

PLEDGE TO NET ZERO

Guidance for Signatories

Contents

Overview	2
Background	2
Making the Pledge	2
Step 1: Register Commitment	3
Step 2: Set Inventory Boundary	3
Step 3: Develop a Baseline	4
Step 4: Set a Target	5
Choose a Target Year	5
Scopes 1 and 2 Targets	5
Scope 3 Targets	5
Step 5: Reporting	5
Step 6: Advancing the Field	6
Step 7: Assurance	6
Timelines	6
Upcoming Pledging Windows	7
Fulfilling the pledge requirements	7
Advice, Guidance and Support	7
Race to Zero	7

Overview

To become a signatory to the Pledge to Net Zero, companies shall commit to:

1. Reducing greenhouse gas emissions by setting a science-based carbon reduction targets:

- Including 95% of total scope 1 and 2 emissions
- Including at least 95% of total scope 3 emissions for the long term target
- Aiming for a linear 4.2% annual reduction in scope 1 and 2 emissions over the target period
- Aiming for at least a linear 2.5% annual reduction of scope 3 emissions over the target period

2. Reporting greenhouse gas emissions against targets year-on-year

3. Playing an active role in advancing the industry's progress towards a net zero carbon economy

Background

The environmental sector is at the heart of advising and developing solutions to deliver a sustainable and prosperous economy. It's a growing, ambitious sector, and one which will play a key role in delivering the Paris Agreements ambitious targets and the increased urgency since this agreement to limit global temperature rises to 1.5°C. Yet, while the sector may be delivering world class advice and services to clients, it is sometimes less effective at implementing its own advice within in its own business operations.

To raise the bar in the environmental services sector, Pledge to Net Zero encourages companies in the sector to become signatories, committing to:

1. Set and commit to deliver greenhouse gas reductions in line with Science Based Targets' 1.5°C climate change scenario. For those in the environmental consultancy sector it must cover buildings and travel as a minimum.
2. Publicly report greenhouse gas emissions and progress against this target each year.
3. Publish one piece of research/thought-leadership each year on practical steps to delivering an economy in line with climate science and in support of net zero carbon. Alternatively, signatories may choose to provide mentoring and support for smaller signatory companies in setting targets, reporting and meeting the requirements of the pledge.

The following guidance has been issued to support signatories in meeting the above mentioned commitments, and has been developed to be aligned with the [GHG Protocol Corporate Standard](#), the [SBTi Criteria and Recommendations](#) and the [UK Environmental Reporting Guidelines](#).

Making the Pledge

The process can be broken down into 7 steps, companies wanting to Pledge to Net Zero must complete these steps to become signatories.



Step 1: Register Commitment

Register your commitment via the website – pledgetonetzero.org. This includes identifying a member of your organisation who will be endorsing the commitment. This person should hold either an executive team or board member level position.

Step 2: Set Inventory Boundary

The inventory boundary determines which emissions are accounted for across the 3 emission scopes. It involves both setting organisational and operational boundaries outlined below:

1. Set Organisational Boundaries

- Define all operations that constitute the 'company'.
 - For organisations who own 100% of their operations, boundaries will be clear and this step will therefore not be necessary.
 - If operations are not 100% owned, it is recommended that signatories take an operational control approach. This means any operations that the company has authority to implement policies for, are considered to constitute part of the company. For example, leased buildings and vehicles.

2. Set Operational Boundaries

- Identify the direct and indirect emissions which will be included within accounting and reporting. The full scope boundary must now be covered for a true net-zero target to be set.
- Activities which account for 95% of combined total scope 1 and 2 emissions must be included within the target.
- At least 95% of total scope 3 emissions must also now be accounted for within the long term target, consistent with the treatment of Scope 1 and 2.
- Where companies have set targets accounting for 2/3 of Scope emissions (in line with previous guidance) these targets are acceptable for short term targets however long term targets should be updated to include at least 95% of emissions and from January 2022, all new targets are required to cover at least 95% of scope 3 emissions.
- For more information on scope 3 accounting (including screening) please refer to 'Guidance for Accounting and Reporting'.

Step 3: Develop a Baseline

An emissions baseline provides the point against which changes in emissions are measured. Organisations must choose a base year and account for its emissions:

1) Choose a base year - for which the emissions baseline is developed

- This should be the most recent year for which a full set of data is available and consistent across all targets set by the company (e.g. calendar or financial year).
- If a single recent representative year is not available then average emissions data over consecutive years can be used (e.g. 2018-2020).
- The base year should promote action that hasn't already been accomplished to promote forward looking ambition.

2) Account for Emissions

- Calculate emissions for the chosen base year within the inventory boundaries.
- A separate guide outlining how to calculate a carbon footprint for a typical consultancy, including worked examples, is provided, see: 'Guidance for Accounting and Reporting'.

Step 4: Set a Target

Targets are considered to be science-based if they are in line with what latest climate science says is necessary to meet the goals of the Paris Agreement (limiting climate change to 1.5°C or 2°C). The Science Based Targets initiative will no longer accept 'well below 2°C temperature' Scope 1 and 2 targets and require companies to now sign up to 1.5°C targets. All signatories to PTNZ are now required to set Scope 1 and 2 targets in line with 1.5°C temperature rise and Scope 3 targets in line with a well below 2°C trajectory.

Choose a Target Year

Signatories are required to set a long-term 2050 target and are encouraged to set mid-term targets however these are optional:

- A long-term 2050 target– encourages planning to manage long term risks and opportunities from a 2017-2020 base year.
- A mid-term target which covers a minimum of 5 and a maximum of 10 years – increases ability to identify immediate inefficiencies and opportunities.

Please note: if more than one target is set (for example for different scopes), base year and target year should be the consistent for all.

Scopes 1 and 2 Targets

- All signatories must aim for a 1.5°C trajectory - implies a linear 4.2% annual linear reduction in scope 1 and 2 emissions over the target period, in line with the recently updated SBTi guidance.

Scope 3 Targets

- Must aim for at least a well below 2°C trajectory - implies a minimum 2.5% annual linear reduction.
- It is encouraged for signatories to pursue greater scope 3 ambition with targets which are consistent with a 1.5°C trajectory (4.2% linear reduction).

Target Example

43% absolute reduction of scope 1 and 2 GHG emissions by 2030 and 74% by 2050 and a 41% absolute reduction of scope 3 GHG emissions by 2030 and 72% by 2050 from a 2017 base year

To set targets please refer to the [SBTi Target setting tool](#). This tool can calculate targets based on a number of emissions reduction scenarios. For more guidance on target setting approaches please refer to the carbon footprint guidance.

Step 5: Reporting

Signatories are required to complete an annual report back form provided by the pledge team. As part of the requirement to publicly report your progress, we also require that you publish your carbon footprint on your organisation's website for public access.

More advice on publicly reporting your emissions can be found below:

Publicly report GHG emissions

- This can be done through any public channel, including the reporting organisation's website or annual report
- Reporting through a trusted platform which feeds into the UNFCCC's Global Climate Action Portal is recommended. These include ICLEI, CDP and others

The Global Climate Action Portal is accessible [here](#). For further details regarding how a carbon footprint might be reported please refer to the pledge to net zero 'Guidance for Accounting and Reporting'.

Step 6: Advancing the Field

In order to support the transition to a net zero carbon economy signatories are required to carry out one of the following:

Publish research around thought-leadership

- publish one piece per year (flexible format, for example written article or webinar talk)
- related to the practical steps necessary for delivering science based targets
- intended to support the organisations own thinking in this area and be an opportunity for active engagement with stakeholders to encourage a broader uptake of science based targets

Support smaller consultancies

- this assistance can be related to target setting, carbon reporting and research development

Step 7: Assurance

In order to ensure commitments are credible and the pledge remains robust, all targets, GHG reports and research/thought leadership pieces shall be submitted to the administrator within the timelines specified in email communications. The carbon footprint information provided within the signatory annual report back form must be signed off by a senior person within the signatory organisation. Signatories may additionally choose to have targets and annual report back form completions externally verified by a third party but this is not a requirement of this commitment.

Timelines

Signatories are organised into different cohorts, based upon when the organisation made the Pledge to Net Zero. Existing signatories should check email communications from the pledge team which confirm the timeline your organisation is following.

Upcoming Pledging Windows

Please [make the pledge](#) by one of the following quarterly pledging window deadlines:

2nd February 2024 (World Wetlands Day)

5th June 2024 (World Environment Day)

21st September 2024 (Zero Emissions Day)

5th December 2024 (World Soil Day)

Fulfilling the pledge requirements

When you are due to submit your target, please send confirmation of your target through to pledgetonetzero@wsp.com, either stating the target within the email itself or by sharing a link to where the target can be viewed.

Before you are due to submit your carbon footprint, progress against target and first published article/evidence of mentoring and support, we will contact you with a copy of the annual report back form for you to complete.

Advice, Guidance and Support

In addition to this document, you can find guidance on calculating a carbon footprint and setting a target on [our dedicated guidance webpage](#).

We also hold webinars to help organisations meet the pledge requirements. The first of these, *A Guide to Pledging*, provides an overview of how to pledge, while further webinars have provided case studies from signatories and the steps they have taken to reduce their emissions and set science-based targets. The recordings of all our webinars are free and available on the pledge to net zero website [here](#).

In addition, in line with the spirit of collaboration inherent in the Pledge to Net Zero initiative, we are keen to encourage organisations who have made the pledge and are on the road to reducing their emissions to share advice and guidance with others. The [pledge to net zero website has latest case studies](#) and advice from some of those who have made the pledge.

If you would like to highlight your organisation as a source of advice for others via the [Pledge to Net Zero website](#), or would like to speak to the co-founders of the initiative to receive advice and guidance on your plans, please contact pledgetonetzero@wsp.com.

Race to Zero

In February 2021, we announced the partnership between Pledge to Net Zero and the UNFCCC's [Race To Zero](#) campaign: [News story >>](#)

If you join the pledge, we can support you in joining the Race to Zero for free, should you meet the additional eligibility criteria.

In addition to meeting the pledge commitments outlined on page 2, organisations wishing to be part of the UN Race To Zero programme through Pledge To Net Zero must:

1. Plan – within 12 months of joining, publicly disclose a transition plan which sets out how your organisation will deliver your 2030 carbon targets.
2. Process – you need to be taking fast action to meet your carbon targets (your targets should cover scopes 1, 2 and 3 emissions).
3. Persuade – within 12 months of joining, align external policy and engagement including association membership to the goal of halving emissions by 2030 and net zero by 2050. This includes proactively supporting climate policies at the subnational and national level consistent with the Race to Zero criteria.