

 PILLAR 1:

Net Zero Toolkit



AMBITION 2030 NET ZERO TOOLKIT

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SECTION ONE: OVERVIEW

1. Overview



Ambition 2030 sets out how every business can make its contribution to tackling the impacts of climate change and restoring nature.

The strategy has five pillars:



Net Zero



Nature Restoration



Sustainable Commodities



Food Waste



Packaging

The farm to fork sector accounts for around a quarter of the UK's total carbon emissions. Since its inception in 2021, FDF has supported WRAP's 2030 UK Food and Drink Pact – a farm-to-fork collaboration with the shared ambition of reaching Net Zero by 2040. In the interim, this means delivering a 50% absolute reduction in GHG emissions by 2030 from across the food system.

Throughout FDF's Ambition 2030 programme, FDF members will be contributing to emission reductions across the supply chain, notably through action on net zero, nature restoration, sustainable commodities and food waste pillars.

In this Net Zero pillar, the focus of activities covers scope 1 and 2 emissions, the measurement of scope 3 emissions, and wider ESG reporting.

What is Net Zero?

Callout. Definition: For most companies, net-zero means reducing GHG emissions by at least 90% and neutralizing through carbon removals any residual GHG emissions on an ongoing basis.

SECTION ONE: OVERVIEW

1.1 The maturity curve approach

Businesses can demonstrate progress towards the 2030 Ambition by aligning their measuring, target-setting and actions to those on the net zero maturity curve:

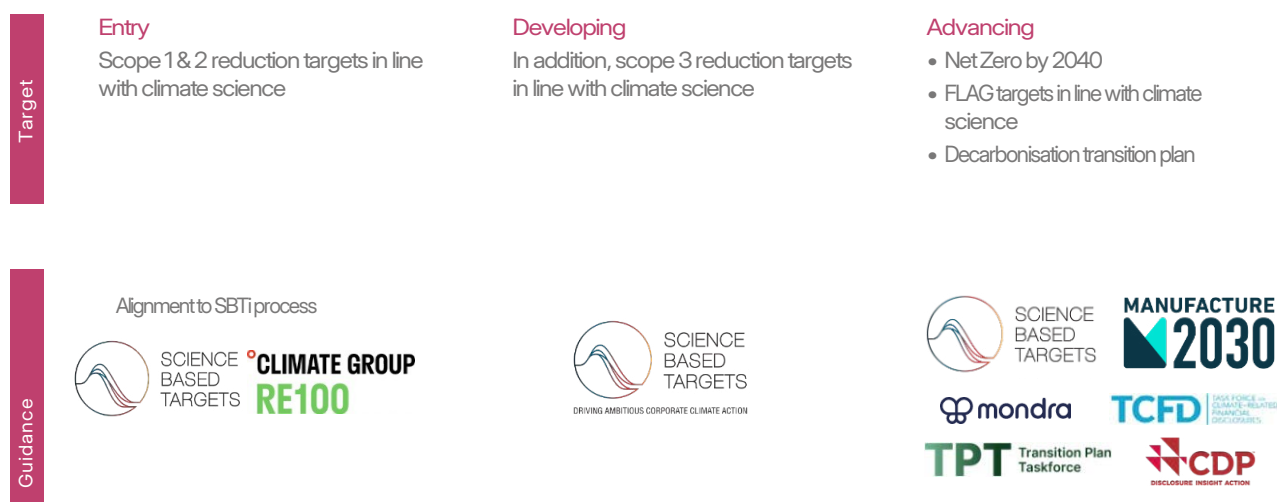


Figure 1: Net zero maturity curve with potential frameworks for achieving the ambitions.

- **Entry level** frameworks and initiatives are proposed for businesses looking to start their sustainability journey. These may be SMEs who are building sustainability into their wider business strategy, or larger businesses looking to develop a sustainability function.
- **Developing level** will have already started their sustainability journey. The frameworks and initiatives at this stage will be more ambitious in breadth and depth, with businesses aligning to widely recognised targets and frameworks, or undertaking equivalent work.
- **Advancing level** will be leading activity in the sector, demonstrating best practice and going beyond the frameworks in the entry and established levels. They may also look to support the development of targets and frameworks in new areas to accelerate progress.

Briefing papers on each of these targets and frameworks are provided in section 4. Further support and a summary of the support FDF's environmental sustainability committee can provide is also given.

SECTION TWO: NET ZERO

2. Net Zero

AMBITION: Contribute to a 50% reduction in emissions across the agrifood supply chain by 2030.

2.1 Undertaking Self-Assessment

Figure 1 above, alongside the sections below, provide guidance on what should be demonstrated at each stage of the maturity curve.

Your self-assessment will reflect your starting point on the maturity curve, but it may also highlight areas within a stage that have yet to be completed. These should be undertaken before or at least alongside actions that appear in subsequent stages.

Many FDF members will already have strategies place to deliver on Net Zero, but where this is not yet the case, the following resources may also be useful:

- [The IGD guide](#) on how to build a Net Zero Roadmap
- [The FDF Net Zero Handbook](#) outlining the measures manufacturing can take to influence carbon emissions at each point of the supply chain
- [The FDF Decarbonisation of Heat report](#) which outlines measures specifically for heat generation equipment.

To note: some businesses are already proactively working in areas outside the Ambition 2030 targets and frameworks. In these cases, where businesses can demonstrate progress, then this should also be highlighted and shared to support FDF reporting as part of the progress towards Ambition 2030 (see section 3).

SECTION TWO: NET ZERO

2.2 Entry: Scope 1 & 2

At the “entry” level of the maturity curve, members should set ambitious emissions reduction targets across scopes 1, 2 and 3. This is the scopes 1 and 2 contribution that food and drink manufacturing can make towards the UK Food and Drink Pact 2030 target of a 50% reduction of CO₂ emissions across the supply chain by 2030. This includes ambitious progress on decarbonising heat through electrification.

The Science-Based Targets Initiative (SBTi) also provides a framework through which businesses can set targets for emissions measurement and reduction. Further information on SBTi is available in Annex A.

For larger businesses seeking to decarbonise their operations, Climate Re100 provides a framework to measure firms’ progress towards the goal of procuring 100% renewable energy. Further detail on the scheme can be found in Annex B.

2.3 Developing: Scope 3 & ESG reporting

At the established level, members should expand their emissions reduction to include Scope 3 emissions utilising the SBTi framework. SBTi acknowledge that scope 3 is the most challenging area of emissions measurement and reduction for businesses, with guidance available for setting targets.

In 2022, the Waste and Resources Action Programme ([WRAP](#)) published guidance protocols for businesses on measuring scope 3 emissions. These protocols were updated in 2024 to reflect updated guidance across the agrifood supply chain. They have been designed to be applicable to all food and drink businesses to facilitate standardised GHG accounting.

2.4 Advancing: FLAG & Transition Plans

The advancing level of the Maturity Curve will involve businesses setting targets relating to forestry, land, and agricultural emissions (FLAG). SBTi also requires that businesses must set a FLAG emissions target where their FLAG emissions comprise more than 20% of the business’ scopes 1-3 emissions.

Using SBTi FLAG guidance, members should set near and long-term emissions reduction and carbon removal targets for their agricultural supply chains.

There are several frameworks and initiatives that members can sign up to as highlighted in Figure 1 to demonstrate commitments in this area, working towards a long-term transition plan to Net Zero.

SECTION THREE: REPORTING PROCESS

3. Reporting Process

FDF is developing a measurement and reporting process to assess industry progress towards Ambition 2030. A baselining exercise is underway, and the process will use a mix of qualitative and quantitative data, utilising output directly from the targets and frameworks highlighted in this pillar wherever possible. This will help to minimise and streamline the reporting burden on members: we recognise there is an increasing demand for sustainability data from food and drink businesses, and FDF does not wish to add to this.

We will be undertaking a substantive review mid-term of the Ambition, and in between, a light touch annual report. Both will also seek to include case studies to highlight what our members are doing across the Ambition 2030 pillars.

SECTION FOUR: SUPPORTING INFORMATION

4. Supporting Information

4.1. Environmental Sustainability Committee

FDF's Environmental Sustainability Committee provides members with the opportunity to receive updates and influence policy and legislation, contribute to consultations, shape the FDF's Ambition 2030, and hear directly from Government representatives as well as key external stakeholders, and networking with other members. The committee meets three times a year. Members can click '[join committee](#)' for invitations or select '[watch committee](#)' to receive email updates.

Our business plan and priorities for 2025 are also available there.

4.2. Member Resources

Alongside this toolkit, we are also developing a suite of resources, webinars, briefings, events, opportunities to share best practice. Please view the [Ambition 2030](#) page and the [Net zero](#) page to check for the latest resources.

Our [events page](#) also gives details on forthcoming webinars from our FDF Professional Affiliate Members, as well as our tri-annual sustainability networking breakfasts. Additional websites you may find useful:

- [IGD](#) – Net Zero Transition Plan
- [IGD](#) – Building a Net Zero Strategy
- [FDF](#) – Net Zero Handbook
- [FDF](#) – Decarbonisation of heat report
- [WRAP](#) – Delivering 50% GHG reduction by 2030
- [WRAP](#) – Guidance for carbon emissions foot printing

4.3 Briefing Papers

These briefings outline the following elements for each of the targets and frameworks as referenced in the Sustainable Commodities maturity curve:

- Scope and coverage
- Process for companies to work to
- Relevance to food industry engagement
- References / Contact details

SECTION FOUR: SUPPORTING INFORMATION

A. SBTi

Setting a clearly defined path to reduce emissions in line with the Paris Agreement goals



The SBTi defines and promotes best practice in science-based carbon reduction target setting. Offering a range of target-setting resources and guidance, the SBTi independently assesses and approves companies' targets in line with its

criteria. Its core focus is to accelerate the progress of companies worldwide to halve emissions before 2030 and achieve net-zero emissions before 2050.

Partnership organisations:



WORLD
RESOURCES
INSTITUTE



United Nations
Global Compact

Scope and Coverage

The SBTi is a benchmark for corporate commitment to climate change mitigation. Through science-based target-setting, companies align their strategies with the goals of the Paris Climate Agreement, limiting global warming to 1.5°C above pre-industrial levels.

The SBTi's target-setting requirements are based on GHG inventory accounting practices, as specified in the GHG Protocol Corporate Standard. Companies can validate near or long-term emission reduction targets for their Scope 1, 2 and 3 emissions, the details of which are highlighted below:

Timescale	Timescale	Reduction target	Coverage of scope 3 emissions targets
Near term science-based targets	5-10 years from submission	GHG mitigation targets in line with 1.5°C pathways	Where scope 3 emissions are at least 40% of total company emissions (scope 1, 2, and 3 emissions), at least two-thirds (67%) of scope 3 emissions must be covered
Long term science-based targets	By 2050 or sooner	Reaching net zero at the global or sector level in eligible 1.5°C pathways	90% of scope 3 emissions

SECTION FOUR: SUPPORTING INFORMATION

Process

The SBTi follows a 5-step process:

1. Commit
Declare intent to submit a target (if your company is an SME skip to step 3)
2. Develop a target
In line with SBTi criteria and using SBTi tools companies should create targets for the business, some might be sector specific. The SBTi recommends that companies submit targets at the parent or group level.
3. Submit
Submit the target for validation, filling in the relevant forms.
4. Communicate
Announce your target and inform stakeholders.
5. Disclose
Report on progress made towards the target.

SBTi FLAG (Forest, Land, and Agriculture)

The SBTi FLAG Guidance is a framework developed by the SBTi to help companies in land-intensive sectors set science-based targets that include land-based emissions reductions and removals.

Companies from the food and beverage production, processing and retailing sectors as well as companies with FLAG-related emissions that total 20% or more of overall Scope 1, 2 and 3 emissions must set a FLAG target to be validated by the SBTi.

The FLAG targets cover the specific portion of emissions that are related to the land sector and are consistent with the SBTi's regular validation route. Companies with validated science-based targets that are required to submit a FLAG target must do so within six months of the release of the final GHG Protocol Land Sector and Removals Guidance (expected at the end of 2024).

SECTION FOUR: SUPPORTING INFORMATION

Food Industry Engagement

SBTi is increasingly being used as a requirement in food sector supply chains as a mechanism to ensure that suppliers are following the same decarbonisation trajectory. 4,354 companies have approved targets through the SBTi and a further 2,938 have committed to develop and submit these for validation within 24 months (as of January 2024). Validating an emissions reduction target through the SBTi is considered the benchmark for corporate commitments. Validation of decarbonisation targets to the SBTi framework means that FDF members are acting in line with the FDF 2030 sustainability strategy climate ambitions.

Because of reliance on agricultural products, scope 3 emissions can contribute up to 95% of total GHG emissions for companies in the food & drinks sector. For this reason, it is increasingly an expected best practice that scope 3 emissions are included within any reported GHG inventories and targets and is required if setting SBTi targets.

Small or medium-sized enterprises (SME) can set targets via the SME target validation route, which enables eligible businesses to bypass the initial stage of committing to set a science-based target and the standard validation process. Eligibility criteria and more information can be found [here](#).

Participation information

The SBTi's offerings are listed in the table below with indicative costs. For a full breakdown of current SBTi costs, [click here](#). For a breakdown of how to get involved, [click here](#).

Service	Cost
Near-term science-based target submission	\$9,500
Target update service	\$4,750
Net-zero target submission	\$9,500
Near-term science-based target update	
+ Net-zero target submission Package	\$12,750
Near-term science-based target submission	
+ Net-zero target submission	\$14,500
FLAG near-term target submission	\$7,500
Financial institution target submission	\$14,500
Small-and medium-sized enterprises (SMEs)	
- Near-term target or target update submission	\$1,250
Small-and medium-sized enterprises (SMEs)	
- Net-zero target submission	\$1,250
Fee exemption - All services excluding Financial Institutions	\$0

SECTION FOUR: SUPPORTING INFORMATION

References:

[GHG Protocol Corporate Standard](#)

[SBTi: Getting Started Guide](#)

[SBTi Set a Target](#)

[SBTi Corporate Manual](#)

[SBTi FLAG Guidance](#)

[SBTi: Target Validation Process](#)

[SBTi SME Target Setting Process](#)

[SBTi Service Offerings](#)

[WRAP Scope 3 GHG Measurement and Reporting Protocols for Food and Drink](#)

SECTION FOUR: SUPPORTING INFORMATION

B. Climate Group RE100

RE100: corporates committing to 100% renewable energy



RE100 is a global corporate renewable energy initiative led by the Climate Group in partnership with CDP. The initiative brings together hundreds of large and ambitious businesses committed to 100% renewable electricity. The core focus of RE100 is to accelerate the transition towards zero carbon grids at a global scale.

Partnership organisations:



Scope and Coverage

RE100 membership is only open for companies that have an annual electricity consumption of at least 0.1 terawatt-hours (TWh), this means that membership is limited to large companies.

RE100 targets are consumption targets. The goal is to be consuming 100% renewable electricity by a target year. All electricity consumed, coming from both self-generation and purchases from utility/supplier is included in the target.

RE100 targets must align with the following minimum ambition:

- 60% renewable energy consumption by 2030
- 90% by 2040
- 100% by 2050

RE100 does not advise on how companies should progress towards their RE100 targets. Rather, RE100 provides the rules for how that progress is measured.

Process

Companies adhering to the RE100 framework are required to:

- Make a public commitment to secure 100% of their electricity from renewable sources.
- Report on their renewable electricity consumption and, where necessary, renewable electricity generation on an annual basis. (This is met through responses to specific questions in CDP's Climate Change Questionnaire.)
- Obtain third-party verification of consumption, and where necessary, generation of renewable electricity.

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RE100 also encourages its members to share lessons learned and best practices, identify collaboration opportunities, and call for faster market change.

To achieve 100% renewable electricity, a company may choose from the following options:

Ensuring accurate generation and attribute information 1

Generation from installations owned by the company

Purchased electricity

2 Purchase from on-site installations owned by a supplier

3 Direct line to an off-site generator with no grid transfers

4 Direct procurement from offsite grid-connected generators

5 Contract with suppliers (green electricity products)

6 Unbundled energy attribute certificate purchase

7 Other options (defined by the technical criteria)

Food Industry Engagement

Membership is limited to large companies. In the food industry, the RE100 framework matters because it provides a clear pathway for companies to reduce their carbon footprint and contribute to the global transition to renewable energy. By committing to 100% renewable electricity, food companies can demonstrate their commitment to action, enhance their brand reputation, meet consumer expectations for environmentally responsible practices, and potentially provide greater control over energy costs.

Of the 426 members of the RE100, 33 are companies in the food, beverage and agriculture sector (including: Anheuser-Busch InBev, Carlsberg Group, Danone).

Membership means that FDF members are acting in line with the FDF 2030 sustainability strategy climate ambitions.

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Participation information

Membership fees are detailed below; for more information on costs, [click here](#).

- RE100 = \$6,000
- RE100 Gold = \$18,000

Joining information can be found [here](#).

References

[RE100 Homepage](#)

[RE100 Joining Criteria](#)

[RE100 Technical Criteria](#)

[RE100 Contact and Membership Registration Information](#)

[RE100 Membership FAQs](#)

[GHG Protocol Scope 2 Guidance](#)

SECTION FOUR: SUPPORTING INFORMATION

C. Task Force on Climate-related Financial Disclosures (TCFD)

Disclosing corporate climate risks through governance, strategy, metrics



The Task Force on Climate-Related Financial Disclosures (TCFD) is a framework developed to help public companies and other organisations disclose climate-related risks and opportunities. The TCFD framework is underpinned by four core pillars: governance, strategy, risk management, and metrics and targets. The primary goal of the TCFD is to enable stakeholders to better understand the exposure of organisations and assets to climate-related risks.

Partnership Organisations:



Scope and Coverage

The TCFD covers climate-related financial disclosures, focusing on the organisation's governance, strategy, risk management, and metrics and targets related to climate change. It was developed as a set of recommended disclosures for companies across these areas, with the intention that broad disclosure of climate-related financial risks supports more informed investment decisions and facilitates the transition to a more sustainable, low-carbon economy.

Process

The TCFD framework's recommended disclosures fall under four core principles, which together provide a holistic view of how a company approaches climate change, in total there are 11 core disclosures:

SECTION FOUR: SUPPORTING INFORMATION

1. Governance

- The company must disclose its board's oversight of, and management's role in, assessing and managing climate-related risks and opportunities.

2. Strategy

- The company must disclose its climate-related risks and opportunities (near, medium and long-term), and the potential impacts they have on its businesses, strategies, financial planning and corporate governance. The company must also describe its resilience in the face of different climate scenarios, e.g., a 2°C or lower climate scenario analysis.

3. Risk management

- The company must disclose its processes for identifying, assessing and managing climate-related risks, and how these processes are integrated into its overall risk management processes and strategy.

4. Metrics and targets

- The company must disclose the metrics and targets it uses to measure success in countering climate-related risks and seizing climate-related opportunities. The company must also disclose its transition plan including actions and activities that would enable net-zero emissions by 2050. This includes the disclosure of metrics and targets relative to Scope 1, 2 and 3 GHG emissions.

To help achieve high-quality disclosures that enable users to understand the impact of climate change on organizations, the Task Force recommends that firms consider seven principles for effective disclosure, [available here](#).

As part of these disclosures, the TCFD recommends that companies conduct climate-related scenario analysis to support them in assessing their resilience to different climate-related risks and opportunities. The TCFD provides resources and learning courses to help organisations implement these recommendations.

SECTION FOUR: SUPPORTING INFORMATION

Definitions

The TCFD has developed a taxonomy of climate risks and opportunities to facilitate mutual understanding.

Climate-related risks are categorised into two types:

- Transition risks, associated with the shift towards a low carbon economy, encompassing policy, legal, technological, and market changes.
- Physical risks, directly resulting from climate change, such as severe weather events, rising sea levels, and higher seasonal temperatures.

Climate-related opportunities include:

- Resource efficiency initiatives
- Transition to low-emission energy sources
- Development and distribution of climate-friendly products and services

Implementing the standard

To align with the TCFD's recommendations, companies should begin by identifying and assessing their climate-related risks and opportunities; developing a strategy that considers these risks and opportunities, including setting targets for reducing emissions, improving energy efficiency, etc; and report on these risks and opportunities in their annual reports. For a full list of actions companies can take companies should consult the [TCFD's implementation guidance](#).

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Food Industry Engagement

Adopting the TCFD framework allows food companies to better understand and disclose their climate-related risks and opportunities, which can help them make more informed strategic decisions, manage risks more effectively, and attract investors who support proactive climate strategies.

As food and agriculture companies are uniquely exposed to the impacts of climate change, for businesses operating in this sector understanding their climate risks and opportunities in depth and developing a strategy to respond to these is of critical importance. Furthermore, as these companies are higher climate risk supply chains, it is expected that their customers will ask for climate risk information ahead of other sectors.

The TCFD began as a voluntary set of recommendations but has become part of the regulatory framework in many jurisdictions, including the European Union, Singapore, Canada, Japan and South Africa. In the UK premium listed companies are required to make disclosures in line with TCFD on a comply or explain basis. UK Public Interest Entities (PIEs) and Alternative Investment Market (AIM) listed companies with over 500 employees, as well as UK private companies and LLPs with over £500m in turnover and 500 employees (including subsidiaries) also must apply UK rules on climate-related financial disclosure which are aligned with TCFD guidelines.

The TCFD has published supplementary guidance for organisations working in Agriculture, Food, and Forest Products industries, specifically under the Strategy and Metrics and Targets recommendations.

Participation information

The TCFDs resources are open source.

References

[TCFD: Knowledge Hub](#)

[TCFD: Core Recommendations](#)

[TCFD: Introduction to the recommendations](#)

[TCFD: Case Studies](#)

[TCFD: Implementation guidance](#)

[TCFDs: FAQs](#)

SECTION FOUR: SUPPORTING INFORMATION

D. Transition Plan Taskforce

The gold standard for private sector climate transition plans



The TPT was established by HM Treasury in April 2022 to set a “gold standard” for private sector climate transition plans. It provides a set of good practice recommendations to help companies across the economy make high quality, consistent and comparable transition plan disclosures.

Partnership organisations:



Scope and Coverage

As private sector organisations pledge to achieve net zero and manage climate-related risks and opportunities, there is an increasing demand for stakeholders to evaluate the credibility and robustness of their transition strategies.

The Transition Plan Taskforce seeks to promote best practices in transition plans and complements and builds on global standards including the International Sustainability Standards Board (ISSB), the Taskforce for Climate- Related Financial Disclosures (TCFD) and the Glasgow Financial Alliance for Net Zero (GFANZ).

The TPT’s Disclosure Framework is designed to be sector-neutral, making it applicable across various industries. While the framework is universally applicable, it also offers additional sector-specific guidance to address unique challenges and opportunities in different industries, including Food & Beverage sector guidance.

The framework emphasises the importance of setting quantifiable targets, implementing robust governance structures, and ensuring regular reporting and accountability. It does not prescribe specific technological solutions or pathways, allowing flexibility for companies to tailor their transition plans according to their circumstances.

On 9 October 2023, the TPT published its final Disclosure Framework and guidance.

SECTION FOUR: SUPPORTING INFORMATION

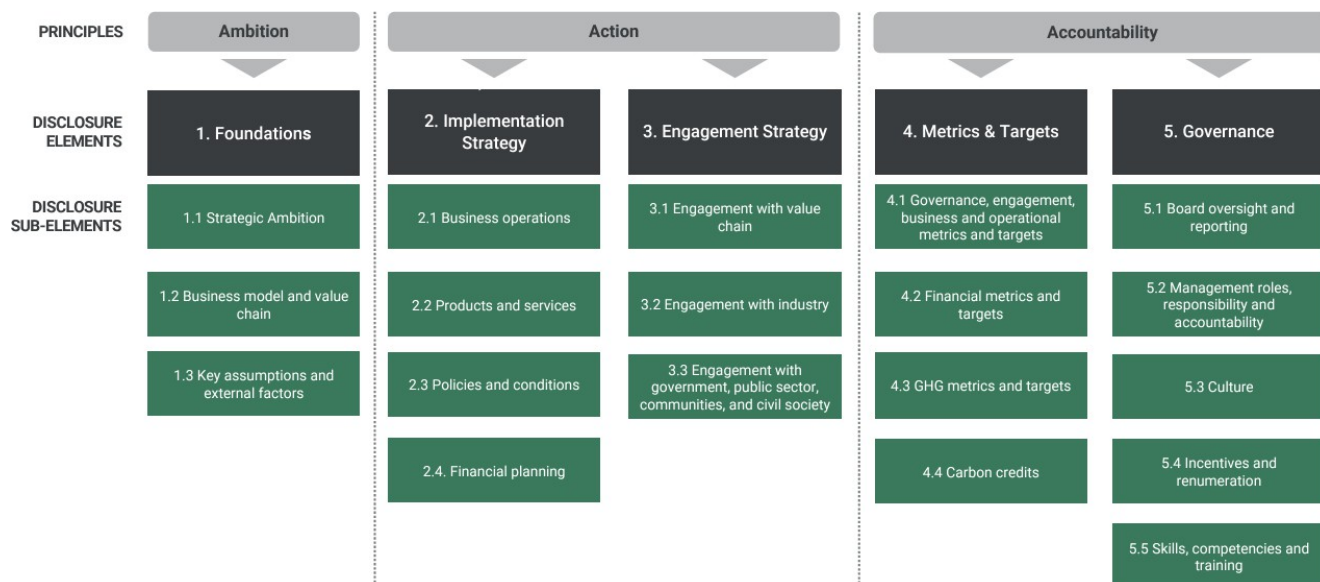
Process

The TPT recommend that a transition plan should cover:

- High-level ambitions to mitigate, manage and respond to the changing climate and to leverage opportunities from the transition to a low greenhouse gas (GHG) and climate-resilient economy
- Short, medium and long term actions to achieve the strategic ambitions, including details of how these steps will be financed
- Governance and accountability mechanisms that support delivery of the plan and robust periodic reporting
- Measures to address material risks to, and leverage opportunities for, the natural environment and stakeholders (e.g. the workforce, supply chains, communities or customers) which arise because of the actions

It provides a comprehensive structure for disclosing transition plans, including: ambition, action, and accountability principles. Underneath those guiding principles are five disclosure elements.

The full disclosure framework is broken down into the following elements:



As well as including information in general purpose financial reporting, the TPT recommends that firms publish their transition plan in a single standalone document that sits alongside the Annual Financial Report.

SECTION FOUR: SUPPORTING INFORMATION

Food Industry Engagement

Transition planning and transition plans are an important cornerstone to the UK's ability to reach net zero by 2050 and the wider global net zero transition. Not only do transition plans improve the information that is available to investors and lenders, enabling them to make better capital allocation decisions, they also help companies adapt their business models, their operations and their products and services. It is also an increasingly important tool against greenwashing allegations.

In the UK, the disclosure of stand-alone transition plans is not currently mandatory, but for accounting periods from January 2022, listed issuers, asset managers and asset owners in scope of the FCA's climate-related disclosure rules are already expected to describe their plans for transitioning to a low- carbon economy. In March 2023, the government indicated it would consult in Q4 2023 on making it mandatory for the UK's largest public and private companies to disclose their transition plans, if they have them. The new requirements are anticipated to come into force for accounting periods from January 2025, with the first reporting beginning from 2026.

Providing a public transition plan can provide food and drink companies with a way to communicate their decarbonisation commitment and progress to customers. It can support alignment with the FDF strategy on climate.

The TPT is to publish a suite of sector-specific guidance to augment its forthcoming Disclosure Framework. This includes Food and Agriculture specific guidance. Draft sector specific guidance was released for consultation in November 2023. It is expected to be published in full in early 2024.

Participation information

There are no fees to access the TPT's resources, however producing a transition plan will require internal capacity and resource.

For more information on building your transition plan, [click here](#).

References

[TPT: Disclosure Framework and Summary of Recommendations](#)

[TPT: Build your transition plan](#)

[TPT: Homepage](#)

[TPT: Food & Beverage Sector Guidance](#)

SECTION FOUR: SUPPORTING INFORMATION

E. Manufacture 2030

Platform aiding corporations in Scope 3 carbon reduction goals



Manufacture 2030 (M2030) is a platform designed to help global corporations meet their Scope 3 carbon reduction targets. The platform provides tools and resources to measure, manage, and reduce carbon emissions, particularly Within supply chains.

Scope and Coverage

M2030 is a platform to measure, manage, and reduce scope 3 supplier emissions. The platform covers a growing set of environmental topics with a focus on carbon and enables brands to drill down into suppliers' emissions and gain forward visibility of each supplier's progress.

The tool helps to identify abatement opportunities on an individual supplier basis and supports supplier reduction activities through a repository of over 500 actions, and case studies. It also allows for coordinated engagement with shared suppliers.

Process

Manufacturers signing up to this will need to pay for and integrate the Manufacture 2030 platform into their reporting systems. It is integrated with other systems and processes like CDP and can generate automatic reports for some initiatives.

SECTION FOUR: SUPPORTING INFORMATION

The methodology aligns with the GHG Protocol hybrid methodology – this uses a combination of supplier-specific activity data (where available) and secondary data to fill the gaps. The platform presents a three-step approach to addressing emissions:

- 1. Measure:** M2030 will measure in detail each supplier's environmental impacts including Scope 1, 2 & 3 carbon emissions, as well as their plans for reducing this baseline to meet a company's target.
- 2. Manage:** The platform will identify suppliers' gaps to their targets and wider hotspots of impact across the whole supply base.
- 3. Reduce:** The platform offers a Climate Action Program, which offers hundreds of actionable, best practice impact reduction projects, expert advice and support. Specific advice encompasses energy management, lighting, water management and renewable energy actions among others.

M2030 also build industry groups of supply chain owners who have a shared supply base, thereby reducing the administrative burden and duplication for suppliers.

Food Industry Engagement

M2030 is already used by many businesses in the food and drink sector. Ten major UK grocery retailers have each partnered with M2030 as a strategic decarbonisation partner and as a result many food and drink manufacturers are asked to share information with the platform. The ability to engage shared suppliers is important to the food and drink sector where collaboration among retailers, suppliers and initiatives is vital to driving progress and reducing reporting burden in the supply chain. Using the M2030 platform may support FDF members to achieve FDF 2030 sustainability strategy climate ambitions by helping to track and guide performance improvements.

Participation information

Pricing information is not publicly available; companies can request a demo [here](#).

References

[Manufacture 2030: Homepage](#)

[Manufacture 2030: Request a demo](#)

[GHG Protocol: Technical Guidance for Calculating Scope 3 Emissions](#)

SECTION FOUR: SUPPORTING INFORMATION

F. Carbon Disclosure Project (CDP)

Global disclosure system to manage environmental impacts



The CDP (formerly known as the Carbon Disclosure Project) is a not-for-profit charity that operates a global disclosure system for investors, companies, cities, states, and regions to manage their environmental impacts. The core focus of CDP is to encourage entities to measure, disclose, manage,

and share information on their environmental performance, particularly in the areas of climate change, deforestation, and water security.

CDP work with intergovernmental agencies, governments, business and regional associations, NGOs and financial organizations around the world. [Full list here.](#)

Scope and Coverage

Organisations use the CDP's annual questionnaire for disclosing: environmental data regarding their greenhouse gas emissions; work to create a low carbon economy; how they evaluate climate change risks; their work to protect natural resources, reduce forest impacts, and improve water resource use.

The primary goals of CDP are to promote transparency and accountability in environmental reporting and to drive action towards a sustainable economy. CDP information is used by investors and analysts, and in supply chains to evaluate company performance.

Process

Each year, CDP takes the information supplied in its annual reporting process and scores companies and cities based on their journey through disclosure and towards environmental leadership. By scoring companies and cities, CDP aims to incentivise and guide them on a journey through disclosure towards becoming a leader on environmental transparency and action. The scoring methodology is fully aligned with the Taskforce for Climate-Related Financial Disclosures (TCFD) and with major environmental standards and provides a comparable dataset across the market.

SECTION FOUR: SUPPORTING INFORMATION

Organisations participate by supplying self-reported data and environmental information through the CDP portal to respond to its annual questionnaires. Responding companies complete a questionnaire: responses are assessed across four consecutive levels which represent the steps a company moves through as it progresses towards environmental stewardship:

- **Disclosure**

The starting point for organisations wanting to demonstrate they have begun their environmental journey.

- **Awareness**

Evaluates the understanding of how environmental issues intersect with the business and how its operations effect people and ecosystems.

- **Management**

Assesses evidence that a company is managing its environmental impact but is not undertaking actions that mark it out as a leader in its field.

- **Leadership**

Demonstrable best practice in strategy and action and has undertaken actions such as setting science-based targets, created a transition plan, developed water-related risk assessment strategies or report on deforestation impact for relevant operations.

Companies can review the scoring methodology on the [CDP website](#). The methodology is updated each year to follow the latest international updates on environmental impact.

SECTION FOUR: SUPPORTING INFORMATION

Food Industry Engagement

Data collection is the first step to making meaningful progress toward reducing negative environmental impacts. Disclosing through the CDP is a gold standard for corporate environmental reporting and stands to improve investor and stakeholder relations. Many food and drink companies disclose through the CDP and companies doing so would align with the ambitions of the FDF 2030 sustainability strategy on climate, nature and sustainable commodities.

Companies either supply their information to the platform by request from an authority, or as a self-selected company by their own choice. The following types of requesting authorities may ask for companies to report investor signatories, supply chain members, members of the Net Zero Asset Managers Initiative, bank members, and members of the RE100 initiative. Companies that wish to self-select should [complete this form](#).

SMEs, defined by the CDP as non-subsidiary organisations with fewer than 500 employees, can disclose through the CDP. The CDP, together with the SME Climate Hub, have produced this SME Climate Framework, that guides these companies through CDP reporting.

CDP's annual questionnaire opens for responses in April each year. Signatories have until July to submit their responses to three key criteria: climate change, forest protection, and water use.

Participation information

The CDP charges an admin fee to disclose through CDP. Selected regions are below; a full breakdown can be [found here](#).

Organisation HQ	Enhanced fee	Foundation fee	Essential fee
UK	£5,700	£2,325	n/a
Europe	€6,850	€2,825	n/a

Companies can find further information on participation [here](#).

SECTION FOUR: SUPPORTING INFORMATION

References

[CDP: Homepage](#)

[CDP: Guidance for companies](#)

[CDP: How to disclose as a company](#)

[CDP: Disclosures for SMEs](#)



Ambition 2030 is the flagship strategy for food and drink manufacturing and sets out the sector's important role in tackling the impacts of climate change and how every business can make its contribution to sustainability.

Find out how we can support you across your sustainability journey.

fdf.org.uk/A2030

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