



BUSINESS
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COMMUNITY

GUIDE

MANAGING EMISSIONS IN THE SUPPLY CHAIN

In partnership with:



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Managing Emissions in Supply Chains: A Guide for Procurement

Introduction

With cost-of-living pressures and macroeconomic tensions being felt across the globe, a stronger business case for sustainability is required to influence senior leaders. The case for urgency is clear, with human-caused climate change already affecting many weather and climate extremes in every region, as the IPCC's sixth assessment report found in 2023.ⁱ

The UK Sustainability Reporting Standard (UK SRS), announced by the UK Government in February 2026, will make scope 3 emissions reporting mandatory for large organisations. The Financial Conduct Authority is concluding a consultation to determine when these requirements will take effect. For many businesses, reducing greenhouse gas (GHG) emissions generated by suppliers remains a challenge. In 2024, Boston Consulting Group and CDP found that corporates reported that their scope 3 supply chain emissions were, on average, 26 times greater than their emissions from direct operations (scope 1 and 2). Despite the disproportionate scale, scope 3 emissions continue to be overlooked, with only 15% of corporates having set a supply chain emissions target.ⁱⁱ

It is widely recognised that businesses must engage their supply chains to meet net-zero ambitions. It is encouraging to see that over 2,900 companies are setting science-based targets (SBT), which incorporate scopes 1, 2 and 3 emissions.ⁱⁱⁱ

Understanding emission scopes has become a competitive advantage, with some investors or customers having a policy of not investing/working with companies that do not have SBTs. To grow the movement, Science Based Targets initiative's (SBTi) second version of Corporate Net-Zero Standard will revise the scope 3 emissions reductions as the most significant challenge in net-zero target setting.^{iv}

To realise the potential of a just transition, businesses need to rapidly scale supplier engagement. As climate-related risks increase, the costs associated with managing them will rise too. CDP data revealed that US\$162 billion in potential financial costs are tied to climate-related supply chain risks.^v In the wake of two oil and gas crises in the past five years, there is an opportunity to use climate action to build greater resilience when reviewing global supply chains.

The solutions to supply chain decarbonisation exist and can be deployed without high costs to consumers. The latest World Economic Forum risk report ranks disruptions to systemically important supply chains within the top 20 short-term risks.^{vi} Disruptions to a significantly important supply chain also stem from extreme weather events affecting critical infrastructure. During the Panama Canal drought of 2023 to 2024, falling water levels forced a one-third reduction in the number of ships transiting, which led many vessels to re-route, significantly raising shipping costs and leading to delivery delays, shortages and price rises, including, for example, some fruits and vegetables in markets as far afield as the United Kingdom.^{vii}

This places procurement teams in the driving seat to mobilise change. For many, this challenge requires new knowledge and skills. Fragmented supply chains make acting complicated, but also present huge opportunities, from driving efficiency to spurring innovation through collaborative relationships.

This guide is designed to help procurement, and sustainability colleagues engage their organisations to unlock faster progress on tackling supply chain emissions, demystifying concepts that some businesses find hard to interpret.

Embedding sophisticated data systems spreads responsibilities of the collection of data for scope 3 emission reporting. The steps are designed as an iterative process, with three building blocks to successful supply chain decarbonisation:

- 1. Know: gather data to measure, map and target emissions in supply chains.**
- 2. Grow: increase engagement with suppliers to tackle emissions.**
- 3. Go: drive emissions down through projects and investments.**

Know: measuring, mapping and targeting emissions in the supply chains

Building a picture through screening

The first step in tackling scope 3 emissions linked to procured goods and services is to understand where in the supply chain emissions are generated, at what scale and how to manage them. Carrying out a screening is the first step and should cover the full extent of the business's scope 3 emissions. These should include both 'upstream' categories, such as procured goods

and services, and 'downstream', such as emissions related to the use of products. The best methodology is the Greenhouse Gas Protocol (GHG Protocol). GHG Protocol's Scope 3 website provides [Scope 3 Calculation Guidance](#) and tools. Other tools include the International Standards Organisation GHG emissions reporting standard (ISO 14064-1) and sector-specific tools, for example PAS 2080: Carbon Management in Infrastructure. High-level scope 3 screenings usually rely on procurement spend data, such as the total annual amount spent on goods and services, which are converted to GHG emissions using environmental extended input-output (EEIO) conversions. This creates a picture of the carbon footprint outside operations and identifies the material focus areas. These hotspots might include emission-intensive product categories (such as fertilisers within agricultural supply chains), major suppliers with high spend levels and suppliers from high-emitting sectors (for example, cement production in the construction sector) or locations.

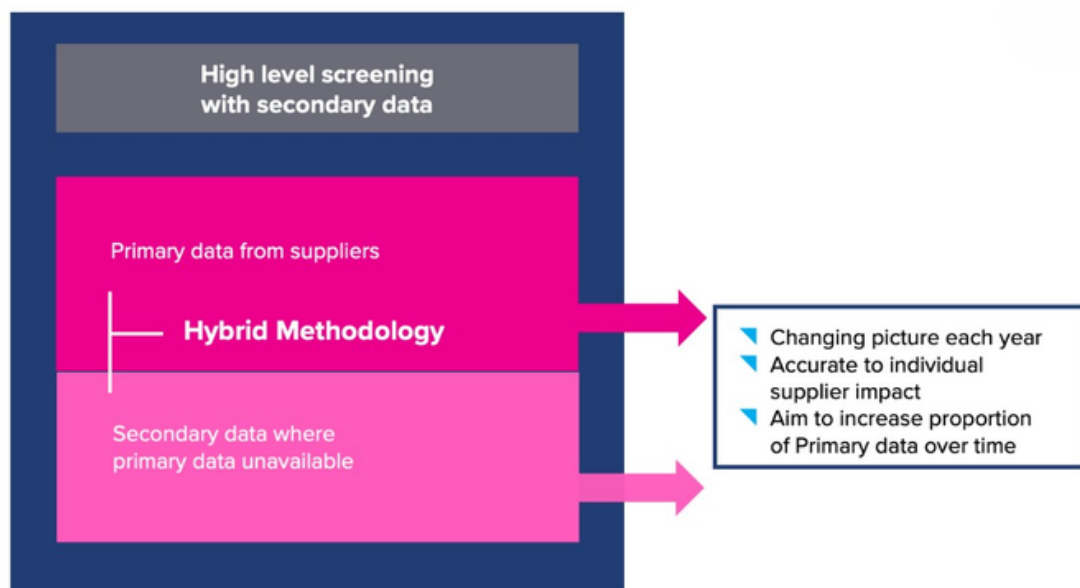
Understanding the data and targets

Screening contributes to the SBT or Net Zero Target process, as it will enable businesses to understand:

- Magnitude of GHG emissions based on secondary data
- The level of influence over each category
- Levels of risk exposure
- Stakeholder interest
- Sector-specific significance.

However, this picture is likely based on generic emissions factors, not directly linked to individual supplier's actual impact. Companies must turn to primary data (for example, energy meter readings) collected directly from suppliers to build an accurate picture annually to reflect ongoing reductions of supply chain emissions. This is where supplier engagement becomes central to setting and achieving targets.

PRIMARY DATA FOR UPSTREAM SCOPE 3



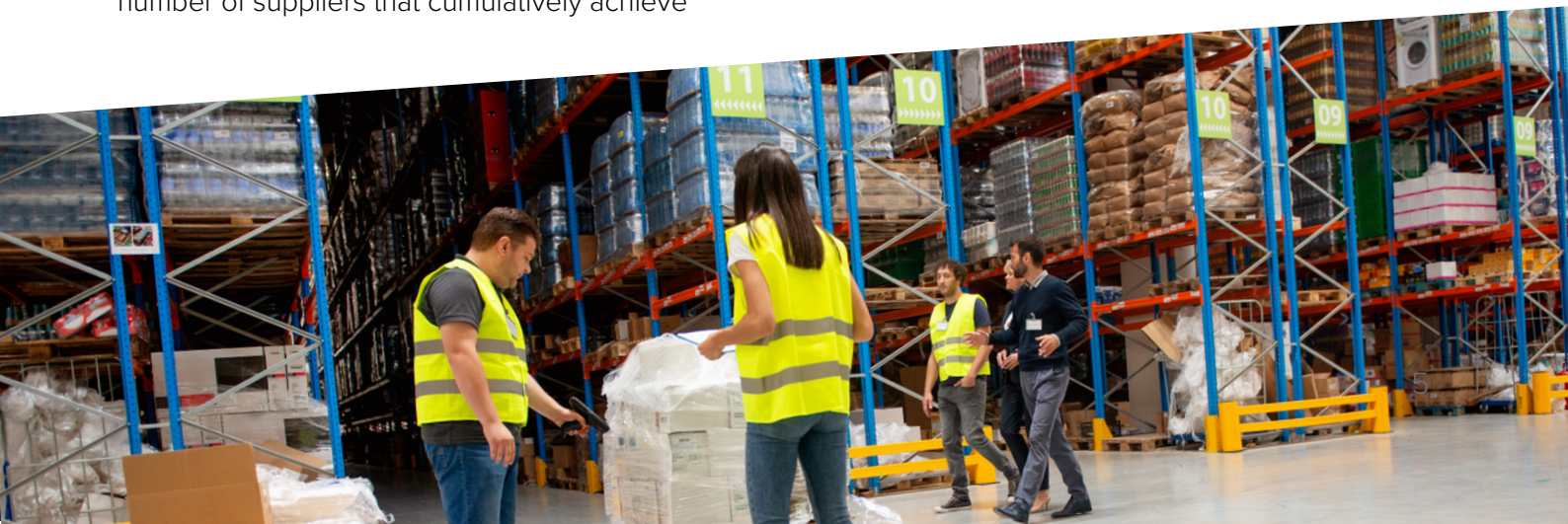
Source: CDP

A company that is early in the process of developing a scope 3 footprint will often calculate emissions on spend data and industry benchmarks. This type of data provides a good overview of where the hotspots are, but will not necessarily reveal how those emissions can be tackled. Accepted by the SBTi as a valid methodology to determine what emission sources should be included in the target, this method requires a lower amount of effort (time and budget), but it is limited in its ability to measure the impact of emissions reduction opportunities in the value chain. Industry databases (for instance, Life Cycle Assessment) and supplier data are more effective in identifying emissions reductions and understanding the progress made towards the target (this is illustrated in the graph on the next page).

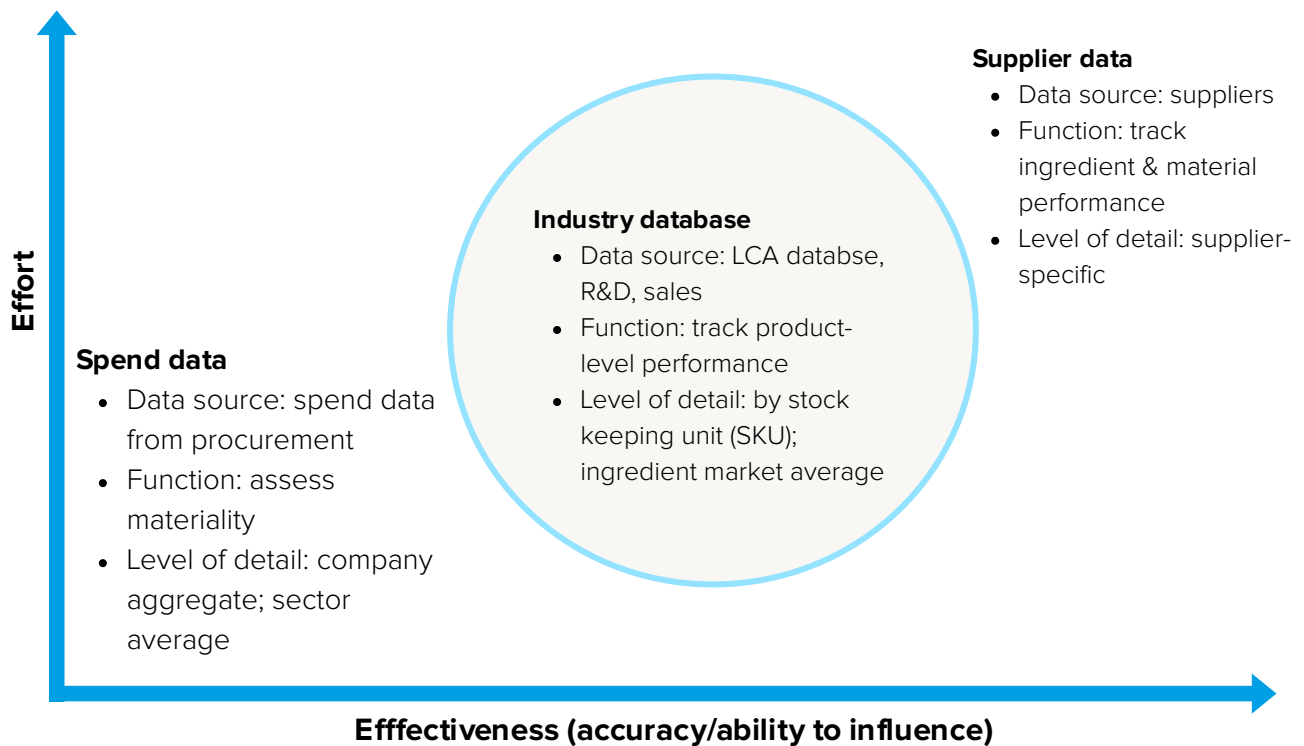
The SBTi has the option to set supplier engagement targets. An organisation must select the total number of suppliers that cumulatively achieve

desired coverage, for example, 70% of suppliers (by emissions) to meet SBTi recommendations, and these suppliers must set SBTs within a five-year period.^{viii} This is driving a collaborative shift in how businesses reduce scope 3 emissions.

Delivery against targets begins with workshops with procurement and sustainability teams to understand from a business perspective which suppliers are material. For selected suppliers, assessments should be undertaken to understand their sustainability strategy maturity and tailor the suggested emissions reduction and collaboration initiatives to each maturity level. For instance, requesting an SBT from companies that have never calculated a carbon footprint might not lead to effective engagement.



Comparing supply chain data sources by effort and effectiveness



Supplier Data Gathering and Materiality - worked example

You find Category 2 (Capital Goods) accounts for 90% of your scope 3 emissions.



You examine procurement spend on IT equipment as a starting point and identify that it accounts for 90% of your spend on capital goods.



Breaking down the data further you find that 80% of the spend annually is for laptops.



Digging deeper you identify that 70% of your laptops come from Supplier A



You engage Supplier A to understand what the product carbon footprint is for the model you buy, and they provide you with the Life Cycle Assessment (LCA) data.



Now you have the data on your Scope 3 Category 2 emissions.



From here you can begin to assess your options to mitigate those emissions: procure a laptop with a lower carbon footprint from Supplier A or another supplier; opt for remanufactured rather than new laptops; extend the renewal period between each new purchase; improve maintenance.

Grow: designing and delivering a supplier engagement programme to meet a business's goals

Designing an effective supplier engagement programme

Once supply chain emissions have been screened and additional primary data gathered where possible, procurement and sustainability teams can begin to plan how to engage suppliers. Ideally, an SBT covering supply chain emissions will already have been set, but engagement can begin in parallel with the target setting process.

Supplier identification

SBTi requires relevant scope 3 targets to cover at least 67% of total scope 3 emissions, or 67% of total procurement spend where emissions data is unavailable, with companies expected to increase the share of spend with aligned Tier 1 suppliers to 80% by 2035.^{ix} However, the screening and subsequent data collection may have identified other hotspots beyond Tier 1, and it is best practice to include those, for example, any low spend but high-emissions suppliers where their goods, services or activities have a disproportionate carbon impact and need to be covered to meet the target scope.

Companies typically have the greatest influence over Tier 1 suppliers and will form the lion's share of engagement. It is important to consider across all tiers other factors that may influence the effectiveness of engagement, such as the likelihood of cooperation, the strategic importance of a given supplier relationship, the sophistication of a supplier's existing approach, and geography. For example, smaller businesses may benefit more from support than larger multinationals with

substantial sustainability budgets; or companies from countries where energy is typically fossil fuel-based may need greater attention than those in areas where the renewable energy transition is more advanced. The latest SBTi Net Zero Standard recommendations include supplier energy alignment in targets to increase the share of low-carbon energy in the supply chain based on estimates of suppliers' energy use (MWh).^x These factors will need to be weighed up alongside existing relationships and sector-wide trends.

The final list of suppliers requires balancing SBTi scope 3 coverage requirements with the business implications of engaging the targeted suppliers.

Design engagement approach

SBTi proposes three basic approaches to supplier engagement to consider:

1. Enforcement

Stipulating minimum performance requirements through contracts and tenders, including the frequency and type of emissions data.

2. Being supportive and building capacity

Use softer techniques, such as supplier communications and knowledge sharing, to promote action, without any contractual implications. Some businesses will ask questions as part of a request for proposal (RFP) process to screen suppliers on emissions, energy and targets, but also to clarify the importance of climate action to the business relationship and provide information about the SBTi.

3. Introducing competition

Assess and share supplier progress on emissions reduction and wider sustainability performance to drive competition between supply chain partners. Public sector contracts are a leading example with the Procurement Act 2023.

The approach chosen will depend on the business context. Enforcement is most effective for companies with a high degree of influence over their suppliers, but is less effective, and may damage relationships, where influence is lower.

All approaches should be designed in consultation with existing suppliers to ensure buy-in and to increase chances of success. Testing engagement scenarios with suppliers through surveys, workshops and individual conversations. The programme should be launched with visible support from internal leadership, sustainability, procurement and finance teams.^{xi}

Data and monitoring

When aiming to meet an ambitious target, companies need insights into the supplier's actions as well as emissions data. A sustainability policy alone is not enough; procurement teams must work with sustainability functions to set KPIs to monitor supplier progress.

Purchasing organisations can choose to collect data either through platforms or in-house. For large or complex supply chains, an automated platform is advisable. Requesting that suppliers disclose emissions data to CDP is an increasingly common approach. WWF also provide a useful overview [of Carbon Accounting and Reporting Tools](#), whilst [Sphera](#) and [The Carbon Trust](#) are alternatives.

Best practice is to seek granular data from the chosen list for use in scope 3 calculations and

target tracking. CDP's Supply Chain Membership facilitates supplier data collection and engagement through CDP's annual questionnaire. This is aligned with global standards. CDP's Supply Chain Membership advises that companies should look to increase to 80% of spend or more as engagement matures.

Operational and process adjustments

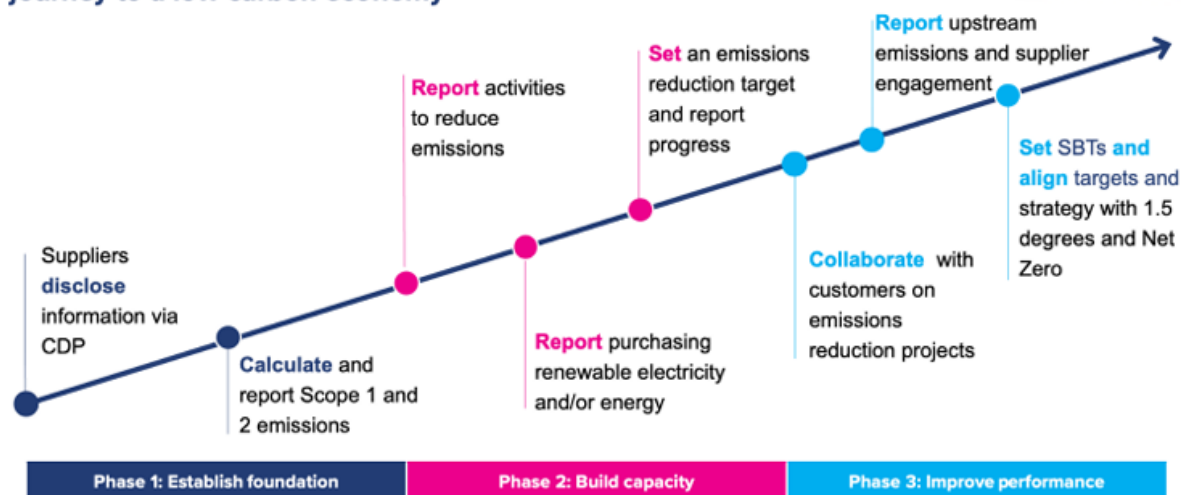
Regardless of the data collection method, it should be an annual process. Although businesses may not start off using data on climate impact to influence decisions, purchasing organisations should move towards integrating climate-related data into existing processes and tipping procurement in favour of suppliers striving to lower their emissions.

Ideas for integrating data into procurement processes

- Use weighted scorecards for RFPs, supplier onboarding and existing suppliers.
- Factor climate KPIs against cost and quality in contract renewal discussions.
- Provide annual feedback on performance against chosen KPIs and steps for improvement.
- Benchmark suppliers within categories.
- Use insights from data for discussion in supplier appraisals or reviews.
- Introduce a sustainability KPI for performance reviews of category managers.

CDP'S SUPPLIER ROADMAP

A basis for KPIs to assess where suppliers are on their journey to a low carbon economy



Source: CDP

Procurement teams do not need to become carbon experts to support sustainability goals. Scorecards, performance metrics or a simple traffic light system can be effective ways to track KPI performance. Including the provision of emissions data or transparency around climate impact in contracting can also be effective for high-impact or high-risk suppliers.

Recognising third-party standards can make it easier for suppliers to align with business goals. Recognised standards such as ISO 14001 (Environmental Management System), ISO 50001 (Energy Management), and Cradle to Cradle (Sustainable Products for the Circular Economy) can be embedded in tender documents or broader policies like supply chain charters or sustainable procurement standards.

Partnership

Collaboration between customers, suppliers and businesses within a sector can increase the pace of change. Identify suppliers making progress in emissions reporting and share the learnings with other suppliers at supplier forums or through case studies. For example, AstraZeneca implements its supplier engagement communications through annual conferences with all suppliers, with a particular focus on communicating supplier expectations each year leading up to the target deadline.^{xii} Openness about barriers encountered is key to generating value from these interactions for suppliers who are further behind. Online platforms can double as knowledge sharing hubs, places to share successes and announce new programmes, allowing suppliers to engage with one another more easily.

Networking with multi-sector companies can bring fresh perspectives to how businesses approach supplier engagement and decarbonisation. CDP supply chain member roundtables and working groups aim to bring companies together to make collective progress; or join forces with peers to

streamline the ask to suppliers. Industry collaboration is effective at establishing expectations and aligning collective ambitions. Whether through industry bodies and associations or by forming new initiatives, industry collaboration should seek to define expectations for suppliers and to encourage and incentivise the adoption of best practice behaviours such as emissions reporting, target setting and switching to low-carbon technology. Direct joint engagement with large, influential or high-impact shared suppliers allows organisations to take a stand without compromising business relationships.

Making sure suppliers are ready for a low-carbon future is an iterative process. The more often companies can share their challenges to reach workable solutions, the quicker we move towards a net-zero global economy by 2050.

Supplier capacity building

Climate KPIs might be new to some suppliers and require ongoing capacity building in GHG accounting, switching to renewables and target setting. These can be delivered through sessions and conferences to help suppliers.

Suppliers can also be directed to platforms designed to help companies that are starting. For smaller suppliers the [SME Climate Hub](#) is the industry go-to. The [Emission Possible](#) project by WWF is a comprehensive set of tools and guides targeted at companies starting their emissions reporting journey. CDP Supply Chain Membership offers tailored capacity-building webinars on emissions reporting and best practice environmental disclosure.

Briefing sessions at the start and end of data collection periods provide a space to share success stories and insights from the data with procurement teams. Use these meetings to highlight suppliers for further engagement and improvement.

Capacity building is not only for suppliers. Procurement teams can benefit from sessions to discuss why supplier emissions are critical to the company strategy and outline the businesses' role in reducing supplier emissions. As the primary interface with suppliers, procurement managers play a critical role in engaging suppliers, ensuring that individual suppliers are regularly supported on performance. Sustainability is continuously evolving and full of acronyms. Regular training and support for this group can enhance meaningful conversations with suppliers.

Go: solutions to collectively reduce emissions

Investing in supplier innovation

Achieving the ambitions of the Paris Agreement requires a step change in available technologies and the business status quo. Organisations have a responsibility to champion innovation and encourage increased supplier investment. Businesses can provide opportunities for suppliers to suggest innovations with mutual emissions reduction benefits to stimulate discussions. This could be a dedicated platform or part of supplier review meetings. There are three key things to consider:

1. Specifying a timeline for project deployment or payback supports making ideas a reality.
2. Defining what the company considers a viable proposal for emissions reduction innovation (for example, cost, emissions scope, emissions source, specific product, category or sector)
3. A process to take any selected projects forward, assess the impact during and after, and create concrete outcomes.

If businesses cannot dedicate resources towards stimulating innovation directly, celebrate ongoing

independent supplier innovation.

Open conversations with suppliers in high-impact sectors, such as manufacturing or aviation, on their investment in research and development or request annual updates on their adoption of new technology. Use businesses' convening power to facilitate knowledge exchange and innovation sessions for business-critical suppliers in hard to decarbonise sectors.

Internal carbon pricing

Internal carbon pricing (ICP) for emissions management in supply chains is becoming more mainstream in corporate climate risk management. WBCSD found that 1,753 companies in 56 countries are using ICP in 2024, an 89% increase from 2021. Also, 14% of companies reporting to CDP use ICP; they are 3.5 times more likely to have climate requirements in supplier contracts.^{xiii} ICP for supplier engagement is effective as a financial incentive for suppliers to reduce their footprint. Using an ICP provides a competitive advantage for a supplier who is focused on low-carbon approaches or reducing their emissions intensity. Uses and applications of ICP are variable, ranging from shadow price in procurement decision-making to the funding of low-carbon innovation.

Supporting supply chains transition to renewable energy

Reducing scope 3 emissions should be done holistically, including energy management practices and linking resource use and embodied energy. While supporting suppliers to transition to renewable energy should not be the only approach, it is highly effective to reduce scope 3 emissions. While many energy suppliers in the UK offer the option to purchase renewable electricity through a green tariff, there is inconsistency in the definition of 'green tariff'.^{xiv} Further, suppliers may be in countries where purchasing green tariffs is not possible, due to a lack of renewable energy capacity.

Alternatively, Power Purchase Agreements (PPA) are contracts where a business agrees to buy electricity generated at a specific energy production facility, at an agreed price, and for a set duration of time.

Benefits of supporting suppliers to adopt PPA include:

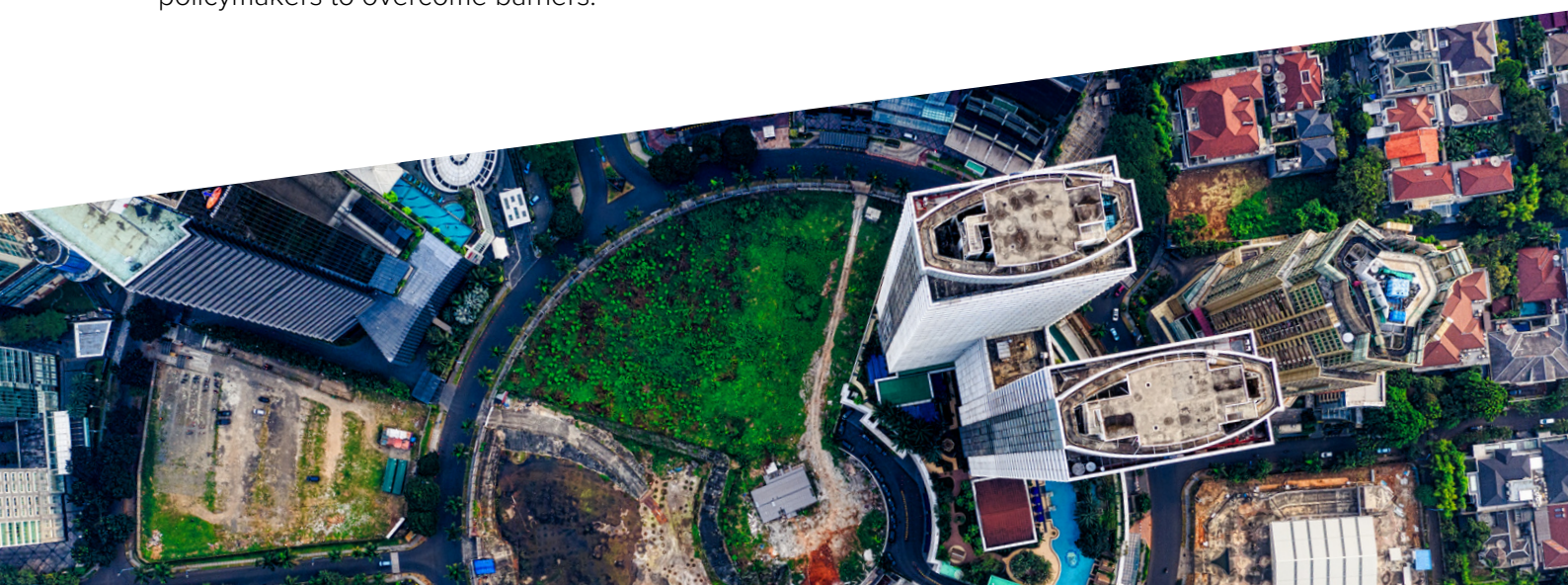
- Directly increasing the amount of renewable energy being generated.
- Providing resilience against cost and supply fluctuations.
- Renewable energy investment sends a strong signal to policymakers and other businesses, helping to influence further renewable generation.

Historically, the global manufacturing engines in Vietnam and China experienced challenges with renewable energy access. However, between 2018 and 2023, Vietnam scaled up its solar and wind capacity from virtually zero to over 21,000 megawatts (MW), fueled by generous feed-in tariffs (FiTs) that attracted billions in private investment,^{xv} and China is known as a renewable energy superpower. However, the energy transition varies across Asian countries: for example, in Korea and Indonesia, suppliers may be hesitant to engage in renewable energy given the lack of availability. Businesses like Google, IKEA and BT have supported suppliers in these regions to develop innovative solutions, such as investing in onsite renewable projects with key suppliers. Specific energy expertise in these markets should be sought, engaging with policymakers to overcome barriers.

Supplier incentives

There are several ways businesses can incentivise suppliers to adopt decarbonisation expectations:

- **Offer annual supplier awards:**
stipulating minimum performance requirements through contracts and tenders, including the frequency and type of emissions data.
- **Implement a standardised supplier rating linked to decision-making:**
base this on supplier provided data and KPIs linked to rapid decarbonisation. Deploy either as a stand-alone climate rating or as part of a wider rating system. Transparency and feedback are key to making a rating a carrot, not a stick.
- **Set pre-requisites for awarding desirable contracts:**
examples include suppliers on high value projects must have an SBT, or suppliers over a specified spend threshold must report emissions and engage value chains.
- **Consider subsidising or funding positive actions:**
short-term and targeted support can catalyse change, which is especially useful for SMEs, niche product categories, or suppliers struggling to adapt. Consider: what obstacles are there to decarbonisation? How can businesses remove barriers in mutually beneficial areas? Examples include paying for first energy audits, creating innovation funds, providing initial training in emissions reporting.



Circular procurement and business models

Business in the Community's (BITC) [Embracing Circular Economy Practices Routemap](#) is complementary to this guide. Circular economy is a term used to describe a system designed to maximise the value of products and materials while in use, recover and repurpose them at the end of their lives, ultimately eliminating waste. This reduces demand for finite natural resources and regenerates natural systems. The Ellen MacArthur Foundation estimates that while action on energy efficiency and grid decarbonisation will be able to achieve 55% of the emissions reduction necessary to limit global temperature rises to 1.5 degrees by 2050, the remaining 45% reduction will have to come from tackling the overlooked emissions associated with industry, agriculture and land use.^{xvi} Meanwhile, the European Environment Agency found that, based on an average of the estimates for reductions across the studies, the circular economy could deliver a reduction in GHG emissions of 33%, yet ranges from 2% to 99%.^{xvii}

BITC's previous thought leadership under the Circular Economy Taskforce outlines how each business will find its role in the circular economy in a slightly different way, depending on which the stage in the value chain the business operates. This will influence the circular business models that will be most relevant and the practical steps that need to be undertaken. While it is hard to give a universal set of actions, here are some which are most relevant to embedding circular approaches to reduce supply chain emissions:

Product manufacturer

- Source circular material inputs from lower carbon sources, including recycled materials and renewable materials
- Speak to recycling companies to explore what happens to products at the end-of-life and how products could be better designed to overcome any barriers to recyclability. This could reduce product complexity, for example, the number of materials used and suppliers.

- Consider how an organisation can design products with a longer lifespan, such as improving its reparability, which lowers the frequency a customer needs to replace items, will reduce the number of new products made, thereby reducing the amount of material used.

Product retailer / distributor

- Use the procurement team's interface between manufacturers and customers to encourage suppliers to adopt circular approaches to design and production while promoting circular options to customers.
- Consider if businesses could offer product-as-a-service models, this may be appropriate for long lasting but infrequently used items. This will decrease procurement from the supply chain and keep assets in use for longer, reducing lifecycle emissions.

Product user (all businesses will be product users)

- Embed circular economy practices within business strategy and procurement process.
- Ensure that the product's lifecycle is managed in a circular way, reducing the number of products procured.
- Invest in and help to upscale innovative start-ups that will create new circular products and services to procure.

At each stage in the value chain, procurement can be used to select circular products and materials. Traditional procurement often focuses solely on the acquisition of required products, whereas circular procurement takes a more long-term view, aiming to meet the business through circularity, for example, reduce the amount of material consumed and the amount of waste generated. This requires consideration of how the items will be used and managed at end-of-life to be embedded within the procurement process, which will involve collaboration with all colleagues. BITC developed a comprehensive [Circular Procurement Guide](#) for further information.

Conclusion

Managing supply chain emissions is no longer a niche sustainability exercise; it is a core part of resilient, competitive procurement. By following the three-step approach in this guide (knowing where emissions sit, growing supplier engagement, and going further through targeted action and investment), businesses can turn scope 3 from a reporting challenge into a strategic opportunity.

Progress will depend on better data, stronger collaboration and a willingness to embed climate considerations into everyday procurement decisions. Organisations that act now will be better placed to meet evolving reporting requirements, strengthen supplier relationships, reduce risk and accelerate progress towards net zero.



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