

Net zero transition plans for small and medium enterprises – Code of practice

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Foreword

This BSI Flex was sponsored by BSI. Its development was facilitated by BSI Standards Limited, and it was released under licence from The British Standards Institution. It came into effect on 31 December 2024.

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Supersession

This version of BSI Flex 3030 supersedes BSI Flex 3030 v1:2024-03, which is withdrawn.

Relationship with other publications

This BSI Flex can be used as a standalone document. However, users might find it helpful to refer to some or all of the documents in the Bibliography, including, but not limited to:

- BS EN ISO 14064-1;
- BS EN ISO 9001;
- BS EN ISO 14021;
- BS EN ISO 14040;
- ISO/TS 14064-4;
- BS EN ISO 14065;
- ISO Guide 84:2020 or The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard for the quantification of GHG emissions [1];
- PD ISO IWA 42 for the net zero guidelines;
- BS ISO 14068-1 for carbon neutrality;
- the Transition Plan Taskforce Disclosure Framework [2];
- and the Science Based Targets initiative [3].

Full titles, including the latest version as of the date of publication of this BSI Flex, can be found in the Bibliography.

Information about this document

This is Version 2 of BSI Flex 3030, which is the last planned version of the document. All comments received will be reviewed to inform the future direction of this document. Interested parties are encouraged to check the BSI website for updates regarding any future plans.

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The provisions of this document are presented in roman (i.e. upright) type. Its recommendations are expressed in sentences in which the principal auxiliary verb is "should".

Where words have alternative spellings, the preferred spelling of the *Shorter Oxford English Dictionary* is used (e.g. "organization" rather than "organisation").

Commentary, explanation and general informative material is presented in these boxes and does not constitute a normative element.

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0 Introduction

Climate change is one of the most pressing challenges that our world faces. Scientific assessments in the Intergovernmental Panel on Climate Change (IPCC) reports have shown that many of the worst consequences of climate change can be avoided by limiting global warming to 1.5 °C above pre-industrial levels. The global temperature is already more than 1.2 °C above pre-industrial levels.

Scenarios assessed by the IPCC indicate that limiting warming to 1.5 °C with no or limited temperature overshoot requires achieving at least net zero global carbon dioxide (CO₂) emissions in the early 2050s, along with deep and sustained global reductions in other greenhouse gas emissions (GHGs). These scenarios demonstrate that earlier and faster emissions reductions lead to a lower peak in warming and reduce the likelihood of exceeding warming limits. Emissions are driven by economic activity and therefore responsibility lies with organizations of all sizes to take rapid and sustained transformative actions to respond to this challenge. In particular, smaller organizations are collectively responsible for around half of corporate emissions and can have a valuable role as collaborators in larger organizations' value chains.

Although the full effects of warming above these limits is uncertain, climate change impacts are already beginning to be felt, with more severe storms leading to flooding in some parts of the world, with droughts and forest fires in others. Longer term, there is a significant risk posed by global sea level rises and the loss of agricultural land, with consequent risks to food supply and a need for mass migration. Organizations need to be prepared for significant disruptions to infrastructure and systems, impacting their current business models.

However, the necessary transition to net zero and responding to climate change can offer opportunities as well. Entrepreneurs can create businesses that help individuals and organizations reduce their carbon footprint by offering innovative goods and services. Some may be directly targeted at emissions or energy consumption, such as insulation installation or the skills to optimize renewable energy. Others may be providing lower impact goods or services, like locally based experiences or holidays, to replace those requiring air travel. Still others may be dealing with the need for adaptation as significant climate change impacts – including flooding or changes to food sources – are increasingly felt. However, these new businesses also need to minimize their own carbon footprint and to manage their own transition to net zero.

NOTE The term “carbon footprint” is sometimes used as a more informal way of describing the net greenhouse gas emissions of an organization and includes all the greenhouse gases recognized by the IPCC listed in definition 3.2.

Net zero transition plans (NZTPs) are an important tool to help organizations meet these challenges and opportunities. They can:

- a) enable organizations to develop a coordinated, organization-wide strategy for contributing to and responding to the net zero transition;
- b) allow organizations to communicate this strategy internally (e.g. to communicate planned changes to staff and generate buy-in and support);
- c) help organizations to communicate this strategy externally (e.g. to provide confidence to interested parties such as suppliers, customers, and investors that the organization has a robust strategy in place);

- d) demonstrate compliance with third-party requirements on transition planning, such as the Cabinet Office Public Procurement Notice 06/21 [4];
- e) support top management teams in the delivery and oversight of their climate strategy;
- f) identify opportunities for new goods and services;
- g) help the organization to consider adaptation and biodiversity implications; and
- h) ensure a just transition.

Net zero transition plans are not a one-time, standalone exercise, they are something that needs to be incorporated into the ongoing business planning process.

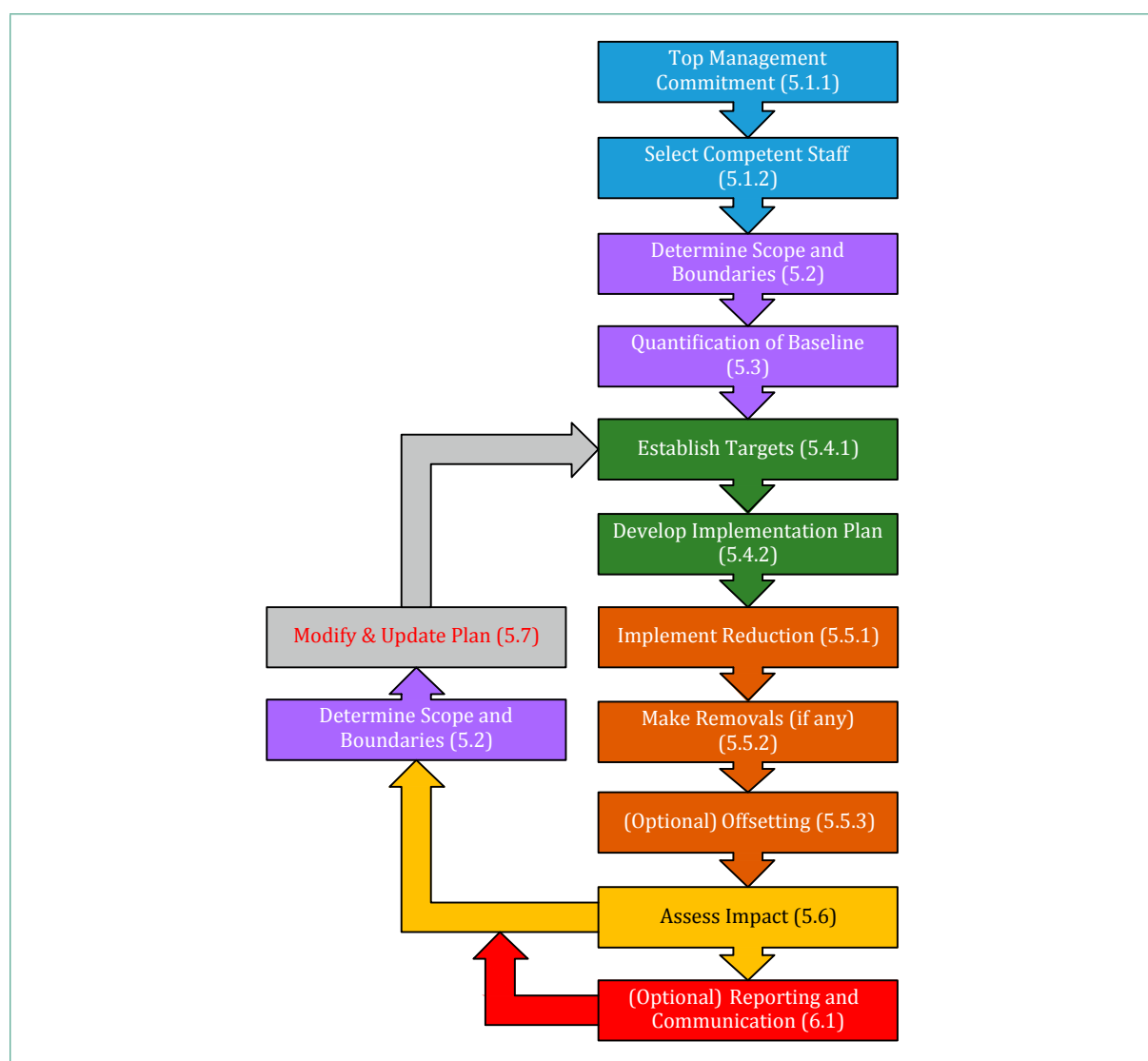
This BSI Flex is applicable to any organization, including companies, not-for-profit and public sector bodies. It is likely to be particularly useful to SMEs (typically organizations with 5-250 employees) that have not previously been required to address climate change. Smaller organizations have a pivotal role in the global transition to net zero, as they are often able to make emissions reductions quicker than larger bodies, benefitting from short command chains and top management buy-in. This BSI Flex is designed to help organizations:

- 1) apply high-level principles to design their transition to net zero;
- 2) operate within a framework to deliver their transition to net zero;
- 3) understand and demonstrate where they are on their net-zero journey, and
- 4) link their NZTPs with their wider sustainability or environmental, social and governance (ESG) planning, implementation and reporting.

Net zero transition plans produced and reported in line with this BSI Flex can lead to increased transparency, accountability, and comparability with those of other organizations and across sectors.

Applying the principles within this BSI Flex can assist organizations meet the requirements of other initiatives including, but not limited to, those from the Science Based Targets initiative (SBTi), the Race to Zero (UNFCCC), the Carbon Disclosure Project (CDP), and the International Sustainability Standards Board (ISSB). The provisions can also be relevant to the publication of action plans for national initiatives such as the UK Government's Energy Savings Opportunity Scheme (ESOS) in the third compliance period and assessments carried out under PAS 51215-1:2024. This BSI Flex is also designed to work alongside formal management systems such as BS EN ISO 14001 (Environmental Management) or BS EN ISO 50001 (Energy Management).

This BSI Flex takes the following approach to developing and implementing NZTPs, as shown in Figure 1.

Figure 1 – Process flow for net zero transition plan

1 Scope

This BSI Flex gives recommendations for an organization intending to design and implement its transition to net zero through a clearly defined plan leading to GHG emissions reductions.

It covers how organizations:

- quantify their GHG baseline (emissions and removals);
- set targets for GHG emissions reductions;
- identify those actions or measures necessary to achieve the NZTP; and
- create a realistic pathway to net zero.

The main focus of this BSI Flex is on planning for mitigation actions leading to GHG reductions. Net zero transition plans prepared in conformity with this BSI Flex also consider GHG removals and adaptation to climate change.

This BSI Flex provides high-level principles and a framework for an organization on delivering its transition to net zero. This is intended to increase transparency, accountability and comparability between NZTPs of organizations and help demonstrate where organizations are on their net zero journey. This BSI Flex also assists the organization's own sustainability or ESG reporting.

It is designed to be used alongside other management system standards which include principles that enable this systematic approach to be followed, including those for quality, environmental and energy management.

This BSI Flex is applicable to any organizations, including companies, not-for-profit and public sector bodies. It is applicable UK-wide, and its recommendations are available to be used by organizations internationally.

This document is primarily for use by small and medium-sized enterprises (SMEs), typically in industry or commerce, including those that have not previously addressed climate change. However, it is also suitable for any organization that has already made significant progress in decarbonization or has achieved carbon neutrality.

It could be of interest to larger organizations which have SMEs in their value chain and wish to mobilize their suppliers or customers.

2 Normative references

There are no normative references.

3 Terms, definitions and abbreviated terms

3.1 Terms and definitions

For the purposes of this document, the following terms and definitions apply.

3.1.1 climate change

quantifiable difference in generally prevailing weather conditions that persists for an extended period, typically decades or longer

***NOTE** Climate change is used to refer to changes attributable to human activities altering the atmospheric composition.*

3.1.1.1 adaptation

adjustments in ecological, social, or economic systems in response to actual or expected climatic stimuli and their effects or impacts

***NOTE** Adaptation refers to changes in processes, practices, and structures to moderate potential damages or to benefit from opportunities associated with climate change.*

[SOURCE: PD ISO IWA 42:2022, 3.1.5]

3.1.1.2 carbon neutrality

condition in which, during a specified period of time, the GHG emissions of the **organization** (3.1.4) have been reduced as a result of GHG reduction or GHG **removal** (3.1.3.4) (enhancements and, if greater than zero, are then counterbalanced by **offsetting** (3.1.3.5))

[SOURCE: BS ISO 14068-1:2023, 3.1.2 modified, 'carbon footprint changed to GHG emissions, carbon neutrality management plan changed to NZTP, Note 2 shortened]

3.1.1.3 greenwashing

unsubstantiated or misleading claim about the positive or negative environmental aspects of a product, service, technology or company practice

***NOTE 1** Carbon credits used for offsetting meet certain criteria and are only used after GHG emission reductions and GHG removal enhancements have been made in line with the NZTP.*

***NOTE 2** The specified period is a finite number of years.*

***NOTE 3** Although related concepts, carbon neutrality is not the same as net zero as it relies on offsetting to counterbalance unabated greenhouse gas (GHG) emissions.*

[SOURCE: EN 17615:2022, 3.122]

3.1.1.4 just transition

net zero transition (3.1.1.6) that aims to ensure the benefits are shared widely, while also supporting those who could face economic challenges

***NOTE** Those who may lose out include countries, regions, industries, communities, workers or consumers.*

3.1.1.5 net zero

condition in which organizational residual greenhouse gases (GHG) are balanced by organizational removals (3.1.3.4) over a specified period and within specified boundaries

NOTE 1 Also known as net zero greenhouse gas (GHG) as it relates to all GHGs (see note under greenhouse gas (GHG) and not just carbon dioxide.

NOTE 2 Organizational removals include ecosystem restoration, direct air carbon capture and storage; reforestation and afforestation; enhanced weathering, biochar.

NOTE 3 'Organizational' is intended to be understood as equivalent to the word 'anthropogenic' in IPCC definitions of net zero at a global level.

[SOURCE: PD ISO IWA 42:2022, 3.1.1, modified, with 'Human-caused' and 'human-led' replaced by organizational; and 'other effective methods' removed from Note 1 but reference to all GHGs not just carbon dioxide added; Note 3 modified to reflect change to using 'organizational']

3.1.1.6 net zero transition

intentional move towards a state where any residual greenhouse gas (GHG) emissions (3.1.2.3) are balanced by GHG removal enhancements

NOTE The net zero transition can be applied at an organizational level or to the global economy.

3.1.1.7 renewable energy

energy collected from resources that are naturally replenished at a rate equal or faster than extracted or used

NOTE 1 Renewable energy includes sources such as sunlight, wind, rain, tides, waves, biomass, and geothermal heat.

NOTE 2 In this document, the term "renewable electricity" is used to mean electricity that has been generated using renewable energy.

[SOURCE: PD ISO IWA 42:2022, 3.1.4, modified, Note 2 added]

3.1.2 greenhouse gas (GHG)

gaseous constituent of the atmosphere, natural or anthropogenic, that absorbs and emits radiation at specific wavelengths within the spectrum of infrared radiation emitted by the earth's surface, the atmosphere and clouds

NOTE Greenhouse gases caused by human activities and relevant for this document include carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) and sulfur hexafluoride (SF₆) and nitrogen trifluoride (NF₃).

[SOURCE: PD ISO IWA 42:2022, 3.2.1]

3.1.2.1 carbon dioxide equivalent (CO₂e)

unit for expressing the global warming potential of a greenhouse gas (GHG) (3.1.2) in relation to that of carbon dioxide

NOTE The carbon dioxide equivalent is calculated by multiplying the mass of a given GHG by its global warming potential.

[SOURCE: BS ISO 14068-1:2023, 3.2.12, modified: "radiative forcing" replaced by "global warming potential"]

3.1.2.2 indirect greenhouse (GHG) emission

GHG emission that is a consequence of the organization's operations and activities, but that arises from **GHG sources (3.1.2.8)** that are not owned or controlled by the organization

***NOTE** These emissions occur in the upstream and/or downstream value chain of the organization (see 3.4).*

[SOURCE: BS EN ISO 14064-1:2019, 3.1.11, modified, "generally" deleted from, and "of the organization" added to Note]

3.1.2.3 residual greenhouse gas (GHG) emission

unabated greenhouse gas (GHG) remaining after implementing all technically and economically feasible **GHG emissions reductions (3.1.3.3)**

[SOURCE: BS ISO 14068-1:2023, 3.1.5 modified, Note 1 to entry deleted]

3.1.2.4 Scope 1 emissions

GHG emissions from **GHG sources (3.1.2.8)** owned or controlled by the organization

***NOTE** Scope 1 emissions can also be referred to as direct greenhouse gas (GHG) emissions.*

[SOURCE: PD ISO IWA 42:2022, 3.2.3, modified – sources changed to GDG sources, Notes removed]

3.1.2.5 Scope 2 emissions

indirect greenhouse (GHG) emission (3.1.2.2) from the generation of purchased electricity, heat, cooling or steam consumed by the organization

[SOURCE: PD ISO IWA 42:2022, 3.2.4, modified, Note 1 removed]

3.1.2.6 Scope 3 emissions

indirect greenhouse (GHG) emission (3.1.2.2) that is a consequence of the organization's activities but arises from **GHG sources (3.1.2.8)** that are not owned or directly controlled by the organization

***NOTE** Scope 3 emissions include all attributable value-chain GHG emissions not included in Scope 1 or Scope 2.*

[SOURCE: PD ISO IWA 42:2022, 3.2.5, modified, Note 2 removed]

3.1.2.6.1 activity-based emissions

GHG emissions quantified using non-financial data

***NOTE 1** Non-financial data typically measures the quantity of goods or a service consumed, such as distance travelled, volume of water supplied, tonnes of steel purchased, gigabytes of data stored.*

***NOTE 2** The term is mainly used in connection with the quantification of Scope 3 (indirect) emissions, although could be applied to Scope 1 or Scope 2 emissions.*

3.1.2.6.2 spend-based emissions

GHG emissions quantified using emissions factors derived from economic data

NOTE 1 Spend-based emissions are usually based on the cost of goods or a service consumed, applying a factor representing the emissions per unit cost.

NOTE 2 The term is mainly used in connection with the quantification of Scope 3 (indirect) emissions (3.1.2.6).

NOTE 3 Spend-based emissions may be used when activity-based emissions are unavailable.

3.1.2.7 GHG sink

process that removes a **greenhouse gas (GHG) (3.1.2)** from the atmosphere

NOTE This is also sometimes called a carbon sink or sink.

[SOURCE: BS EN ISO 14064-1, Note added]

3.1.2.8 GHG source

activity or process that releases a **greenhouse gas (GHG) (3.1.2)** into the atmosphere

[SOURCE: PD ISO IWA 42:2022, 3.2.7, modified by making "GHG source" the preferred term]

3.1.2.9 unabated greenhouse gas (GHG) emissions

GHG emissions of the organization remaining after activities resulting in GHG **emissions reductions (3.3.3)** within the boundary of the organization

NOTE Unabated GHG emissions include, but are not limited to **residual greenhouse gas (GHG) emissions (3.1.2.3)**

[SOURCE: BS ISO 14068-1:2023, 3.1.4 modified, subject changed to organization]

3.1.3 greenhouse gas mitigation

human intervention to reduce greenhouse gas emissions or to enhance

3.1.3.1 baseline

quantified **greenhouse gas (GHG) (3.1.2)** emissions and GHG **removals (3.1.3.4)** of an **organization (3.4)** for a specified period of time against which progress towards net zero can be assessed

NOTE 1 This is also referred to as greenhouse gas (GHG) baseline.

NOTE 2 Emissions and removals are separate parts of the baseline and calculation of emissions reductions only refers to the baseline emissions.

[SOURCE: PD ISO IWA 42:2022, 3.3.6, modified, "at a specified time" changed to "for a specified period of time", new Note 1 introduced, and Note 1 in IWA 42 becomes Note 2]

3.1.3.2 carbon credit

tradeable certificate representing the **greenhouse gas mitigation (3.1.3)** of a specified amount of GHG emissions

NOTE 1 This is also referred to as greenhouse gas (GHG) credit.

NOTE 2 An organization can retire a carbon credit without using it for **offsetting**

[SOURCE: PD ISO IWA 42:2022, modified, carbon added to the term]

3.1.3.3 emissions reduction

quantified decrease in greenhouse gas emissions specifically related to or arising from an activity between two points in time or relative to a **baseline (3.1.3.1)**

NOTE This is also referred to as greenhouse gas (GHG) emissions reduction.

[SOURCE: PD ISO IWA 42:2022, 3.3.2, modified, Note added]

3.1.3.4 removal

withdrawal of a **greenhouse gas (GHG) (3.1.2)** from the atmosphere as a result of deliberate human activities

NOTE 1 This is also referred to as greenhouse gas (GHG) removal.

NOTE 2 Types of removals include afforestation, building with biomass (plant-based material used in construction), direct air carbon capture and storage, habitat restoration, soil carbon capture, enhanced rock weathering (mixing soil with crushed rock), bioenergy with carbon capture and storage.

NOTE 3 In this document the term removal includes storage, including the durable storage of CO₂, which is referred to as carbon dioxide removal by the IPCC.

NOTE 4 Additional or incremental removals are sometimes referred to as GHG removal enhancements.

[SOURCE: PD ISO IWA 42:2022, 3.3.3, Note 4 added]

3.1.3.5 offsetting

mechanism for counterbalancing the GHG emissions of the organization through preventing the release of, reducing, or removing an equivalent amount of GHG emissions outside the **value chain (3.4.2)**

NOTE 1 Offsetting is commonly undertaken by retiring or cancelling a carbon credit recorded in a registry. A registry is a platform that allows organizations to track, manage and trade GHG emissions.

NOTE 2 Only offsetting based on GHG removals (3.1.4.4) can be used to counterbalance residual greenhouse gas (GHG) emissions (3.1.2.3) to achieve net zero.

3.4.1 organization

person or group of people that has its own functions with responsibilities, authorities, and relationships to achieve its objectives

***NOTE** The concept of organization includes, but is not limited to, sole-trader, company, corporation, firm, enterprise, authority, partnership, association, charity, or institution, or part or combination thereof, whether incorporated or not, public or private.*

[SOURCE: BS EN ISO 14064-1:2019, 3.4.2]

3.1.4.1 top management

person or group of people who directs and controls an organization at the highest level

***NOTE** Top management has the power to delegate authority and provide resources within the entity.*

[SOURCE: BS EN ISO 14001:2015, 3.1.5, modified, Note 2 removed]

3.1.4.2 value chain

entire sequence of activities or parties that provide or receive value

***NOTE 1** Parties that provide value include suppliers, outsourced workers and contractors.*

***NOTE 2** Parties that receive value include customers, consumers, clients and other users.*

[SOURCE: BS ISO 14068-1:2023, 3.4.7 modified, Notes 3 and 4 removed]

3.2 Abbreviated terms

For the purposes of this document, the following abbreviated terms apply.

CCC	(The) Committee on Climate Change
CO ₂	carbon dioxide
DESNZ	(UK Government) Department for Energy Security and Net Zero
ESG	environmental, social and governance
GHG	greenhouse gas(es)
IPCC	Intergovernmental Panel on Climate Change
ISSB	International Sustainability Standards Board
ISO	International Organization for Standardization
NZTP	net zero transition plan
SBTi	Science Based Targets initiative
SIC	Standard Industrial Classification (codes)
TPT	Transition Plan Taskforce
UNFCCC	United Nations Framework Convention on Climate Change
VCMI	Voluntary Carbon Markets Integrity Initiative