healthcare communications association

The HCA Going Green Climate Action Framework

Best practice for Healthcare Agencies' Sustainability and Climate Strategy

Developed in partnership with:

51toCarbonZero.

The Healthcare Communications Association (HCA) is pleased to present the Going Green Climate Action Framework, developed in partnership with 51toCarbonZero.

Created specifically for healthcare communications agencies, this framework provides a practical roadmap for implementing sustainability and ESG best practice. It is designed to help organisations respond to growing client, employee and stakeholder expectations while building long-term resilience and competitiveness. Recognising that agencies are at different stages of their sustainability journey, the framework offers flexible entry points, clear guidance and a structured pathway towards leadership in climate action and responsible business practice.

We thank the HCA members who contributed their time, insights and experience to help shape this framework, and we look forward to supporting the sector's continued progress towards a more sustainable future.

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Introduction to the Best Practice Framework

Overview

The HCA Going Green Climate Action Framework establishes a structured, sector-specific sustainability and ESG (Environmental, Social and Governance) framework for healthcare communications agencies. It defines the expectations, principles, systems and progression pathway required to support credible climate action, responsible business conduct and long-term strategic resilience.

This framework is designed to provide clarity and consistency across The HCA members, recognising both the increasing external expectations placed upon agencies and the operational realities of SME-led, service-based organisations. It translates sustainability ambition into defined actions, governance structures and measurable outcomes, while remaining proportionate and scalable.

Purpose of the Framework

The framework exists to:

- Provide a clear and practical structure for sustainability and ESG implementation within healthcare communications agencies.
- Support members in responding effectively to client procurement requirements, including EcoVadis, CDP and other ESG assessments, such as the Corporate Sustainability Reporting Directive (CSRD) for larger organisations with a significant presence in the EU.
- Establish a shared baseline standard across the sector.
- Enable progression toward recognised best practice, including science-based climate targets and formal ESG governance integration.
- Strengthen long-term business resilience, competitiveness and credibility.

It is not intended as a theoretical guide or advisory proposal. It is an operational framework that members can adopt and apply directly within their organisations.

Who the Framework Is For?

This framework is intended for:

- Healthcare communications agencies of all sizes.
- Senior leadership teams and boards.
- Sustainability leads and operational managers.
- Finance and procurement teams contributing to ESG reporting.
- Agencies responding to client sustainability questionnaires and supply chain due diligence.

The framework recognises that agencies may be at different stages of maturity. Some may be beginning their carbon reporting journey, while others may already have established inventories and governance structures in place. Accordingly, the framework provides multiple entry points aligned to organisational maturity.

Why the Framework Exists

Healthcare communications agencies operate within a sector that is increasingly subject to sustainability expectations from pharmaceutical clients, healthcare partners, investors and regulators. Clients are progressively integrating ESG performance into procurement decisions and supplier evaluations. At the same time, employees, investors and wider society expect organisations to demonstrate responsible environmental and social conduct.

Without a structured approach, agencies risk fragmented implementation, inconsistent reporting, and reduced competitiveness in client tenders. This framework addresses that risk by:

- Aligning climate action with recognised standards (e.g. GHG Protocol, science-based pathways).
- Embedding Social and Governance considerations alongside Environmental performance.
- Supporting disclosure readiness across major platforms.
- Establishing a phased pathway toward leadership.

One of the main aims of this framework is to simplify, streamline and demystify sustainability reporting and action, and provide an accessible practical guide to implementation.

Framework Design Principles

The framework is built upon the following principles:

Proportionate
Recognising SME resource constraints while maintaining integrity.

Progressive
Enabling structured advancement from baseline to leadership.

Disclosure-ready
Aligned with major ESG reporting expectations.

Integrated
Addressing Environmental, Social and Governance dimensions collectively.

Sector-specific
Reflecting the operational realities of healthcare communications agencies.

Simple
Making ESG reporting and action as straightforward and light on resources as possible.

This document should be read as a practical implementation framework.
Organisations should identify their current maturity level, adopt the relevant entry point, and progress through the defined phases over time.

Member Consultation

Overview

A successful and relevant healthcare agency sustainability strategy framework meets both the business and sustainability demands of the agencies it serves. To ensure this strategy has been shaped with both in mind we conducted a consultation, consisting of 'listening' sessions with some of The HCA members, who gave feedback and voiced their opinions on a range of sustainability-related topics.

The topics for each agency consulted included:

- The main drivers for sustainability action.
- Existing measurement status, targets, reporting frameworks, certifications.
- Barriers to a successful sustainability programme.
- Available resources such as budget, personnel, and overall responsibility.
- The potential positive impacts of taking action, versus negative impacts of inaction.
- Expectations and ideal outcomes from the Going Green initiative.

Outcomes

The results of the consultation provided valuable insights into the sector-specific requirements and hurdles experienced by The HCA members. This information has been integrated into the Best Practice Framework, with sector-specific insights from the consultation shaping its structure, emphasis, and priority areas.

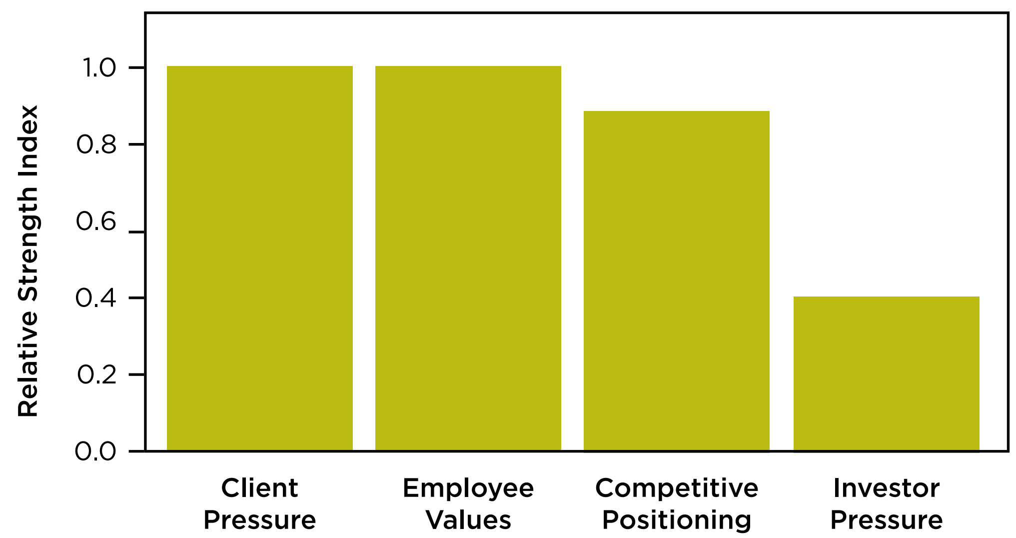
Sustainability Drivers

For all participants, motivation for sustainability action came from a combination of sources, including:

- Client pressure.
- Employees engagement, retention and acquisition.
- Investor pressure / risk management.
- Market forces : competitor advantage.
- Doing the right thing by contributing to environmental and societal action.

As visualised in the Overall Sustainability Drivers chart below, client requirements and employee and business ethical values scored highly across the agencies consulted, while competitive advantage and investor pressure were also often cited as significant drivers.

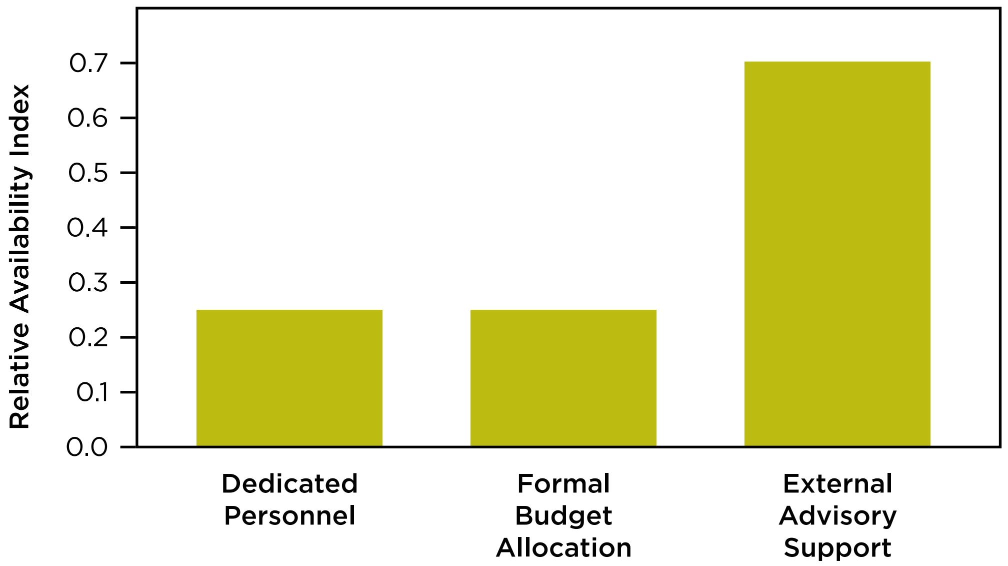
Overall Sustainability Drivers (Relative Prominence)



Resource Availability

Resources can be limited, both for sustainability action and across businesses as a whole, so that the sustainability framework must be 'light' on resource use and flexible enough to encompass a range of healthcare agency sizes and capacities. Most agencies don't have a dedicated sustainability officer, but instead someone in the business is given this responsibility as a 'side issue' so that it 's in addition to their main role. Formal budget allocation for sustainability tends to exist only in larger agencies. It was found that contracting external advisory support was necessary to relieve the burden internally of gathering data and collating and presenting information to platforms such as EcoVadis and CDP, and of measuring and reporting climate metrics.

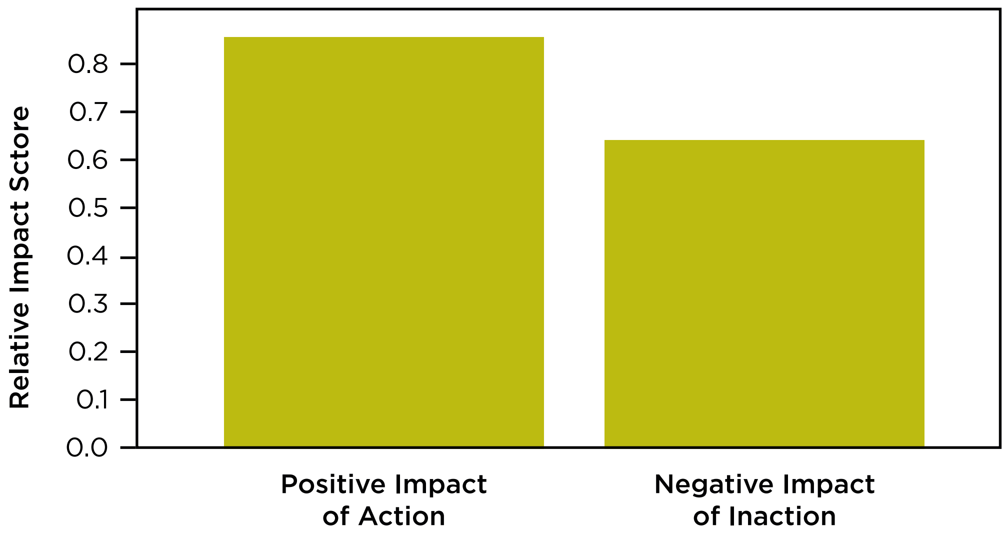
Overall Sustainability Resource Availability



Perceived Impact of Taking Action

Agencies felt that both the positive impact of taking sustainability action, and the negative effects of inaction, were significant, when considering all impacts on the business across a range of aspects from efficiency, market share, compliance and employee attrition rates.

Perceived Impact: Action Vs Inaction (Normalised)

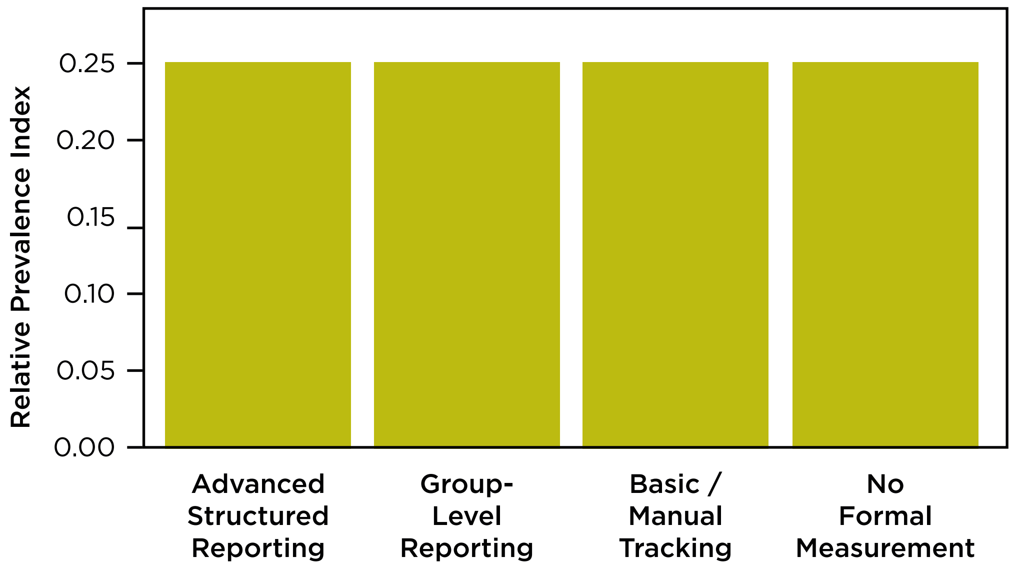


Current Sustainability Profile

Smaller agencies quite naturally find it harder to measure, report and take action on a range of sustainability topics due to constraints on resources, which is common amongst SMEs in all sectors. Accordingly, the agencies interviewed demonstrated a wide spectrum of sustainability maturity levels. These findings directly informed a central design principle of the Best Practice Framework: accessibility through multiple entry points, combined with flexibility in both depth of analysis and pace of progression across stages.

We would like to extend our gratitude to the members who contributed to the consultation and kindly gave us their time and valuable insights.

Current Sustainability Reporting & Action Profile



Different organisations will be starting at different baselines, and be able to move at different speeds. Therefore it's important to create a best practice roadmap that is tailored to your agency, and aligns with your starting point, available resources, and externally-driven reporting requirements.

Organisations should identify their maturity level and begin to implement all requirements within that level while preparing to progress toward Gold Standard leadership.

Minimum Level of Sustainability Action

At a minimum, organisations should implement the following Environmental, Social and Governance actions:

Environmental : Climate

- Measure and report Scope 1, Scope 2 and relevant Scope 3 greenhouse gas emissions annually.
- Maintain documented methodologies and assumptions.
- Develop a near-term (5–10 year) carbon reduction strategydes multiple entry points aligned to organisational maturity.

Environmental : Broader Management

- Maintain a documented Environmental Policy.
- Monitor energy use and identify efficiency opportunities.
- Implement structured waste management and recycling processes.
- Assess water use and pollution risks where material.

Social

- Maintain a Labour & Human Rights policy.
- Operate Health & Safety procedures.
- Provide an accessible employee grievance mechanism.
- Publish a Modern Slavery statement where applicable.
- Provide employee training and development.

Governance

- Assign senior-level responsibility for sustainability.
- Maintain a Code of Ethics and Anti-Bribery policy.
- Conduct an annual ESG performance review.
- Maintain documented ESG risk considerations.

Gold Standard : Best Practice

Gold Standard organisations should implement the following.

Environmental : Climate Leadership

- Obtain limited assurance of the corporate carbon footprint aligned with GHG Protocol.
- Set near-term and long-term (net-zero0 science-based targets.
- Seek SBTi validation (or alternative Net Zero certification, such as the BSI Net Zero Standard).
- Develop and publish a Net Zero Transition Plan.
- Achieve Scope 3 coverage exceeding 90% of material emissions.
- Integrate climate risk assessment into enterprise risk management.

Environmental : Broader Leadership

- Align environmental management with ISO 14001 principles.
- Integrate biodiversity, pollution reduction, sustainabile materials and other sustainability criteria into procurement decisions.
- Monitor water, waste and pollution and deforestation metrics where material.
- Engage suppliers on environmental performance improvement.

Social : Leadership

- Develop a Diversity, Equity and Inclusion strategy with measurable KPIs.
- Conduct structured supply chain human rights due diligence.
- Implement employee engagement and wellbeing programmes.
- Monitor workforce diversity and inclusion metrics.

Governance : Leadership

- Establish formal board-level ESG oversight.
- Integrate ESG into enterprise risk management processes.
- Link executive accountability to ESG performance objectives.
- Seek third-party assurance of key ESG metrics beyond carbon.
- Comply with a recognised sustainability framework, such as EcoVadis, B Corp, CDP, Global Reporting Initiative (GRI).
- Consider mapping sustainability reporting to the United Nation's Sustainable Goals.

These actions will provide answers to EcoVadis and CDP questionnaires that receive maximum available points for carbon management.

Framework Entry Points

This framework is designed to be applied by organisations at different stages of sustainability maturity. Members should identify their current position and adopt the corresponding entry point below, progressing sequentially over time.

Entry Point A: Early Stage (Limited or No Formal Carbon Reporting)

Organisations at an early stage should begin by:

- Defining organisational boundaries (operational or financial control).
- Establishing responsibility for sustainability at senior level.
- Collecting Scope 1 and Scope 2 emissions data.
- Identifying relevant and material Scope 3 categories (value chain emissions).
- Implementing core Environmental, Labour & Human Rights and Ethics policies.
- Developing an initial 5-10 year carbon reduction strategy.

The focus at this level is establishing a credible baseline and governance foundation.

Entry Point B: Developing (Carbon Measured but Limited Strategy Integration)

Organisations with existing carbon data should:

- Expand Scope 3 coverage across material categories.
- Improve data quality and documentation – consider using a carbon measurement and reductions platform to reduce internal resource requirements.
- Conduct a first-level climate risk and opportunities assessment.
- Formalise emissions reduction targets aligned with a 1.5°C pathway.
- Strengthen board-level ESG oversight.
- Integrate sustainability criteria into procurement and ensure employees have access to all recommended policies and are aware how to implement them.

The focus at this level is strengthening systems and embedding governance.

Entry Point C: Advanced (Strategic ESG Integration)

Organisations at a mature stage should:

- Obtain limited assurance of GHG inventory.
- Set, validate and pursue Science Based Targets.
- Develop a Net Zero Transition Plan.
- Integrate climate risk into business risk management – climate risk should be considered alongside all business risks.
- Implement structured supplier engagement and human rights due diligence.
- Align disclosures across CDP, EcoVadis and regulatory requirements.

The focus at this level is external validation, integration and leadership.

The framework provides a multi-phase approach that makes it clear and easy to understand what should be done when, with a keen eye on the supply chain pressure. A self-assessment questionnaire is included in the appendices to help your agency work out its most suitable entry point.

There is also a detailed suggested timeline with actions for each phase in the following section.

Phase 1: Foundation Building (Year 1)

Organisations should establish baseline data, governance structures and core ESG policies.
Actions include:

- Establish data collection framework and timeline.
- Identify internal stakeholders responsible for data provision.
- Collect Scope 1 and Scope 2 emissions data.
- Identify and prioritise Scope 3 categories.
- Define reporting boundaries and document methodologies.
- Develop carbon reduction strategy.
- Implement Environmental, Labour & Human Rights and Ethics policies.
- Assign ESG responsibilities at senior level.

Phase 2: Strategic Enhancement (Year 2)

Organisations should strengthen Scope 3 coverage, formalise science-aligned targets and enhance governance structures.
Actions include:

- Expand Scope 3 data collection and improve data quality.
- Conduct climate risk assessment (transition and physical).
- Set science-aligned emission reduction targets.
- Strengthen supplier sustainability engagement.
- Enhance DEI and human rights due diligence processes.
- Formalise board-level ESG review mechanisms.

Phase 3: Leadership Positioning (Year 3)

Organisations should embed sustainability within strategy and pursue external validation.
Actions include:

- Obtain limited assurance of GHG inventory.
- Submit targets for SBTi validation.
- Integrate ESG into enterprise risk management.
- Optimise EcoVadis (and/or CDP) scoring performance.
- Demonstrate leadership through transparent reporting.

Annual Review Process

To ensure your framework implementation remains relevant, it is recommended that you conduct an annual reassessment of framework priorities based on:

- Obtain limited assurance of GHG inventory.
- Submit targets for SBTi validation.
- Integrate ESG into enterprise risk management.
- Optimise EcoVadis (and/or CDP) scoring performance.
- Demonstrate leadership through transparent reporting.

Detailed Implementation Timelines

The following timelines provide a proposed roadmap for organisations beginning at a zero or near-zero baseline (Foundation Level), followed by the second 12-month period aligned to Phase 2 (Strategic Enhancement) and the third stage of leadership-level action – Phase 3 (Best Practice).

Foundation Level Timeline (Months 0–12): Starting from Zero Baseline

Months 0–2: Governance Establishment and Structural Setup

- Appoint ESG lead at senior management level.
- Confirm organisational boundary (operational or financial control).
- Define reporting year and documentation standards.
- Establish data collection framework and secure data-sharing protocols.
- Draft and approve Environmental Policy.
- Draft and approve Labour & Human Rights Policy.
- Draft and approve Code of Ethics and Anti-Bribery Policy.
- Establish grievance and whistleblowing mechanisms.

Months 3–5: Comprehensive Data Identification and Collection

- Collect Scope 1 utility data (gas, fuels, generators).
- Collect Scope 2 electricity data (including landlord allocations where applicable).
- Extract full general ledger export for purchased goods and services.
- Extract fixed asset register for capital goods.
- Compile business travel data from expense systems and booking platforms.
- Conduct employee commuting survey.
- Obtain waste provider reports.
- Collect courier and logistics invoices, and event data.
- Document all methodologies and assumptions.

Months 6–7: Baseline Carbon Footprint Calculation

- Categorise ledger spend for Scope 3 modelling.
- Apply emission factors to Scope 1, 2 and 3 categories.
- Conduct data validation and reconciliation to financial accounts.
- Perform reasonableness checks.
- Document data source register and estimation methodologies.

Months 8–9: Strategy and Reduction Planning

- Identify material emissions hotspots.
- Develop near-term (5–10 year) carbon reduction strategy.
- Identify operational efficiency opportunities.
- Draft initial Net Zero ambition statement (if appropriate).
- Present findings to senior leadership.

Months 10–11: Disclosure Preparation and Governance Formalisation

- Assemble EcoVadis documentation across all four themes (depending on your EcoVadis reporting cycle, you may need to begin this earlier).
- Prepare supporting documentation for CDP climate module if applicable.
- Formalise annual ESG review process, at least with calendar reminders and simple steps outlined.
- Establish board-level reporting structure (if applicable and not already in place).

Month 12: Review and Foundation Completion

- Ensure baseline inventory has been completed to a satisfactory level and that there has been a decision made about where to report these results.
- Confirm and share your carbon reduction strategy.
- Identify gaps in Scope 3 coverage.
- Approve next 12-month progression plan.

Outcome at End of Month 12

- Baseline carbon inventory (Scope 1, 2 and relevant Scope 3).
- Core ESG policies implemented.
- Governance structure operational where possible.
- Disclosure-ready documentation compiled (a list of documents and where they reside).

Detailed Implementation Timelines

Phase 2 Timeline (Months 12–24): Strategic Enhancement and System Strengthening

Months 12–15: Scope 3 Expansion and Data Quality Improvement

- Conduct a screening assessment of your spend aligned to GHG Protocol Scope 3 Standard.
- Engage top suppliers for primary emissions data (suggested top 30% by spend or emissions estimation at this point).
- Improve travel data quality (distance and class detail).
- Enhance digital campaign emissions tracking (this will usually require external platform or consultancy report).

Months 15–18: Climate Risk and Target Alignment

- Conduct transition and physical climate risk assessment.
- Quantify material risks and potential impacts.
- Align reduction targets with science-based methodologies.
- Evaluate suitability of SBTi validation pathway.
- Present revised strategy to board or senior management for approval, together with costings for SBTi validation, versus aligning Net Zero strategy to other frameworks (e.g. BSI Net Zero Standard).

Months 18–21: Governance and Social Integration Strengthening

- Formalise board ESG reporting cycle.
- Introduce DEI KPIs and monitoring framework.
- Conduct supply chain human rights risk screening.
- Survey employees for needs in terms of employee benefits and support such as training and health and mental health support.
- Integrate ESG considerations into procurement procedures.

Months 21–24: Assurance and Disclosure Optimisation

- Prepare documentation for limited assurance (if pursued – this will enhance your EcoVadis score).
- Strengthen data audit trail (this greatly eases audits and verification processes).
- Submit enhanced EcoVadis assessment.
- Submit strengthened CDP response if applicable.
- Evaluate readiness for SBTi submission (or other framework).
- Identify further improvement actions for next cycle – can AI help with data gathering – is there a platform that can take the pain out of data mapping and onboarding?

Outcome at End of Phase 2:

- Expanded Scope 3 coverage and improved data quality.
- Science-aligned reduction targets established.
- Formalised ESG governance integration.
- Improved external disclosure performance.

Phase 3 Timeline (Months 24–36):
Leadership, Validation and Sector Positioning

Organisations that have successfully completed Foundation and Phase 2 activities should progress to Phase 3. However, depending on a company's existing sustainability maturity, governance structures, and prior carbon reporting experience, some organisations may determine that they are already operating at a Phase 2 or Phase 3 level and may therefore begin implementation at those stages rather than Phase 1. Entry into any phase should be based on objective assessment of existing systems, data maturity and governance integration.

Months 24–27: Validation and Advanced Target Integration

- Finalise science-based target calculations aligned with latest SBTi criteria.
- Prepare and submit SBTi validation documentation (where pursued).
- Integrate climate targets into formal corporate strategy documents.
- Align capital allocation and budgeting processes with Net Zero Transition Plan.
- Strengthen supplier engagement for primary emissions data collection.

Months 27–30: Assurance Expansion and Control Strengthening

- Extend limited assurance to broader Scope 3 categories where feasible.
- Strengthen internal controls over ESG data management.
- Formalise ESG reporting controls and documentation standards.
- Integrate ESG considerations into internal audit planning.
- Enhance digital campaign emissions tracking methodologies.

Months 30–33: Governance Deepening and External Positioning

- Embed ESG performance within executive remuneration structures.
- Formalise ESG reporting at board or management level.
- Publish enhanced sustainability disclosures – an Impact Report or Sustainability Report that is produced annually.
- Benchmark performance against industry peers.
- Engage clients on collaborative emissions reduction initiatives.

Months 33–36: Continuous Improvement and Sector Leadership

- Review performance against science-based targets.
- Update Net Zero Transition Plan as required.
- Conduct stakeholder and employee feedback exercises to ensure materiality of ESG aspects is reflecting your agency's situation and current ESG environment.
- Identify innovation opportunities (digital decarbonisation, sustainable media planning, low-carbon events).
- Establish next three-year ESG strategic roadmap.

Outcome at End of Month 36:

- Validated science-based targets (or alternative).
- Expanded assurance coverage.
- Fully integrated ESG governance framework.
- Climate risk is embedded into company risk processes.
- Demonstrable leadership positioning within the healthcare communications sector.

Suggested Success Metrics and Quality Indicators

Data Coverage
>95% of emissions by source

CDP Score Target
B-grade or higher

EcoVadis Score Target
Silver medal (45-62 points)

SBTi Validation
First-submission approval rate >80%

Client Satisfaction
>4.5/5 rating

Sustainability Entry Point Self-Assessment

If you're not sure where to start, answer the questions below to help you guage your entry-point level. Agencies should answer each question based on documented evidence (not intention).

For each question:

A : Not yet in place / informal / ad hoc
B : Implemented but limited integration
C : Fully implemented and integrated at governance level

Record your answers and review scoring guidance at the end.

Section 1: Carbon Measurement & Environmental Management

1.1 Do you measure greenhouse gas emissions annually?

A	No formal measurement	
B	Scope 1 and 2 measured	
C	Scope 1, 2 and material Scope 3 measured and documented	

1.2 Is your carbon footprint calculation documented with defined boundary and methodology?

A	No defined boundary	
B	Boundary defined but documentation limited	
C	Fully documented methodology aligned with GHG Protocol	

1.3 Do you have emission reduction targets?

A	No targets	
B	Internal reduction targets (not science-aligned)	
C	Science-aligned targets (near-term and/or net-zero)	

1.4 Have you conducted a climate risk assessment (transition & physical risks)?

A	No	
B	Informal or partial review	
C	Formal documented risk assessment integrated into strategy	

1.5 Do you monitor broader environmental impacts (waste, energy efficiency, procurement impacts)?

A	Limited monitoring	
B	Basic monitoring in place	
C	Structured environmental management with supplier engagement	

Total for this section:

A	
B	
C	

Section 2: Scope 3 & Agency-Specific Emissions

2.1 Do you extract and analyse general ledger spend for Scope 3 modelling?

A	No	
B	High-level spend-based modelling	
C	Granular categorisation with supplier engagement	

2.2 Do you collect detailed business travel data (distance, class, mode)?

A	No structured data	
B	Expense-based estimation	
C	Structured dataset with validation	

2.3 Do you conduct employee commuting surveys?

A	No	
B	One-off survey	
C	Regular survey with remote-working assessment	

2.4 Have you engaged key suppliers (media buying, digital platforms, production partners) on emissions data?

A	No engagement	
B	Informal discussions	
C	Structured supplier ESG engagement	

Total for this section:

A	
B	
C	

Section 3: Social Sustainability

3.1 Do you have a documented Labour & Human Rights policy?

A	No	
B	Policy exists	
C	Policy plus monitoring and supply chain due diligence	

3.2 Do you operate a formal Health & Safety framework?

A	Informal	
B	Documented Procedures	
C	Monitored and reviewed with leadership oversight	

3.3 Do you have a Diversity, Equity & Inclusion strategy with measurable KPIs?

A	No	
B	Commitments but no KPIs	
C	Formal strategy with tracking and reporting	

3.4 Do you conduct structured employee engagement or wellbeing initiatives?

A	No	
B	Ad hoc initiatives	
C	Formal programme with measurement	

Total for this section:

A	
B	
C	

Section 4: Governance & Ethics

4.1 Is there named senior accountability for ESG?

A	Informal responsibility	
B	Named lead but limited reporting	
C	Senior-level accountability with board reporting	

4.2 Does the board formally review ESG performance?

A	No	
B	Occasional discussion	
C	Formal annual or quarterly review	

4.3 Do you maintain a Code of Ethics and Anti-Bribery policy?

A	No	
B	Policy exists	
C	Policy plus training and documented oversight	

4.4 Have you pursued or considered external validation (EcoVadis, CDP, SBTi, assurance)?

A	No	
B	One platform engaged	
C	Multiple disclosures and/or assurance pursued	

Total for this section:

A	
B	
C	

Scoring Guidance

	Section				
	1	2	3	4	**Total**
A					
B					
C					

Count the number of A, B and C responses.

Total of all sections:

Mostly A Responses

You are likely at:
Entry Point A
(Foundation Level)

Priority focus:
Establish baseline carbon footprint
Implement core ESG policies
Assign governance responsibility
Prepare for first disclosure

Mostly B Responses

You are likely at:
Entry Point B
(Phase 2 : Strategic Enhancement)

Priority focus:
Expand Scope 3 coverage
Strengthen climate risk integration
Improve data quality and supplier engagement
Formalise board-level ESG review

Mostly C Responses

You are likely at:
Entry Point C (Phase 3 : Leadership)

Priority focus:
Science-based target validation
Limited assurance expansion
Executive-linked ESG accountability
Sector leadership positioning

Important Note

Agencies may fall between levels.
Where responses are mixed:
If Environmental maturity is high but Governance is low remain at Phase 2
If Governance is strong but Scope 3 coverage is weak remain at Phase 2
Phase 3 entry should only occur where carbon, social and governance systems are all integrated and documented

Scoring Method

Each question is scored:

A : Not yet in place / informal / ad hoc **(0 POINTS)**
B : Implemented but limited integration **(1 POINT)**
C : Fully implemented and integrated at governance level **(2 POINTS)**

Maximum total score: **34 POINTS** | (17 questions × 2 points)

Section 1: Carbon & Environmental Management

1.1 Annual GHG measurement (Scopes 1–3)

A	No measurement	0 Points
B	Scope 1–2 only	1 Point
C	Scope 1–3 material categories	2 Points

1.2 Documented boundary & methodology

A	None	0 Points
B	Defined but limited documentation	1 Point
C	Fully documented (GHG Protocol aligned)	2 Points

1.3 Emission reduction targets

A	None	0 Points
B	Internal targets	1 Point
C	Science-aligned targets	2 Points

1.4 Climate risk assessment

A	None	0 Points
B	Informal review	1 Point
C	Formal documented assessment	2 Points

1.5 Broader environmental monitoring

A	Limited	0 Points
B	Basic monitoring	1 Point
C	Structured environmental management	2 Points

Total for this section:

Section 2: Scope 3 & Agency-Specific Emissions

2.1 Ledger-based Scope 3 modelling

A	No measurement	0 Points
B	High-level modelling	1 Point
C	Granular categorisation + supplier engagement	2 Points

2.2 Business travel data quality

A	None	0 Points
B	Expense-based estimation	1 Point
C	Structured dataset (distance, class, mode)	2 Points

2.3 Employee commuting data

A	None	0 Points
B	One-off survey	1 Point
C	Regular survey + remote work tracking	2 Points

2.4 Supplier ESG engagement

A	None	0 Points
B	Informal	1 Point
C	Structured engagement programme	2 Points

Total for this section:

Section 3: Social Sustainability

3.1 Labour & Human Rights policy

A	None	0 Points
B	Policy exists	1 Point
C	Policy + monitoring + supply chain review	2 Points

3.2 Health & Safety framework

A	Informal	0 Points
B	Documented	1 Point
C	Monitored & reviewed at leadership level	2 Points

3.3 DEI strategy & KPIs

A	None	0 Points
B	Commitments only	1 Point
C	Measurable KPIs & reporting	2 Points

3.4 Employee engagement & wellbeing

A	None	0 Points
B	Ad hoc	1 Point
C	Structured programme with tracking	2 Points

Total for this section:

Section 4: Governance & Disclosure

4.1 Senior ESG accountability

A	Informal	0 Points
B	Named lead	1 Point
C	Senior + board reporting	2 Points

4.2 Board ESG review

A	None	0 Points
B	Occasional	1 Point
C	Formal annual/quarterly review	2 Points

4.3 Ethics & anti-bribery framework

A	None	0 Points
B	Policy exists	1 Point
C	Policy + training + oversight	2 Points

4.4 External disclosure/validation

A	None	0 Points
B	One platform	1 Point
C	Multiple disclosures and/or assurance	2 Points

Total for this section:

Total Score Calculation

	Score
1	
2	
3	
4	

Add all section scores. Maximum possible score: 34 points

Total of all sections:

0–10 Points

You are likely at:
Entry Point A
(Foundation Level)

Priority focus:
Establish carbon baseline
Implement core ESG policies
Assign governance responsibility
Prepare first disclosure

11–22 Points

You are likely at:
Entry Point B
(Phase 2 – Strategic Enhancement)

Priority focus:
Expand Scope 3 coverage
Strengthen climate risk integration
Improve data quality
Formalise board-level ESG review

23–34 Points

You are likely at:
Entry Point C (Phase 3 – Leadership)

Priority focus:
Science-based target validation
Limited assurance expansion
Executive-linked ESG accountability
Sector leadership positioning

Additional Safeguard Rule

Regardless of total score:
If Section 1 score is below 6 remain at Foundation Level
If Governance (Section 4) score is below 4 do not advance to Phase 3
If Scope 3 maturity (Section 2) is below 4 remain at Phase 2

This prevents progression based solely on policy presence without environmental data integrity.

Framework-Specific Assessment Criteria

EcoVadis

When to Prioritise:

- Major customers explicitly require EcoVadis ratings for supplier qualification.
- Expansion into European markets where EcoVadis is standard.
- Comprehensive sustainability management system already in place.
- Competitive differentiation opportunity in pharmaceutical services sector.

When to Deprioritise:

- Customer base doesn't use EcoVadis for supplier evaluation.
- Limited resources for comprehensive sustainability program development.
- Industry-specific alternatives (like PSCI assessments) are more relevant.

CDP Climate Change

When to Prioritise:

- Requested by a client.
- Needed for PR and marketing.

When to Deprioritise:

- Not requested by any clients so far.
- Other climate reporting already satisfies stakeholder needs.
- Limited public investor base.
- Minimal direct emissions (primarily service-based operations).
- Industry-specific alternatives (like PSCI assessments) are more relevant.

Science-Based Targets Initiative (SBTi)

When to Prioritise:

- Direct requests by clients.
- Indirectly requested by client requests for CDP and EcoVadis questionnaires completion (perhaps with minimum scores).
- Strong corporate climate commitments and sustainability leadership ambitions.
- Investor pressure for validated climate targets.
- Industry peers are setting science-based targets.
- Integration with broader net-zero commitment strategy.

When to Deprioritise:

- No SBTi validation requested either directly or indirectly.
- Significant operational changes expected that would invalidate targets.
- Limited resources for the comprehensive climate action planning required.

EU Corporate Sustainability Reporting Directive (CSRD)

For those agencies with clients who have supply chains or operations in the EU who are over the trading thresholds:

When to Prioritise:

- EU operations or significant EU revenue.
- Meets size thresholds (500+ employees or specific revenue/balance sheet criteria).
- Parent company subject to CSRD requirements.
- Major EU customers increasingly focused on supply chain sustainability.
- In the client base, there are companies for which some of the above are true.

When to Deprioritise:

- Minimal EU presence or revenue of clients.
- Clients with operations in the EU are below regulatory thresholds.
- Clients don't require CSRD-aligned reporting.

Section 1: Emissions Data Collection and Preparation

Step 1: Establish Data Collection Framework

1. **Create data collection timeline - Start 3-4 months before reporting deadline**
2. **Identify key stakeholders at client organisation:**

- Facilities/Operations Manager.
- Procurement/Supply Chain Lead.
- Finance/Accounting Team.
- IT/Data Management.
- Sustainability Coordinator (if available).

3. **Set up secure data sharing protocols**
Using encrypted file sharing or client portals, such as a shared Sharepoint drive, or share files that are password protected via email (with separate email for passwords etc). We recommend this because some of the data include travel details, hotel names, purchases made on the general ledger, etc.

Step 2: Scope 1 Data Collection (Direct Emissions)

1. **Stationary Combustion:**

- Natural gas consumption (kWh).
- Heating oil consumption (litres).
- Propane usage (litres kg) - and any other stationary fuels.
- Biomass fuel consumption (tonne).

2. **Mobile Combustion:**

- Company vehicle fuel consumption by fuel type (litres).
- Fleet vehicle mileage and fuel efficiency data if fuel quantities not available.
- Fuel cards data (organised by vehicle/fuel type).

3. **Fugitive Emissions:**

- Fugitive emissions of refrigerants from air conditioning.

4. **Data Collection Method:**

- Request utility bills, HH data, or Excel exports of meter readings for most recent 12-month financial reporting period.
- Obtain fuel purchase invoices or entries in purchase ledgers.
- Collect maintenance records for refrigerant top-ups.
- Gather fleet management and fuel card reports.

Step 3: Scope 2 Data Collection (Indirect Electricity, Heat and Steam Emissions)

1. **Electricity Consumption:**

- Monthly electricity bills (kWh) and/or meter readings.
- Renewable energy certificates (RECs / REGOs) if purchased.
- On-site renewable generation data.
- Supplier-specific fuel mixes of your chosen tariff.

2. **Steam/Heating/Cooling:**

- Purchased steam consumption.
- District heating/cooling usage.
- Utility bills for purchased thermal energy.

Step 4: Scope 3 Data Collection (Value Chain Emissions)

Priority Categories for Pharma Companies:

Category 1 - Purchased Goods and Services:

- Annual procurement spend by category.
- Supplier-specific emissions data (if available – especially from digital providers).
- Business services.
- I.T. services.
- Office supplies and equipment purchases.

Category 2 - Capital Goods:

- Equipment and machinery purchase.
- Building construction/renovation costs.
- IT hardware purchases.
- Laboratory equipment acquisitions (if relevant).

Category 3 - Fuel and Energy Activities:

- Upstream emissions from fuel extraction/production.
- Transmission and distribution losses from electricity grid.
- This information will be gathered during fuels and electricity data collation.

Category 4 - Transportation and Distribution (Upstream):

- Inbound freight data (weight, distance, mode).
- Raw material transportation.
- Supplier logistics information.
- For service-based companies, inbound freight is limited to office purchases or materials for refurbishment and events. Average parcel emissions can be used in place of supplier data which can be difficult to obtain.

Category 5 - Waste Generated in Operations:

- Waste disposal quantities by type and destination – from your waste provider.
- Hazardous waste disposal records – from your waste provider.
- Wastewater treatment volumes (usually roughly the same quantity as water supply in offices).

Category 6 - Business Travel:

- Expense reports with travel details.
- Corporate credit card statements.
- Travel booking system data.
- Hotel nights and locations.

Category 7 - Employee Commuting:

- Employee survey data on commuting patterns.
- Office locations and employee counts.
- Remote work policies and adoption rates.
- Optionally a working from home survey that is combined with commuting survey.

Category 9 - Transportation and Distribution (Downstream):

- Outbound freight and distribution data.
- Customer delivery information.
- Third-party logistics provider data.

Category 11 - Use of Products:

- Product usage profiles.
- Energy consumption of medical devices.
- Disposal methods for pharmaceuticals.

Category 12 - End-of-Life Treatment:

- Product disposal and recycling data.
- Packaging waste management.
- Medical waste disposal methods.

Section 2: 2: Data Entry and Carbon Footprint Calculation

Step 5: Prepare Data for Platform

1. **Download import templates from platform**
2. **Organise data by emission source category:**

- Create separate worksheets for Scope 1, 2, and 3.
- Ensure data units match template requirements.
- Convert units where necessary.

Step 6: Data Entry Process

Using Import Templates:

1. **Stationary and Mobile Combustion:**

- Enter fuel consumption data with appropriate units.
- Include facility locations for location-specific factors.

2. **Electricity:**

- Input electricity consumption by location.
- Include renewable energy purchases.
- Specify grid regions for accurate emission factors.

3. **Scope 3 Categories Templates:**

- Enter data by category (1-15 as applicable).
- Include spend data where activity data unavailable.
- Add supplier-specific emission factors when available.

Step 7: Quality Assurance and Data Validation

1. **Perform data completeness check:**

- Check that all material emission sources are included.
- Ensure 12-month data coverage.
- Check for data gaps and estimate where necessary.

2. **Conduct reasonableness tests:**

- Compare year-on-year trends to check for anomalies.
- Validate high-impact data points.
- **Document data sources and assumptions:**
- Upload evidence to your library on the chosen carbon platform.
- Record estimation methodologies.
- Note any limitations or uncertainties.

Step 6: Data Entry Process

Using Import Templates:

- **Stationary and Mobile Combustion:**
- Enter fuel consumption data with appropriate units.
- Include facility locations for location-specific factors.

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Data Gathering Cheat Sheet

Section 3: Limited Assurance Evaluation

Step 8: Assess Need for Limited Assurance

Consider limited assurance if:

- Client plans to publicly disclose carbon footprint.
- Seeking third-party validation for credibility.
- Required by regulatory framework or industry standards.
- Pursuing sustainability certifications.
- Stakeholder expectations demand external verification.

Cost-Benefit Analysis:

- Typical cost: £15,000-50,000 for mid-size pharma companies.
- Benefits: Enhanced credibility, regulatory compliance, risk mitigation.
- Timeline: Add 6-8 weeks to project schedule.

Step 9: Limited Assurance Process (if required)

1. **Select qualified assurance provider:**

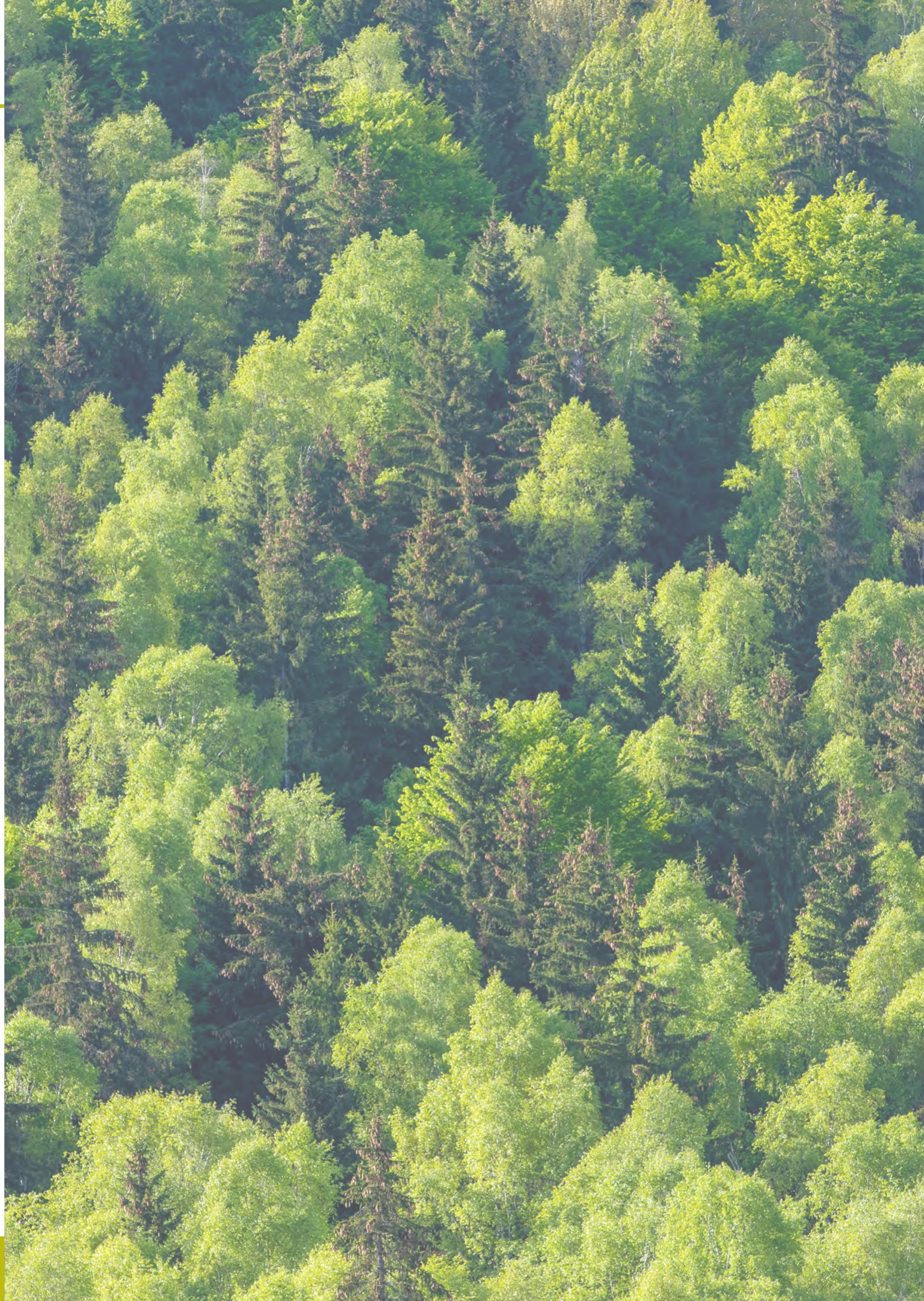
- Choose practitioners with pharmaceutical sector experience.
- Verify ISAE 3000 or ISAE 3410 accreditation.
- Request references from similar engagements.

2. **Prepare assurance-ready documentation:**

- Detailed calculation methodologies.
- Complete data source documentation.
- Internal quality control procedures.
- Management representation letters.

3. **Manage assurance engagement:**

- Coordinate site visits and data reviews.
- Respond to auditor inquiries promptly.
- Address any identified issues or recommendations.



Section 4: Science-Based Targets Setting

Step 10: Calculate Baseline and Set SBTs

Assess SBTi validation route: SME or corporate?

Depending on the size of the company, the costs and process vary:

1. **Establish baseline year:**

- Use most recent complete year of data.
- Ensure representativeness of operations.
- Document baseline methodology.

2. **Calculate science-based targets using SBTi criteria:**

Near-term targets (5-10 years):

- Scope 1+2: 4.2% annual reduction (1.5°C pathway)
- Scope 3: 2.5% annual reduction (well-below 2°C pathway)

Long-term targets:

- Net-zero by 2050 for Scope 1+2
- 90% reduction in Scope 3 by 2050

3. **Set targets:**

- Input baseline emissions data.
- Select appropriate target methodology.
- Generate target scenarios and reduction pathways.

Step 11: SBTi Validation Decision Matrix

Recommend SBTi validation if:

- Annual revenue >$50M or high public profile.
- Strong stakeholder/investor pressure for validated targets.
- Competitive advantage in sustainability leadership.
- Regulatory requirements emerging in key markets.
- High scores in CDP and EcoVadis are required or desirable.
- Available budget ($15,000 SBTi fee for validation).

Skip SBTi validation if:

- Limited public disclosure requirements.
- Cost constraints outweigh benefits.
- Targets primarily for internal management.
- Rapid business changes expected.
- Clients are not expecting high CDP or EcoVadis scores.

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Section 5: SBTi Validation Process

Step 12: Prepare SBTi Submission

1. **Complete target submission form:**

- Company profile and boundary description.
- Baseline inventory methodology.
- Target formulation and rationale.
- Implementation timeline.

2. **Prepare supporting documentation:**

- Detailed GHG inventory.
- Target calculation worksheets.
- Boundary and methodology documentation.

Step 13: Submit and Manage Validation

1. **Submit to SBTi via online portal**
2. **Respond to technical review feedback (typically 2-5 rounds)**
3. **Address any methodology concerns or clarifications**
4. **Receive final validation (6-12 weeks expected total process)**

Section 6: EcoVadis Assessment Preparation

Step 16: EcoVadis Optimisation Strategy

Focus on Four Themes (25% each):

Environment:

- Leverage carbon footprint and SBT work.
- Include broader environmental management systems.
- Document environmental monitoring and reporting.
- Show supplier environmental requirements.

Labour & Human Rights:

- Workplace safety programs.
- Diversity and inclusion policies.
- Employee training and development.
- Supply chain labor standards.

Ethics:

- Anti-corruption policies and training.
- Whistleblower mechanisms.
- Ethical sourcing requirements.
- Conflict of interest management.

Sustainable Procurement:

- Supplier assessment and monitoring.
- Sustainable purchasing policies.
- Supply chain risk management.
- Supplier development programs.

Step 17: EcoVadis Documentation Assembly

1. **Prepare supporting documents:**

- Policy documents and procedures.
- Certifications and audit reports.
- Performance data and KPIs.
- Training records and communications.

2. **Align with pharmaceutical industry expectations:**

- Emphasise patient safety considerations.
- Highlight regulatory compliance frameworks.
- Include pharmaceutical-specific sustainability metrics.
- Reference industry best practices and standards.

3. **Optimise document presentation:**

- Use clear, professional formatting.
- Include executive summaries.
- Provide quantitative evidence where possible.
- Cross-reference related documents.

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Section 7: CDP Questionnaire Completion

Step 14: CDP Climate Change Response Strategy

Maximise CDP Score Through:

Governance (25% of score):

- Document board-level climate oversight.
- Establish climate-related management processes.
- Show integration with business strategy.
- Demonstrate senior executive accountability.

Risk and Opportunity Management (25% of score):

- Conduct comprehensive climate risk assessment.
- Identify transition and physical risks.
- Quantify financial impacts where possible.
- Detail risk management processes.

Targets and Performance (25% of score):

- Set science-based targets (validated preferred).
- Report progress against targets.
- Include Scope 3 targets.
- Show year-over-year performance improvement.

Emissions Data (25% of score):

- Provide complete Scope 1, 2, 3 inventory.
- Include third-party verification if available.
- Show methodology transparency.
- Demonstrate data quality processes.

Step 15: CDP Response Preparation Process

1. **Gather additional data beyond carbon footprint:**

- Climate governance structures.
- Risk assessment documentation.
- Water and waste management data.
- Supplier engagement activities.

2. **Leverage carbon platform data:**

- Export emissions data in CDP format.
- Use target-setting documentation.
- Reference methodology documentation.

3. **Complete questionnaire sections systematically:**

- Start with governance and strategy.
- Populate emissions data from verified sources.
- Include detailed methodology explanations.
- Provide context for year-over-year changes.

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The Healthcare Communications Association would like to thank 51toCarbonZero for their partnership in producing this framework.

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