

GUIDE · DECARBONISATION

Decarbonisation that pays off

In four steps from carbon footprint to a credible climate strategy – with supply chain, funding and legally sound claims.

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DECARBONISATION

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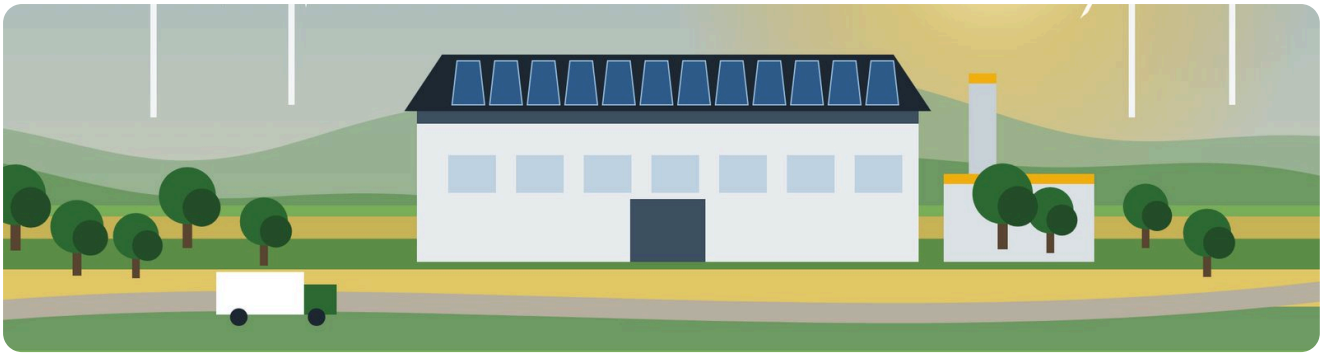
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How to use this guide: Read “Why now” first and then do the self-check at the end. The traffic light shows you which step matters next for your company.

Decarbonisation that pays off – in four steps

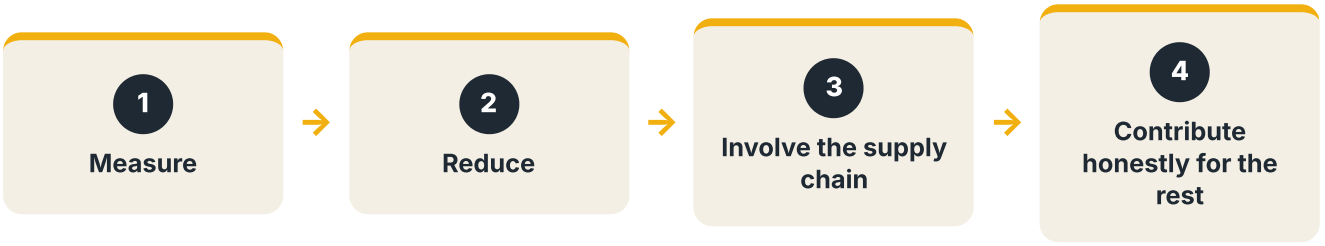


Who it is for: Managing directors and the people responsible for sustainability and purchasing in food processing, retail, mechanical engineering and other manufacturing companies – especially where a large share of emissions arises in the supply chain and on farms.

What you can do after reading it:

- see where your largest emissions really are (usually not in your own plant),
- rank measures by cost and impact and find the right funding,
- involve your supplier farms and use primary data instead of estimates,
- deal honestly with residual emissions and make only claims that stand up legally.

The four steps: Measure → Reduce → Involve the supply chain → Contribute honestly for the rest. At the end there is a self-check with a traffic light so you can see where your company stands today.



Why now: what changes in 2026 and 2027

Since the Omnibus package, mandatory climate reporting only applies to the largest companies – but their suppliers still get the questions. At the same time CO_2 costs are rising, and advertising with “climate neutral” is over.

Topic	What applies	What it means for you
Sustainability reporting (CSRD)	Mandatory only for companies with more than 1,000 employees **and** more than €450 million turnover (Omnibus Directive (EU) 2026/470). New standards from financial year 2027.	Smaller suppliers may decline requests that go beyond the voluntary SME standard – but many customers ask for exactly this data. Those who have it have an advantage.
Climate claims in advertising (EmpCo)	Prohibited since 27 Sep 2026: "climate neutral" or "CO_2 neutral" when based on offsetting; promises about the future without a verifiable plan.	Check packaging and websites. A documented contribution with figure, location and registry remains permitted.
German national CO_2 price (BEHG)	€55–65 per tonne in 2026 and 2027. From 2028 a European market price (ETS 2).	Heating oil, gas and diesel are expected to become more expensive from 2028. Every tonne avoided saves more later.
EU Emissions Trading (ETS 1)	Around €85–90 per tonne in early November 2026.	Directly affects energy and industry, and everyone via electricity and raw material prices.
Carbon Border Adjustment (CBAM)	Definitive since 1 Jan 2026; exempt if you import less than 50 t of CBAM goods per year. Certificate purchases from 1 Feb 2027.	Importers of steel, aluminium, cement or fertiliser will pay the CO_2 price too.

Customers and banks on top: Retailers and brand manufacturers request climate data from their suppliers, and banks take climate risks into account when lending. If you have robust figures, you negotiate better.

Step 1: Measure – where your emissions really are

In food and agricultural companies, by far the largest share of emissions usually lies not in your own plant but in purchased raw materials – in other words, on the farms. If you only count electricity and heating oil, you miss the biggest lever.

Area	What it includes	Typical data source
Scope 1 – own combustion	Heating, process heat, own vehicle fleet, refrigerants	Invoices, fuel cards, maintenance logs
Scope 2 – purchased energy	Electricity, district heating	Meter readings, supply contract
Scope 3 – upstream and downstream	Raw materials, packaging, transport, business travel, use and disposal of products	Purchasing data, supplier information, databases

Estimates are less and less enough. Many footprints calculate Scope 3 with average values from databases. That way you cannot make improvements by your suppliers visible – the figure only moves if you buy less. Only primary data from the farm (fertilisation, diesel, crop rotation, soil samples) shows what a measure really achieves.

How to proceed:

1. List the ten largest purchasing items by volume and value.
2. Assign a first emission value to each item from a recognised database.
3. Mark the two or three largest items – that is where primary data pays off first.
4. Document method and assumptions in writing so the figure stays comparable year on year.

> **Our principle:** There is no zero. Residues and by-products also have an upstream chain, and a proportionate share of it belongs in the footprint.

Step 2: Reduce – the right levers in the right order

Start with the measures that save money, and get the investments funded. In Germany the state pays 20 to 60 % for many projects – but only if the application is submitted before the project starts.

No.	Lever	Examples	Matching funding in Germany (as of Nov. 2026)
1	Make a plan	Energy audit, transformation plan with targets up to 2045	EEW module 5: 40–60 %, up to €60,000; energy consulting (EBN): 50 %, guideline runs until 31 Dec 2026
2	Efficiency	Compressed air, pumps, motors, lighting, waste heat	EEW module 1 (SMEs only): 20–25 %; module 4: plant and process optimisation
3	Measure and control	Energy management, meters, control technology	EEW module 3: 25–45 %
4	Switch heat	Heat pump, process heat from renewable sources	EEW module 2: 40–60 %
5	Electricity	Photovoltaics with storage, green power purchase agreement, electrification	EEW module 6 (small companies only): up to 33 %
6	Logistics and purchasing	Bundle routes, switch vehicles, raw materials with a lower footprint	via supplier programmes (step 3)

EEW funding (BAFA/KfW) runs until 31 Dec 2028; as a loan it is available via KfW 295 with a repayment grant. The exact rates depend on company size and measure.

Rule of thumb: Calculate every measure in euros per tonne of CO_2 saved over its lifetime. Anything below the future CO_2 price pays off twice – through energy costs and through avoided CO_2 costs.

> **Tip when buying machinery:** If you are replacing a machine or plant anyway, check before ordering whether the more efficient option is eligible for funding. After the order it is too late.

Step 3: Involve the supply chain – insetting with farms

The biggest lever lies with the farms you already buy from. If you co-finance reductions there, your own Scope 3 footprint improves – this is called insetting. Unlike a certificate from anywhere, the impact stays in your supply chain and in your region.

How it works in practice:

1. **Select suppliers:** the farms behind your two or three largest raw materials.
2. **Invite them:** each farm gets an account; a service provider handles the set-up, the farmer only sends in their documents.
3. **Measure the baseline:** soil sample and management data for the last three years. It makes sense for the buyer to pay for the sample – the data stays with the farm.
4. **Implement measures:** for example cover crops, less mineral fertiliser, hedges and agroforestry, biochar.
5. **Re-measure and report:** primary data per product flows into your footprint; every re-measured tonne gets a serial number.

What it brings you: real figures instead of database averages, more stable supplier relationships and a story your customers can verify.

What it brings the farm: paid sampling and advice, healthier soil and a partner who shares the transition. This matters: a soil carbon certificate sold on its own often does not even cover the cost of the soil sample. Carbon farming only becomes viable when buyer and farm plan together.

> **Beware of double counting:** A reduction that appears in your Scope 3 footprint must not also be sold to third parties as a certificate. This must be settled in the contract.

Step 4: Deal honestly with the rest

What you cannot yet avoid today, you can address with a contribution outside your footprint – but you cannot subtract it. What matters is what you buy: one tonne is not the same as another.

Type	What happens	Durability	Price range 2026
Avoidance	Emissions are not created elsewhere in the first place (e.g. renewable energy, efficient cookstoves)	nothing stored	mostly US$3–18 per t
Reduction	Emissions fall, e.g. at suppliers through less mineral fertiliser	nothing stored	counts as insetting in your footprint
Temporary removal	CO_2 is stored in soil humus, hedges or forest	years to decades, can be reversed	soil carbon approx. €20–55, afforestation approx. US$10–30 per t
Permanent removal	CO_2 is locked up, e.g. in biochar	centuries and longer	biochar index approx. €153 per t (Oct. 2026)

Our recommendation – a portfolio:

- **Biochar** for the permanent part. Its durability can be measured on the material itself (reflectance/inertinite).
- **Peatland rewetting** for fast impact – it stops ongoing emissions immediately.
- **Humus, hedges and agroforestry** in your own supply chain and region – with added benefits for water, soil and biodiversity.
- **Environmental education day** for your team – deliberately without a CO_2 credit, but with an impact inside the company.

What price is fair? The German Environment Agency (UBA) puts the damage caused by one tonne of CO_2 in 2026 at €350 – or €1,000 if today's and future generations are weighted equally. Measured against this, almost every tonne on the market is too cheap.

Fine to say

- "In 2026 we co-financed the rewetting of 4 ha of peatland in Lower Saxony (registry no. …)."
- "We are cutting our emissions by 40 % by 2030 compared with 2023 – plan and audit report at …"
- "In 2026 our potato growers planted cover crops on 300 ha."

Risky or prohibited

- "This product is climate neutral."
- "Climate neutral by 2030" without a plan and verification.
- "CO_2-offset shipping."

Self-check: where does your company stand?

Count how many questions you can answer with “yes”.

- [ ] We know our Scope 1 and Scope 2 emissions for last year.
- [ ] We have at least roughly estimated Scope 3 and know which three items are largest.
- [ ] We know which customers, banks or reporting obligations will require climate data from us in the next two years.
- [ ] We have a reduction target with a target year and a base year.
- [ ] We have ranked our measures by cost per tonne saved.
- [ ] We have checked which funding programmes match our investments.
- [ ] We receive real primary data from at least one important supplier.
- [ ] Our planning distinguishes between reduction, avoidance, temporary and permanent removal.
- [ ] Our climate claims in advertising and on packaging have been legally reviewed since 27 Sep 2026.
- [ ] Someone in the company is responsible for the topic and has the time and budget for it.



8–10
“Yes” answers

Green – You are well positioned. The next lever is usually the supply chain.



4–7
“Yes” answers

Amber – Some of the foundations are in place. A strategy day closes the gaps quickly.



0–3
“Yes” answers

Red – A structured start is worthwhile here – before customers or banks ask for it.

Your next step

The fastest way forward is a strategy day: one day on site with you, ending with your first roadmap including funding options.

Offer	Content	Price
Strategy day	One day with your team: emission levers, funding options, role of the supply chain, written first roadmap	on request
Decarbonisation workshop	4 hours, compact, with practical examples	€395 plus VAT
Supply chain programme	Involve, measure and implement measures with the farms in your supply chain, and report	depending on scope
Environmental education day	Your team on our trial farm: growing, harvesting, cooking, planting trees	€2,500 per day plus VAT

YOUR CONTACT

Bernhard Aumann

Executive Board, tgo AG

info@tgo.ag · +49 4474 949550

tgo.ag/en/for-companies

Scan for more

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As of November 2026. All information without guarantee; funding rates and rules may change. This guide does not replace legal or tax advice.