

PLEDGE TO NET ZERO

Guidance for Signatories (ROI)

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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 services & consulting engineering sectors are 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 and since the COP26 agreement in Glasgow 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 & consulting engineering sectors, Pledge to Net Zero encourages companies in the sector to become signatories, committing to:

1. Deliver science-based greenhouse gas reduction targets in line with a 1.5°C climate change scenario.
2. Publicly report the organisations greenhouse gas emissions and progress against these targets each year.
3. Publish one piece of research/thought-leadership each year OR 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 commitments, and has been developed to be aligned with the [GHG Protocol Corporate Standard](#) and the [SBTi Criteria and Recommendations](#).

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.



www.pledgetonetzero.org

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 recommend 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
 - 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.
- For more information on scope 3 accounting (including screening) please refer to guidance for accounting and setting a target.

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
- 2019 is the last typical year and is recommended for the base year

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 as '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' targets and require companies to now sign up to 1.5°C targets. All new signatories to PTNZ are now required to set targets in line with 1.5°C temperature rise.

Choose a Target Year

Signatories are required to set a long-term 2050 target as well as to set mid-term targets:

- 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 new signatories from October 2021 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.

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

51% absolute reduction of scope 1 and 2 GHG emissions by 2030 and 90% by 2050 and a 28% absolute reduction of scope 3 GHG emissions by 2030 and 90% by 2050 from a 2019 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

All signatories will need to publicly report greenhouse gas emissions and progress against their interim and long term targets each year:

Publicly report GHG emissions

- This can be done through any public channel, including the reporting organisations 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
 - 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 below. In addition, signatories will need to include a statement of assurance, provided here below, to be signed by the endorser identified in Step 1.

www.pledgetonetzero.org

I, endorser name, confirm that the data contained in this report for company name, is to the best of my knowledge an accurate representation of our performance as of date. The data in this report covers the period from starting date to end date inclusive, and has been produced in accordance with the guidance issued by the Pledge to Net Zero.

Signatories may additionally choose to have targets and reports externally verified by a third party but this is not a requirement of this commitment.

Timelines

Cohort 3 - made the pledge after 31st January 2021

- Submit first science based target 15th May 2022
- Submit between 6th November 2022 and 31st January 2023:
 - carbon footprint
 - progress against target
 - first publish article/ evidence of mentoring and support

Upcoming Pledging Windows

There are a couple of pledge signatory windows throughout 2022 to maximise opportunity for organisations to make the pledge, with dates scheduled around key environmental events.

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

- **2nd March 2022 (ACEI Summit)**
- **5th June 2022 (World Environment Day)**

Fulfilling the pledge requirements

When you are due to submit your target, please send confirmation of your target through to netzero@acei.ie 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](#).

www.pledgetonetzero.org

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 the second, *'A guide to setting a science-based targets'*, put the spotlight on three organisations who have made the pledge; exploring why the initiative matters to them and steps they have already taken to reduce their emissions and set science-based targets. The recordings of both 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 Irish administrators of the initiative to receive advice and guidance on your plans, please contact netzero@acei.ie

We are aware of the challenges that the COVID-19 pandemic poses to organisations. Therefore, if you have reservations about meeting the pledge requirements, please do contact us via netzero@acei.ie

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 and meet the eligibility criteria, we can support you in joining the Race to Zero. Organisations that join the Race to Zero need to have committed to a 1.5°C target and to share their carbon action plan to deliver this target (this will be kept confidential).

For more guidance on how to become a member of Race to Zero please refer to the Pledge to Net Zero's Specific Race to Zero Guidance.