TAKING RESPONSIBILITY FOR ONGOING EMISSIONS

Why reducing your carbon output and supporting high-integrity carbon credits are not competing choices, but the only credible strategy.

Published by Carbon Footprint Ltd | 2026

Executive Summary

Businesses across every sector face the same uncomfortable truth: while long-term net zero targets are being set, emissions continue to accumulate in the atmosphere today. Carbon dioxide and other greenhouse gases persist for a hundred years or more, meaning every tonne emitted now adds to a global burden that does not wait for 2050.

Put simply, if all you are doing is reducing by incremental amounts each year, you are leaving your carbon waste 'out there' to cause climate damage.

This white paper sets out the case for a dual-track approach: aggressive internal emissions reduction combined with proactive support for high-integrity carbon credits. These are not competing priorities. They are complementary obligations and, increasingly, a regulatory and reputational requirement for any business operating in the modern economy.

Drawing on our 20 years of experience in the voluntary carbon market and net zero frameworks — including the draft ISO Net Zero standard ISO 14060 *[ISO, 2026]*, the new SBTi Corporate Net-Zero Standard Version 2.0 *[SBTi, 2026]* and Carbon Footprint's Net Zero Standard *[Carbon Footprint, 2024]* — we make the case that "Ongoing Emissions Responsibility" is the defining climate action framework for this decade.

> ***The most effective climate strategy is not reduce your direct emissions OR compensate them – it's reduce emissions AND compensate what you cannot eliminate.***

The Net Zero Dilemma: The Gap Between Today and 2050

In 2018, the IPCC concluded that limiting global warming to 1.5°C requires achieving net zero globally by 2050, and there is only a 50–66% chance of meeting that threshold *[IPCC, 2018]*.

- 2024 was the first year that average global temperatures exceeded 1.5°C above pre-industrial levels.
- 2025 was the third hottest year on record.
- The long-term average is already estimated at 1.3–1.4°C above baseline.

Most corporate climate strategies are built around a 2050 net zero target, yet climate change is driven by cumulative emissions occurring now. This creates the Net Zero Dilemma: organisations continue to emit significant amounts of carbon while relying on future reductions to deliver long-term alignment.

100+	1.5°C	2035
Years greenhouse gases persist in the atmosphere	Global temperature threshold breached in 2024	Year SBTi Ongoing Emissions Responsibility becomes mandatory for larger companies

The reality is this: a company with a perfectly credible 2050 net zero target is still polluting every single day between now and then. Those emissions do not pause while the reduction plan plays out. They accumulate. And because greenhouse gases remain in the atmosphere for a century or more, emissions produced in 2026 will still be warming the planet in 2126.

Focusing on the distant goal ignores the damage happening right now. This is not just an ethical argument; it is an operational one. The regulatory landscape is closing in, and the window to act voluntarily before mandatory compliance arrives is narrowing.

Three Paths — Only One Leads Forward

Organisations broadly have three choices when it comes to addressing the gap between current emissions and net zero goals:

Path 1: Do Nothing

Ignore ongoing emissions and wait for the 2050 target to arrive. This path leads to reputational damage, regulatory penalties, and genuine climate harm. It is not a viable strategy.

Path 2: The Either/Or Approach

Either reduce internal emissions OR fund external climate projects, not both simultaneously. This framing is common and understandable, often driven by budget constraints or a misunderstanding of net zero. But it is inadequate. It delays action on one front whilst progress is made on the other, allowing ongoing emissions to accumulate unchallenged.

Path 3: The AND Approach — The Only Credible Strategy

Set net zero targets while reducing internal emissions. To take responsibility for the emissions being caused today, fund high-integrity climate projects. This is the path validated by the world's leading climate frameworks and the one that defines climate leadership, including SBTi and Carbon Footprint Net Zero Standard frameworks *[SBTi, 2026; Carbon Footprint, 2024]*.

The most credible climate leaders understand that emissions caused in 2026 cannot be ignored by promising net zero in 2050. They must be addressed now in parallel with the reduction journey.

> ***The only thing you can do about the emissions already caused is to support through funding global carbon reduction or removal projects.***

Why Carbon Credits Are Essential During - Not After - Your Reduction Journey

A persistent and damaging misconception frames carbon credits as something to be used only once internal reduction efforts have been exhausted: reduce by 90%, then fund high-integrity carbon removal projects for the residual 10%. This “waiting game” approach leaves years, often decades, of ongoing emissions unaddressed.

The science does not allow for that delay. Every tonne emitted today contributes to the cumulative atmospheric burden. The reduction journey, however well-designed, takes time. During that time, businesses have a responsibility to account for what they are still emitting.

The Atmospheric Reality

Greenhouse gases, primarily CO_2, methane, and nitrous oxide, remain in the atmosphere for decades to centuries after being emitted. This means:

- Emissions from 2026 will still be influencing global temperatures well beyond 2126.
- A tonne reduced in 2040 does not cancel out a tonne emitted in 2026.
- Cumulative emissions matter enormously, not just endpoint totals.

Supporting high-integrity carbon projects today directly counteracts this accumulation by funding verified reductions and removals that are happening now, not in a future model.

The Dual Obligation

The case for parallel action rests on two complementary obligations:

Obligation 1: Reduce Your Own Emissions

- Set Targets aligned with 1.5°C pathways.
- Decarbonise operations, supply chain, and products systematically.
- Report progress transparently against agreed milestones.
- This is non-negotiable: carbon credits do not substitute for internal reduction effort.

Obligation 2: Take Responsibility for What You Still Emit

- Fund high-integrity carbon credit projects for emissions not yet eliminated.
- Support both carbon reduction projects (e.g. renewable energy, efficient cookstoves) and carbon removal projects (e.g. reforestation, direct air capture).
- Build a transparent, auditable portfolio that demonstrates genuine climate action.
- This is not “greenwashing”; it is an honest acknowledgement that emissions are being caused and responsibility is being taken for them.

Frameworks Are Converging Around the Same Principle: Reduce and Take Responsibility

The global standards landscape is moving rapidly from broad climate ambition to accountable implementation. Across emerging and established frameworks, the direction of travel is clear: organisations must prioritise direct emissions reductions, but they must also address the emissions that continue while those reductions are being delivered.

This convergence matters. It confirms that high-integrity carbon credits are not a substitute for decarbonisation, nor are they an optional public relations add-on. Used correctly, they are a disciplined mechanism for taking responsibility for ongoing emissions while an organisation continues to reduce its own footprint.

- Direct reductions remain the foundation of credible climate action.
- Carbon credits should not be used to claim progress against reduction targets.
- High-integrity credits can and should be used to fund verified climate action for emissions that have not yet been eliminated.

ISO 14060 and ISO 14068-1: Distinguishing Net Zero Alignment from Carbon Neutrality

ISO/DIS 14060 draft introduces an independently verifiable framework for net-zero-aligned organisations *[ISO, 2026]*. Its purpose is to test whether an organisation's transition plan is credible, comprehensive and aligned with the pathway to net zero. It reinforces a crucial distinction: carbon credits cannot replace real reductions in Scope 1, 2 and 3 emissions, but climate finance can still play a legitimate role beyond the value chain.

Framework	Implication for Ongoing Emissions Responsibility
ISO/DIS 14060	Establishes a credible framework for net-zero-aligned transition plans. It prioritises emissions reductions and treats carbon credits as complementary climate finance, not as a way to meet reduction targets.
ISO 14068-1:2023	Provides a framework for carbon neutrality claims, requiring a documented pathway, ongoing reduction activity and the use of credible credits for residual emissions. It supports transparent claims only where reduction progress is being evidenced.

Carbon Footprint Net Zero Standard: A Practical Route to Action

Carbon Footprint's Net Zero Standard gives organisations a practical framework for putting this principle into operation *[Carbon Footprint, 2024]*. It recognises that businesses are at different stages of their climate journey, but it requires every credible pathway to include measurement, reduction planning and responsibility for ongoing emissions through high-integrity carbon credits.

Route	Requirement	Strategic Value
Net Zero Essential + Funding Climate Action	Measure Scope 1 and 2 emissions, key direct Scope 3 categories such as business travel, set targets, implement a reduction plan and fund high-integrity credits equivalent to 100% of covered ongoing emissions.	Provides a robust starting point for organisations that want to take responsibility for direct and readily measurable emissions while building the systems needed for deeper Scope 3 action.
Net Zero Comprehensive + Funding Climate Action	Measure Scope 1, 2 and all relevant Scope 3 emissions, set targets, implement a reduction plan and fund high-integrity credits equivalent to 100% of covered ongoing emissions.	Demonstrates full responsibility across the value chain and provides the strongest basis for customer, investor and supply chain confidence.

SBTi Corporate Net-Zero Standard Version 2.0: Formalising Ongoing Emissions Responsibility

The SBTi Corporate Net-Zero Standard Version 2.0 gives further structure to this direction through its Ongoing Emissions Responsibility framework *[SBTi, 2026]*. It draws a clear line between emissions reductions, which occur within the value chain, and climate contributions, which enable organisations take responsibility for emissions that remain whilst transitioning.

Recognition Level	What It Requires	Why It Matters
Engaged / Recognised Action	Companies make a clear public commitment to take responsibility for ongoing emissions through eligible climate contributions alongside their validated reduction targets.	Establishes that responsibility for ongoing emissions begins during the transition, not only at the net zero end point.
Advanced / Leadership Action	Companies allocate meaningful climate finance, using high-integrity verified mitigation outcomes and, where appropriate, durable removals.	Positions climate finance as a strategic tool for accelerating global mitigation while internal decarbonisation continues.
Mandatory Responsibility	For larger companies, responsibility for ongoing emissions is expected to become a formal requirement from 2035, scaling towards full coverage by the net zero target year.	Organisations that act voluntarily now will be better prepared for future compliance and better able to build credible portfolios, systems and supplier engagement processes.

Taken together, these frameworks send a powerful signal. The credible climate strategy of the coming decade is neither “reduce only” nor “offset instead”. It is reduce relentlessly, account transparently, and fund high-integrity climate action for the emissions that remain on the journey. This is the basis of Ongoing Emissions Responsibility, and it is rapidly becoming the benchmark for climate leadership.

The Regulatory Landscape: Voluntary Action Now, Mandatory Later

The shift from voluntary to mandatory climate action is underway across multiple regulatory fronts. Understanding this landscape is critical for any business building a long-term climate strategy.

EU Emissions Trading System (EU ETS)

A legally binding framework placing a hard cap and price on carbon for large polluting industries. As the cap tightens, the cost of inaction increases directly and measurably.

Carbon Border Adjustment Mechanism (CBAM)

Increasingly a factor for businesses with supply chains or customers in Europe, CBAM prices the carbon content of imported goods. This makes carbon transparency and management a supply chain imperative, not just a sustainability aspiration.

UK ETS and Sector Standards

The UK government is aligning closely with international frameworks, with sector-specific benchmarks making carbon accounting increasingly mandatory for operational compliance.

Supply Chain Requirements

Global organisations following SBTi, ISO standards, and CDP reporting are increasingly requiring supply chain partners to demonstrate credible climate action, including carbon credit programmes. Climate responsibility is becoming a condition of commercial access *[SBTi, 2026; ISO, 2026]*.

> ***Navigating these complex pathways is no longer optional. It is critical to maintaining the resilience and reputation of your business — and your 'licence to operate' in the 2026 market.***

What Good Looks Like: Selecting & Funding High-Integrity Carbon Credits

Supporting carbon credits is a core component of a credible climate strategy and the quality of those credits matters enormously. Not all credits are equal. A robust portfolio requires deliberate selection, independent verification, and ongoing monitoring.

Carbon Reduction vs. Carbon Removal: Understanding the Difference

Carbon Reduction Projects

Projects that reduce the amount of carbon entering the atmosphere or avoid its emission altogether. Examples include:

- Renewable energy generation (wind, solar, hydro)
- Efficient cookstove programmes in developing nations
- Methane capture from landfill or agriculture

These projects prevent emissions that would otherwise occur, making a direct contribution to the global carbon budget.

Carbon Removal Projects

Projects that actively extract existing CO_2 from the atmosphere. Examples include:

- Reforestation and afforestation (trees sequester carbon as they grow)
- Soil carbon enhancement programmes
- Direct Air Capture (DAC) technology

For organisations to claim “net zero”, carbon removal credits are typically required for residual emissions, in line with SBTi guidance *[SBTi, 2026]*.

The balance between these projects is described in the Oxford Principles for Carbon Offsetting *[Oxford University, 2024]*.

The Principles of High-Integrity Credits

When assessing whether a carbon credit project meets the standard required for a credible OER strategy, the following criteria aligned with the ICVCM’s Core Carbon Principles should be applied *[ICVCM, n.d.]*:

Additionality	The carbon reduction or removal would not have occurred without the funding provided by the credit. Projects that would have happened anyway do not represent genuine climate action.
Permanence	The carbon stored or avoided is secured for the long term. This is particularly relevant for nature-based solutions, where forest loss or land use change could reverse removals.
Measurability	Reductions and removals can be accurately quantified using approved methodologies. Vague or unverified claims are insufficient.
Independent Verification	Credits are verified by accredited third-party bodies against recognised standards (Gold Standard, Verified Carbon Standard, Climate Action Reserve, Puro.earth).
ICVCM CCP Label	The Integrity Council for the Voluntary Carbon Market's Core Carbon Principles label provides additional assurance that the methodology has been reviewed and meets baseline quality thresholds.
Co-Benefits	The strongest projects deliver measurable benefits beyond carbon — supporting UN Sustainable Development Goals across health, biodiversity, gender equality, and economic development.

The Cost: How to Manage It in the Business and Drive Reductions

The typical cost of taking responsibility for ongoing emissions is often between 0.2% and 0.5% of a business's turnover. We recommend that businesses allocate these costs either:

- to cost centres, so the cost is recognised and acts as an incentive for teams to reduce emissions; or
- passed through to customers as a small uplift to product or service pricing, reflecting the benefits of taking responsibility for ongoing emissions.

Building the Narrative: Transparency, Not Perfection

Some organisations are concerned that they will not be able to communicate their carbon credit projects in the right way. How does a business talk about this without being accused of greenwashing? The answer is transparency and precision.

The language matters. Claiming to be 'net zero' requires a specific standard — typically a 90%+ reduction in emissions with carbon removal credits for any residual. But companies that are actively reducing their emissions and simultaneously funding verified climate projects are taking the most credible action available.

What Responsible Language Looks Like

- "We are reducing our emissions year-on-year in line with our science-based Net Zero Target."
- "We are taking responsibility for the emissions we have not yet eliminated by funding verified carbon reduction and removal projects."
- "Our carbon credit portfolio is independently verified and auditable. Here is what we have funded, where, and why."
- Avoid: claiming 'net zero' or 'carbon neutral' before achieving the necessary reduction threshold and using only carbon removal credits for residuals.

An auditable, well-documented portfolio is also an asset in an increasingly compliance-heavy environment. CDP reporting, TCFD disclosures, and supply chain audits all benefit from clear evidence of carbon credit investment — the vintage of the credits, the project type, the standard, the geography, and the volume.

A Practical Framework for Action

For organisations ready to implement or strengthen a dual-track climate strategy, the following framework provides a structured starting point:

1. Measure	Establish a robust, annually updated carbon footprint across all relevant emission scopes. You cannot manage what you have not measured.
2. Reduce	Set and pursue science-aligned net zero targets for emissions reduction. Prioritise internal action across energy, operations, supply chain, and product design.
3. Take Responsibility	For emissions not yet eliminated, build a portfolio of high-integrity carbon credits — a mix of reduction and removal projects, selected against the ICVCM's Core Carbon Principles and independently verified.
4. Verify Quality	Look for ICVCM CCP-labelled credits. Use independent ratings platforms to assess the integrity of individual projects before purchasing. Build a diversified portfolio rather than concentrating in a single project.
5. Take a Leadership Position	Structure your high-integrity carbon credit purchases to match, in tonnes of CO_2e, the emissions you have caused.
6. Report Transparently	Maintain full audit-ready records of all credits purchased: project name, standard, vintage, volume, country, and retirement certificates. Make this information available in supply chain disclosures.
7. Evolve the Portfolio	As your internal emissions reduce, the absolute volume of credits required will decrease. But the commitment to taking responsibility for ongoing emissions should continue throughout the entire reduction journey — not begin at the end of it.

Conclusion: The ‘AND’ Imperative

The climate crisis does not respect the pace of corporate planning cycles. Emissions caused today will warm the planet for a century, regardless of when a net zero target is met. The ethical and strategic response is clear: businesses must reduce their emissions as fast as possible AND take responsibility for what they continue to emit.

The main global net zero frameworks have now formalised this position. What was once viewed as optional, even controversial, is now a validated, structured component of leading climate strategy. By 2035, it will be mandatory for large companies. Those acting now are not ahead of the curve; they are on the right side of it.

The voluntary carbon market, when used with rigour and transparency, is one of the most powerful tools available to businesses that are serious about climate. It directs capital to verified projects that are reducing and removing carbon right now. It builds the narrative, the audit trail, and the credibility that modern stakeholders — regulators, investors, customers, and supply chain partners — increasingly demand.

> ***Setting a net zero target is essential. Working towards it is essential. But taking responsibility for the emissions you are still causing on that journey — that is what defines a genuine climate leader.***

References

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ICVCM, n.d. ICVCM Leading the way to a high integrity Voluntary Carbon Market

Contact Us

Please get in contact to discuss how to get started with taking responsibility for your ongoing emissions: info@carbonfootprint.com

About Carbon Footprint Ltd

Carbon Footprint Ltd has been working with thousands of organisations worldwide for over 20 years — helping businesses measure, reduce, and take responsibility for their emissions through the Carbon Footprint Net Zero Standard. Our platforms include Sustrax (emissions calculation), CaDI (carbon data intelligence), CRISP (carbon ratings and insight), and COMP (the Carbon Marketplace).

For more information: www.carbonfootprint.com: contact us to discuss structuring your high integrity carbon project portfolio