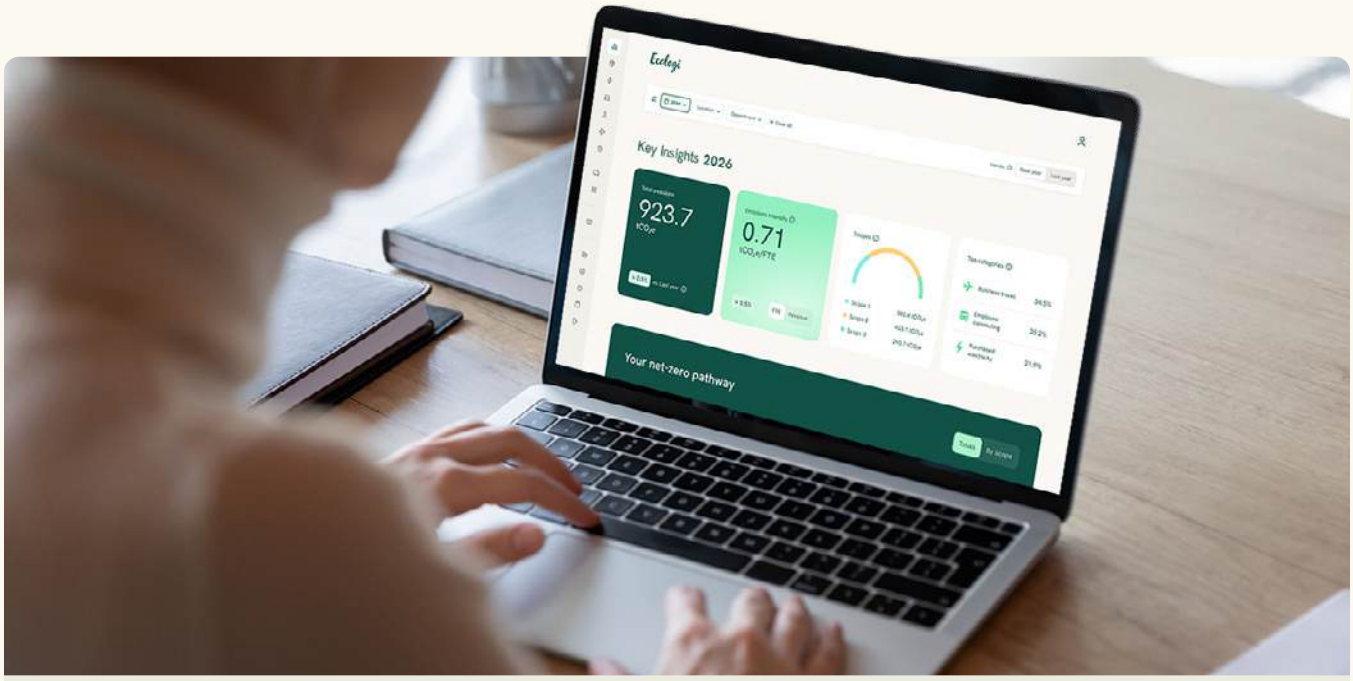
Report

Communicating progress transparently and consistently to stakeholders.

Framework overview

Diagram 1: The 3Rs Framework





The framework is designed to be accessible, intuitive, and actionable, enabling firms of all sizes to align with international standards without having to navigate multiple disconnected methodologies. It ensures that emissions reduction remains the foundation of climate action, while integrating restoration and accountability as essential outcomes rather than optional add-ons.

2.2. Ecologi principles for corporate climate action

The Protocol is underpinned by five guiding principles that define what credible climate leadership looks like in practice:

Ecologi principle	Summary
Science-aligned reduction	Emissions reductions must be aligned with a 1.5°C pathway and the SBTi Net Zero Standard.
Integrity and transparency	Claims must be evidence-based, verifiable, and openly disclosed.
Nature-positive restoration	Climate action must contribute to the long-term recovery of ecosystems, not only emissions reduction and avoidance.
Equity and inclusion	Climate transition should distribute benefits fairly and consider justice and social impact.
Continuous improvement	Progress is iterative; firms advance through increasing levels of climate maturity over time.

These principles ensure that the Protocol is not only compliant with global guidance, but also consistent with the direction of travel in corporate climate governance, where transparency, credibility and ecosystem outcomes are becoming the defining tests of leadership.

2.3. Relationship to Global Standards and frameworks

The Ecologi Protocol builds on - rather than replaces - internationally recognised standards. It translates them into a coherent, sector-specific application for the accountancy profession.

Global framework	Role in protocol
GHG Protocol Corporate Standard and associated guidance	Defines how emissions must be measured and categorised across Scopes 1, 2 and 3.
SBTi Net Zero Standard[1]	Sets the criteria and ambition level for near-term and long-term emissions reduction targets.
Oxford Principles for Net Zero Aligned Offsetting	Guides the quality and composition of offsetting / restoration over time.
ISO 14064-1	Provides additional assurance-level requirements for measurement and compensation claims.
SBTi "Above and Beyond"	Clarifies the role of Beyond Value Chain Mitigation (BVCM) in credible net-zero pathways.

By integrating these frameworks into a single applied model, the Protocol removes duplication and ambiguity, helping firms implement best practice without requiring multiple technical interpretations.

[1]*Note that this is the current SBTi Net Zero Standard and consultation is ongoing around V2 with publication scheduled for late 2026.*

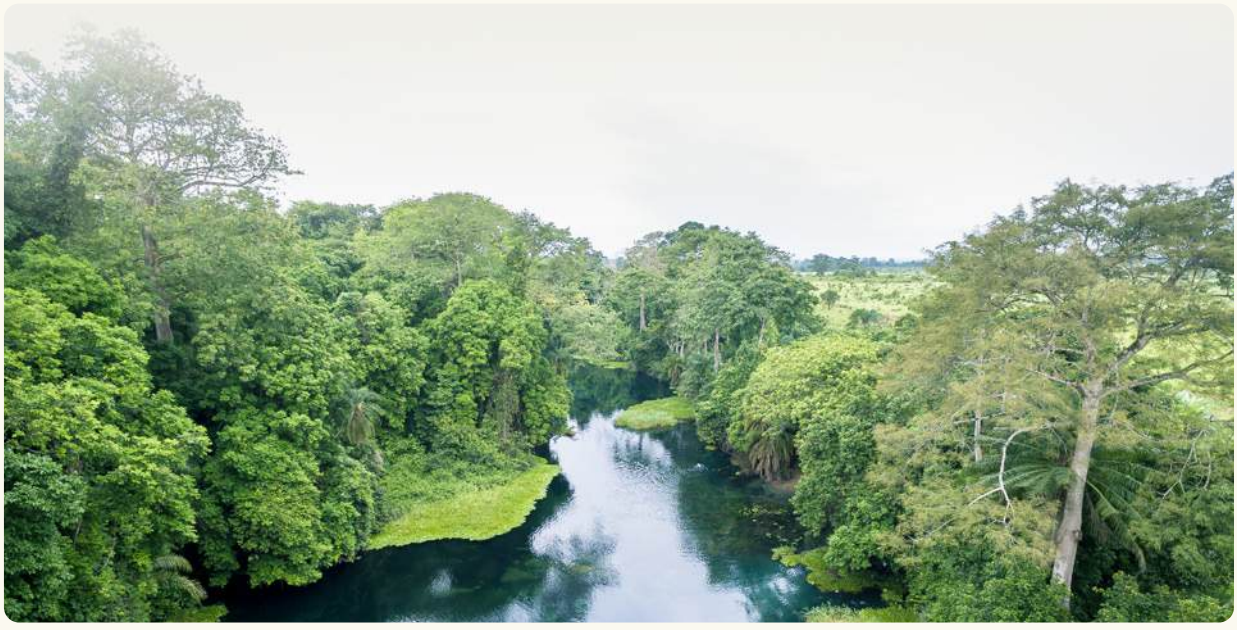
2.4. Relationship to ESG disclosure frameworks

Climate performance is increasingly scrutinised through ESG disclosure systems. The Protocol is designed to align cleanly with major reporting mechanisms so that action taken via the described route can support or satisfy wider disclosure obligations.

The Protocol directly supports:

- **SECR** - Streamlined Energy and Carbon Reduction disclosure regulation
- **CRP for PPN 006** - Carbon Reduction Plans for government procurement
- **CRFD** - Climate Related Financial Disclosure
- **CDP** - Evidence for emissions disclosure and target setting
- **B CORP** - Climate governance, impact measurement, and beyond-value-chain initiatives

This ensures that firms can use one climate strategy but surface it in multiple reporting environments, reducing duplication of effort and strengthening the credibility of external communications.



03. Governance, process and stakeholder engagement

In an era of rapidly evolving science, growing regulatory pressure, and rising stakeholder expectations, any framework for corporate climate action must remain adaptive, credible, and continuously improved.

As such, the Protocol is not a static document. It is designed to evolve in step with the climate science, policy landscape, and market best practice that shape the net-zero transition. This section outlines the governance structure, review methodology, and stakeholder engagement processes that will ensure the Ecologi Protocol remains current, relevant, and impactful over time.

3.1. Development process and peer review

This Protocol has been developed through consultation with climate experts, accountancy professionals and sustainability practitioners to ensure technical rigour alongside real-world applicability. It is reviewed periodically to reflect the evolving landscape of science-based targets, disclosure expectations and market best practice.

3.2. Roles and responsibilities

Ecologi provides the framework, guidance and certification pathway. Accountancy firms are responsible for preparing and evidencing their emissions data, targets and transition plans. Assessors provide verification and assurance against the certification criteria.

3.3. Industry partners and certification bodie

The Protocol is supported by recognised partners and expert advisers across the accountancy and climate fields. Approved certification bodies may undertake verification on Ecologi's behalf, subject to compliance with assessment standards.

3.4. Stakeholder engagement and transparency

The Protocol is designed to be open, collaborative and responsive to evolving practice. Feedback from users, technical experts and the wider accounting community is actively incorporated into updates. Transparency in methodology and claims is a core expectation for all participants.

3.5. Annual review and continuous improvement

The Protocol is reviewed annually to incorporate updates to global standards, improve clarity, and reflect lessons learned from implementation. Firms are encouraged to improve climate performance progressively over time, advancing through successive levels of certification.

04.
Rationale for the 3Rs Framework

4.1. Why the 3Rs: A unified model for climate action

Businesses are increasingly required to navigate multiple climate standards, reporting schemes and assurance expectations. The 3Rs Framework is designed to consolidate these into a single, intuitive structure that firms can apply without needing to interpret technical guidance from multiple sources. It creates a practical end-to-end model that makes it clear what to do, in what order, and to what standard.

4.2 Addressing complexity and fragmentation in standards

The climate disclosure landscape has developed rapidly in recent years, but it remains fragmented. One framework governs measurement, another governs target setting, another governs restoration and another governs disclosure. And to compound the challenge, each of these separate standards has been and will continue to subject to periodic review and update.

For many firms, particularly small and mid-sized practices, interpreting each of these separately creates cost, confusion and hesitation. The 3Rs Framework bridges these elements into a single operating model, eliminating duplication and uncertainty.

A unified model allows firms to allocate resources more efficiently, plan climate actions more clearly and demonstrate delivery more credibly. It also improves consistency across offices and service lines, helping firms present a coherent strategy to clients and stakeholders. By embedding measurement, action and communication within one framework, firms can move faster and avoid “stop-start” sustainability efforts.

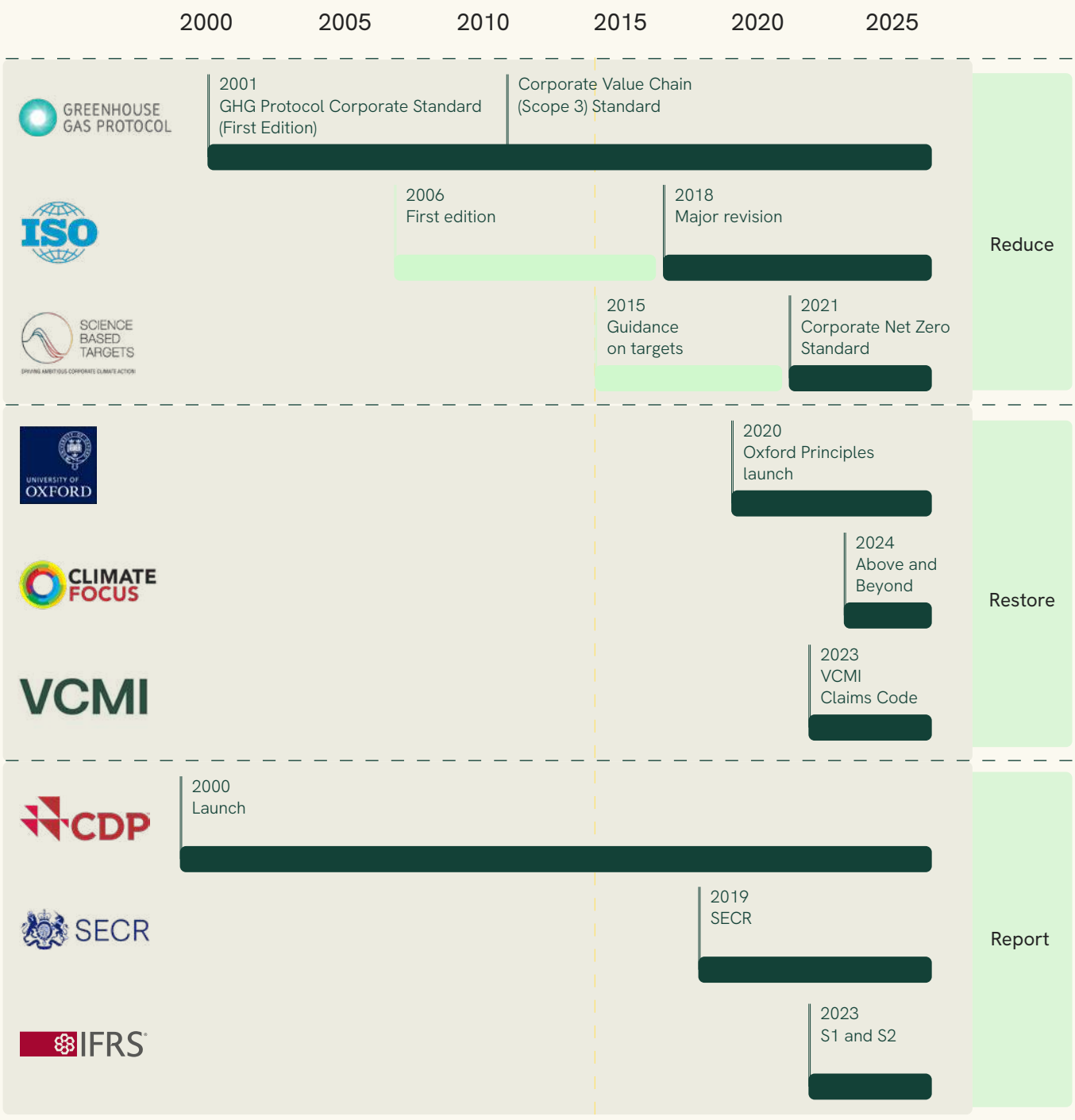


Diagram 2: Evolution of Standards since 2000

4.3. Alignment with commercial reality

The 3Rs approach recognises that most accountancy firms need a staged path to climate leadership, one that balances ambition with feasibility. It enables firms to start where they are, build capability over time, and progress toward full net-zero in line with recognised standards. This reduces barriers to entry while still maintaining integrity and alignment with global expectations.

4.4. Why the 3Rs are particularly effective for accountancy firms

Professional services have a relatively low operational carbon footprint but a high sphere of influence. The 3Rs structure makes it easier to reflect both aspects:

- **Reduce** addresses internal emissions, procurement and responsible operations,
- **Restore** recognises stewardship beyond the direct carbon footprint, and
- **Report** establishes trust, comparability and assurance.

This mirrors how accountants already create confidence in financial information, helping ensure climate information is treated with equivalent credibility.

4.5. Progress over time: The Progressive Pathway

The 3Rs provides a framework for defining what best practice looks like and this is extended through the idea of a Progressive Pathway to include when specific milestones should be achieved, and how businesses can chart progress over time.

The Pathway is structured around four key levels of ambition and maturity. Each level contains defined, escalating requirements across the Reduce, Restore, and Report pillars.

This allows companies to identify their current position and see clearly what is required to progress to the next tier.

Stage	Committed	Advanced	Leader	Net-Zero
Target year	2025	2030	2035	2040
Target range	2022 - 2027	2027 - 2032	2032 - 2037	2037 - 2040
	• Measured your organisational carbon footprint Scope 1, 2 and limited Scope 3 categories for at least one reporting year • Received 3rd party validation for the carbon footprint • Set science-aligned absolute near-term targets for at least Scopes 1 and 2 for 5-10 years from the baseline year	• Measured your organisational carbon footprint across Scopes 1, 2 and all materials Scope 3 categories for multiple (more than 1x) reporting years • Received 3rd party limited assurance for the carbon footprint • Set science-aligned net-zero targets (all scopes) • Demonstrated progress towards your near-term reduction targets	• Measured your organisational carbon footprint across Scopes 1, 2 and all materials Scope 3 categories for four or more years • Received independent 3rd party limited assurance for the carbon footprint • Set net-zero targets (all scopes) • Demonstrated greater than 50% emissions reductions across Scopes 1 and 2 and 25% Scope 3	• Measured your organisational carbon footprint across Scopes 1, 2 and all materials Scope 3 categories for five or more years • Achieved net-zero targets across all scopes

Stage	Committed	Advanced	Leader	Net-Zero
restore	• Provided funding, at any level, to at least one climate project to compensate for a minimum of 10% of measured emissions that year	• Set a carbon price of a minimum £20 GBP per tonne* and create a climate action budget equivalent to Scope 1 and 2 emissions multiplied by the carbon price • Allocate the budget towards compensation of 50% of the Scope 1 and 2 carbon footprint using carbon removal and carbon avoidance credits (Goal#1) with the balance contributing towards wider climate action such as nature restoration projects (Goal#2)	• Set a carbon price of a minimum £41.84 GBP per tonne** and create a climate action budget equivalent to all Scope emissions multiplied by the carbon price • Allocate the budget towards compensation of 50% of the full all scopes carbon footprint using carbon removal and carbon avoidance credits (Goal#1) with the balance contributing towards wider climate action such as nature restoration projects (Goal#2)	• Compensated for your residual carbon footprint with Durable Carbon Dioxide Removal credits

*This is the median carbon price set by a wide range of businesses disclosing to the CDP (according to the SBTi, 2024)

**This is the current UK ETS market rate (2025)

Stage	Committed	Advanced	Leader	Net-Zero
report	• Published your organisational carbon footprint for at least one reporting year • Communicated achievement with employees and/or customers	• Published your organisational carbon footprint for multiple (more than 1x) reporting years • Communicated and engaged with at least two audiences from employees, customers and suppliers	• Published your organisational carbon footprint for four or more years • Championed climate action through advocacy to at least three audiences: employees, customers and suppliers investors, government and local communities • Evaluated and reported on the extent to which products and services contribute towards a net-zero economy	• Shared your success in meeting the net-zero goal by publishing your organisational carbon footprint and action to neutralise residual emissions • Championed climate action through advocacy to multiple audiences • Evaluated and reported on the extent to which products and services contribute towards a net-zero economy

The timeframe of the leadership pathway reflects geopolitical reality: while the Paris Agreement sets a global net-zero deadline of 2050, the expectation for developed economies is to lead with earlier timelines, typically around 2040.

For UK businesses, this reframes net-zero from a distant goal into a strategic necessity which now falls within long-term planning horizons. The Pathway is therefore designed to help businesses transform intention into implementation.

4.6. 3Rs certification and recognition scheme

Certification serves as a crucial key to unlock value for climate leaders, enabling businesses to communicate their status in a credible and simple way to stakeholders. It supports:

- **Stakeholder trust**, by providing a recognised and credible marker of climate leadership
- **Market differentiation**, enabling businesses to position themselves as proactive and responsible
- **Internal alignment**, creating a shared language for progress and a structure for investment and planning. This mirrors how accountants already create confidence in financial information, helping ensure climate information is treated with equivalent credibility.

Businesses wanting to certify the achievements of their climate strategy have a number of options. These range from schemes that will certify the achievement of key milestones (e.g. ISO 14068, which focuses on carbon neutrality) through to those that have a broader, sustainability focus (e.g. B-corp). To support this Protocol, Ecologi has developed a proprietary certification scheme that...

4.6. 3Rs certification and recognition scheme

focuses on achieving net-zero in alignment with the SBTi and Oxford Principles. The Ecologi certification scheme is designed to reflect the Progressive Pathway and provide businesses following that pathway with recognition at each stage of the journey.

Certified businesses can display their Leadership Level in commercial tenders, marketing and reporting materials, increasing transparency and helping win new business and build momentum across supply chains and sectors.

4.7. Pre-certification foundation level

Certification is reserved for organisations that exhibit high levels of leadership in their climate strategy but there is preparatory action that businesses can undertake that is also deserving of recognition.

The foundation of effective climate strategy is calculating and understanding the impact associated with your operations over a 12-month period; the organisational carbon footprint.

It is normal for the scope of what is included in this carbon footprint to grow over time, from an initial Scope 1 & 2, to a 1, 2 and limited Scope 3 and finally to a full material Scope 1, 2 and 3. It is also normal for data quality and accuracy to improve over time.

Businesses that do this with Ecologi are able to access materials that celebrate this first step in the form of digital assets for use on websites and social media.

05.
Applying the 3Rs Framework in the accountancy sector

This section introduces the first pillar of the 3Rs Framework, outlining the steps accountancy firms can take to manage their operational and value chain emissions by calculating their carbon footprint, setting reduction targets and developing plans to achieve those targets.

5.1 Reduce - Measure and cut emissions

5.1.1 Defining the boundary

The first boundary that needs to be drawn is the time boundary, defining the accounting year to which the calculation applies. This is primary as it determines the organisational structure within the accounting year and the operational activities.
The time boundary most often aligns with the 12-month period used for financial accounting.

5.1.2 Defining the organisational boundary

Before emissions can be measured, firms need to determine which parts of the business are included in the carbon footprint. For most accountancy firms, this involves choosing between an **equity share** or **operational control** boundary approach as defined by the GHG Protocol.

- The **operational control** approach is generally most appropriate for professional services firms, as it reflects management authority over day-to-day operations.

5.1.2 Defining the organisational boundary

- Firms operating through **network or partnership models** (e.g. multi-office LLP structures) should apply a consistent methodology across all controlled legal entities to avoid partial or selective reporting.
- Where firms have **subsidiaries or affiliate offices**, inclusion should reflect the same boundary logic as financial reporting (e.g. consolidated entities included; passive shareholdings excluded).

5.1.2.1 Hybrid and distributed working environments

Accountancy firms now routinely operate across physical offices and remote-working environments. To ensure transparency and comparability:

- Emissions from **homeworking** should be treated as part of the organisational carbon footprint where remote work is contractually supported or required.
- The recommended approach (fixed BEIS factor) apportions emissions per homeworker per day, allowing for a consistent calculation without requiring individual energy data.

This ensures that boundary-setting reflects the reality of modern service delivery - not just physical premises.

Beyond homeworking, the trend toward offshoring, nearshoring, and globalised service delivery models presents further GHG accounting challenges for the accountancy profession and firms should consider associated issues when designing their GHG inventory and target-setting methodologies.

Key issues to consider include:

- **Control vs outsourcing**: Emissions associated with wholly owned or controlled offshore delivery centres should be included within the firm’s organisational boundary.

5.1.2.1 Hybrid and distributed working environments

- **Third-party service providers**: If services are offshored through an external partner or business-process outsourcing (BPO) provider, emissions fall under Scope 3, Category 1 (Purchased Goods and Services), requiring supplier-specific data where possible.
- **Implications for target setting**: Offshoring can impact the pace and feasibility of achieving science-based targets because growth in offshore operations may increase Scope 3 emissions even if direct Scope 1 and 2 emissions decrease
- **Transparency and communications**: Stakeholders expect clarity around how offshoring affects a firm's climate impact and firms should disclose:

  o The extent and nature of offshored operations
  o How organisational and operational boundaries have been applied
  o Data-quality limitations and improvement plans
  o The effect of offshoring on emissions trajectories and target feasibility

5.1.3 Defining the accounting boundary

Once the organisational boundary is set, firms must determine which emissions sources fall within scope for calculation and reduction planning.

Scope 1 and 2

For accountancy firms, Scope 1 and 2 emissions are usually limited to:

- Fuel combustion in owned/leased vehicles (Scope 1 - Mobile)
- Gas or other onsite heating fuels (Scope 1 – Static)
- Refrigerant and propellant gases (Scope 1 – Fugitive)
- Purchased electricity (Scope 2)

5.1.3 Defining the accounting boundary

Sector-material Scope 3 emissions

While operational emissions tend to be low, Scope 3 emissions are typically the majority of a firm's carbon footprint. To support Companies in development of a full Scope 3 carbon footprint a progressive approach is taken in the certification requirements with stage 1 requiring at least a Scope 3 carbon footprint covering the categories required under the UK Government's PPN 006, with subsequent stages adopting a mandatory + approach.

The table below summarises this.

Scopes and categories	Mandatory at Stage 1 (Committed)	Mandatory at Stage 1-4 (Advanced & Leader)
Scope 1		
Scope 1 - Mobile Combustion of fossil fuel (petrol and diesel) in owned vehicles	✓	✓
Scope 1 - Static Combustion of fossil fuel (natural gas, diesel, fuel oil etc) in company premises for heating, generators etc.	✓	✓
Scope 1 - Fugitive Refrigerant and propellant greenhouse gases lost to atmosphere from equipment leaks or discharge of fire suppressants	✓	✓
Scope 1 - Process Direct emissions from industrial activities, like chemical reactions in manufacturing (e.g., cement making)	✗	✗

Scopes and categories	Mandatory at Stage 1 (Committed)	Mandatory at Stage 1-4 (Advanced & Leader)
Scope 2		
Scope 2 - Electricity consumption GHG emissions from the burning of fossil fuels for the generation of electricity	✓	✓
Scope 3		
Scope 3 **Cat 1: Purchased goods and services** Upstream emissions from the production of all products and services a company buys	✗	✓
Scope 3 **Cat 2: Capital goods** Upstream emissions from producing long-term assets a company buys, e.g machinery	✗	✓
Scope 3 **Cat 3: Fuel and energy related activities** Indirect emissions associated with the production, transmission, and delivery of fuels and energy purchased by a company	✗	✓
Scope 3 **Cat 4: Upstream transport** Emissions from the transport, distribution and delivery of purchased goods and raw materials, for an organisation's operations	✓	✓
Scope 3 **Cat 5: Waste generated in operations** Emissions from the waste generated by a company's operations	✓	✓

Scopes and categories	Mandatory at Stage 1 (Committed)	Mandatory at Stage 1-4 (Advanced & Leader)
Scope 3		
Scope 3 **Cat 6: Business travel** Emissions from transportation activities undertaken by employees for business-related purposes, excluding commuting	✓	✓
Scope 3 **Cat 7: Employee commuting and homeworking** Emissions from the transportation of employees between their homes and their place of work and the work-related emissions from working at home	✓	✓
Scope 3 **Cat 8: Upstream leased assets** Emissions from assets a company leases from another organisation, where the company does not have financial control over the assets	✗	✓
Scope 3 **Cat 9: Downstream transport** Emissions from transporting and distributing products from the company to the end customer, including outsourced logistics and warehousing	✓	✓
Scope 3 **Cat 10: Processing of sold products** Emissions generated when a 3rd party further processes a product sold by the company	✗	✗
Scope 3 **Cat 11: Use of sold products** Emissions associated with customers' use of the company products	✗	✗

Scopes and categories	Mandatory at Stage 1 (Committed)	Mandatory at Stage 1-4 (Advanced & Leader)
Scope 3		
Scope 3 **Cat 12: EoL treatment of sold products** Emissions from disposal or recycling of company products	✗	✗
Scope 3 **Cat 13: Downstream leased assets** Emissions associated with the operation of assets that the company leases to 3rd parties	✗	✓
Scope 3 **Cat 14: Franchises** Emissions from franchise businesses that use a company's brand	✗	✗
Scope 3 **Cat 15: Investments** Emissions associated with assets or organisations in which the company has a financial interest	✗	✓

5.1.3 Defining the accounting boundary

Proportionate immateriality

Some Scope 3 categories may be very small. To ensure proportionality, firms may treat a category as immaterial if:

- It represents **<1% of the total carbon footprint**, and
- All excluded categories combined represent **<3% of the total carbon footprint**, and
- A justification is documented.

This ensures completeness without imposing disproportionate effort.

5.1.3 Defining the accounting boundary

About Scope X

A secondary category of climate impact, previously and elsewhere referred to as "Scope X", relates to downstream facilitated emissions arising from client advisory or service decisions. These emissions do not sit in the business inventory under carbon accounting rules, but should be considered within the broader organisational climate strategy. In this Section, Scope X is introduced conceptually; a fuller practical methodology is provided later in Section 5.3.6

5.1.4 Data collection and data quality

High-quality emissions reporting depends on reliable activity data and appropriate emissions factors.

Data hierarchy

Firms should prioritise:

- **Primary data** (supplier-specific, itemised, evidence-backed)
- **Secondary data** (industry or category averages)
- **Proxy estimates** (used only where better data cannot reasonably be obtained)

Emissions factor sourcing

Recommended sources include:

- BEIS/DEFRA (UK)
- IPCC
- IEA
- Credible LCA databases for suppliers

Where supplier-specific data exists (e.g. cloud services, renewable tariffs), it should take precedence over generic emissions factors.

5.1.4 Data collection and data quality

Evidence expectations

Even at early certification stages, firms should retain:

- Activity data extracts (e.g. energy billing, travel reports, procurement records)
- Calculation worksheets or system exports
- Factor sources and version references

This enables smooth progression to assurance and verification later in certification.

5.1.5 Calculation methodology

Emissions should be calculated using the standard GHG Protocol formula. This approach applies consistently across Scopes 1, 2 and 3.

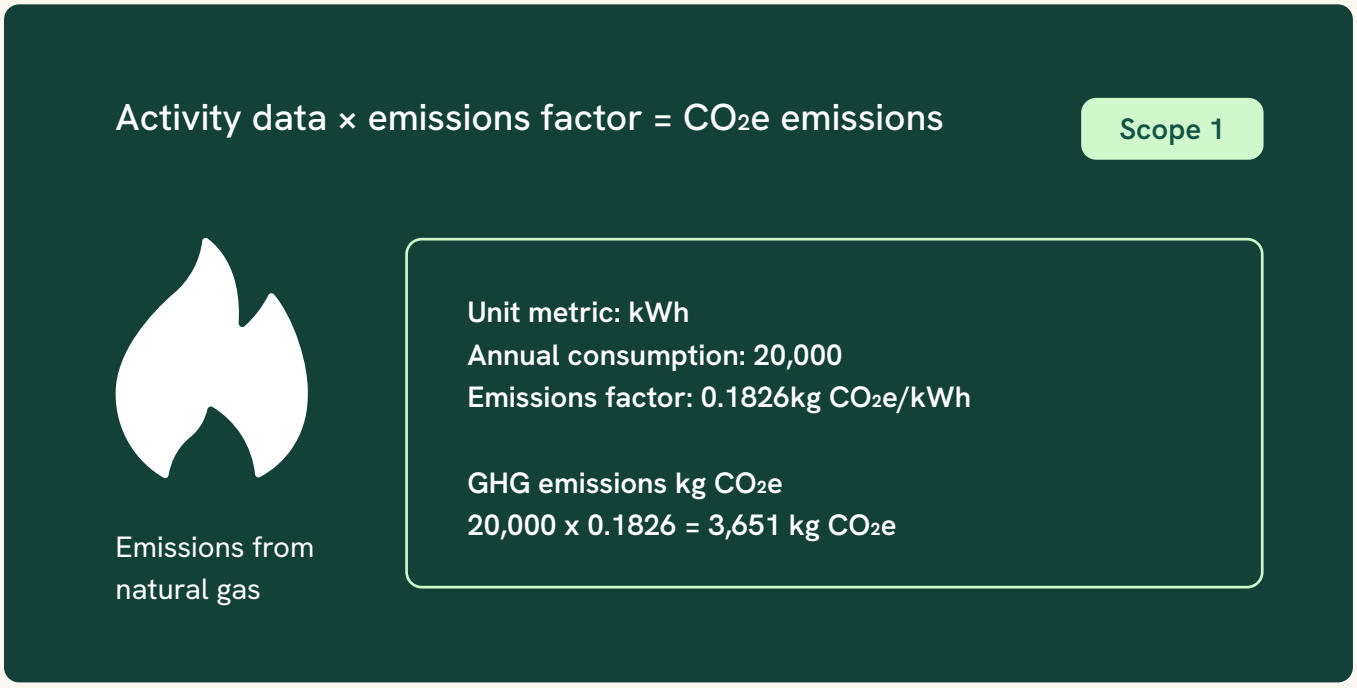


Diagram 3: Worked example of emissions calculation

5.1.5 Calculation methodology

Electricity emissions

Electricity should be reported using **dual reporting**:

- **Location-based** using national grid average
- **Market-based** using supplier-specific emissions factors or residual emissions factors where supplier data is not known

Dual reporting enables transparency between:

- Real-world system emissions, and
- Procurement choices that influence demand signals

Treatment of estimates and proxies

Where primary data is not reasonably obtainable, firms may use proxies, provided:

- The basis for estimation is transparent, and
- Proxy use is reduced over time as data maturity improves.

Recalculation triggers

A baseline should be recalculated where a material structural change occurs, including:

- Merger or acquisition
- Divestment or discontinuation of a major service line
- Material change in data methodology or source quality

This maintains comparability across reporting periods.

5.1.6 Mergers, acquisitions and structural change

Mergers and acquisitions (M&A), divestments, changes in ownership, and restructuring events introduce complexity into GHG accounting and can affect the integrity of both annual inventories and long-term science-based targets. To maintain transparency, comparability, and alignment with the GHG Protocol and SBTi guidance, firms should follow the best practices outlined below when dealing with structural change.

Determining the post-transaction boundary

The first step in any M&A event is determining how the acquired or divested entity fits within the organisational boundary. Firms should:

- Apply the same consolidation approach (operational control or equity share) used for the rest of their GHG inventory.
- Include newly acquired entities from the date control is transferred, not retroactively.
- Remove divested entities from the date control ceases, ensuring emissions are not counted twice.
- Document any boundary changes clearly, noting implications for scope coverage and data quality.

Where firms adopt the operational control approach - typically the most appropriate for professional services - the key determinant is who directs the day-to-day operations of the entity, regardless of legal form.

5.1.6 Mergers, acquisitions and structural change

Accounting for partial-year contributions

When acquisitions or divestments occur mid-year, firms should calculate emissions for the reporting period proportionally. Best practice is to:

- Include emissions from the acquired entity only for the period after acquisition (e.g., 5 months' worth if the acquisition occurred on 1 August and accounting year aligns with calendar year).
- Seek to use verified activity data for proportional calculations (e.g., kWh usage, travel data) where possible.
- If activity data is unavailable, apply a time-weighted allocation using reasonable proxies (e.g., headcount or floor area).
- Disclose the methodology and any associated estimation uncertainty.

This ensures the annual inventory reflects real operational control and avoids artificial inflation or understatement of emissions.

When to recalculate base years

Structural changes may require recalculating the firm's base year, particularly where the change materially affects the long-term emissions trajectory. Base-year recalculation is recommended when:

- An acquisition or divestment changes the firm's total emissions by 5% or more.
- The structural change significantly alters business model, service mix, or geographic footprint.
- Previously excluded emissions sources become material as a result of integration.

5.1.6 Mergers, acquisitions and structural change

- Methodology improvements (e.g., more accurate data or metered information) materially shift baseline estimates.

Recalculating the base year maintains the comparability of year-on-year emissions and ensures that progress against science-based targets remains valid and interpretable.

Impact on science-based targets (SBTs)

Structural changes may also affect the credibility or feasibility of science-based targets. Firms should:

- Assess whether a recalculated baseline requires an update to target trajectories.
- Revisit assumptions used in Business-as-Usual (BAU) modelling, particularly where acquired entities have different carbon intensities.
- Consider harmonising data systems and methodologies across merged entities to ensure consistency.
- Disclose whether the acquisition accelerates or delays the firm's progress toward near-term and long-term targets.

If the change is material, firms may need to revalidate their targets with the SBTi or update their internal reduction pathways accordingly.

5.1.6 Mergers, acquisitions and structural change

Transparent disclosure

Firms should disclose the nature and timing of structural changes, including:

- The date of acquisition or divestment
- How emissions were allocated for partial-year periods
- Whether the base year was recalculated, and why
- Any material impact on reduction trajectories or targets
- Any uncertainty, estimation techniques, or data limitations

Such transparency is essential to maintain stakeholder trust and ensure that reported performance is interpreted accurately.

5.1.7 Setting science-based targets

Once a reliable greenhouse gas (GHG) emissions inventory has been established, the next step is to set emissions-reduction targets that are consistent with climate science.

What is a science-based target?

Science-based targets (SBTs) translate the global carbon-budget limits defined by the Intergovernmental Panel on Climate Change (IPCC) into company-specific emissions-reduction pathways. They align a firm's planned decarbonisation with the level of change required to limit global warming to 1.5 °C above pre-industrial levels—the central aim of the Paris Agreement. For accountancy firms, SBTs provide a transparent, comparable benchmark for demonstrating that planned reductions are both externally credible and proportionate to the global effort. They are typically developed using one of three recognised allocation methods:

5.1.7 Setting science-based targets

- **Absolute contraction** – a fixed percentage reduction in absolute emissions, irrespective of business growth.
- **Sectoral Decarbonisation Approach (SDA)** – sector-specific trajectories, applied mainly to high-emitting industries.
- **Economic intensity method** – emissions per unit of economic output (e.g. kg CO_2e per £ revenue); useful as a secondary performance metric.

Levels of ambition

Time frame	Expectation	Scope coverage
Near-term (5-10 years)	~42 % absolute reduction by 2030	≥ 95 % of Scopes 1 and 2; include Scope 3 if > 40 % of total emissions
Long-term (by 2050 or earlier)	≥ 90 % absolute reduction across Scopes 1–3	Full coverage
Net-zero commitment	Permanent removals for residual emissions	All Scopes

5.1.7 Setting science-based targets

Developing target pathways

Setting SBTs is not a compliance exercise but a strategic process linking ambition, feasibility, and resource planning. Firms should establish a strong analytical foundation through the following preparatory steps:

01. Select a baseline year – Choose a representative year reflecting normal operations, avoiding anomalies such as pandemic-related slowdowns. The baseline must be supported by comprehensive, high-quality data across all relevant emission sources and scopes.

02. Forecast Business-as-Usual (BAU) emissions – Model how emissions would evolve absent any additional interventions, based on projected revenue growth, staffing, service expansion, and technology changes. This reveals the "gap-to-target" and quantifies the scale of transformation required.

03. Model target pathways – Construct emissions-reduction trajectories aligned with SBTi guidance. Visual tools such as:

- A trajectory chart (2025–2035) showing annual investment and expected emissions decline, and
- A waterfall chart breaking down contributions from specific levers (e.g. energy, travel, procurement)

These tools translate ambition into operational reality and allow stress-testing of cost, sequencing and feasibility.

04. Select an appropriate methodology – For the accountancy sector, absolute contraction is typically most suitable, though economic intensity may be used as a supplementary indicator of efficiency.

05. Secure senior leadership review – Executive and board sign-off ensures that the target is feasible, funded, and integrated into corporate strategy. This step embeds climate goals into investment decisions, risk management, and incentive structures.

Targets must be embedded, not isolated, woven into key-performance indicators, budgeting cycles, audit-planning frameworks and external communications. Integrating climate metrics into the rhythm of business operations builds accountability and credibility.

5.1.8 Reduction planning

A credible target must be underpinned by a detailed reduction plan that maps how the firm will achieve its decarbonisation pathway over time.

Purpose and structure

The reduction plan translates long-term targets into a practical sequence of near-term actions. It should identify:

- the principal emissions sources,
- the interventions to address each,
- timelines for implementation,
- required investments, and
- anticipated annual reductions.

Plans should be reviewed annually and updated as data improves.

Key levers for accountancy firms

01. Energy efficiency and renewable procurement

- Transition to 100 % renewable electricity contracts (REGO-backed or equivalent).
- Upgrade HVAC and lighting systems; optimise digital equipment energy management.
- Consolidate office space where utilisation is low due to hybrid working.

5.1.8 Reduction planning

02. Business travel and commuting

- Establish clear travel hierarchies: virtual > rail > road > air.
- Implement carbon budgets per project or client engagement.
- Incentivise low-carbon commuting through subsidies or flexible scheduling.

03. Procurement and IT infrastructure

- Select suppliers with verified low-carbon credentials.
- Migrate to cloud services powered by renewables; include lifecycle emissions of devices.
- Apply circular-economy principles to equipment and office fit-outs.

04. Workplace and hybrid optimisation

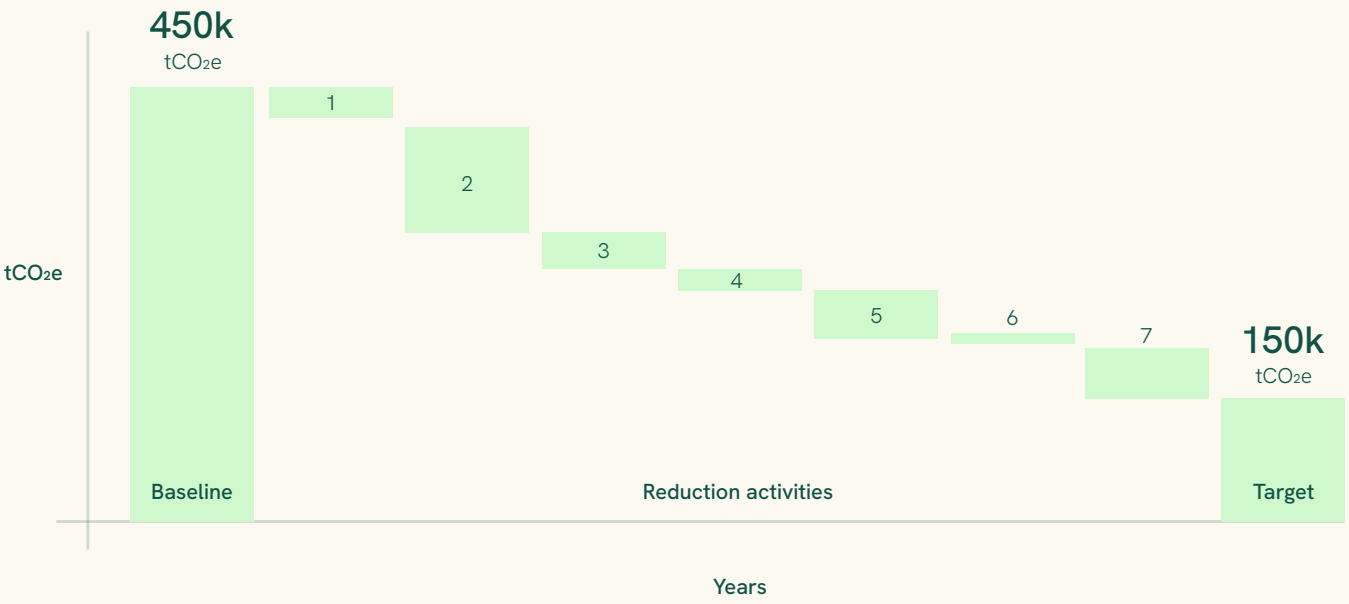
- Align office hours, heating, and cooling to actual occupancy.
- Apply fixed-factor homeworking emissions to understand total system impact.
- Encourage shared resources and low-carbon office design.

05. Behavioural and engagement interventions

- Communicate emissions data internally; make progress visible.
- Run campaigns linking professional ethics with environmental responsibility.
- Integrate sustainability metrics into performance reviews or training modules.

5.1.8 Reduction planning

The output from the forecasting and action planning model can be summarised in a waterfall chart that plots the impact of agreed reduction activities over time towards achieving the goal.



Prioritisation and financial planning

Firms should plot interventions on an abatement-cost curve to prioritise high-impact, cost-effective actions first. Each action should be assigned:

- expected % reduction contribution,
- indicative cost (per tCO_2e saved),
- delivery timeline, and
- responsible owner.

This approach links emissions and financial planning, enabling informed trade-offs between cost, benefit, and reputation.

5.1.8 Reduction planning

Governance and continuous improvement

- Reduction plans should be owned by senior management and reviewed quarterly.
- Annual progress should be benchmarked against the science-based trajectory.
- New technologies, supplier improvements, and behavioural insights should be incorporated over time.

A transparent, data-driven reduction plan ensures that progress toward science-based targets is measurable, verifiable and credible, supporting advancement along Ecologi's certification pathway.

This section introduces the second pillar of the 3Rs Framework, outlining how accountancy firms can contribute credibly to climate restoration and ecosystem recovery, while taking action to measure and reduce their direct carbon footprint.

5.2 Restore - Funding climate action

5.2.1 The role of restoration in net-zero strategies

Even with ambitious reduction plans, all firms will retain residual emissions each year that cannot be fully eliminated due to technological, operational, or economic constraints. To address these, it is best practice for businesses to look beyond their own value chain to contribute to global decarbonisation and ecological recovery.

5.2.1 The role of restoration in net-zero strategies

In the 3Rs Framework, Restore encompasses two interrelated activities:

- **Compensation** – addressing residual emissions through the purchase of verified carbon credits from high-quality avoidance or removal projects; and
- **Restoration** – investing in the recovery of natural ecosystems that absorb carbon and support biodiversity and social outcomes.

Together, these represent what the Science-Based Targets initiative (SBTi) refers to as "beyond value chain mitigation" (BVCM). For the accountancy sector, a low-emitting but highly influential profession, restoration also provides a tangible demonstration of leadership and integrity. It allows firms to contribute to positive environmental change while encouraging clients to adopt similar approaches.

5.2.2 Compensation and neutralisation

Firms should distinguish between compensation and neutralisation, as defined by the SBTi:

- **Compensation** – involves financing emissions reductions or avoidance outside the company's value chain to balance residual emissions in the near term.
- **Neutralisation** – refers to the permanent removal and long-term storage of carbon dioxide equivalent to a firm's residual emissions, required at the point when long term emissions reduction targets have been achieved.

5.2.2 Compensation and neutralisation

In practical terms, a firm's restoration portfolio should evolve dynamically over the years in line with the maturing carbon markets and advancing science of carbon removal. In early years, portfolios may rely more heavily on avoidance-based projects and nature-based restoration, as these represent the most readily available and cost-effective interventions. As technologies for durable carbon dioxide removal (CDR), such as biochar, mineralisation, and direct air capture, become more scalable and financially accessible, the portfolio should progressively rebalance toward these long-lived removals.

This gradual shift ensures alignment with the Oxford Principles' long-term vision, supports the development of nascent CDR markets, and reflects the expectation that permanent removals will eventually replace short-lived or reversible storage as the defining characteristic of credible net-zero achievement.

In all cases, funding climate action (compensation and contribution) is not a substitute for reduction and cannot be netted off the GHG inventory. It is an interim measure that sits in addition to, not instead of, direct emissions abatement.

5.2.3 Carbon credit quality and Oxford Principles alignment

The credibility of any restoration activity depends on the integrity of the underlying carbon credits. To ensure that every project meets these integrity standards, Ecologi applies its proprietary Carbon Project Assessment Framework (CPAF), a comprehensive, evidence-based methodology used to evaluate, select, and monitor all climate projects featured within the Ecologi platform. The CPAF combines scores and independent assessments from multiple recognised carbon ratings agencies (e.g. BeZero Carbon, Sylvera, Calyx Global, Renoster) with Ecologi's own in-house due diligence based on partner liaison and GIS analysis, producing an integrated risk–quality profile for each project. This enables objective comparison and consistent decision-making across diverse geographies and project types.

The Framework assesses projects across multiple dimensions of quality, permanence, additionality, social impact, and risk, providing a transparent and repeatable process for due diligence. It ensures that every tonne of carbon financed through Ecologi represents measurable, verifiable, and durable climate benefit.

5.2.3 Carbon credit quality and Oxford Principles alignment

The CPAF is publicly documented to demonstrate Ecologi's commitment to transparency and continuous improvement in project governance. It can be accessed at:
Ecologi Carbon Project Assessment Framework

Assessed projects comply with best practice principles to be;

- **Additional** (would not occur without the credit),
- **Verifiable** (audited by an accredited 3rd party),
- **Transparent** (registry-published and traceable).

Firms should record the **serial numbers and retirement certificates** of all purchased credits to maintain audit-ready documentation.

5.2.4 Removal vs avoidance projects

Understanding the distinction between removal and avoidance is crucial for credible restoration planning:

Type	Definition	Examples	Typical role
Avoidance	Prevents new emissions from entering the atmosphere	Renewable energy substitution, avoided deforestation	Transitional – near-term compensation
Removal	Extracts CO_2 already in the atmosphere and stores it	Reforestation, soil carbon enhancement, biochar, direct air capture	Long-term neutralisation

5.2.4 Removal vs avoidance projects

Accountancy firms should adopt a transition plan that increases the proportion of removal-based credits year-on-year, aligning with the Oxford Principles' long-term trajectory. This can be operationalised through a Restoration Portfolio Plan, setting out:

- % of avoidance vs removal credits,
- project types supported,
- verification standards,
- intended co-benefits (e.g. biodiversity, livelihoods, water quality).

5.2.5 Nature-based solutions and co-benefits

Nature-based solutions (NbS), such as reforestation, mangrove restoration, and regenerative agriculture, play a vital role in achieving both carbon and broader sustainability outcomes.

While the accounting profession has a modest direct footprint, firms can leverage NbS to:

- deliver measurable biodiversity gains,
- enhance local community resilience,
- support the UN Sustainable Development Goals (SDGs), and
- reinforce firm culture and client engagement through visible, tangible outcomes.

5.2.5 Nature-based solutions and co-benefits

Where firms invest in NbS, preference should be given to projects that demonstrate:

- long-term land tenure or community benefit agreements,
- biodiversity or ecosystem service monitoring, and
- clear permanence safeguards (e.g. insurance buffers).

5.2.6 Philanthropic and community restoration initiatives

Beyond projects that generate verified carbon credits, firms may choose to support philanthropic restoration initiatives that deliver environmental and social value and contribute more broadly to a climate action and a net-zero economy.

Examples include:

- funding urban greening or rewilding projects,
- sponsoring biodiversity research or conservation programmes,
- supporting local tree planting or wetland recovery initiatives in client regions.

Such actions complement, , formal carbon compensation and are recognised by the SBTI in its “Above and Beyond” publication as a crucial component in any funding climate action strategy.

5.2.7 Creating a climate action budget

Accepting the principle of funding a dynamically evolving portfolio of Contribution and Compensation projects raises the important practical consideration of determining how much to invest each year.

The Ecologi Protocol encourages the use of a Science-Based Carbon Price (SBCP) to establish a transparent and consistent budget for climate-related investment. The SBCP represents the notional cost per tonne of CO_2e aligned with the level of global investment needed to deliver a 1.5 °C pathway. This can range from £20–£150 per tCO_2e, depending on ambition and context and so the Ecologi Leadership pathway adopts a practical progressive approach under which both the SBCP adopted and the scope of emissions to which this is applied increase over time, reflecting higher levels of integrity and climate maturity.

- **Committed** firms may begin by engaging with the VCM in any way, with a recommendation to compensate for at least 10% of its measured emissions with a blend of removal and avoidance credits.

- **Advanced** firms should extend coverage by applying a budget equivalent to an SBCP of £20 per tonne multiplied by their Scopes 1 and 2 emissions only and using this to fund projects that compensate for at least 50% of the Scope 1 and 2 carbon footprint, with the balance allocated to contribution projects (e.g. supporting broader ecosystem restoration, innovation, or community-level climate initiatives with the balance.)

- **Leaders** should further extend coverage by applying a budget equivalent to an SBCP of £42 per tonne multiplied by their Scopes 1, 2 and 3 emissions and using this to fund projects that compensate for at least 50% of the full scope carbon footprint (1, 2 and 3), with the balance allocated to contribution projects.

By scaling both the carbon price and the breadth of its application with each step up the Leadership pathway, firms can demonstrate deepening commitment and ensure that their climate investments remain proportional, science-based, and strategically embedded within their business model.

This section brings together transparency, disclosure, assurance, and leadership - explaining how accountancy firms should report climate progress credibly, and how communication can strengthen trust and influence and deliver a return on climate investment.

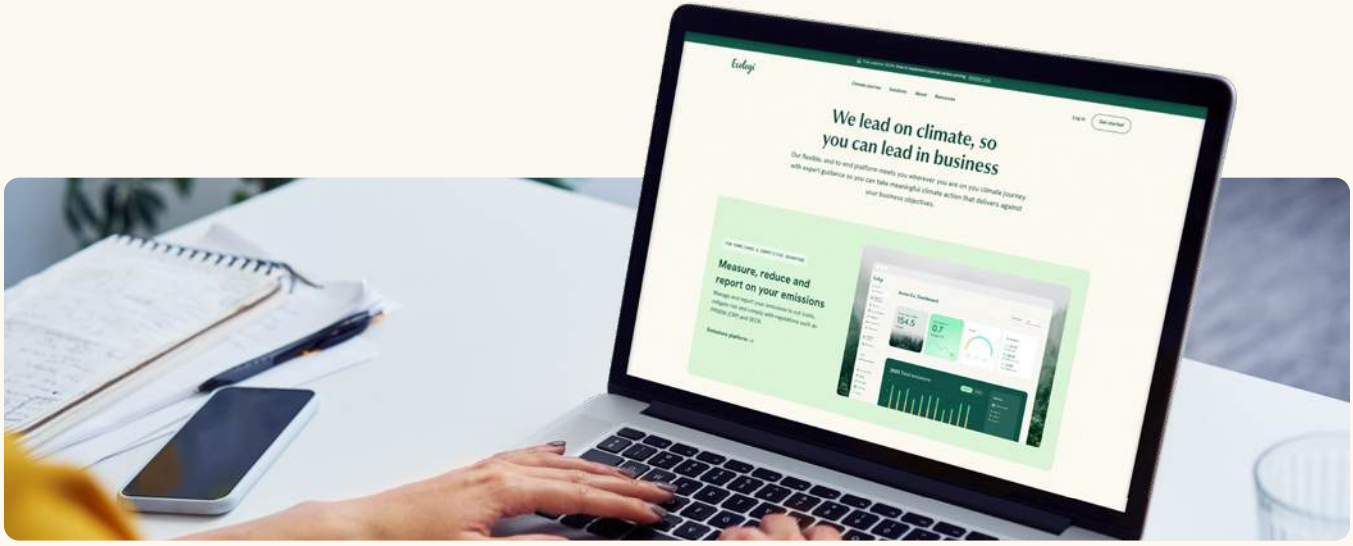
5.3 Report - Communicate and lead

5.2.1 Purpose of reporting

Transparent reporting is the foundation of credibility in corporate climate action and the accountancy profession, grounded in assurance and verification, is uniquely positioned to model high-integrity climate disclosure. The *Report* pillar of the 3Rs Framework establishes how firms should communicate their emissions data, targets, and progress, both internally and externally, in a way that is consistent, verifiable, and aligned with leading disclosure frameworks.

Reporting serves three interlinked purposes:

- **Accountability** – to demonstrate that commitments are being delivered.
- **Learning** – to identify opportunities for continuous improvement.
- **Leadership** – to share best practice and influence stakeholder behaviour.



5.3.2 Reporting frameworks and alignment

Firms should align climate disclosure with recognised environmental, social, and governance (ESG) frameworks to ensure comparability and stakeholder confidence. The most relevant frameworks include:

Framework	Purpose	Application to accountancy firms
SECR	Regulation	Mandatory disclosure of limited emissions data for firms with turnover in excess of £36 million and more than 250 employees.
PPN 006	Public sector commitment to prioritise contracting with net-zero committed businesses.	Pre-qualification criteria for public sector contracts in excess of £5 million with a requirement to disclose emissions data and commit to net-zero.
CRFD / IFRS S2	Disclosure of governance, strategy, risk, and metrics.	Expanded disclosure scope for listed businesses or those with revenue in excess of £500 million nad more than 500 employees.
CDP	Public disclosure of emissions and climate strategy.	Voluntary but expected. by stakeholders of larger businesses.
B Corp	ESG certification platform.	Provide benchmarking for smaller firms.

Reporting in line with these frameworks supports both corporate transparency and alignment with client expectations, many of whom are now required to report under the same systems.

5.3.3 Assurance and certification

The Protocol distinguishes between **assurance** and **certification**, which together form the evidence architecture of credible climate communication:

- **Assurance** – 3rd party (Advanced) and independent (Leader) limited assurance provides verification that nothing has come to light for the assurance provider to indicate that the emissions data has been materially misstated. Firms are encouraged to build assurance gradually as their climate programme matures:

  o Internal review and spot checks at early stages.
  o 3rd party verification of key metrics at intermediate levels.
  o Full independent assurance for firms seeking the highest certification tiers.

While assurance relates to the emissions calculation, it should be combined with validation to confirm that targets and methodologies are consistent with science and global standards.

- **Certification** – Formal recognition by Ecologi of progress through the leadership pathway, based on verified evidence for the relevant certification compliance criteria.

Transparency in methodology and assurance scope should always be clearly disclosed in public reports.

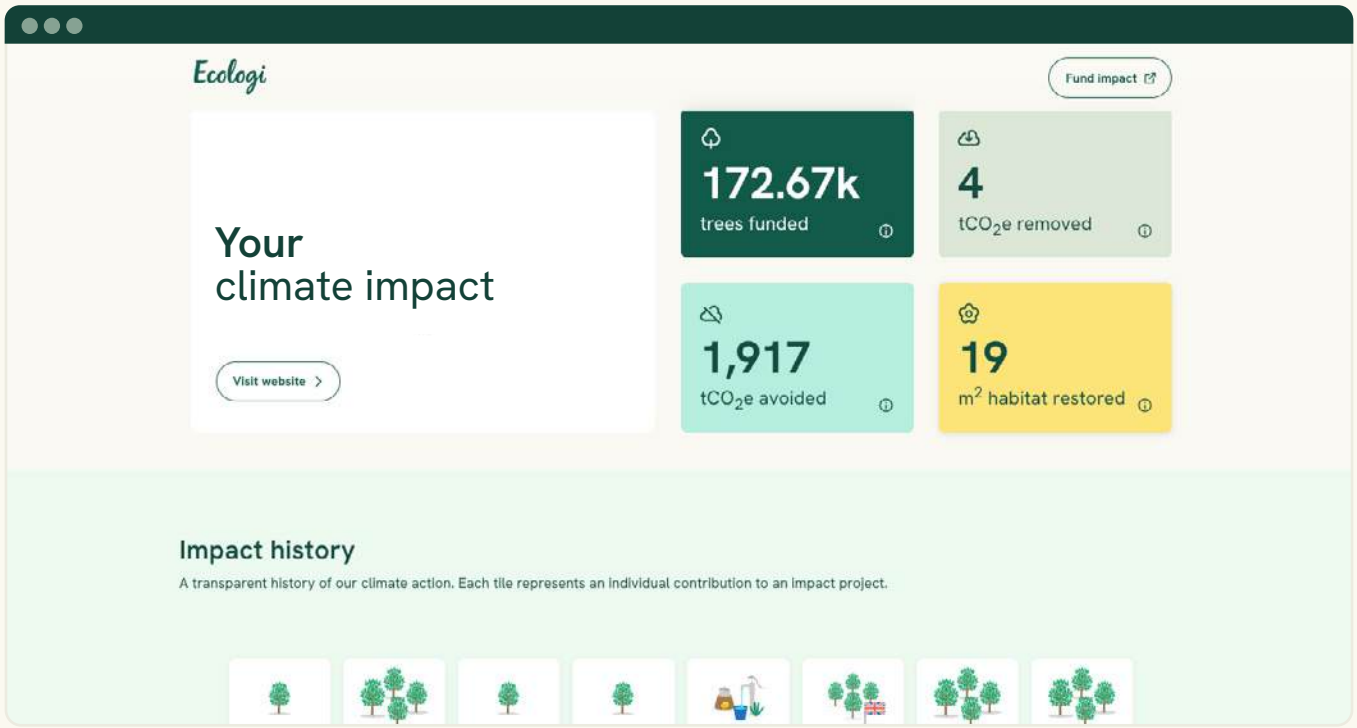
5.3.4 Communicating progress to stakeholders

Climate reporting should not be exclusively a compliance exercise but also a communication tool, using the rich content generated to tell a clear, honest story of ambition, action, and learning.

Best practice includes:

- Publishing an annual sustainability or impact report summarising emissions, targets, reductions, restoration investments, and certification status.
- Using infographics or dashboards to visualise trajectories and progress.
- Disclosing both achievements and shortfalls, reinforcing authenticity.
- Linking climate progress to client outcomes (e.g. emissions accounting, sustainable finance, or audit innovation).

Where possible, firms should align timing of climate reporting with financial year-end disclosures, ensuring data consistency and facilitating integration into annual reports.



5.3.4 Communicating progress to stakeholders

Engaging stakeholders

Firms should take a structured approach to stakeholder engagement, recognising that different audiences require different messages, levels of technical detail, and communication channels.

The following stakeholder groups are typically the most relevant:

Stakeholder group	Purpose of engagement	Communication channels
Clients	Demonstrate integrity, share methodology, and encourage collaborative reduction.	Client briefings, ESG sections in audit reports, sustainability updates in client newsletters.
Employees	Build shared purpose, encourage behavioural change, and attract/ retain talent.	Internal town halls, intranet dashboards, sustainability champions networks.
Partners and investors	Reinforce governance and fiduciary responsibility for long-term value.	Annual reports, investor briefings, board and partner updates.
Regulators and professional bodies	Contribute to policy and standards development.	Consultation responses, professional body working groups, joint research.
Suppliers and service providers	Embed decarbonisation across the value chain.	Supplier engagement programmes, procurement policies, sustainability criteria in tenders.
Local communities and civil society	Strengthen social licence to operate and demonstrate positive impact.	Community partnerships, volunteering, local media, and events.
The public and media	Communicate transparency and leadership.	Press releases, public dashboards, case studies, website storytelling.

5.3.4 Communicating progress to stakeholders

Tone and transparency

Climate communication should be accessible and balanced; technical enough for scrutiny but clear enough for public understanding. Firms are encouraged to:

- Use plain language alongside technical data to improve accessibility.
- Be open about limitations and uncertainties, including data quality or reliance on estimates.
- Highlight both quantitative progress and qualitative impact (e.g. cultural change, partnerships, innovation).
- Align communication style with the firm's brand voice to ensure authenticity rather than marketing tone.

Strategic integration

Leading firms go beyond static reports to adopt continuous disclosure, using digital platforms and annual updates to keep stakeholders informed in real time. Some firms establish sustainability microsites or dashboards within their websites, updated quarterly, with downloadable datasets for transparency.

Internally, reporting should feed into management decision-making, while externally, it can serve as a client conversation tool, helping firms showcase expertise and drive demand for low-carbon advisory services.

Ultimately, effective stakeholder communication is both a governance practice and a growth strategy: it deepens trust, drives accountability, and positions the firm as a climate leader within the profession and beyond.

5.3.5 Advocacy and sector leadership

As trusted advisors to business, accountants can play a powerful role in accelerating the transition to a net-zero economy. Leadership is demonstrated not only through operational excellence but through advocacy, education, and influence.

Examples of sector leadership include:

- Sharing methodologies or open-source tools that help clients calculate or report emissions.
- Integrating sustainability metrics into audit and assurance services.
- Contributing to professional body initiatives and policy consultations.
- Supporting standard-setting processes for climate-related financial disclosure.
- Mentoring or sponsoring smaller practices beginning their net-zero journey.

Firms that communicate openly and act collaboratively amplify their impact, helping build a profession recognised for integrity not just in finance, but in climate stewardship.

5.3.6 Evaluating and communicating the organisation's role in a net-zero economy

At advanced levels of climate maturity, accountancy firms are encouraged to look beyond their own carbon footprint and assess how the services they provide enable or constrain progress toward a net-zero economy. This evaluation, referred to previously and elsewhere as Scope X, addresses the indirect influence a firm exerts through its client work, advice, and professional decisions.

5.3.6 Evaluating and communicating the organisation's role in a net-zero economy

Understanding Scope X influence

Scope X emissions are those that a firm facilitates or influences rather than directly controls.

Examples include:

- Advice on corporate structures, mergers, or investments that alter clients' emissions trajectories.
- Audit and assurance practices that determine how climate risk is represented in financial statements.
- Tax, sustainability reporting, or advisory services that shape incentives or disclosures.

While these impacts are indirect, they are material to systemic decarbonisation, and advanced firms should evaluate them as part of their contribution to a net-zero economy.

Process of evaluation

Advanced leaders undertake a structured process to understand and manage Scope X influence:

- **Mapping material service lines** – Identify services with the highest potential to affect client or market emissions (e.g. audit, advisory, M&A).
- **Assessing influence pathways** – Analyse how the firm's professional outputs influence emissions outcomes (e.g. policy, investment decisions, data accuracy).
- **Setting qualitative or quantitative indicators** – Develop measures of alignment (e.g. % of audit opinions integrating climate risk, or % of advisory revenue linked to low-carbon projects).

5.3.6 Evaluating and communicating the organisation's role in a net-zero economy

- **Integrating findings into strategy** – Incorporate insights into service design, staff training, and client engagement models.

The objective is not to quantify client emissions, but to understand and manage the firm's enabling role in the wider transition.

From evaluation to leadership

Firms at the Next-Level Leadership tier build on this evaluation to produce forward-looking guidance and public commitments that describe how they will align professional services with a net-zero economy. This may include:

- **Publishing** a Scope X Influence Statement outlining findings and priorities.
- **Developing** service-line transformation plans, such as integrating climate-risk analysis into audit methodologies, or designing low-carbon due-diligence frameworks for corporate finance.
- **Setting targets** for service transition, such as increasing the proportion of engagements supporting sustainable finance or green accounting.
- **Sharing insights** with the profession and regulators to shape emerging standards for climate-related professional ethics and reporting.

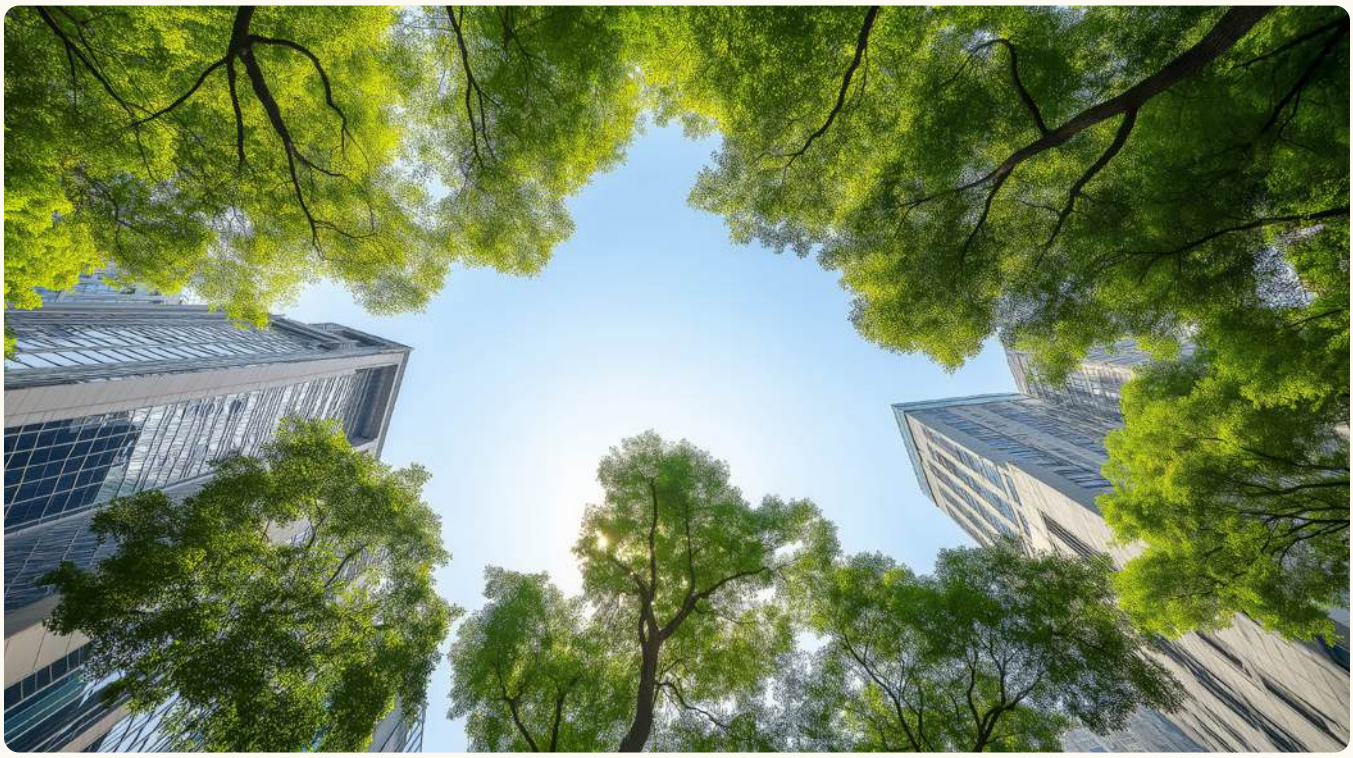
5.3.6 Evaluating and communicating the organisation's role in a net-zero economy

Business transformation and value creation

By embedding Scope X evaluation into strategic planning, leading firms turn climate responsibility into opportunity. It drives:

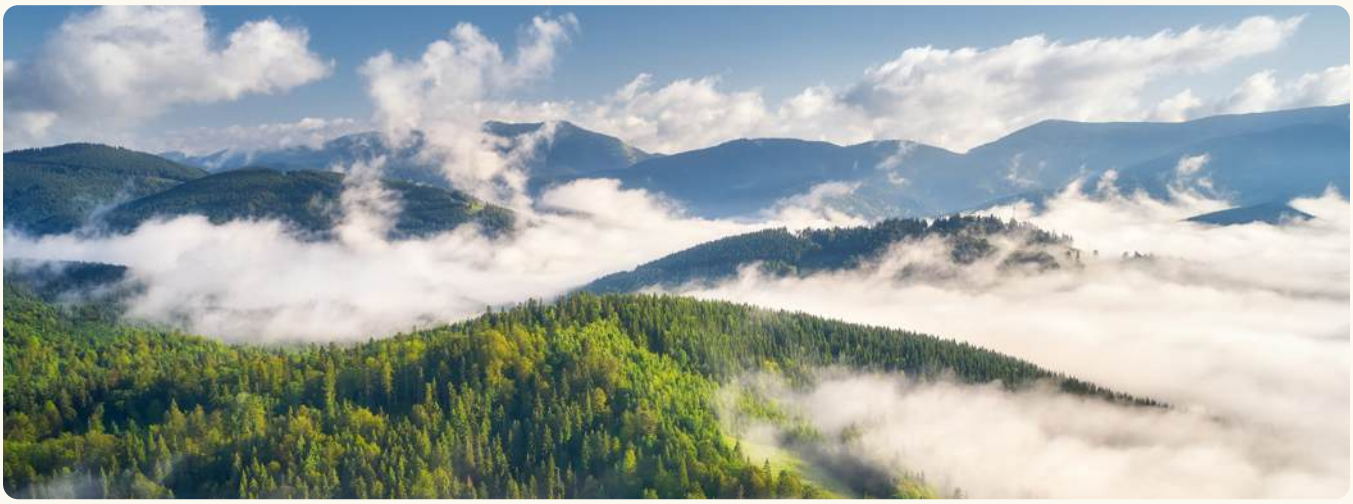
- **Innovation** in service offerings and digital tools.
- **Talent attraction**, as professionals seek purpose-driven careers.
- **Client retention**, as demand for credible climate expertise accelerates.
- **Reputational differentiation**, positioning the firm as a trusted enabler of the net-zero transition.

Ultimately, evaluating and publishing plans for Scope X influence demonstrates the highest level of professional leadership - moving from reducing the firm's own impact to transforming the systems it serves.



06. Certification

This section sets out the Ecologi Progress Pathway, defines what progression looks like, and introduces the Certification Criteria that make climate leadership measurable, comparable, and verifiable.



6.1. Purpose and overview

Accountancy practices vary widely in size, capacity, and maturity, and therefore the pathways to net-zero provides a graduated pathway rather than a single compliance threshold, based on the 3Rs Framework.

The Ecologi Pathway allows firms to begin their journey at an appropriate entry point and progress through increasingly ambitious levels of certification. Each step represents a deeper integration of science-aligned reduction, restoration, and transparent reporting.

6.2 The Ecologi Progressive Pathway

The pathway defines four progressive levels of climate maturity, each representing an increasing scope of action, data integrity, and influence.

Level	Description	Indicative focus
Foundational	Establishing a limited scope initial baseline and setting direction.	Measurement, governance, and basic reduction planning.
Committed 	Increased scope, implementation of reduction actions and funding verified compensation.	Science-based targets, Scope 3 inclusion, and early restoration investment.
Advanced 	Full scope and Integrating net-zero principles across operations and services.	Science-based carbon pricing, portfolio evolution, Scope X evaluation.
Leader 	Demonstrating systemic influence and contributing to a net-zero economy.	Transparent publication of Scope X strategy, innovation, and policy advocacy.

Each level builds on the previous one, ensuring that firms can demonstrate verifiable progress while maintaining proportional expectations for their size and capacity.

6.3 Certification criteria

The certification system provides a clear, evidence-based framework for recognising and validating progress along the pathway. It ensures consistency, comparability, and transparency across the profession.

6.3.1 Assessment framework

Certification is based on evidence across three pillars corresponding to the 3Rs. Each pillar is scored against level-specific criteria, with weighted emphasis evolving as firms move through the pathway (e.g. heavier weighting for Restore and Scope X at advanced levels).

Level	Description	Indicative focus
Reduce	Measurement accuracy, scope coverage, and target alignment.	GHG inventory, base year, methodology statement, target documentation.
Restore	Carbon budget, quality and alignment of restoration activities.	Credit retirement certificates, CPAF evaluation records, portfolio plan.
Report	Transparency, assurance, and communication.	Public disclosures, stakeholder reports, assurance statements.

6.3.2 Evidence tiers

To maintain proportionality, evidence expectations scale with certification level:

Level	Evidence expectation	Verification approach
Committed	Verified data and targets.	Independent spot-check assurance.
Advanced	3rd party verification of emissions and restoration.	Accredited verifier statement.
Leader	Full independent assurance of 3Rs + Scope X review.	Annual verification by accredited body.

6.4 Time horizons and target dates

The Ecologi Pathway is designed to reflect the temporal dimension of climate ambition, ensuring that firms advance through progressively more demanding levels of commitment over time. While the exact timing will depend on a firm's size, capacity, and starting point, each level of certification is associated with a typical time horizon and target milestone aligned with a 1.5 °C pathway.

6.4.1 Near-term Committed 2022 - 2027

Firms are expected to meet the **"Committed"** criteria within the 2022 – 2027 window with a target date of 2025. This would include:

- Establish a verified baseline for Scopes 1 and 2 and begin measuring limited Scope 3 categories.
- Develop a science-aligned reduction plan with initial near-term targets (e.g. 2030).
- Engage with the voluntary carbon market avoidance or nature-based restoration projects.
- Produce a first public or client-facing disclosure of climate strategy and baseline results.

6.4.2 Medium-term Advanced 2027 - 2032

Over the medium term, firms should aim to meet the **"Advanced"** criteria within the 2027 – 2032 window, with a target date of 2030. This would include:

- Expand full material Scope 3 coverage with refined data quality and 3rd Party limited assurance.
- Set near-term science-based targets - typically aiming for 42% absolute reduction by 2030 for Scope 1 and 2 and 25% for Scope 3, with a long term commitment to reduce all emissions by 90%
- Apply a moderate Science-Based Carbon Price (SBCP) to Scopes 1 and 2 to generate a "funding climate action" budget.
- Apply this budget to a mix of carbon avoidance / removal projects and nature restoration projects.
- Extend communications around climate action to engage more stakeholders and begin internal evaluation of Scope X influence - understanding how the firm's professional services contribute to, or enable, wider decarbonisation.

6.4.3 Long-term Leader 2032 - 2037

In the longer term, leading firms should aim to meet the **"Leader"** criteria within the 2032 – 2037 window, with a target date of 2035. This would include:

- Maintain full material Scope coverage with improved data quality and Independent 3rd Party limited assurance.
- Demonstrate significant progress towards achieving deep decarbonisation, typically at least 50% reduction in Scope 1 and 2 emissions and 25% reduction in Scope 3.
- Apply a more mature, science-aligned SBCP to all scopes to derive a funding climate action budget.
- Transition compensation and restoration portfolios from avoidance-dominated projects to a balanced mix incorporating removals.
- Integrate Scope X insights into client service design, business transformation plans, and publish forward-looking guidance.
- Engage with the relevant sector body or association to share climate staretgy experience with members

6.4.3 Destination Net-Zero 2037 - 2045

The ultimate goal is to reach and maintain **Net-Zero**, with a target date for the sector in the UK of 2040. This would include:

- Deep decarbonisation to achieve a 90% reduction in emissions across all scopes.
- Neutralisation of the residual emissions using durable carbon dioxide removal credits
- Powerful advocacy to peers and stakeholders
- Development of products and services that contribute to a net-zero economy

6.5 Maintaining certification and continuous improvement

Certification is valid for one year and must be renewed through updated evidence submission and verification. Firms are expected to demonstrate continuous improvement in at least one of the following areas annually:

- Expanded data coverage or improved accuracy
- Increased ambition of reduction or restoration targets
- Greater stakeholder transparency
- Deeper integration of net-zero principles into services or governance

Ecologi provides annual feedback to help firms strengthen performance and progress toward the next certification level.

6.6 Recognition and use of the Ecologi Certification Mark

Certified firms may display the Ecologi Certification Mark corresponding to their current level on websites, proposals, and marketing materials. Use of the mark is governed by brand guidelines to ensure accuracy and prevent misrepresentation.

The mark communicates verified action and leadership within the accountancy profession, signalling to clients, regulators, and the public that the firm's climate strategy meets the integrity standards set out in this Protocol.

07.
Certification criteria

This section sets out the certification criteria, which are the requirements that organisations must follow to be certified in alignment with the Ecologi 3Rs Standard at each stage of the Progressive Pathway.

The criteria may also be used by organisations as an internal maturity index tool, supporting evaluation of where the organisation currently sits on the journey towards net-zero and what additional action is required to progress at a manageable rate towards the destination.

Precise language is used in the certification copy below to indicate requirements and any allowable options that organisations **must follow**.

- The terms “shall” or “must” are used to indicate what is required for action and performance to be in conformance with the Ecologi 3Rs Standard.
- Any use of the term “should” indicates a recommendation, but not a requirement.
- The term “may” indicates an option that is permissible or allowable within the frame of reference specified.
- The term “The Company” is used throughout to refer to the subject of Certification, although the criteria may apply to a limited company, an LLP, a CIC, a Charity, a Charitable trust or a Cooperative.

The Certification Criteria apply across each of the three pillars of the Ecologi 3Rs Framework, identifying mandatory requirements within each pillar at each level of the Progressive Pathway. For reference purposes, the Certification Criteria are labelled as **General Criteria (GC)**, **Reduce (RED)**, **Restore (REST)** or **Report (REP)**. The required criteria at each level of the leadership ladder are numbered sequentially and denoted as either **C** for **Committed**, or **A** for **Advanced** or **L** for **Leader**.

This represents version 1 of the Ecologi 3Rs Standard and will be in effect as of May 2026. It will be reviewed and revised annually to take account of updates to the science and the regulatory landscape.

Stage	Committed	Advanced	Leader	Net-Zero
Target year	2025	2030	2035	2040
Target range	2022 - 2027	2027 - 2032	2032 - 2037	2037 - 2040

General criteria

GC_1 – Subject of certification:

The subject of the certification shall be an organisation registered in the United Kingdom, either a limited company, an LLP, a CIC, a Charity, a Charitable trust or a Cooperative. If part of a group, the certification should relate to the highest parent and apply to all subsidiaries. Subsidiaries may apply for certification indpendently, where they can demonstrate that doing so will not lead to confusion that the certification also applies to the parent.

GC_2 – Accounting year:

Certifications are time-bound. The carbon footprint and associated action must be for an accounting year end no more than 12 months prior to the certification date.

GC_3 – Scope 2 calculation method for targets:

The Company shall transparently disclose the accounting approach used for calculating base year Scope 2 emissions and tracking progress to target – either location or market-based as per the GHG Protocol Scope 2 Guidance – and maintain this approach consistently. The Company shall provide dual reporting for Scope 2 (both market and location based calculations) in line with best practice.

Stage	Committed	Advanced	Leader	Net-Zero

General criteria

GC_4 - Data quality:

The Company shall review the data used to calculate each GHG inventory annually, to identify and implement opportunities that improve the completeness and accuracy of calculations in the following year.

GC_5 - Continual improvement:

Following certification to a Leadership level (Committed, Advanced, Leader) The Company shall maintain the ambition to accelerate its climate action across all three pillars (Reduce, Restore and Report) and progress to the next level. The Company may remain at a Leadership level for a maximum of 4 years, after which they must advance to the next level, failing which certification will be removed.

GC_6 - Transparency in reporting:

The Company must publish its carbon footprint, targets, reduction plans and efforts to fund climate action beyond its value chain on its UK website, with a link in a prominent place on the homepage. The information must be approved by an individual with the authority to represent The Company, including their name, job title and the date. The Company's Climate Information (data, targets, evidence and narrative) relating to previous years should be retained on the website so that progress can be monitored.

GC_7 - Claims:

The company should ensure that claims comply with laws and regulations that govern and regulate environmental statements and claims in relevant jurisdictions.

Stage	Committed

RED_1 (C) – Carbon footprint:

The Company shall calculate its carbon footprint across the full value chain (Scopes 1, 2 and limited* Scope 3) in accordance with the GHG Protocol Corporate Standard and associated guidance for at least 1 year.

*See Appendix 1B for Limited Scope

RED_2 (C) – 3rd party validation:

The Company must receive 3rd party validation for its carbon footprint data. A 3rd party is defined as any company other than the subject of assessment.

RED_3 (C) – Reduction targets:

The Company shall set near term reduction targets for Scopes 1 and 2 emissions. Targets shall have a base year no earlier than 2015 and must cover a minimum of 5 years and a maximum of 10 years from the date of certification. If Scope 1 and 2 emissions are zero, The Company shall commit to maintain zero emissions for Scope 1 and 2.

REST1 (C) – Voluntary Carbon Market:

The Company must engage with the voluntary carbon market to compensate for GHG emissions associated with the accounting year. Engagement may be at any level of commitment but The Company should aim to compensate for at least 10% of its measured emissions with a blend of removal and avoidance credits.

Stage	Committed

REP_1 (C) – Transparency:

The Company must report publicly on its climate action in accordance with GC_6.

REP_2 (C) – Engagement:

The Company must communicate with employees and/or customers about its climate action.

Stage	Advanced

RED_1 (A) – Carbon footprint:

The Company shall calculate its carbon footprint across the full value chain (Scopes 1, 2 and all material* Scope 3) in accordance with the GHG Protocol Corporate Standard and associated guidance for at least 2 years.

*See Appendix 1B for Materiality

RED_2 (A) – 3rd Party limited assurance:

The Company must receive 3rd Party limited assurance for its carbon footprint data.

A 3rd party is defined as any company other than the Subject of Certification. Limited assurance is defined in accordance with ISAE 3000 (revised) as a lower level of assurance than reasonable assurance, often stated in negative terms such as “Nothing has come to our attention that causes us to believe that the subject matter is materially misstated”

RED_3 (A) – Reduction targets:

The Company shall set near term reduction targets for Scopes 1 and 2 emissions and Scope 3 emissions and make a long-term commitment to achieve net-zero. Near-term targets shall have a base year no earlier than 2015 and must cover a minimum of 5 years and a maximum of 10 years from the date of certification.

RED_4 (A) – Scope 1 and 2 near-term reduction target ambition:

The Scope 1 and 2 reduction targets shall be absolute, and science aligned in ambition; see Criteria Appendix 1A for minimum ambition levels. If Scope 1 and 2 emissions are zero, The Company shall commit to maintain zero emissions for Scope 1 and 2.

Stage	Advanced

RED_5 (A) – Scope 3 near-term reduction target ambition:

The Scope 3 reduction targets shall be science aligned in ambition; see Criteria Appendix 1A for minimum ambition levels. The Company may submit a science aligned Scope 3 intensity target in place of an absolute reduction target and assessor shall advise if this is compliant.

RED_6 (A) – Long-term reduction target ambition:

The long-term reduction targets shall be science aligned in ambition. In most cases this will correspond to a 90% reduction in emissions across all scopes from the base year. The net-zero commitment is a commitment to neutralise the remaining residual emissions with durable carbon dioxide removal credits.

RED_7 (A) – Effective action:

The Company must demonstrate progress towards achieving the near-term reduction targets set for Scope 1, 2 and Scope 3. Progress in this context is defined as any reduction in Scope 1 and 2 emissions compared to base year (except in the case where maintenance targets have been set) and any reduction in Scope 3 emissions compared to base year.

Stage	Advanced

REST_1 (A) – Science-based carbon price:

The Company must set a science-based carbon price at a level no lower than £20 per tonne. The Company should establish an annual escalator of c.11% to increase the SBCP towards the UK ETS carbon price set out in article 46(4) to 46(6) of the UK ETS Order.

REST_2 (A) – Climate action budget:

The Company must align its climate action budget with, at minimum, the GHG emissions associated with its Scope 1 and 2 carbon footprint by multiplying its total Scope 1 and 2 carbon footprint by the Science-Based Carbon Price adopted. In cases where Scope 1 and 2 emissions are zero, The Company must multiply the science based carbon price by the appropriate operational Scope 3 emissions (e.g. Category 8 Upstream leased assets) to generate the climate action budget.

REST_3 (A) – Climate action budget deployment:

The budget must be deployed within 12 months of the end of the accounting year to a portfolio of Beyond Value Chain Mitigation activities that enable at least 50% compensation of the Scope 1 and 2 carbon footprint (Goal #1) with the balance contributing towards wider climate action (Goal #2). In cases where Scope 1 and 2 emissions are zero, The Company must apply the compensatory portfolio to at least 50% of the operational Scope 3 emissions used to calculate the climate action budget.

REST_4 (A) – Goal 1 portfolio composition:

The composition of the Goal #1 Portfolio should align with the Oxford Principles for Net-Zero Aligned Carbon Offsetting.

Stage

Advanced

REP_1 (A) – Transparency:

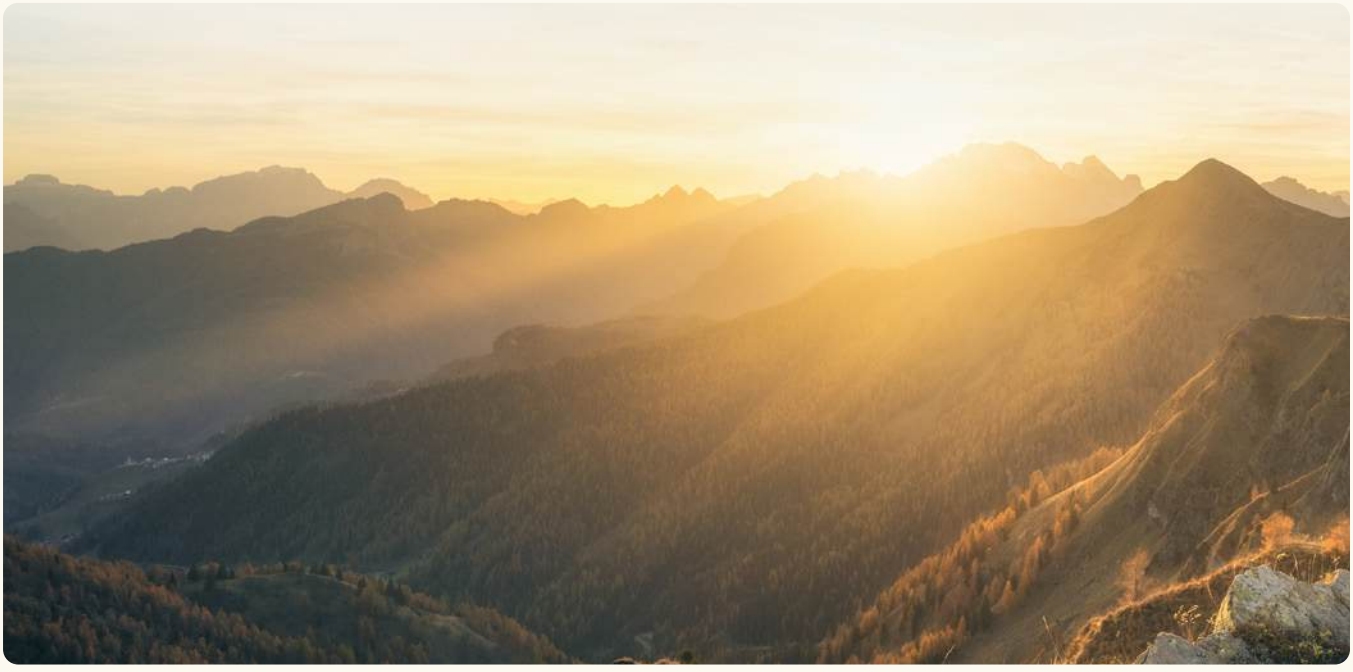
The Company must report publicly on its climate action in accordance with GC_6.

REP_2 (A) – Engagement:

The Company must communicate with at least 2 audiences from employees, customers, suppliers and local community about its climate action.

REP_3 (A) – Net-zero economy:

The Company must evaluate and report on the extent to which its products and services contribute towards a net-zero economy.



Stage	Leader

RED_1 (L) – Carbon footprint:

The Company shall calculate its carbon footprint across the full value chain (Scopes 1, 2 and all material* Scope 3) in accordance with the GHG Protocol Corporate Standard and associated guidance for at least 5 years.

*See Appendix 1B for Materiality

RED_2 (L) – Independently assured:

The Company must receive independent limited assurance for its carbon footprint data. Independent is defined as any company that was not involved in any capacity in the original calculation of the carbon footprint. Limited assurance is defined in accordance with ISAE 3000 (revised) as a lower level of assurance than reasonable assurance, often stated in negative terms such as "Nothing has come to our attention that causes us to believe that the subject matter is materially misstated"

RED_3 (L) – Reduction targets:

The Company shall set near-term reduction targets for Scopes 1 and 2 emissions and Scope 3 emissions and make a long-term commitment to achieve net-zero. Near-term targets shall have a base year no earlier than 2015 and must cover a minimum of 5 years and a maximum of 10 years from the date of certification.

RED_4 (L) – Scope 1 and 2 near-term reduction target ambition:

The Scope 1 and 2 reduction targets shall be absolute, and science aligned in ambition; see Criteria Appendix 1 for minimum ambition levels.

Stage	Leader

RED_5 (L) – Scope 3 near-term reduction target ambition:

The Scope 3 reduction targets shall be science aligned in ambition; see Criteria Appendix 1A for minimum ambition levels. The Company may submit a science aligned Scope 3 intensity target in place of an absolute reduction target and assessor shall advise if this is compliant.

RED_6 (L) – long term reduction target ambition:

The long-term reduction targets shall be science aligned in ambition. In most cases this will correspond to a 90% reduction in emissions across all scopes from the base year. The net-zero commitment is a commitment to neutralise the remaining residual emissions with durable carbon dioxide removal credits.

RED_7 (L) – Effective action:

The Company must demonstrate significant progress towards achieving the near-term reduction targets set for Scope 1, 2 and Scope 3. Significant progress in this context is defined as reduction in Scope 1 and 2 emissions of more than 50% compared to base year (unless Scope 1 and 2 emissions were originally zero and a maintenance target was set) and reduction in Scope 3 emissions of more than 25% compared to base year.

Stage	Leader

REST_1 (L) – Science-based carbon price:

The Company must set a Science-Based Carbon Price at a level no lower than £42 per tonne. The Company should establish an annual escalator of c.10% to increase the SBCP towards the level expected to be required for CDR credits.

REST_2 (L) – Climate action budget:

The Company must align its climate action budget with the GHG emissions associated with its Full Footprint (Scope 1, 2 and 3 carbon footprint) by multiplying its total carbon footprint by the Science-Based Carbon Price adopted.

REST_3 (L) – Climate action budget deployment:

The budget must be deployed within 12 months of the end of the accounting year to a portfolio of Beyond Value Chain Mitigation activities that enable at least 50% compensation of the Full Footprint (Goal #1) with the balance contributing towards wider climate action (Goal #2).

REST_4 (L) – Goal 1 portfolio composition:

The composition of the Goal #1 Portfolio must align with the Oxford Principles for Net-Zero Aligned Carbon Offsetting.

Stage	Leader

REP_1 (L) – Transparency:

The Company must report publicly on its climate action in accordance with GC_6.

REP_2 (L) – Engagement:

The Company must communicate with at least 3 audiences from employees, customers, suppliers and local community about its climate action.

REP_3 (L) – Advocacy:

The Company must demonstrate involvement with a relevant sector body to share its Climate Strategy experience with industry members and respond to government consultations.

REP_4 (L) – Net-zero economy:

The Company must evaluate and report on the extent to which its products and services contribute towards a net-zero economy and provide forward looking guidance on associated plans.

Stage	Net-Zero

RED_1 (NZ) – Carbon footprint:

The Company shall calculate its carbon footprint across the full value chain (Scopes 1, 2 and all material* Scope 3) in accordance with the GHG Protocol Corporate Standard and associated guidance for multiple years.

*See Appendix 1B for Materiality

RED_2 (NZ) – Independently assured:

The Company must receive independent limited assurance for its carbon footprint data. Independent is defined as any company that was not involved in any capacity in the original calculation of the carbon footprint. Limited assurance is defined in accordance with ISAE 3000 (revised) as a lower level of assurance than reasonable assurance, often stated in negative terms such as “Nothing has come to our attention that causes us to believe that the subject matter is materially misstated”

RED_3 (NZ) – Effective action:

The Company must achieve its long-term reduction targets.

REST_1 (NZ) – Durable CDR:

The Company must neutralise the residual emissions, those remaining after achieving the long-term reduction targets, with durable carbon dioxide removal credits.

Stage

Net-Zero

REP_1 (NZ) – Transparency:

The Company must report publicly on its climate action in accordance with GC_6.

REP_2 (NZ) – Engagement:

The Company must communicate with employees, customers and suppliers about its net-zero status.

REP_3 (NZ) – Advocacy:

The Company must demonstrate involvement with a relevant Sector body to share its net-zero status with industry members and respond to government consultations.

REP_4 (NZ) –Net-zero economy:

The Company must evaluate and report on the extent to which its products and services contribute towards a net-zero economy and provide forward looking guidance on associated plans.

Limited assurance source

Criteria appendix 1A

RED4 (C&A) – Minimum ambition requirements.

Scope 1 and 2 - Minimum % reduction for base and target year

Target year

Base year	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
2020		-25.2%	-29.4%	-33.6%	-37.8%	-42%										
2021			-29.4%	-33.6%	-37.8%	-42%	-46.2%									
2022				-33.6%	-37.8%	-42%	-46.2%	-50.4%								
2023					-37.8%	-42%	-46.2%	-50.4%	-54.6%							
2024						-42%	-46.2%	-50.4%	-54.6%	-58.8%						
2025							-46.2%	-50.4%	-54.6%	-58.8%	-63%					
2026								-50.4%	-54.6%	-58.8%	-63%	-67.2%				
2027									-54.6%	-58.8%	-63%	-67.2%	-71.4%			
2028										-58.8%	-63%	-67.2%	-71.4%	-75.6%		
2029											-63%	-67.2%	-71.4%	-75.6%	-79.8%	
2030												-67.2%	-71.4%	-75.6%	-79.8%	-84%

Scope 3 - Minimum % Reduction for base and target year

Target year

Base year	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
2020		-15%	-17.5%	-20%	-22.5%	-25%										
2021			-17.5%	-20%	-22.5%	-25%	-27.5%									
2022				-20%	-22.5%	-25%	-27.5%	-30%								
2023					-22.5%	-25%	-27.5%	-30%	-32.5%							
2024						-25%	-27.5%	-30%	-32.5%	-35%						
2025							-27.5%	-30%	-32.5%	-35%	-37.5%					
2026								-30%	-32.5%	-35%	-37.5%	-40%				
2027									-32.5%	-35%	-37.5%	-40%	-42.5%			
2028										-35%	-37.5%	-40%	-42.5%	-45%		
2029											-37.5%	-40%	-42.5%	-45%	-47.5%	
2030												-40%	-42.5%	-45%	-47.5%	-50%

Criteria appendix 1B

RED1 (C,A,L) – Material Scope 3

- **Limited scope**
  For Committed level certification The Company must at minimum calculate Scope 3 emissions from Upstream transportation of goods, Waste generated in operations, Business travel, Employee commuting and Downstream transport.
- **Materiality:**
  An emissions source is considered material if it represents either >10 tonnes CO_2e or >1% of the total value chain emissions.
- **Mandatory categories:**
  The Company must enter a value, zero (0) if no emissions for mandatory categories.
- **Optional categories:**
  The Company must enter a value if the category is a material source of emissions but may enter “n/a” if the category is not applicable.

Scope 3:

Purchased good and services	Mandatory	
Capital goods	Optional	
Fuel and Energy Related Activity (FERA)	Mandatory	
Inbound transportation of goods	Mandatory	
Waste generated in operations	Mandatory	
Business travel	Mandatory	
Employee commuting	Mandatory	
Upstream leased assets	Optional	
Downstream transport	Mandatory	
Processing of sold products	Optional	
Use of sold products	Optional	
End of life treatment of sold products	Optional	
Downstream leased assets	Optional	
Franchises	Optional	
Investments	Optional	

Ecologi

FOR OUR PLANET

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Ecologi B Corp is the UK's most trusted climate action platform. We inspire and empower businesses to reduce and measure their emissions using industry endorsed protocols, restore our planet through funding best-in-class climate solutions and report on their progress to net-zero.

We work with over 40,000 customers, including 16,000+ businesses such as Co-op, O2, BAFTA albert, ITV, Ubisoft, Oracle, Capgemini, Mulberry and 270+ B Corps. Our community has collectively funded the planting of 90 million trees, the avoidance or removal of 3.4 million tonnes of CO_2 and over 6 million m^2 of habitat conserved and restored.

We're science-led and impact driven, aligned to the SBTi and Oxford Principles and guided by our Impact team and expert independent climate committee. We support leading industry standards including Gold Standard, VCS, Puro and 3rd party quality assessments. We're a proudly certified B Corp, in the Top 5% for Environment and Governance with an average 4.8 rating on Trustpilot.

We are headquartered in London, UK and backed by top-tier Venture Capital firms such as General Catalyst and Entrée Capital.

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