

# ZERO IN

WITH THINKZERO

A World of Sustainability

ThinkZero

In this Issue:

New Horizons for ThinkZero  
Latin American Exporters to Europe  
Climate Change & Caribbean Classrooms

March 2026, Issue 6

# ZERO IN

WITH THINKZERO

A World of Sustainability

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## OUR WRITER

Janine Dyer

March 2026, Issue 6

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# GOING GLOBAL



When we launched Zero In, the intention was simple. We wanted a space to pause, reflect and share what we were learning as sustainability practitioners working on the ground with businesses and institutions. Each issue has been a snapshot of a moment in that journey.

March 2026 marks a turning point.

This edition is about expanding our horizons.

Dear reader,

Sustainability has always been global in principle. Climate change, biodiversity loss and resource pressures do not respect borders. But the practical work of sustainability often begins locally. It happens in boardrooms, classrooms, ports, factories and communities. It is shaped by regional realities, cultural context and economic priorities.

Over the past year, our work has begun to stretch more visibly across regions, linking local action with international frameworks and markets.

What we are seeing is a quiet but significant shift. Businesses are no longer asking whether sustainability is relevant to their international operations. They are asking how to navigate a world where standards, expectations and risks are increasingly interconnected. A decision made in Europe influences supply chains in Latin America. Climate risk in the Caribbean reshapes insurance markets and investment decisions. Governance conversations in the United States and Asia Pacific influence how organisations structure accountability and oversight everywhere.

This issue traces that interconnected landscape through a series of stories anchored in place.

We begin in Trinidad and Tobago, where climate education workshops with schoolchildren remind us that the transition is not only technical or regulatory. It is human. Investing in the next generation builds long term resilience and capability in ways that spreadsheets and disclosures alone cannot achieve.

Partnerships between government, corporate actors and educators show how collective effort can create tangible impact at community level.

From there, we move into the evolving terrain of European sustainability regulation and its ripple effects for Latin American exporters. The European market is exerting a gravitational pull on reporting and transparency practices worldwide. For many businesses, this presents real challenges. It also opens opportunities to strengthen governance, improve data quality and build more resilient supply chains. Our work in this space has highlighted the importance of translation. Not only between languages, but between regulatory intent and practical implementation.

We also reflect on lessons emerging from climate governance work across regions. Boards are grappling with how to move from curiosity to readiness, from fragmented initiatives to coherent strategy. Collaboration with partners in the United States and Asia Pacific is helping to shape approaches that are rigorous yet adaptable. Good governance is becoming a shared global language, even as its expression remains context specific.

Closer to home in Australia, regional climate reporting initiatives continue to demonstrate how local ecosystems can serve as laboratories for scalable solutions. At the same time, climate risk modelling work in the Caribbean is pointing towards a future where advanced analytics and emerging technologies can support better decision making across borders. These developments hint at the tools and frameworks that will define the next phase of the transition.

Taken together, the stories in this edition suggest that the sustainability transition is entering a new stage. It is no longer defined solely by pioneering efforts in isolated pockets. It is characterised by networks of learning that span regions, sectors and disciplines. Progress in one place informs action in another. Challenges encountered in one market generate insights that travel.

For us, going global is not about expansion for its own sake. It is about recognising that meaningful sustainability work requires dialogue across boundaries.

It takes humility to learn from diverse contexts, and discipline to translate those lessons into practical outcomes for clients and communities.

As you read this issue, we invite you to consider your own place within this evolving global landscape. Whether you operate locally or internationally, the forces shaping sustainability today are shared. The question is how we collaborate to respond.

Sincerely,



Cle-Anne Gabriel



Meaningful sustainability work requires **DIALOGUE** across boundaries. It takes **HUMILITY** to learn from diverse contexts, and **DISCIPLINE** to translate those lessons into practical outcomes for clients and communities.

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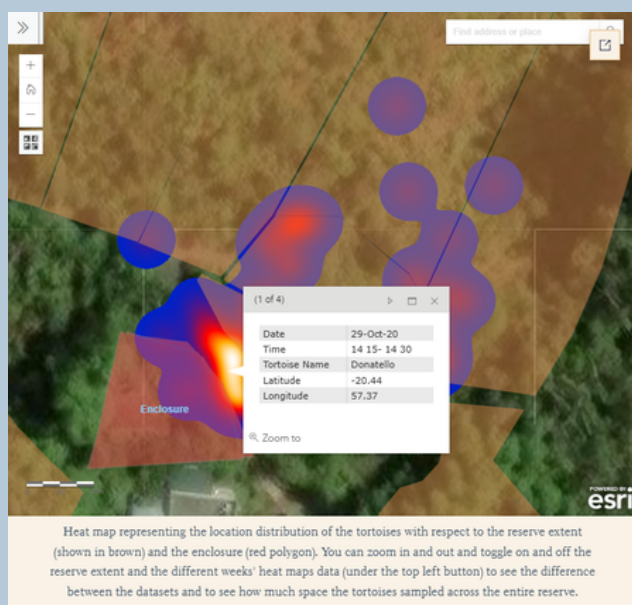
ThinkZero is pleased to welcome Nuzhah Tarsoo as a Climate Risk Analyst, strengthening our growing capability in data-led climate risk and geospatial analysis.

Nuzhah brings a distinctly global perspective to the team. With heritage spanning Mauritius and Madagascar, academic training in the United States, and recent postgraduate work in Australia, her pathway reflects the increasingly cross-border nature of climate risk practice.

### A foundation in climate analytics

Nuzhah completed her undergraduate studies at Stanford University, where she developed a strong grounding in environmental analysis and geospatial tools. During this period, she contributed to climate risk work focused on Alaska, using spatial analysis to examine how warming trends, flooding and permafrost degradation are reshaping risk profiles for vulnerable communities. Such tools are increasingly used to identify where climate impacts intersect with population exposure and infrastructure vulnerability.

Her work demonstrated an early interest in translating complex climate data into decision-relevant insights – a capability that sits at the heart of ThinkZero’s climate risk approach.



### Building applied expertise in Australia

Following her time in the United States, Nuzhah completed her Master’s degree at the University of Queensland, further deepening her analytical and research skills. Her postgraduate work focused on strengthening the bridge between climate science, spatial data and practical risk interpretation – an area of rapidly growing demand as organisations move from awareness to quantified climate risk assessment.

At ThinkZero, Nuzhah is currently working alongside the team to build capability across:

- climate risk data analysis
- geospatial visualisation
- scenario-informed risk interpretation
- support for emerging tools such as AI-assisted climate analytics



### A globally minded next generation

What stands out most about Nuzhah is not only her technical capability, but her orientation toward globally connected climate risk. Having studied and worked across multiple regions, she brings an appreciation for how physical climate impacts manifest differently across geographies – and why locally grounded analysis matters.

As ThinkZero continues to expand its climate risk and resilience work across Australia, the Caribbean and beyond, building the next generation of analytical capability is a core priority. We are delighted to have Nuzhah on the journey with us.

ZERO IN ON  
C-RES



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Members of the C-Res Board

L-R: Tony Fitzpatrick, Darryl Camilleri, Kylie Porter, Daniel Katz, Melissa Westcott

ThinkZero has been pleased to work alongside C-Res as the organisation continues to strengthen its approach to emissions management and climate readiness.

C-Res plays an important convening role in regional Queensland through its partnership with BHP and BMA to deliver the Local Buying Program — an initiative that connects local suppliers with major resource projects and helps build capability across the regional business ecosystem. Within this context, climate and sustainability expectations are rising steadily across supply chains.

Our collaboration has focused on supporting C-Res to take a structured, forward-looking approach to emissions reduction and internal climate capability.

Rather than treating sustainability as a reporting exercise, the work has centred on building practical foundations that can evolve over time and align with emerging market expectations.

What stands out in the C-Res journey is the recognition that organisations do not need to wait for perfect conditions to begin. Early, well-structured steps — grounded in good data, clear governance and staff engagement — can position organisations strongly as requirements continue to mature.

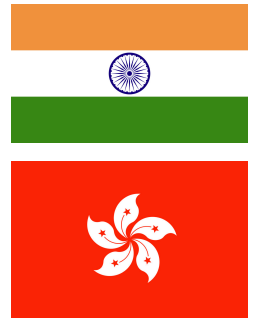
As regional supply chains across Australia increasingly respond to investor, customer and regulatory signals, organisations like C-Res are helping demonstrate how locally grounded programmes can support broader transition momentum.

ThinkZero looks forward to continuing this work together as the landscape evolves.



# ZERO IN ON RESHMI

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ThinkZero has had the privilege of collaborating with Reshmi Ranjith, Global Energy Transition Lead at WWF, through the Alliance for Just Energy Transformation (AJET) – a platform focused on accelerating clean energy solutions that are both low-carbon and socially equitable.

Based out of WWF Hong Kong, Reshmi coordinates global alliance work on initiatives such as CLEANaction and AJET, working across WWF offices and partners to advance renewable energy deployment while safeguarding biodiversity and community outcomes. Her work sits at the critical intersection of climate, nature and equity – an area that is rapidly gaining prominence as energy transitions scale.

Reshmi brings extensive experience delivering multilateral clean energy programmes across Asia, including projects on corporate decarbonisation, electric mobility, climate-resilient cities and industrial transition.

Her portfolio has included efforts on industrial decarbonisation in Viet Nam, China and Indonesia, clean energy access for communities in rural India, role of financial institutions in transition planning and promoting just transition and nature safe principles.

Before joining WWF, she advised the British and German embassies in India on bilateral clean energy partnerships – experience that continues to inform her systems-level approach to transition design.

For ThinkZero, collaboration with leaders like Reshmi reinforces a core lesson emerging globally: the energy transition cannot be treated as a purely technical exercise. Questions of nature impact, finance, policy alignment and social equity are increasingly inseparable from decarbonisation pathways.

As AJET continues to evolve, we look forward to further opportunities to work alongside partners who are helping shape what a truly just and nature-positive energy transition looks like in practice.

# TRINIDAD & TOBAGO:

BUILDING KNOWLEDGE  
FROM THE CLASSROOM UP



In Trinidad and Tobago, the conversation about climate change is beginning in classrooms.

Over the past year, ThinkZero partnered with the HARCON National Youth Sustainability and ESG (NYSESG) programme to deliver workshops to secondary school students across the country. The initiative forms part of a broader national effort to embed sustainability education into the school ecosystem, supported by the Government of Trinidad and Tobago and a growing coalition of corporate partners.

At its core, the programme recognises a simple truth: long-term climate resilience starts with education.

### A national platform for youth sustainability

HARCON's NYSESG programme was developed to integrate sustainability and ESG principles into co-curricular education, aligning youth learning with the United Nations Sustainable Development Goals. Approved by Trinidad and Tobago's Ministry of Education, the programme is designed as a multi-phase framework that moves from awareness and knowledge building to governance design and real-world implementation.

Within this framework, ThinkZero was invited as an international delivery partner to lead an intensive training stream that introduces students to the science, systems and decision-making challenges behind the global net-zero transition.

Thirty-three students from five secondary schools participated in the recent cohort. For many, it was their first structured exposure to concepts that shape global climate conversations. Delivered in an interactive format, the sessions encouraged students to connect global climate frameworks with their own lived environments – from energy use and consumption patterns to the role of policy and corporate responsibility.

### Partnerships that scale impact

What makes the Trinidad and Tobago initiative distinctive is its partnership architecture.

The NYSESG programme operates as a collaborative ecosystem linking schools, government, corporate sponsors and international expertise. The Ministry of Education provides institutional endorsement and guidance, ensuring the programme reaches a representative cross-section of schools. Corporate partners contribute resources and mentorship through a national sustainability pact. ThinkZero's role has been to bring global climate expertise into a local educational context.

This model reflects a broader shift in how sustainability capacity is being built worldwide. No single institution can prepare the next generation for climate challenges in isolation. Effective programmes depend on networks that combine policy support, technical knowledge and community engagement.

The structure of the NYSESG programme – moving from training to governance design to implementation – mirrors the same frameworks used in organisational sustainability transitions. Students are not only learning about climate issues; they are practising governance, project design and collaborative decision-making in their own school environments.

It is easy to think of climate action primarily in terms of technology, finance or regulation. **EDUCATION** is sometimes treated as a parallel conversation. In reality, it functions as **CRITICAL INFRASTRUCTURE**.



### Education as climate infrastructure

It is easy to think of climate action primarily in terms of technology, finance or regulation. Education is sometimes treated as a parallel conversation. In reality, it functions as critical infrastructure.

By introducing structured sustainability training at secondary school level, Trinidad and Tobago is investing in a pipeline of future professionals, leaders and informed citizens who will carry climate considerations into every sector of the economy. The programme also creates space for youth voices in national sustainability dialogues, recognising young people as active contributors rather than passive recipients of policy decisions.

For ThinkZero, the collaboration represents an important step in translating global sustainability frameworks into locally meaningful practice. It demonstrates how international partnerships can strengthen regional initiatives while respecting local context and priorities.

### A model with global relevance

Although rooted in Trinidad and Tobago, the lessons from this programme resonate far beyond the Caribbean. Many countries are exploring how to embed sustainability into education systems in ways that are practical, scalable and aligned with global standards.

The NYSESG model offers one pathway: combine government endorsement, corporate partnership and specialist delivery to create programmes that are both credible and adaptable. As climate pressures intensify, approaches like this will become increasingly relevant across regions.

In the classrooms where these workshops took place, the energy was tangible. Students were not only absorbing information; they were asking difficult questions about the future they will inherit and the roles they might play in shaping it.

That curiosity is where long-term climate action begins.

ZERO IN ON  
ERMATH



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ThinkZero has had the pleasure of working alongside Ermath Harrington, Founder and Managing Director of HARCON, a Trinidad and Tobago-based consulting business specialising in organisational development and capacity building across the public, private and civil society sectors.

With more than two decades of experience, Ermath has built a career focused on strengthening the internal architecture of organisations – helping institutions align strategy, governance and operational performance. His consulting work spans areas including sustainability and ESG, enterprise risk management, strategic planning, performance management, organisational transformation and business process re-engineering. Through HARCON, he has also developed a suite of frameworks and diagnostic tools designed to help organisations translate strategic priorities into coherent operational systems.

Beyond his consulting practice, Ermath has remained actively engaged in national and regional leadership. Over the years he has served in both chairmanship and directorship roles within major public and civil society organisations and currently sits as a Trustee of the Guardian Neediest Cases Fund in Trinidad and Tobago.

Among his many initiatives is the HARCON National Youth Sustainability and ESG (NYSESG) Programme, an education platform designed to introduce sustainability frameworks to secondary school students – reflecting his long-standing interest in building governance and sustainability capability across generations.

Ermath's contribution to national development was recognised through the National Service Award of Trinidad and Tobago, honouring his service during the country's national crisis in 1990. For ThinkZero, collaborations with leaders such as Ermath underscore an important lesson in sustainability practice: lasting change depends not only on technical solutions, but on individuals who understand how institutions evolve – and who are willing to invest in strengthening them.



ThinkZero

Carbon Literacy  
Project



1000  
Carbon Literacy  
courses designed & certified training professionals

*globally!*

In March 2026, ThinkZero and the Carbon Literacy Project reached a significant milestone in our collaboration – **THE 1,000TH COURSE ACCREDITED GLOBALLY, and it happened at home, in QUEENSLAND, AUSTRALIA.**



# MAKING SENSE OF THIS MOMENT IN GLOBAL SUSTAINABILITY

**Cle-Anne Gabriel**



Over the past few months, I have been asked a version of the same question repeatedly:

What does the current political environment in the United States mean for the future of sustainability worldwide?

My answer has been consistent.

I remain optimistic.

Not because the policy shifts are insignificant – they are not. Funding reversals, regulatory rollbacks and political signalling all matter in the short term. But if we zoom out and look at how sustainability transitions actually unfold, the present moment looks less like derailment and more like a familiar phase in a longer cycle.

## Progress rarely moves in straight lines

One of the biggest misconceptions in the sustainability space is the expectation of smooth, linear progress. In reality, most major transitions follow a more uneven path:

advance → resistance → recalibration → acceleration

Political pushback is often part of the normalisation process. As sustainability moves from niche concern to system-level change, it inevitably intersects with economic interests, regional identities and questions of fairness. That friction is not comfortable, but historically it has been common.

### The European precedent

The European Union is often held up today as the global benchmark for sustainability regulation. But Europe's current leadership did not emerge in a straight line.

In the early expansion of renewable energy, several EU member states experienced significant backlash around feed-in tariffs, energy pricing impacts and industrial competitiveness. Policy frameworks were revised, slowed, and in some cases partially rolled back before being strengthened again.

What ultimately sustained momentum was not perfect policy design from the outset. It was institutional persistence and market alignment over time. Once capital markets, supply chains and corporate strategy began adjusting to the low-carbon direction of travel, the transition developed its own structural gravity.

## Why this US moment looks like a phase

The United States today is operating within a deeply embedded global transition architecture:

- multinational companies are already building net zero strategies
- investors continue to price climate risk
- supply chains are being reshaped by European and Asian regulatory pressure
- physical climate risks are becoming more financially visible

These forces do not disappear with a single electoral cycle. Policy can accelerate or slow the transition at the margins, but the underlying drivers - risk, cost curves, technology learning rates and global market expectations - are now well established within a broader structural shift.

### Change happens at the speed of trust

One of the most important - and often overlooked - dynamics in sustainability transitions is trust.

Trust between governments and industry. Trust between boards and management. Trust between markets and regulators. Trust between communities and large-scale infrastructure.

When trust is fragile, transitions slow. When it strengthens, momentum compounds. Europe's relative leadership today reflects years of trust-building across institutions, even when policies were contested.

What does trust-building look like during a contested transition? It starts with consistency of action, even when policy direction is uncertain. Companies that continue to report emissions transparently, set credible interim targets, and engage suppliers on decarbonisation are building institutional credibility that will matter when policy stabilises. Trust is earned in the gap between what is required and what is chosen.

For boards and executives, this means resisting the temptation to treat sustainability strategy as purely reactive to the political cycle. The companies that thrived through Europe's uneven journey embedded climate considerations into core business logic — procurement, capital expenditure, product development — rather than treating it as a compliance overlay. When the external environment is volatile, internal conviction becomes the stabilising force that builds trust with investors, employees, and partners.

## What this means for practitioners

For organisations navigating the current uncertainty, the practical implication is simple: stay the course, but stay pragmatic.

Avoid overreacting to short-term political noise. Continue strengthening the fundamentals that matter regardless of jurisdiction:

- robust climate governance
- credible emissions baselines
- value chain transparency
- scenario-aware strategy
- assurance-ready data systems

These capabilities travel well across borders and policy cycles.

The present moment in the United States may feel noisy. But, zoomed out against the longer arc, it looks less like an ending and more like part of the normal, necessary turbulence that accompanies system change.

If there is one consistent lesson from past transitions, it is this: two steps forward then one step back still moves you forward – provided the system keeps building trust.



The present moment in the United States may feel noisy. But, zoomed out against the **LONGER ARC**, it looks less like an ending and more like part of the normal, **NECESSARY TURBULENCE** that accompanies **SYSTEM CHANGE**.



ThinkZero has recently begun exploring collaboration pathways in Bhutan with sustainability researcher Hari Kumar Suberi.

Hari brings on-the-ground experience across renewable energy, rural electrification and sustainable mobility systems. His work has ranged from supporting Bhutan's feed-in tariff implementation with the Department of Renewable Energy to leading UNDP-supported solar lift irrigation projects benefiting rural farming communities. His background spans both technical system design and community-level delivery - a combination that is particularly valuable in emerging transition contexts.

But the deeper story here is Bhutan itself.

Few countries have embedded sustainability as explicitly into their national development philosophy.

Bhutan's long-standing focus on Gross National Happiness, its carbon-negative status, and its strong policy interest in renewable energy and rural resilience make it a uniquely compelling environment for practical sustainability work.

At the same time, like many small and mountainous economies, Bhutan faces real implementation challenges around infrastructure, finance and capacity - precisely where thoughtful partnerships can add value.

As ThinkZero continues its cross-border engagement journey, Bhutan represents an important "watching brief": a country where values alignment around sustainability is already strong, and where the next phase is increasingly about execution, systems design and scalable delivery.

We look forward to continuing conversations in the region.

# LATIN AMERICA TO EUROPE

WHEN REGULATION  
BECOMES A LANGUAGE OF  
TRADE



For Latin American exporters, access to the European market is increasingly shaped by sustainability regulation.

What began as an internal European reporting reform is now influencing supply chains far beyond the EU's borders. The EU's evolving sustainability framework is becoming a new language of trade - one that exporters must learn to speak fluently.

## From compliance to market access

At the centre of this shift sits the Corporate Sustainability Reporting Directive (CSRD), part of the EU's Sustainable Finance architecture. Introduced in 2023, it improves consistency in sustainability disclosures, strengthens stakeholder trust, and supports the EU's 2050 climate neutrality target.

For many Latin American companies, the first encounter with CSRD is indirect. European buyers are requesting new forms of data: emissions across value chains, due diligence on social impacts, governance structures and transition plans. What feels like compliance pressure is, in reality, a signal that sustainability performance is becoming embedded in procurement decisions.

The first wave of CSRD reporting in 2024 involved approximately 11,000 European companies. As reporting expands, the expectations cascading down supply chains will intensify.

Our 2025 CSRD workshop framed this not as a barrier, but as a strategic inflection point. Exporters who understand the regulatory landscape early can position themselves as preferred partners, offering transparency and traceability that align with European standards.

Together, the EU Deforestation Regulation (EUDR), the Corporate Sustainability Due Diligence Directive (CSDD), and the Carbon Border Adjustment Mechanism (CBAM) signal a coherent direction: sustainability is becoming structurally embedded in international trade relationships.

## Double materiality and the value chain lens

One of the most challenging conceptual shifts is the principle of double materiality. Under CSRD, companies must assess both how sustainability issues affect financial performance and how their activities impact people and the environment.

This perspective extends deep into value chains. European companies are required to understand upstream and downstream impacts, placing new visibility requirements on suppliers outside the EU. Participants in our workshop consistently highlighted difficulties in accessing reliable data across fragmented supply networks - a challenge echoed by early European reporters.

The first reporting wave revealed recurring obstacles: inconsistent data availability, varied interpretations of standards, limited system interoperability, and gaps in assurance readiness. These are systemic issues that exporters worldwide are now encountering as expectations converge.



## Lessons from the first reporting wave

Early CSRD implementation offers valuable signals for Latin American businesses.

One key insight: the importance of stakeholder engagement. Effective reporting depends on structured dialogue with customers, suppliers and investors to identify material issues. Climate change, workforce impacts and business conduct have emerged as consistently material topics across sectors.

Another lesson: reporting maturity is less about document length and more about data architecture. Validation outcomes depend primarily on the robustness of underlying data systems.

For exporters, this translates into a practical agenda: build internal data governance frameworks, ensure traceability from source to disclosure, and foster collaboration between sustainability, finance and audit functions. These capabilities are becoming prerequisites for participation in global value chains.

By facilitating conversations between European frameworks and Latin American business realities, we are seeing the emergence of a **MORE CONNECTED** sustainability ecosystem, where **KNOWLEDGE TRAVELS AS QUICKLY AS GOODS**.

## Preparing for an evolving landscape

The regulatory environment continues to evolve. Between 2025 and 2028, CSRD scope will expand to include SMEs and non-EU undertakings, while audit requirements will gradually move from limited to reasonable assurance.

For Latin American exporters, the message is clear: sustainability regulation is not a passing phase. It is becoming a durable feature of international commerce.

A series of ThinkZero's workshops were designed to demystify this landscape and provide practical pathways forward. Now to be delivered entirely in Spanish and grounded in real case studies, the sessions will translate regulatory concepts into operational strategies - from documentation preparation to building organisational readiness.

## A bridge between regions

At a broader level, navigating this terrain requires more than technical compliance. It requires cross-regional dialogue and shared learning. By facilitating conversations between European frameworks and Latin American business realities, we are seeing the emergence of a more connected sustainability ecosystem - one where knowledge travels as quickly as goods.

In that sense, these EU frameworks are more than directives. They are part of a global negotiation about how markets account for environmental and social impact.

# ZERO IN ON PAUL



ThinkZero has been pleased to engage with Paul Henderson, Strategic Asset Manager at Atmos Renewables, whose work sits quietly but critically at the heart of renewable energy performance.

Paul operates at the intersection of commercial strategy, operational performance and risk oversight – a role that is still relatively uncommon across the sector but increasingly essential as renewable portfolios mature. His focus is not simply on generation output today, but on ensuring assets remain resilient, efficient and value-accretive over the long term.

At Atmos, Paul has helped strengthen portfolio-level consistency by developing frameworks and initiatives that improve performance visibility across operating assets. Much of this work happens behind the scenes, yet it plays a decisive role in enabling better investment and operational decisions over time.

What stands out in conversations with Paul is his systems mindset. Renewable energy success is no longer just about building capacity; it is about managing complexity across asset lifecycles, regional conditions and evolving market signals. Roles like Paul's are becoming increasingly important as the sector shifts from rapid build-out to long-term optimisation.

Beyond the spreadsheets and site visits, Paul remains closely connected to the landscapes where the transition is unfolding – travelling across regional Australia between projects, and, when time allows, resetting with an ocean swim.

As Australia's renewable fleet continues to scale, the quiet discipline of asset stewardship will only grow in importance.

# AUSTRALIA TO GLOBAL SUPPLY CHAINS:

## MAPPING SCOPE 3 WITH C&C CIVIL



For many infrastructure and construction companies, Scope 3 emissions are where climate ambition meets operational complexity.

Unlike direct emissions from owned assets, Scope 3 sits across sprawling supplier networks: materials, logistics, subcontractors and embedded services. For organisations operating within global supply chains, this can quickly become one of the most technically demanding areas of emissions accounting.

Our recent work with C&C Civil focused on tackling this challenge head-on.

### The Scope 3 challenge in construction

C&C Civil operates within a sector where emissions are deeply embedded in upstream activities. Materials such as steel, concrete and fuel-intensive logistics carry significant carbon footprints that are not immediately visible in internal operations.

The company sought to move beyond high-level estimates and develop a Scope 3 assessment that could support credible decision-making and future reporting. This required balancing two competing realities:

- the need for practical, scalable measurement across a complex supplier base
- the ambition to incorporate measured data wherever possible, rather than relying solely on generic industry averages



### A hybrid measurement approach

ThinkZero worked with C&C Civil to design a hybrid methodology combining spend-based analysis with activity-based emissions measurement.

Spend-based methods provided broad coverage across the supply chain, allowing the company to estimate emissions associated with procurement categories using established emissions factors. At the same time, priority suppliers and high-impact categories were examined in greater detail through activity-based data collection.

This layered approach achieved two outcomes. It created a comprehensive baseline across global supply chains while identifying specific hotspots where targeted engagement with suppliers could drive meaningful reductions.

The process also strengthened internal data governance. Mapping procurement flows against emissions categories required close collaboration between finance, operations and sustainability teams – an exercise that improved visibility into how purchasing decisions translate into environmental impact.



### From accounting to strategy

Importantly, the Scope 3 assessment was not treated as a standalone reporting exercise. It became a strategic tool.

By understanding where emissions were concentrated, C&C Civil could begin exploring supplier engagement strategies, procurement alternatives and operational efficiencies. The analysis highlighted opportunities to prioritise lower-carbon materials, optimise logistics pathways and embed sustainability criteria into supplier relationships.

For companies operating in globally interconnected markets, this level of insight is increasingly essential. Clients, investors and regulators are placing greater emphasis on value chain transparency. Robust Scope 3 methodologies provide a foundation for credible climate commitments and future disclosure requirements.



Scan the QR code to learn more.

### A model for complex supply chains

The lessons from the C&C Civil project extend beyond the construction sector. Many organisations face similar challenges in reconciling fragmented supplier data with the need for consistent emissions reporting.

A hybrid measurement framework – combining broad coverage with targeted depth – offers a pragmatic pathway forward. It recognises that perfect data is rarely available at the outset, but that systematic improvement is possible through iterative engagement.

For ThinkZero, the project reinforced a central principle of sustainability practice: effective climate action depends on translating global frameworks into operational realities. Scope 3 accounting is not simply about numbers. It is about understanding how organisations participate in global systems and using that knowledge to guide better decisions.

As supply chains continue to internationalise and reporting expectations evolve, the ability to map and manage embedded emissions will become a defining capability for forward-looking businesses.





## 3 CLIMATE GOVERNANCE PATTERNS WE'RE SEEING IN THE FIELD

As climate disclosure becomes mandatory, governance is emerging as a real bottleneck. Unlike data gaps, governance gaps compound – slowing decisions and creating liability exposure that audit committees are only beginning to quantify.

Across work in Australia, APAC and the Americas (including the process of designing a capability-building offering with Harvard Business Impact), we keep seeing three practical patterns. Not theory – lived, operational friction points that show up when boards and executives try to move from intent to execution.

### 1: DATA BEFORE GOVERNANCE

A common trap is trying to perfect the data before clarifying accountability. When ownership is unclear, data efforts sprawl: multiple teams collect similar datasets, definitions diverge, and nobody can confidently sign off. In practice, governance clarity usually precedes good data readiness – not the other way around.

Practical move: Assign decision rights first. Who approves boundaries? Who owns assumptions? Who signs the disclosure? Once that's clear, data maturity can improve iteratively without paralysis.

### 2: BOARD CURIOSITY ≠ BOARD READINESS

Boards are asking sharper questions – and that's a good sign. But many management teams don't yet have the internal machinery to respond cleanly. What's missing is rarely intent. It's shared capability and shared fluency across sustainability, finance, risk, operations and audit.

Practical move: Build a common language fast. A short, structured uplift (roles, definitions, decision cadence, reporting rhythm) often does more than another standalone technical report.

### 3: OVER-ENGINEERING TOO EARLY

Some organisations and consultants (us included!) have previously fallen into the trap of building heavy accountability models before they know which climate decisions actually matter. The risk is that you end up with an impressive structure that doesn't move decisions – or worse, slows them.

Practical move: Start with the decisions. Identify the handful of climate-linked decisions that recur (capital allocation, procurement, risk appetite, transition planning), then build governance around those, not around an idealised org chart.

### A SIMPLE RULE THAT REDUCES NOISE

One principle we return to again and again is:

**Agree → then document.**

When organisations document governance before alignment exists, they create paper compliance – and rework. When they agree the decision rights, cadence and owners first, documentation becomes a stabiliser rather than a battleground.

The organisations that move fastest aren't necessarily those with perfect data – they're the ones that clarify governance early, build shared fluency, and stay light enough to learn.

# LOOKING AHEAD

Working on Climate Governance and Disclosures? Navigating EU Requirements? Building Scope 3 Capability?

## LET'S TALK.

Three Ways to Engage:

- [Book us](#) for a one-hour AASB S2 Skills and Capabilities session with your Board and Executive Team.
- Explore ThinkZero's case studies [here](#).
- Book a conversation [here](#).

## WHEN YOU'RE READY:



- Ask us about the global ["Implementing ESG Strategy" program with Harvard Business Impact](#)
- Ask us about our ThinkZero Greenwashing Risk Assessment©
- Ask us how we can help with your Climate Change Report, including emissions inventories, climate risk assessment, and net zero planning.

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