

**Stand up as a Sustainability Leader in your sector today.**

# THE NET POSITIVE PROGRAM

**Net Positive businesses, over time –  
save money, reduce risk, innovate more, build vast valuable corporate  
reputations and brands, attract and retain talent and have higher  
employee engagement ~ Paul Polman, Ex-CEO Unilever**

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## The Net Positive Program

# THE OPPORTUNITY

'Business action on climate change can inform innovation, mitigate risk, unlock better connections with stakeholders, and build brand and reputation. A growing number of companies are realising that setting a course to net zero can provide a powerful guiding light in turbulent times as well as delivering commercial benefits, as those leading the change are already experiencing.'

~ University of Cambridge Institute For Sustainability Leadership

The Net Positive Program has been 3 years the making. It is the only program designed specifically for SME professional service businesses in Australia. In terms of outcome the program certifies a firm as Net Positive, with a quality sustainability management system embedded within your business to turn sustainability into a process of incremental improvement - a business improvement process.

We now have extraordinary circumstances developing on a global scale, that urgently need to be addressed. There is a rapidly narrowing window of opportunity to transform your business into a sustainability leader, authentically and holistically, in an low-carbon economy taking shape around us as we speak, and join the movement to enable climate resilient development.

Why? 'Net positive companies will be the best positioned to match the moment. As the work to develop a Net Positive world gains speed, like a train moving out from a station, it will leave behind those that don't jump on. The Net Positive fly wheel spins faster and faster. But here's the wild part. The pace of change may never be as slow as it is now.'

~ Paul Polman, Net Positive

It is an opportune time to act. Sustainability is no longer just a matter of reputation and trust, but an opportunity to gain a competitive advantage.

In 2024 and beyond, sustainability is a subset of quality assurance for your business – because it connects your business with the realities our society and our economies are facing and that has financial, legal and governance impacts.

Businesses that are not across this, voluntarily accept increasing business risk, and with the pace of change and disruption, this inherent business risk increases, year on year, until a point of no return.

But the flipside of risk is opportunity.

Embedding sustainability as a business strategy opens the door to competitive advantage, in increasing efficiencies and lowering cost, in engaging staff and enhancing workplace culture, in becoming an employer of choice and improving brand appeal in a burgeoning green economy upon us.

*In an SAP Insights survey, over a third of industry executives from midsize professional services firms now see sustainability advancement as the top priority to improve revenue growth.*

*Mastercard's latest research reveals that 82 per cent of Australian SME leaders identify sustainability as critical for success in their industry.*

*"The companies that seek to build long-term value for their stakeholders – will help deliver long-term returns to shareholders and build a brighter and more prosperous future for the world." ~ BlackRock CEO, Larry Fink*



2024

# THE TERRAIN

In 2024 and beyond sustainability is not just a philanthropic exercise, but a subset of quality assurance for your business – because it connects your business with the realities our society and our economies are facing and that has financial, legal and governance impacts.

But now sustainability is also correlating with business performance and profitability....

**92%**

*of consumers would preferably choose an environment-accountable company.*

**74%**

*of employees say their job is more fulfilling when they are provided with opportunities to make a positive impact on social and environmental issue.*

**92%**

*of the S&P 500 companies published an ESG/ sustainability report in 2020 (up from 90% in 2019).*

**81%**

*of sustainable indexes outperformed their benchmarks in 2020. Better ESG Profiles offer a sustainability premium.*

In a 2023 report the Australian Institute of Company Directors noted the recent Commonwealth Treasury Consultation Paper on Climate Reporting that suggested mandatory climate reporting is imminent, and that Australian directors “need to understand climate and sustainability risks, not just to oversee the preparation of corporate reports, but more fundamentally as responsible stewards of the long term health and sustainability of their business”.

## The world is moving are you?

The Australian Government legislated 43% reduction in emissions by 2030. More than 70 countries, including the biggest polluters – China, the United States, and the European Union – have set a net-zero target, covering about 76% of global emissions.

Sustainability disclosure regulation impacts across Australia in 2025.



*The Net Positive Program***OVERVIEW**

9 touchpoints (online or in-person)

3-6 months (depending on available resources)

6 stages:

A comprehensive program in the market today authentically transitioning the SME professional practice/service business towards becoming a Sustainability Leader in their sector.

**Stage 1 - Sustainability Strategy - establish sustainability as a business strategy (workbook and materials provided) to develop an overview of strategy, goal setting, vision, values, emissions targets and KPIs, carbon management and ESG reporting requirements and staff engagement (via a staff sustainability survey and report).**

**Stage 2 - Data collection and Scope 1, 2 & 3 GHG Inventory - Data collection is completed in-house. We evaluate your data and provide a calculation based upon your data. We then submit your data for review - includes validation report.**

**Stage 3 - Environmental, Social, Governance (ESG) Impacts - Mapping your Environmental and Social Activities and Programs to the SDGs. Businesses play a key part in progressing the 2030 Agenda for Sustainable Development. We use the SDGs (SDPIs) and The UN Global Compact's 10 Principles to formulate action plans for your business to holistically embed sustainability policy. We consider the risks and opportunities in your business through the lens of the SDGs.**

**Stage 4 - Carbon Footprint Review - Emissions reduction, waste, critical GHG KPIs - We conduct a first principles energy audit and identify room for emissions efficiency improvements. We then use your carbon footprint calculation to identify critical metrics to monitor within your Carbon Management Plan (workbook provided).**

**Stage 5 - Offset planning - We provide due diligence on offsets you decide upon and develop an offset strategy in line with your goals, where you can offset all (net zero) or part of your emissions (pathway to net zero) through accredited VCS offsets, Australian biodiverse trees or suitable offset products.**

**Stage 6 - Sustainability marketing and future direction - Our marketing team will assist you to craft your carbon neutral claim, public disclosure statements and sustainable marketing messaging to address advocacy, alongside your existing marketing effort and look to develop systems to improve the efficiency of your future data- collection (workbook provided).**

## *The Net Positive Program*

# OVERVIEW

9 touchpoints (online or in-person)

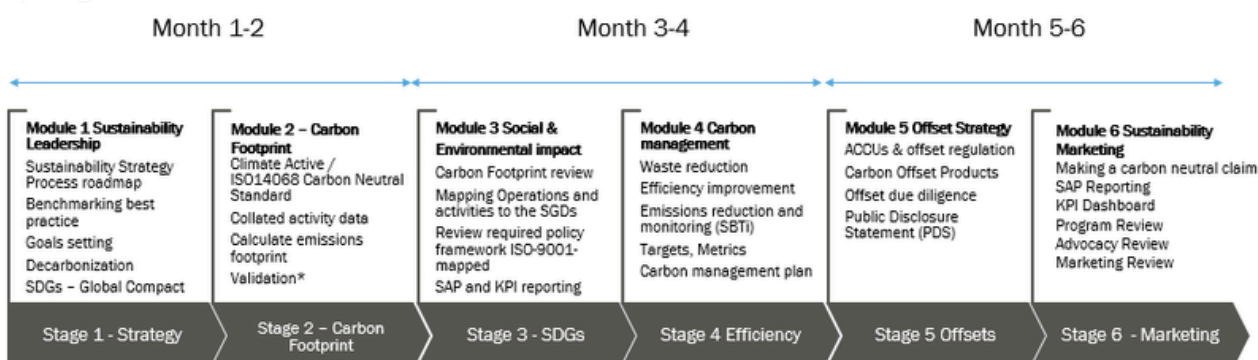
3-6 months (depending on available resources)

6 stages:

The program is rolled out at your pace in usually 3 to 6 months, depending on the resources you can devote to sustainability, with access to online learning and coursework and fortnightly/monthly workshops where you will talk through the development sustainability strategy and its implementation in live sessions online with a dedicated business sustainability consultant.

The Net Positive Program initiates operational sustainability in 3-6 months depending on the firms resources.

## THE NET POSITIVE PROGRAM



### PROGRAM DELIVERABLES

Sustainability Strategy review – vision, mission, values, culture.

Policy setting review – SDG impacts, environmental policy, carbon management plan, ESG Reporting structure, data retrieval policy

Carbon emissions calculation

Emissions validation report

Offset strategy and purchase guidance

Energy, waste and emissions reduction review

Carbon neutral claim and Public disclosure statement

Emissions reduction targets

Net Positive partner listing on [www.practicecapital.com.au](http://www.practicecapital.com.au)

Partner network / Net Positive Certification

Sustainability marketing review

Sustainability leadership team engagement survey and report

Sustainability leadership competency/

Brand repositioning towards sustainability leadership in your sector

## *Net Positive Program*

# VALUE PROPOSITION

- Efficiency
- Sustainability Leadership
- Brand Appeal/ Employer of Choice
- Certification as Net Positive.

### **Program Outcomes -**

- **Initiate/strengthen sustainability once-off (thereafter addressed in-house)**
- **Sustainability Strategy development (inc targets and metrics)**
- **Map policies and initiatives through the lens of the SDGs.**
- **Policy development and ESG (/SAP) Reporting pathway.**
- **Emissions calculation & validation report.**
- **Emission reduction, energy efficiency and carbon management.**
- **Offset strategy development & Public Disclosure Statement.**
- **Sustainability marketing review.**
- **Make a substantiated net zero or carbon neutral claim using industry best practice and Australian Climate Active/ ISO14068 carbon standards.**
- **Certify your business as Net Positive .**

There are now tangible operational improvements in embedding sustainability as a business strategy:

Efficiency - it allows for sustainable cost savings. Understanding your business more fully in terms of efficiency, has flow-on effects in managing your operations for efficiency, in strengthening your business model.

Staff productivity - embedding green practices engages and motivates your staff, rallying behind perhaps the greatest cause of our generation - sustainability.

Culture - become an employer-of-choice. Engagement creates a high-performing, purpose-driven culture that is more innovative, resilient and celebrated as staff become the eyes and ears of your business and activity seek out innovation and efficiency measures.

Brand appeal- There is a burgeoning green economy upon us. Now, 92% of customers are altering buying preferences to favour sustainable brands.

Offsetting - In offsetting your emissions, you are investing in sustainable development. This can either be a sequestration project (eg biodiverse reforestation), a renewables project such as solar, you may purchase green energy or carbon credits to offset your emissions, all of which contribute to our sustainable future. A complete offset may allow you to make a carbon neutral claim for your business/brand over a specified annual time-frame (FY/CY).

Implementing sustainability and reporting against ESG is now highly marketable as it gives you a unique market position as a responsible corporate citizen, allows you to become an employer of choice and improves brand loyalty.

## Net Positive Program

# A MESSAGE FROM OUR PRINCIPAL

We are witnessing intergenerational, monumental changes take place across our industries, our economy, in society at large and the environment. And the scale of the task at hand, to transition to a low-carbon economy across every sector within this decade and along the way try to restore some order in what has been a world of depleting resources, of conflict, of pollution and species collapse, is monumental.

Despite our busier-than-ever daily lives, we must make time to adapt to the change that is already here. In fact, professionalism dictates that you can no longer ignore a data set that suggests, while turning a profit, your practice is contributing to global impacts that threaten life as we know it.

It is not enough to just tinker around the edges anymore. We must take transformative action *because* of the bigger picture.

But equally, we now know that embedding sustainability is no longer just an external cost. Embedding business sustainability is now proving crucial, within the backdrop of intergenerational change upon us, to reinvigorate your core business model, increase customer volumes and employer appeal, bolster your profitability and improve your culture, while reducing risk and responding to market demand.

Our vision at Practice Capital is to lead a revolution of mindfully sustainable, profitable and celebrated professional service businesses acting towards our sustainable future.

In 2024, we need conversations about climate, nature and biodiversity, about social equity to enter into decision making and policy. It's in a business' interest to do so, investors' interests and all stakeholders interests. You cannot do business on a dead planet.

Business that are doing so, are transforming their organisations towards now well-documented benefits that can be achieved by becoming Sustainability Leaders in their sectors.

I encourage you to stand up as a Sustainability Leader in your sector today by certifying your business as Net Positive with successful completion of the Net Positive Program.

Best regards,



Luke Fernandez  
Principal  
Practice Capital

Proudly supporting:

