

**NWoW4Net-Zero**

# **Impact methodology**

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How to approach the  
quantification of the impact  
of nwow practices?



**NWOW<sub>4</sub>NET-ZERO PROJECT**

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Co-funded by the  
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# About the project

The **NWoW4Net-Zero** project aims to position HR Directors as key players in contributing to the EU's ambition of carbon neutrality by 2050. NWoW4Net-Zero aims to give them concrete levers of action to drive the transition in their field of intervention and to take advantage of the new ways of working (NWoW), workplaces and -organisations resulting from the increased use of digital solutions. The aim of the project is to develop a series of toolkits for action, a training pathway and a knowledge sharing platform. This 24-month Erasmus+ supported project brings together 5 partners:

- **CKM – Centre for Knowledge Management** (coordinator, Northern Macedonia)
- **Htag by Références** (partner, Belgium)
- **Tal Tech** – Tallinn University of Technology (partner, Estonia)
- **C&R – Conseil & Recherche** (partner, France)
- **PLS – Pour la Solidarité** (partner, Belgium)

The EU's ambition is to be the first continent to achieve climate neutrality. Launched in 2019, the Green Deal for Europe commits states to reducing net greenhouse gas (GHG) emissions. The ambition is to fundamentally transform the economic system so that by 2050 the Member States will be carbon neutral, with an intermediate target of reducing the EU's GHG emissions by 55% compared to their 1990 level by 2030. New ways of organising work (also in the wake of the Covid-19 pandemic)

and new digital solutions could represent an opportunity to contribute to this ambition.

Through the NWoW4Net-Zero, three avenues are explored to contribute in HR to the achievement of carbon neutrality ambitions:

- **NWoWs:** what modes of organisation and hybridisation of work should be put in place to participate in the objective of reducing environmental impacts?
- **Work-related mobility:** what solutions should be implemented to reduce the carbon footprint of travel to and from work?
- **Digital:** how to reduce the carbon footprint through the responsible use of digital technologies at work and in teleworking?

## Expected results of the project

- A training pathway presented as three toolkits: on NWoW, work-related mobility and digital.
- A methodology and training pathway for a personalised learning experience according to the needs of each learner and their organisation.
- An impact methodology and user guide.
- A knowledge platform, an interactive environment in which users can easily learn and obtain information and knowledge about new ways of working and how they can be introduced into organisations via HR.



## Foreword

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**New Ways of Working (NWoW)** cover spatio-temporal flexibility practices – remote working, workspace planning, flexible working hours, etc. –, management practices – autonomy, trust, participation, etc. –, as well as work organisation practices – (semi-) autonomous teams, etc.

It is rather in flex-work that one will find such levers to contribute to the reduction of CO2 emissions, by working on the working environments.

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# Section 1: understanding terminology

Understanding how the new trends in the working environment impact the carbon footprint of an organisation begins with speaking the agreed language and understanding terminology. HR managers, consultants, experts, and generally all HR practitioners are not sustainability experts and have not been exposed during their studies on the terminology used in the sustainability area. As a result, in order for HR practitioners to emerge as the change agents on sustainability issues in the organisation, they need to understand the language first, and then to explore the methodologies for assessing the impact of the HR management practised in the organisation.

## Paris Climate Agreement



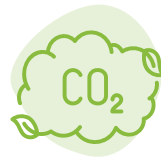
The Paris Climate Agreement, established during COP21 in Paris in 2015 and enforced in 2016, is an international treaty adopted by 196 nations. This accord commits countries to curbing the global

temperature increase to levels «well below 2°C, and preferably below 1.5°C.» It encompasses aspects of climate change such as mitigation, adaptation, and finance<sup>1</sup>.

## Greenhouse gases (GHGs)



Greenhouse gases (GHGs) are substances found in the Earth's atmosphere that trap heat from the sun and contribute to the greenhouse effect, leading to a warming of the planet's surface. These gases include carbon dioxide (CO<sub>2</sub>), ozone (O<sub>3</sub>), methane (CH<sub>4</sub>), and nitrous oxide (N<sub>2</sub>O). Among these, carbon dioxide is the most prominent driver of the increase in atmospheric temperatures<sup>2</sup>.



## Carbon neutrality/ carbon-neutral

A comprehensive process undertaken by countries and companies that evaluates and mitigates carbon dioxide (CO<sub>2</sub>) emissions originating from operations. This covers a thorough assessment of emissions from diverse sources, followed by proactive efforts to internally reduce emissions through energy-efficient technologies and sustainable practices. To offset any remaining emissions, the organisation invests in projects that either decrease emissions elsewhere, or remove an equivalent quantity of CO<sub>2</sub> from the atmosphere, encompassing activities such as reforestation, renewable energy projects, carbon capture and storage (CCS), and energy efficiency initiatives. This holistic approach aims to establish a balance between emissions generated and those mitigated or eliminated, aligning with sustainability and environmental responsibility goals while combating climate change.



## Net-zero

Net Zero signifies an organisation, or company's commitment, to reducing its overall greenhouse gas (GHG) emissions throughout its entire supply chain, aligning with the goal of limiting global temperature increases to 1.5 degrees Celsius as outlined in the Paris Climate Agreement. Achieving net-zero status entails a two-fold process: first, the entity works to eliminate all of its carbon emissions, and second, it compensates for any remaining emissions through additional measures that go beyond its immediate operational activities.

To put it differently, net zero is attained when the amount of GHGs released is no greater than the amount removed from the atmosphere, resulting in a state of equilibrium. This equilibrium can be achieved through various means, including nature-based solutions and other strategies aimed at both reducing emissions and enhancing carbon removal efforts.

<sup>1</sup>UNFCC

<sup>2</sup>IPCC



In essence, net-zero emissions signify a harmonious balance between the GHGs entering and leaving the atmosphere, necessitating rapid decarbonization in line with the 1.5-degree trajectory and a corresponding level of carbon removal, particularly through nature-based approaches.

The net-zero process starts with calculating emissions across **Scope 1, 2, and 3**, established by the **Greenhouse Gas (GHG) Protocol**. The GHG Protocol was developed in the late 1990s

and is the global standard framework for measuring and managing greenhouse gases from both public and private organisations. The three emission scopes are setting science-based targets, developing decarbonisation pathways until 2030, and gradually moving towards long-term carbon capture, storage, and sequestration for those emissions which cannot be reduced.

**Scope 1 emissions** are **direct emissions** from the organisation's owned and controlled sources and thus directly resulting from its activities. They can be, for example, on-site combustion, emissions from the company fleet, or the organisation's owned fossil-fuel power plants.

**Scope 2 emissions** are **indirect emissions** from the generation of purchased energy from a utility provider. They include all GHG emissions released into the atmosphere from the consumption of purchased electricity, steam, heat and cooling.

**Scope 3 emissions**, also known as **value chain emissions**, are all indirect emissions that occur in the organisation's upstream (suppliers) and downstream (customers) supply chain. These emissions are beyond a company's direct control and typically account for 90% of a company's overall emissions.

Together with scope 2 emissions, scope 1 emissions are mandatory to report when reporting along the GHG protocol. From 2025, companies in Europe, including those based elsewhere with European operations, will be required to report scope 3 (indirect) emissions across their value chain.

Source: GHG Protocol<sup>3</sup>

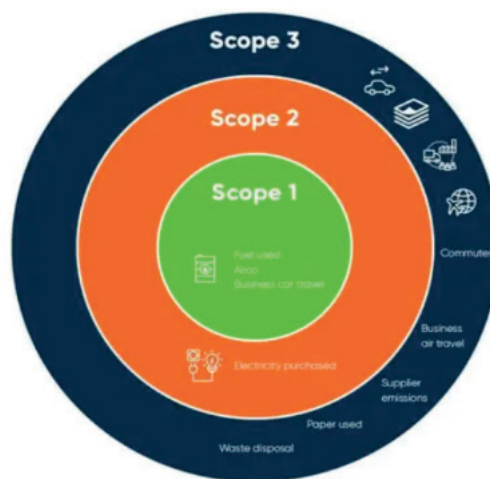


Image 1. Scope 1,2, and 3 emissions. Original Infographic by Anthesis Group.

<sup>3</sup> <https://www.anthesisgroup.com/scope-1-2-3-emissions/>



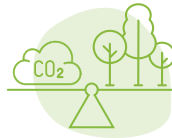
## Zero carbon

Zero carbon signifies that a product or service has the characteristic of generating absolutely no carbon emissions. For instance, renewable energy sources like wind and solar power are categorised as zero carbon because they do not emit carbon dioxide (CO<sub>2</sub>) when generating electricity. In contrast, net-zero pertains to the practice of offsetting, or balancing any carbon emissions generated by a company, whereas zero carbon specifically denotes a product or service that emits no carbon in the form of CO<sub>2</sub> equivalents (CO<sub>2</sub>e). Furthermore, achieving net-zero carbon emissions signifies that an activity results in a net-zero release of carbon emissions into the atmosphere, indicating a state where emissions are effectively counterbalanced, or cancelled out.



## Compensation

Compensation, often referred to as (carbon) offsetting, involves the deliberate and sometimes mandatory acquisition of carbon credits to counterbalance the emissions attributed to a particular entity. The cost associated with procuring carbon credits for compensation purposes serves as a reference point when evaluating investments aimed at achieving direct internal emissions reductions. Certain greenhouse gas (GHG) emissions may be inherently difficult to completely eliminate, and compensation via carbon credits plays a pivotal role in advancing climate neutrality and net-zero emission objectives. Compensation strategies encompass various forms of investment, including those in renewable energy, energy efficiency, reforestation, carbon capture, and other quantifiably effective carbon mitigation activities<sup>4</sup>.



## Offsetting

Carbon offsetting is a procedure involving the reduction or elimination of carbon dioxide and other greenhouse gas emissions to counterbalance emissions generated in other locations. Carbon offset projects enable both companies and individuals to engage in tangible environmental initiatives aimed at offsetting their carbon emissions. These offsetting initiatives encompass a range of technologies and activities, including reforestation, cleaner cooking stoves, and carbon capture. Carbon offsetting forms an integral component of corporate sustainability strategies, especially when it complements efforts to reduce carbon emissions, ultimately contributing to the goal of achieving net-zero emissions.



## Science-Based Targets initiative (SBTi)

The Science-Based Targets initiative (SBTi) offers a clearly outlined framework for companies to systematically reduce their greenhouse gas (GHG) emissions, with a specific focus on achieving emission reduction numbers that align with the targets established in the Paris Climate Agreement. Targets are regarded as 'science-based' when they are in accordance with the latest climate science findings, aiming to meet the objectives of limiting global warming to no more than 1.5 degrees Celsius above pre-industrial levels. SBTi plays a pivotal role in promoting best practices and providing well-defined guidelines for emissions reduction. It offers methodologies for setting emission reduction targets based on the scientific understanding of climate change. The initiative actively assists businesses in establishing carbon reduction objectives that are fully in compliance with the targets stipulated in the Paris Agreement<sup>5</sup>.

<sup>4</sup> <https://plana.earth/academy/what-are-scope-1-2-3-emissions>

<sup>5</sup> Introducing the Sustainability Initiative: beyond science-based targets Source: Science Based Targets





## Greenwashing

Greenwashing refers to a deceptive practice wherein a company employs advertising and public communication to portray itself as more environmentally responsible and sustainable than it genuinely is. It is a strategy employed by some companies to divert consumer attention away from the detrimental environmental impacts of their business operations and models. Greenwashing tactics can manifest in various forms, including advertising campaigns, sponsorships, and public messaging across traditional media and social media platforms<sup>6</sup>.



## Life Cycle Assessment (LCA)

LCA is a rigorous, science-driven approach employed to assess the ecological footprint of a product or process across its complete lifecycle. This method takes into account every stage, beginning with the extraction of raw materials and extending to the eventual disposal or recycling phase. LCA serves as a valuable tool for quantifying the environmental consequences associated with products and processes, empowering companies to make well-informed choices and implement enhancements in their sustainability efforts.



## Carbon Footprint

An indicator of the GHG cost, usually carbon dioxide, associated with a company, country, product, or activity; often including both the direct and indirect emissions involved. For example, the Carbon Footprint of a product made using imported materials will include both the carbon costs of transporting the imported

materials, and the cost of manufacturing the product. These Footprints should give an idea of the environmental impact companies have and provide a starting point to move towards more environmentally responsible practices.



## Emissions Trading Scheme (ETS)

An Emissions Trading Scheme is a 'cap-and-trade' system that caps emissions and fines companies for exceeding the cap. However, emissions credits are given to these companies that allow them to exceed the cap with no penalty. These credits can be bought or sold to other companies encouraging them to reduce emissions, either to have more credits to sell, or reduce their need to buy them. Such systems are commonly used across the world, best exemplified by the EU-ETS.

## Other sources

Here are some other sources where you can find definitions for cross-cutting terminology:

- **Neste's Journey to Net Zero Stories:** [https://journeytozerostories.neste.com/sustainability/carbon-neutral-vs-net-zero?utm\\_campaign=awareness\\_sem-belgium-brand-carbon\\_corporate\\_neste\\_neste\\_always-on-advertising\\_belgium\\_b2b\\_new-customers\\_sus\\_2023\\_q2&utm\\_source=google&utm\\_medium=search\\_paid&gclid=EAlaIQobChMIsl-n-y6j3gAMVGax3Ch2nYQXmEAAAYASAAEgl6xPD\\_BwE#020b9998](https://journeytozerostories.neste.com/sustainability/carbon-neutral-vs-net-zero?utm_campaign=awareness_sem-belgium-brand-carbon_corporate_neste_neste_always-on-advertising_belgium_b2b_new-customers_sus_2023_q2&utm_source=google&utm_medium=search_paid&gclid=EAlaIQobChMIsl-n-y6j3gAMVGax3Ch2nYQXmEAAAYASAAEgl6xPD_BwE#020b9998)
- **Sustain Life YouTube video on Net-Zero and Carbon Neutrality:** <https://www.youtube.com/watch?v=kY9XESNFrXl>
- **CDP's Sustainable Economy glossary:** <https://www.cdp.net/en/the-sustainable-economy-glossary>

<sup>6</sup><https://www.clientearth.org/about/>

## Section 2: the case for introducing nwow practices in organisations

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The introduction of the new ways of working toolkits (link to the toolkits) as many other similar toolkits which emerge, or will emerge in the near future, builds on the premise that all stakeholders in every organisation are already putting sustainability as the priority in the agenda, or will do so in the next 5 years. Sustainability, however, in organisations is translated into optimization, optimization of processes and work so the least amount of resources are used and wasted.

The paradigm needs to change and increase the scope of what sustainability means, but to do so, organisations, specifically profit-oriented ones, need to see the larger impact of the New Ways of Working on the savings, or profits, of organisations and the society at large. As a result, the HR practitioner should possess knowledge and skills to understand this need, and quantify and communicate the impact of these tools to all stakeholders in the organisation.

Developing a business case based on sustainability is not as challenging today as it was ten years ago. However, it can be a challenge, especially for the small and medium enterprises, where sustainability

goals still have to enter into the strategies and the performance measurement systems. In general, sustainability in companies is measured using a variety of methods and metrics to evaluate their environmental, social, and economic performance.

- **Economic Indicators:** Sustainable practices impact a company's financial performance. Metrics such as return on investment (ROI) for sustainability initiatives, cost savings from resource efficiency, and revenue from sustainable products or services are used to gauge economic sustainability.
- **Social Indicators:** Companies also measure their social impact, including employee well-being, diversity and inclusion, labour practices, community engagement, and human rights. This can involve surveys, audits, and assessments.
- **Environmental Impact Assessments:** Companies conduct assessments to quantify their environmental impact, including Life Cycle Assessments (LCAs) mentioned earlier, which analyse the full environmental footprint of a product or process.



## NWoW – Hybrid and Remote Work<sup>7</sup> – Example of Metrics

### Economic Impact Metrics

<p><b>Change in Office Costs</b></p>	<p>Cost of electricity and energy bills for the office</p> <p>Cost of office furniture and supplies</p> <p>Rental costs (if renting office space.)</p>
<p><b>Change in Employee/ Household Costs</b></p>	<p>Some households will save money by not commuting into work (fuel, tolls, public transport costs) but will spend more on household electricity and heating bills.</p> <p>Some employees will have to invest in workplace space in their households; however, if the policy is in place for the long term this is seen as property investment.</p> <p>Cost savings by moving outside of cities to cheaper and more sustainable areas to live.</p>
<p><b>Space Utilisation Metrics</b></p>	<p>Total number of people that work in the office on any given day compared to the total number of employees</p> <p>Number of desks per employee (when applicable)</p> <p>The average occupancy rate of the office</p>
<p><b>Productivity Metrics</b></p>	<p>Number of tasks completed per day or week</p> <p>Time spent on each task</p> <p>Number of emails sent and received over a given period</p> <p>Number of log-ins per day</p> <p>Number of small tasks completed</p> <p>Role-specific productivity metrics</p>

<sup>7</sup> <https://www.cipd.org/globalassets/media/knowledge/knowledge-hub/reports/2023-pdfs/2023-flexible-working-the-business-case-august.pdf>



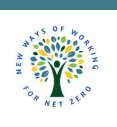
## Social Impact Metrics

<p><b>Talent Metrics</b></p>	<p>Employee engagement in hybrid work</p> <p>Number of employees hired and onboarded for remote roles</p> <p>The retention rate for remote roles</p> <p>The time it takes to onboarding remote employees</p> <p>Average time for remote employees to reach a good level of performance in their roles</p>
<p><b>Work–life balance</b></p>	<p>Rate of absenteeism</p> <p>Level of job satisfaction</p>
<p><b>Inclusion metrics</b></p>	<p>The number of people from underrepresented backgrounds that have been hired and retained</p> <p>The percentage of employees who feel accepted in the workplace</p> <p>The number of collaborative activities taking place</p> <p>The percentage of employees participating in inter-departmental or cross-team activities</p> <p>Inclusion survey results</p>

## Environmental Impact metrics

<p><b>Change in levels of Envi-ronmental Pollution</b></p>	<p>Remote work reduces the need for commuting (reducing transport emissions), although is likely to increase household pollution (increased need for heating and electricity). It is still unclear the impact remote work will have on non-work-related trips, or trip distance.</p>
<p><b>Reduction in carbon footprint</b></p>	<p>Reduction in carbon tax paid</p>

**Free hybrid workplace ROI calculator**, to get an idea of how much money your organisation could save by switching to a measurable hybrid work model.



## NWoW – Work Mobility<sup>8</sup> – Example of Metrics

### Economic Impact Metrics

Cost Savings	<p>Lower Travel costs associated with:</p> <ul style="list-style-type: none"> <li>→ Employee daily commute;</li> <li>→ Deliveries and customer service appointments;</li> <li>→ Conference meetings;</li> <li>→ Corporate events, exhibitions, trade fairs</li> </ul>
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### Social Impact Metrics

Work-life balance	<p>Rate of absenteeism</p> <p>Level of job satisfaction</p>
Reduced stress	<p>Driving can be stressful for some, so improved access to green mobility can be associated with reduced stress:</p> <ul style="list-style-type: none"> <li>→ Level of job satisfaction</li> </ul>
Improved health	<p>Reduced emissions and smog are associated with improved health:</p> <ul style="list-style-type: none"> <li>→ Rate of absenteeism</li> <li>→ Level of job satisfaction</li> </ul>

### Environmental Impact metrics

Change in levels of Environmental Pollution	<p>Reduction of individual employee and business carbon footprint by reducing transport emissions</p>
Reduction in Carbon Footprint	<p>Reduction in carbon tax paid</p>

<sup>8</sup> <https://greenbusinessbureau.com/wp-content/uploads/2023/01/The-ROI-of-Sustainability-in-2023.pdf>



## NWoW – Responsible Use of IT<sup>9</sup> – Example of Metrics

### Economic Impact Metrics

Cost Savings	Lower costs associated with: <ul style="list-style-type: none"><li>→ less frequent purchase of IT equipment, if applicable;</li><li>→ purchase of second hand IT equipment, if applicable;</li><li>→ adjustment of the equipment to your needs;</li><li>→ electricity bills for the office;</li></ul> <i>Note: Please consider innovations and advancements in new technology when defining your own indicators.</i>
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### Social Impact Metrics

Work-life balance	Rate of absenteeism Level of job satisfaction
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### Environmental Impact metrics

Change in levels of Environmental Pollution	Reduced electronic waste; Reduced carbon footprint;
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**Carbon Footprint:** Measuring and reporting a company's carbon footprint, including Scope 1 (direct emissions), Scope 2 (indirect emissions from energy use), and Scope 3 (indirect emissions from the value chain), is a common practice for assessing environmental sustainability.

<sup>9</sup> <https://greenbusinessbureau.com/wp-content/uploads/2023/01/The-ROI-of-Sustainability-in-2023.pdf>



Existing or developing international initiatives define the role of voluntary carbon offsetting in achieving net-zero emissions at the organisational level. **These include the Oxford Principles for Net Zero Aligned Carbon Offsetting; the Science Based Targets Initiative (SBTi); the Integrity Council for the Voluntary Carbon Market (ICVCM); the Voluntary Carbon Markets Integrity Initiative (VCMI), and the ISO 14068 standard.** For example, according to the Oxford Principles for Net Zero Aligned Carbon Offsetting, **there are four key elements to credible net-zero aligned offsetting:**

- 1.** Prioritise reducing your own emissions first, ensure the environmental integrity of any offsets used, and disclose how those offsets operate.
- 2.** Shift offsetting towards carbon removal and long-lived storage, where offsets directly remove carbon from the atmosphere permanently or almost permanently.
- 3.** Support the development of net-zero aligned offsetting.
- 4.** Adopt a credible nature-based approach to carbon offsetting, such as forest restoration

Organisations may seek certifications like ISO 14001 (environmental management) or B Corp certification (social and environmental performance). These certifications provide third-party validation of sustainability efforts.

Various organisations, such as ESG rating agencies, provide ratings and rankings based on a company's environmental, social, and governance (ESG) performance.





## Section 3: setting net-zero goals

### 3.1. EU Net-Zero's Goals

The EU aims to be climate neutral by 2050 and this objective is at the heart of the European Green Deal ([A European Green Deal \(europa.eu\)](https://european-council.europa.eu/media/en/press-room/pages/press-room.aspx?pid=11232)) and in line with the EU's commitment to global climate action under the Paris Agreement. The EU sees the transition to a climate-neutral society both as an urgent challenge and an opportunity to build a better future for all. It can lead the way by investing into realistic technological solutions, empowering citizens and aligning action in key areas such as industrial policy, finance and research, while ensuring social fairness for a just transition.

#### The vision:

In its November 2018 Communication, "A Clean Planet for All" ([EUR-Lex - 52018DC0773 - EN - EUR-Lex \(europa.eu\)](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52018DC0773)), the European Commission set out its vision for a climate-neutral EU, looking at all the key sectors and exploring pathways for the transition.

#### The strategy:

In 2019 it presented the European Green Deal ([EUR-Lex - 52019DC0640 - EN - EUR-Lex \(europa.eu\)](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52019DC0640)), a roadmap for making the EU's economy sustainable. It covers nearly all EU policies and is in line with the Paris Agreement

objective to keep the global temperature increase to well below 2°C and pursue efforts to keep it to 1.5°C. It also works in making the transition just and inclusive for all.

The European Parliament endorsed the net-zero GHG emissions objective in its resolution on climate change ([Texts adopted - Climate change - Thursday, 14 March 2019 \(europa.eu\)](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52019R0001)) in March 2019 and resolution on the European Green Deal ([Texts adopted - The European Green Deal - Wednesday, 15 January 2020 \(europa.eu\)](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52020R0001)) in January 2020.

As part of the European Green Deal<sup>10</sup>, in March 2020, the Commission proposed the first European Climate Law (regulation) ([European Climate Law \(europa.eu\)](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52020R0001)) to enshrine the 2050 climate-neutrality target into law ([EUR-Lex - 32021R1119 - EN - EUR-Lex \(europa.eu\)](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52021R1119)). The law also sets the intermediate target of reducing net greenhouse gas emissions by at least 55% by 2030, compared to 1990 levels. (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52021DC0550>) The "Fit-for-55" Package<sup>11</sup>, adopted in 2021, aims to ensure that all EU policies contribute to this goal and that all sectors of the economy and society play their part.; it also includes a process for setting a 2040 climate target.

<sup>10</sup> [https://commission.europa.eu/strategy-and-policy/priorities-2019-2024/european-green-deal/delivering-european-green-deal\\_en](https://commission.europa.eu/strategy-and-policy/priorities-2019-2024/european-green-deal/delivering-european-green-deal_en)

<sup>11</sup> <https://www.consilium.europa.eu/en/policies/green-deal/fit-for-55-the-eu-plan-for-a-green-transition/>



The Climate Law also includes measures to keep track of progress and adjust actions in the EU accordingly, based on existing systems such as the governance process (Governance of the Energy Union and Climate Action (europa.eu)) and regulation ( EUR-Lex - 32018R1999 - EN - EUR-Lex (europa.eu)) for Member State's national energy and climate plans (NECP)( National energy and climate plans (europa.eu)) regular reports by the European Environment Agency, and the latest scientific evidence.

### National long-term strategies:

EU Member States are required to develop national long-term strategies (National long-term strategies (europa.eu)) on how they plan to achieve the GHG emissions reductions needed to meet their commitments under the Paris Agreement and EU objectives. The long-term strategies should be consistent with Member State's NECPs for the period 2021-30. The next strategies are due by 1 January 2029 and every 10 years thereafter. Member States should, where necessary, update their strategies every five years.

### Country strategies:

- **Belgium**<sup>12</sup>: Assessment of the Long-Term Strategies of EU Member State (europa.eu)
- **Regions have different goals:**
  - Wallonia and Brussels-Capital Regions aim to achieve carbon neutrality by 2050
  - The Flemish region aims to reduce by 85% its non-ETS emissions by 2050 and move towards full climate neutrality
- **Estonia**: lts\_ee\_summary\_en.pdf (europa.eu)
- To reduce GHG emissions by about 80% compared to 1990 emission levels by 2050.
- **France**: Assessment of the Long-Term Strategies of EU Member States (europa.eu)
- Carbon neutrality by 2050
- Circulaire Sobriété Énergétique Le ministère de l'Économie, des Finances et de la

Souveraineté industrielle et numérique : <https://www.ecologie.gouv.fr/sites/default/files/dp-plan-sobriete.pdf>

- **North Macedonia**: [https://unfccc.int/sites/default/files/resource/MKD\\_ES\\_LTS\\_Nov2021.pdf](https://unfccc.int/sites/default/files/resource/MKD_ES_LTS_Nov2021.pdf)
- Aims to reduce GHG emissions by 42% compared to 1990 levels by 2050.

## 3.2. Methodologies for Organisational Net-Zero Goals

This guide will detail the following methodologies for setting, implementing, and communicating Net-Zero goals. These methodologies are widely accepted and used by companies and are effective at accomplishing their goals.

### 3.2.1. Science Based Targets initiative (SBTi)<sup>13</sup>

The Science Based Targets initiative (SBTi) is a partnership between the Carbon Disclosure Project, the UN, the World Resources Institute, and the World Wide Fund for Nature, which focuses on assisting private companies in achieving more climate-friendly goals. The SBTi does this by providing these companies with clearly-defined paths that align themselves with the objectives set out in the Paris Agreement, aiming to at least keep global warming below 2°C and hopefully keep it under 1.5°C.

Any company can register their interest in working with the SBTi, who will help these companies in setting achievable Net-Zero goals and provide them with the technical assistance and expertise necessary to meet these goals. The SBTi currently works with more than 2,000 companies and is happy to work with any company interested in moving towards Net-Zero. Alongside the environmental benefits, the SBTi claims to have financial plus-sides too, with partner companies enjoying bottom-line savings, improved reputation, increased investor confidence, and more.

<sup>12</sup> Belgium resources:

Green IT Belgium : <https://greenitbelgium.be/>  
Institute for sustainable IT: <https://isit-be.org/>

<sup>13</sup><https://sciencebasedtargets.org/about-us>



Working with SBTi is a simple, 5-step process:

- Submit a letter to SBTi confirming your interest in setting a Science-Based target.
- Work towards reducing your emissions in line with SBTi's criteria.
- Present your results and target to SBTi for validation.
- Announce your target to stakeholders
- Continue to report emissions and track your progress to your company's target.

### 3.2.2. B Corp Certification

The B Corp Certification can be awarded to companies who apply and meet high social and environmental standards with a score above 80, make a legal commitment to hold themselves accountable to all stakeholders and not just shareholders, and act in a transparent manner that allows their performance to be measured and made public. Certified companies have to be retested every three years. Companies that retain their certification not only act in a more environmentally responsible manner, but also enjoy the benefits of higher consumer and employee trust, and increased investment.

Measuring a company's entire social and environmental impact<sup>14</sup>.

B Corp Certification is a designation that a business is meeting high standards of verified performance, accountability, and transparency on factors from employee benefits and charitable giving to supply chain practices and input materials. In order to achieve certification, a company must:

B Corp Certification signifies that a business upholds stringent standards for verified performance, accountability, and transparency across various aspects, including employee benefits, charitable contributions, supply chain practices, and input materials. To attain this certification, a company must:

- Demonstrate exceptional social and environmental performance by achieving a B Impact Assessment score of 80 or higher and passing a risk review. For multinational corporations, there are additional baseline requirement standards.
- Make a legal commitment by altering their corporate governance structure to be accountable to all stakeholders, not just shareholders. If available in their jurisdiction, they must also attain benefit corporation status.
- Showcase transparency by making information about their performance, as measured against B Lab's standards, publicly available on their B Corp profile on B Lab's website.

Being at the forefront of the movement for economic systems change, B Corps enjoy numerous advantages. They establish trust with consumers, communities, and suppliers, attract and retain employees, and appeal to investors who share their mission. The requirement for recertification every three years ensures a continuous focus on improvement, contributing to their long-term resilience.

B Corp Certification takes a holistic approach, addressing a wide range of social and environmental issues rather than fixating on a single concern. The certification process is rigorous and necessitates the involvement of teams and departments throughout the company. Verification involves documenting the company's business model, as well as information about its operations, structure, and various work processes. It also entails reviewing potential public complaints and possible site visits. Recertification ensures that these high standards are consistently met over time, taking into account the company's size and profile.

<sup>14</sup><https://www.bcorporation.net/en-us/certification/>



### 3.2.3. The Climate Pledge

The Climate Pledge is a useful method to communicate a company's commitment to climate action. The Pledge involves a commitment to regularly reporting carbon emissions, introducing and enacting decarbonisation strategies in line with the Paris Agreement, and offset remaining carbon emissions with the goal of achieving Net-Zero by 2040. Companies that start and maintain their pledge will be listed as an official signatory of the Pledge and can join the ranks of both smaller, regional companies, and major transnationals like Amazon, Sony, and Microsoft.

**Signatories agree to 3 areas of action:**

- regular reporting
- carbon elimination
- credible offsets

### 3.3. Tools for Organisational Net-Zero Goals

In order to enable HR practitioners to identify and implement policies, procedures, and measures in their organisations, which reflect the sustainability principles and work towards Net Zero goals, several tools (calculators, interactive platforms, and similar) are identified and provided in Annex 1 - Table of Tools.

The tools are categorised in the following three categories: hybrid work, work mobility, and responsible use of IT.

HR practitioners applying NWoW practices in all of these three categories are therefore equipped in analysing the impact of the selected solutions on the work of their organisation, its employees, and the impact on the environment. This will enable HR practitioners to make informed decisions on which policies, procedures regarding NWoW to implement, or at least will empower them to lobby for these changes with the top management within their organisation.



# Conclusion

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In conclusion, this text provides a comprehensive guide to the New Ways of Working (NWoW) practices, the methods and tools organisations can use to monitor and implement Net-Zero goals, and an overview of key terminology related to sustainability. This guide emphasises the benefits of NWoW in addressing sustainability challenges in organisations.

This text highlights that sustainability efforts within organisations should extend beyond mere optimisation of processes and resource use. Organisations are encouraged to adopt sustainable practices, and HR practitioners, as well as managers, leaders and decision-makers, are seen as key change agents in promoting these practices. Sustainability in companies is measured through economic, social, and environmental indicators, showcasing the multifaceted nature of sustainability evaluation.

Furthermore, the text delves into the commitments made by the governments of nations like Belgium, France, Estonia, North Macedonia, and the wider European Union to achieve carbon neutrality, emphasising the urgency for the implementation of sustainable practices and how HR practitioners can aid these efforts.

To guide HR practitioners in this, the methodologies for setting organisational net-zero goals are presented in this text. The Science-Based Targets initiative (SBTi) is highlighted as a key driver for companies to set science-based emissions reduction targets in line with the Paris Agreement. B Corp Certifications are also introduced as a means to measure a company's overall social and environmental impact. The Climate Pledge is discussed as a commitment to reach net-zero carbon emissions by 2040, focusing on reporting, carbon elimination, and credible offsets.

In summary, this text underscores the importance of a shared understanding of sustainability terminology, the significance of sustainable practices, and the evolving efforts at national and international levels to combat climate change and drive organisations towards net-zero emissions. It underscores that organisations must adapt to meet these challenges, and HR practitioners can play an important role in facilitating this transition.





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