FAIRLY CONTRIBUTING
TO GLOBAL NET ZERO

Considerations for credible claims

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Acknowledgements

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The views expressed in this paper are those of Gold Standard, presented for further discussion and development in 2023. They do not imply endorsement by or represent any official position of those acknowledged as contributing and supporting.

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1.0 INTRODUCTION

This document provides supplementary input to organisations applying its associated document: Gold Standard’s ‘Initial Climate Strategies Framework for organisations’. Both documents are presented for initial consideration and use by organisations and for further discussion and feedback in 2023, with a view to fully develop versions for climate and nature in 2024 and updating annually as both a ‘state and trends and playbook, thereafter, published on the Gold Standard website.

Together the documents seek to build on and complement other efforts, including SBTi, WWF, VCMI and others, providing a one-stop playbook for organisations to understand the various elements of a robust climate mitigation strategy, how initiatives and guidelines fit into that and how different tools can be progressively deployed to enable credible claims.

This document specifically provides discussion, ideas, framing and ‘how to’ considerations intended for organisations, primarily companies but also sectoral bodies, regional bodies and institutions seeking to make credible claims concerning their climate mitigation aspiration and achievements. Adaptation and nature-related strategies and claims will be integrated in the next iteration, based on this concept.

The discussion and guidance builds upon a consolidated view of the WWF Blueprint for Climate and Nature and the Science Based Targets Initiative (SBTi) Net Zero Standard, primarily as two foundations for credible strategies. It also considers other regulatory and voluntary initiatives, such as, the provisional VCMI claims Code of Conduct.

Taken together, the WWF Blueprint and Net Zero standard represent a robust and credible view of a science-aligned application of the climate mitigation hierarchy (see Figures 1, 2 and 3 and explainers below) and therefore a definition of how a responsible organisation should invest, act and communicate in the context of the climate emergency. They are supplemented further by insights, ideas and consolidation from Gold Standard developed over the last decade, incorporating the latest developments around the sector.

A balance is sought between an organisation’s need for marketable claims and the practical reality that no actor can currently credibly claim to have mitigated all of their
negative climate effects. It recommends a strategy model and claims approach where organisations recognise their own ongoing climate responsibility and act upon it by fairly supporting others in their drive towards net zero and beyond.

It will naturally, due to converging policy frameworks and practicalities, become more challenging for an organisation to make claims that suggest that negative climate impacts have been fully resolved (unless they genuinely have of course) or absolute claims to doing good or doing no harm, within current offset approaches to climate and nature.

The objectives set out in this document are to assist organisations to make credible claims, based on a new paradigm of responsibly contributing, at a fair scale, to global Net Zero efforts and beyond. This is achieved, as detailed in the organisational strategy framework document, by taking action to abate value chain emissions AND funding climate action beyond their value chain as they progress towards their organisational Net Zero targets, as defined by SBTi.

This is because it is necessary, in order to better reflect how organisations become positive contributors to global efforts, to trend away from inward focused claims, such as carbon neutrality. Instead the trend moves increasingly towards more collective-action, contribution-led claims language in order to truly take responsibility and to make a significant contribution to mitigating the climate emergency.

These ideas are also predicated on an understanding of the difference between achieving organisational net zero and setting targets to progress towards them. In effect, whilst it is essential to do the latter as part of a credible strategy, making progress towards a target does not alone make an organisation ‘good’ or ‘good enough’. This is because an organisation advancing towards an organisational Net zero target is logically reducing the rate at which it is causing harm but is not yet contributing positively, nor is it reversing their historical impacts or even wider positive impacts on the climate and nature. This will no doubt be a difficult message for many. It does however reflect the nature and extent of the climate emergency rather than what is desirable for business.

To overcome this, it becomes very important not only during the target setting period, but additionally when progressing towards organisational net zero, to take
Fairly contributing to global Net Zero - Considerations for credible claims

Responsibility for the ongoing emissions still being released on that journey. This is where the ‘beyond value chain mitigation’ (BVCM) element of the Net Zero standard comes in, and where this guideline focuses on absorbing this into a claims strategy that shifts an organisation from ‘doing less harm’ to ‘fairly contributing to global Net Zero efforts’ mindset. Of course, at the point of organisational Net zero achievement these become nearly synonymous, and organisations should already by then be thinking of going beyond, i.e., to zero and positivity.

**Figure 1: excerpt from the SBTi Net Zero Standard**

In this light, this document, in the context of a number of other publications that it seeks to complement, suggest a shift away from previous generation ‘headline’ claims, such as carbon or climate neutrality, which appear increasingly open to criticism.

There are two reasons for this; the first is that any claim to have ‘resolved’ the negative climate (or nature) impacts of an organisation simply do not pass muster in the context of planetary boundaries being exceeded by such a magnitude. The second
is, from the strategies framework, there are many aspects that organisations need to consider in putting a strategy together. Whist Gold Standard would defend organisations that are building a strategy and dealing with the many unknowns or ill-defined elements, any weak link exposes a headline claim to easy criticism.

Given no organisation can be said to be doing everything right, even the very best performers would unlikely be able to substantiate a simple catch all term that conveys they are ‘doing good’ or ‘doing no harm’. It is better therefore to reframe the conversation around credible prolonged efforts where companies can effectively translate to wide society the integrity of the measures they are making and proving that the results of these efforts are in line with an individual and global net zero.

It is however acknowledged that ‘Net Zero’ itself has gained traction as a headline claim, with the significant difference being the non-arbitrary and legitimised definitions put forward by the IPCC and SBTi, as well as others such as ISO and Carbone4As noted above, it is best to distinguish between organisational Net Zero being achieved and progressing towards that, whilst making a fair contribution to overall global Net Zero efforts as a way to take responsibility for harmful emissions along the journey.
2.0 GUIDING PRINCIPLES

Inspired by the ISEAL Alliance Sustainability Claims Good Practice Guide, the following definitions and high-level principles are applied:

**Claim:** defined as any message (text, image, logo) that conveys or asserts a positive message about an organisation’s climate strategy and achievements, particularly where used to set apart, market, promote or sell a brand, business, product, service or event.

Claims made often refer to legitimate frameworks, for example the SBTi definition of Net Zero. It is also noteworthy that VCMI will publish (in 2023) further claims standards and guidance associated with organisational use of the voluntary carbon market.

Others may be narrative descriptions of achievements while others may still be logo-based, applied to a product, service or event to convey a status disconnected from the greater status. To further differentiate and focus this document, a distinction is also made between claims that are headline in nature and those that are more narrative in nature:

**Headline claims:** shorter, marketing-focused claims to progress or status used to convey climate-related achievements. Historic examples have included Carbon or Climate Neutral, current examples include (organisational) Net Zero.

**Narrative claims:** typically, longer descriptive claims made to convey more detailed progress or status-based achievements. For example, describing actions undertaken or planned and sharing data about achievements made.

In all cases there are some guiding principles that can promote better claims and are applied throughout this document:

Cont./
Table 1: Good practice guiding principles for climate mitigation claims

<table>
<thead>
<tr>
<th>Principle</th>
<th>Criteria</th>
</tr>
</thead>
</table>
| Make measured, accurate and truthful claims | - Claims should be made in straightforward language that can be understood by members of the public.  
- Claims should not contain misleading or contentious ‘green’ terminology that has been shown to confuse the average person.  
- ‘Sins of omission’ should be avoided, for example making a global achievement claim where an aspect of an organisation’s liability was not included.  
- Overly simplistic ‘headline claims’ should be based on legitimate, science-based, civil society backed frameworks or otherwise avoided entirely.  
- Absolute and/or sweeping statements should be avoided, particularly where they allude to ‘resolving’ climate issues, in the context of an ongoing climate and nature emergency.  
- Steps should be taken to avoid and remove inconsistent or conflicting information concerning climate efforts |
| Be transparent | - Claims made should track to publicly available information and data to back them up.  
- A reasonably qualified expert should be able to reverse engineer claims back to the public information that substantiates them.  
- Caveats, limitations and assumptions should be publicly stated.  
- An easily accessible channel, such as a free public website, email address, chat function etc to raise concerns should be made available.  
- Failures and corrections should be communicated honestly and transparently, acknowledging that doing so makes a major contribution to better claims practice globally. |
Claims should be verifiable - Claims should stand up to scrutiny and be able to be assessed by a competent professional for the veracity and efficacy. Claims should be assessed accordingly on an annual basis, or ideally prior to claims campaigns.

In addition to the above principles, it is noted that claims are increasingly the focus of regulatory bodies. Organisations should take care to monitor, apply and adhere to legal and regulatory requirements regarding climate-related claims.

Another way to think about these guiding principles is to understand and reflect on the different types of ‘greenwashing’ that may, often inadvertently undermine an organisation’s approach and claim. In this context greenwashing is loosely defined as:

**Greenwashing**: the difference between what needs to be achieved, what was achieved and what was said about what was achieved. This can include misleading claims but can also include ‘sins of omission’ where what is not said (or confessed) undermines the claim. In some ways an erroneous headline claim could be construed as a form of sin of omission.

A recent short paper by Planet Tracker highlighted a number of forms of greenwashing, with Table 2 below exploring some of the key issues specifically in the context of climate strategies. Note this exploration is non-exhaustive, but does provide a starting point for organisations to consider how to avoid falling into these traps:

*Table 2: different forms of greenwashing in the context of climate mitigation strategies and claims (with reference to Planet Trackers ‘Greenwashing Hydra’ paper, January 2023):*
<table>
<thead>
<tr>
<th>Type of greenwashing</th>
<th>Considerations in the context of climate mitigation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Green Crowding: working in a multilateral group to establish policies and</td>
<td>- Organisations are individually responsible for their actions, regardless of whether they participate in group efforts or not. In other words, deferring to a group does not mitigate criticism for not taking immediate and appropriate action.</td>
</tr>
<tr>
<td>approaches, often moving at the pace of the slowest member and resulting in the</td>
<td>- Initiatives that involve multiple parties should drive at principle-led, science-led outcomes rather than the whims of members. Again, individual organisations will be unable to hide behind the slowest or weakest.</td>
</tr>
<tr>
<td>lowest common denominator.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Green Lighting: spotlighting a good action or product to deflect from wider</td>
<td>- The unit of scrutiny for an organisation is its strategy (and the implementation of). Greenlighting cannot deflect from weaknesses across the strategy and should always be read in that context.</td>
</tr>
<tr>
<td>organisational deficiencies.</td>
<td>- Organisations should consider placing any spotlight or headline claim made in that light, providing easy access to wider information to avoid this criticism.</td>
</tr>
<tr>
<td></td>
<td>- Individual brands, products, services and events should have claims that reflect the wider strategy. It isn’t credible to make bold claims about a good service in an otherwise bad organisation.</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Green Shifting: shifting responsibility for emissions to other stakeholders, such</td>
<td>- Whilst acknowledging that not everything is under the direct control of an organisation, for example the way consumers behave or shareholders invest their profits, it is important to acknowledge that this is the environment in which an organisation decides to operate. It is also wisest to acknowledge that these remain some of the most difficult areas to take responsibility for in a strategy, but that this doesn’t excuse ignoring them.</td>
</tr>
<tr>
<td>as consumers or governments.</td>
<td>- Organisations should strictly avoid deflecting blame to other actors. This is different to</td>
</tr>
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<td></td>
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</tbody>
</table>
acknowledging the point raised in the previous bullet.

**Green Labelling: using misleading language to make claims**

This is perhaps the most common form of greenwashing and the one that most undermines the efficacy of claims made. Claims should always focus on the completeness and strength of strategy and implementation and strictly avoid sins of omission.

- As noted elsewhere in this document a particular source of problems in this sense are headline claims. These should generally be avoided to mitigate the risk of misleading claims and consequential criticism.

**Green Rinsing: changing targets before they were achieved to avoid perception of failure**

Organisations will need to become significantly better at being open about challenges and missed targets (and what they intend to do to rectify). This could become a virtue, if done well, for example ‘owning’ a problem and sharing learnings for others to learn from. While not something many organisations are traditionally comfortable with, this act will be increasingly a part of what leadership looks like.

**Green Hushing: under-reporting to avoid scrutiny**

It is understandable that organisations are nervous of criticism, but this largely stems from a lack of clarity of what good, holistic, credible strategy looks like. The best answer to criticism is always likely to be transparency: acknowledgement; contrition and open communication about a plan to rectify any failings. Again, this should become one of the new characteristics that defines leadership.

**Green Wishing (newly added, not part of Planet Tracker): making pledges and claims without a credible plan to implement them (i.e., ‘wishful thinking that ambitious targets can be achieved)**

Making pledges without having a fully implementable plan can be a sign that an organisation has understood the gravity of the situation and their role in it. At the same time, it can be a case of wishful thinking, where there is an underlying assumption that other actors will resolve the issues for them. Credible actors understand that their pledge is essential, but that a pledge is hollow if there are no plans to firm up implementation approaches. Organisation’s should
ask themselves when pledge-making, ‘do we really have the internal commitment to deliver on this pledge’ and perhaps even more so ‘have we taken the time to understand the impact of this pledge on our activities?’
3.0 STRATEGY-BASED CLAIMS TAXONOMY

A robust climate mitigation strategy is made up of several targets and other practices, further differentiated by their status as validated, in progress or achieved. Drawing upon the Net Zero Standard, Table 3 conveys a taxonomy of target types that underpin the claims guidelines in Section 4.0 and based on their relative status as an organisation progresses through them.

Table 3: taxonomy of targets and other elements

<table>
<thead>
<tr>
<th>Target/Element</th>
<th>Planned</th>
<th>In progress Verified</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>On track</td>
<td>Not on track</td>
<td>Achieved</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Near term VCA* targets</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Scope 1 VCA</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Scope 2 VCA</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Scope 3 VCA</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Long term VCA targets</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Scope 1 VCA</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Scope 2 VCA</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Scope 3 VCA</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Responsibility for historical and ongoing emissions</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Scope 1 BVCM*</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Scope 2 BVCM</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Scope 3 BVCM</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Other elements to consider, see Initial Framework document, for example (see Organisational Framework document principles):
- Cessation of any lobbying against positive climate regulation or policy (consider assessment by a credible agency, such as Transparency International)
- Divestment from fossil fuel assets
- Zero deforestation and land conversion in value chains, adherence to emerging SBTN approaches

*Value Chain Abatement – targets and strategies related to the abatement of an organisation’s value chain emissions as defined under the Greenhouse Gas Protocol.

**Beyond Value Chain Mitigation – targets and strategies related to responsibility for ongoing emissions in the value chain.

The most credible strategies (and thus claims) would be based on the inclusion of all targets, performance against those targets and inclusion of the other elements to consider. At the same time, it is acknowledged that some aspects of this taxonomy are not fully defined, for example SBTi are progressing towards the inclusion of performance assessment, building on their target setting Standard, whilst many of the tools needed to achieve targets or other elements remain under development in various forums. How to make claims in this context is further explored in Section 4.0.

In addition to the above taxonomy, good claims must be supported by assurance, for example the validation of targets and plans and the verification of performance against them.

**BOX 1**

**VCA and BVCM – an explainer**

Whilst a climate strategy includes elements beyond the accounting and reporting of emissions towards science-aligned targets, these are the foundation stone upon which everything is built.

The Net Zero Standard includes for near and long-term value chain abatement targets and beyond value chain mitigation, see Table 3, above. These ideas, now aligned with the science of the climate emergency as set out by the
Intergovernmental Panel on Climate Change, are a natural evolution of what is known as the ‘climate mitigation hierarchy’. This simply means that an approach should build from the foundation of abating one’s own emissions whilst taking responsibility for what is left over.

This is an important thing to note as historically many accusations of greenwashing are directed towards those that prioritise the ‘responsibility’ over the value chain abatement, resulting in an arbitrary ‘reduce as much as you can and offset the rest’ scenario. But who gets to decide what defines ‘as much as you can/should’?

SBTi moves this discourse to the non-arbitrary, wherein ‘as much as you can/should’ is replaced by ‘in line with science’. This allows us to also move towards a non-arbitrary critique of climate strategies. One way to think about this is to say that if an organisation’s strategy is to offset but not abate its own emissions then they do not reduce the company’s contribution to overall emissions rates and consequently do not contribute to global net zero therefore this is not a good strategy and thus any positive claim made about it is already undermined.

The two target brackets remain under development in terms of the supporting tools, guidance and initiatives to realise them. For example, for value chain abatement it’s quite clear today what should be included and how to account and report (thanks to the Greenhouse Gas Protocol). There are elements missing or under development however, such as for land and carbon removals (currently in draft for testing) and possible market-based mechanisms that can be leveraged.

Likewise for beyond value chain mitigation – the voluntary carbon markets are an able tool, if used properly, to take responsibility for ongoing emissions. Initiatives such as IC-VCM are aiming, with publications in 2023 to define what makes a credit ‘good’, while VCMI are working on how companies should disclose their credit purchases. But offsetting is not the only method to take responsibility for ongoing emissions and others are emerging. At the time of writing, it is not practically possible to endorse either, though both will be noteworthy publications that can be considered by organisations.
Hence organisations should commit to both target brackets and acknowledge the need to keep up to date with latest developments affecting each. This won’t be easy but represents another opportunity to be open and honest about progress and challenges to achieving targets.
4.0 ORGANISATION-LEVEL CLAIMS GUIDELINES

This section builds on the broad taxonomy and context outlined in Section 3.0 and the strategy framework document to provide brief and high-level guidance on claims and other considerations that organisations should consider. BVCM claims and guidance are a critical portion of organisational level claims and Gold Standard will be releasing a complementary set of guidelines for more prescriptive direction on how to quantify finance that should be allocated as well as actions on which the finance should be spent in the near future.

The basic premise of the claims set out is that, whilst on the journey to organisational Net Zero, as defined by the Net Zero standard, organisations should also become contributors to global Net Zero. This entails three basic elements that can be extrapolated across the various target types set out in Section 3.0:

1. Commit to, validate and progress towards organisational Net Zero status through value chain abatement target setting and performance.

2. Commit to taking responsibility for ongoing emissions on that journey, by financing further climate action, for example through mitigation funds, voluntary carbon markets and other investment types such as research and development and positive advocacy campaigns.

3. Build a strategy for the non-target related elements highlighted in the strategy framework document, for example committing and implementing zero deforestation and conversion plans and ceasing any lobbying against positive climate legislation.

A fully comprehensive strategy is likely to elude even the most ambitious organisations at this stage. Hence it is recognised that claims towards contribution to global Net Zero are likely to be imperfect initially. They should include a full commitment and progress towards value chain abatement and beyond value chain mitigation targets, acknowledging that further evolution of these elements will occur in the coming years.
It should also involve transparency and a commitment to improve on the other elements, as they progress towards full implementation. Of course, any gap opens up the possibility of criticism, such is the nature of doing business in a climate emergency. To respond to this, it is important that organisations have good answers to how they are thinking about and committing to resolving the gaps and correcting errors or failures along the journey.

On the other side of the spectrum, claiming to be, or intending to become a contributor to global Net Zero efforts entail comprehensive value chain abatement and responsibility for emissions across Scopes 1, 2 and 3 as defined by the Greenhouse Gas Protocol. It is not credible to make such claims if, for example, only Scope 1 and 2 are progressing towards long term targets or if all three scopes are included but responsibility is only being taken for ongoing emissions in one or two. This is not to say that other claims could not be made, for example of a narrative nature, but headline claims in these combinations would represent a misleading ‘sin of omission’ form of greenwashing and should thus be avoided. This is further considered in each of the below status brackets.

**BOX 2**

**Towards sectoral optimization**

What has been presented to date as well as in the strategy framework document, represents a generic view of how organisations should think about their work. This is a solid foundation but lacks the nuance and context faced by specific sectors and places.

The Net Zero Standard faced similar issues and has responded by releasing sector specific guidance, such as for the ‘FLAG’ sector. In time both the strategy framework and these guidelines will do similarly.

This will allow the types of interventions targeted by organisations to link to what is specifically needed to decarbonise that sector. For many there will be high hanging fruit that is simply unachievable without working collectively on research and development and investment. It is intended that in parallel to setting out a good
strategy and good claim-set that these create the incentives for collective effort that can be counted towards the various aspects of a target or claim.

### 4.1 Specific claims – dos and don’ts

#### 4.1.1 Commitment stage claims

Many companies take time to digest and understand the various expectations and connotations of target setting and performance before committing to them. At the point of committing to science-aligned targets, contributing to global Net Zero and ultimately organisational level Net Zero it is often the case that fully realised plans for how these will be achieved are not developed.

This is of course the way many organisations approach their business or activities – to commit to something and then grow dynamically, evolving their strategy as they process. This will be the case for climate strategies, given many technologies, policies and interdependencies are needed to conclude all achievements in the future. Hence it is fully expected that a commitment to any individual target type or ideally to contribute to global Net Zero will have some version of this caveat in place. It is critical however to be transparent about this.

**Suggested high level claims language:**

“We are committed* [to becoming a contributor to global Net Zero and ultimately achieving Net zero status as an organisation.”

Plus capture relevant narrative concerning the following dos and don’ts:

| — Be clear that a commitment is not the same as progressing towards/performing against targets. | — Imply the commitment includes more than it does, for example through sins of omission. |
| — Be clear and transparent about any limitations, assumptions and caveats. | — Imply that a commitment, planned or established means that the organisation is now ‘good’ for the climate. Acknowledgement of the hard work ahead is encouraged. |
| — Be transparent about limitations on existing planning as well as the inevitable unknowns. |
— Seek validation of targets and plans from a legitimate agency, such as SBTi (see below) and publish plans and timelines for doing so.
— Create a public page to present intentions and in future to show workings and results.
— Use broad headline claims at this stage, noting that naming the programme of intended action and creating brand equity while a fine line is acceptable.
— Imply that the organisation can do everything alone, especially in the context of Scope 3 emissions.

*Many organisations are in the process of committing to targets. While it is important to respond with urgency to the climate emergency, taking the time to get targets right and to create robust and honest transition plans is also important. Organisations should acknowledge the same when responding to questions in this regard.

4.1.2 Claims related to planned strategies and targets.

The main difference between this phase of claims and the previous is the shift from commitment to validation of targets and ideally planning. Some organisations will prefer to flip these two phases around or to combine them, for example publicizing a commitment only at the point of having validated targets and firm plans. Others will grasp that, given the nature of the climate emergency, that a non-commitment is higher risk reputationally, even where no firm plan is yet in place.

The main difference at this stage is that it becomes possible to convey the status of validation of targets and plans that have been put in place. This should be treated with care, as it should not be implied that the validation of a target or plan itself means that an organisation becomes ‘good’ for the climate, only that good intentions have moved to a greater degree of clarity and certainty.

Suggested claims language:

“We have science aligned targets and plans that build on our commitment to becoming a contributor to global net zero efforts and ultimately becoming a net zero organisation. All targets have been validated in line with relevant protocols (for example, SBTi)”

Plus capture relevant narrative concerning the following dos and don’ts:
— Be clear that validated targets and plans are not the same as progressing towards/performing against targets.
— Be clear and transparent about any limitations, assumptions and caveats, particularly where plans include for reliance on third party progress, such as policy or technology evolution.
— Be transparent about any intended mechanisms, such as voluntary carbon markets, that will be used.
— Be transparent about who validated targets and plans and how. Publish details of the validation, redacting for commercially sensitive material.
— Update public page to include details.

As previous plus:
— Do not overstate the endorsement of validating organisations, for example where SBTi validates a target, further endorsement should not be implied, and brand guidelines should be adhered to.

### 4.1.3 Claims related to in progress strategies and targets

The progress towards and achievement of near and long-term targets becomes a matter of reporting whether the organisation is behind, on track or exceeding expectations. In turn, being on track or exceeding targets for VCA and BVCM unlocks claims concerning contribution to global Net Zero efforts, or organisational Net Zero status once the SBTi Net Zero Standard criteria are met.

It is important to note that falling behind on a specific aspect of performance, for example an organisation that is exceeding expectations in all areas except its Scope 3 target, is not fatal. Instead, it is encouraged to be transparent and make a virtue from challenges like this, which will become an increasingly important and necessary cultural shift, particularly in the private sector. In this way we can improve the global efficiency of climate efforts by mitigating the risk of achievements being overstated.

**Suggested claims language:**

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“We are contributing to global Net Zero efforts and are on track in all areas of our target setting and to achieve organisational Net Zero status.”

“We remain committed to contributing to global Net Zero efforts and acknowledge that our [insert specific details] are behind progress [insert details]. We recognise that it’s important to learn and improve as the context of the climate emergency unfolds and our plan to be back on track for Net Zero is [insert specific details].”

Plus capture relevant narrative concerning the following dos and don’ts:

— Only use ‘contribution to global Net Zero’ and ‘organisational net Zero language’ where you are confident it is true and where all VCA and BVCM* targets are on track or exceeding expectations.

— Make a positive statement concerning the rectification of any areas that fall behind.

— Publish details of accounting and actions taken towards VCA targets and include how they were assured.

— Publish details of for e.g., carbon credits purchased, funds invested, work undertaken in the context of BVCM targets (see Box 1)

— Make sure that experts can follow your working to verify the statements being made.

— Do not hide or minimise the implications of discrepancy, deviation or fall behind on targets. It is far better to be open and honest about challenges faced.

— Avoid short headline claims, aside from organisational Net Zero (once necessary criteria are met) as these can be misleading and at risk of hiding issues that should be being transparently reported.

*At time of writing there are a number of initiatives to further define the key aspects of BVCM, expecting to publish in 2023/2024. These include efforts by SBTi to define what should be included and by Gold Standard for mechanisms/quality criteria. Further guidance on internal price-setting is also underway across various initiatives.

4.1.4 Status-based claims

Whereas Section 4.3 focused on claims related to progress, this Section explores claims related to specific, measurable achievements. These could be, for example the
achievement of a near-term VCA (and BVCM) target set or related to organisational Net Zero.

These types of claims come closest to the kind of fixed, headline claim approach that this Guideline argues against. This is somewhat the nature of achievement-based claims, but this can also be managed with measure and transparency.

Achievement-based claims are also at risk of being overturned later, for example if an improvement in data quality or availability shows that assumed achievements were in fact less than previously reported. Similarly, to Section 4.3, it is important that rather than trying to hide such issues that organisational claims culture moves towards ownership and responsibility for such matters. This is reflected in the table below.

Suggested claims language:

“We have achieved all of our near-term Value Chain Abatement Targets”

“Our organisation has achieved organisational Net Zero status through the successful delivery of its long-term Value Chain Abatement targets and subsequent neutralization of remaining emissions with carbon removals.“

“We previously reported the achievement of our long-term Value Chain Abatement Targets in good faith. Subsequently a new dataset has shown some further work to be done in [provide details] and we will be addressing this [provide details] such that we can remain confident in our status.”

Plus capture relevant narrative concerning the following dos and don’ts:

— Be mindful that status/achievement-based claims have the greatest potential to mislead stakeholders and are also at most risk of criticism.
— Link achievement-based claims to the data and workings that prove them to be true and accurate (and make that information publicly available).
— Be prepared to acknowledge where rectification is necessary in an open and honest fashion.

— Avoid making up your own headline claims, or any claims that can be interpreted in multiple ways. Safest is to link to the guidelines of reputable civil society actors.
— Avoid sweeping claims that imply all targets and strategies have been achieved, especially where this would be a ‘sin of omission’ such as overlooking failure against a specific target.
4.2 Conclusion

Communicating in narrative and/or headline terms about an organisational climate strategy can be a great marketing and sales tool and a way to communicate progress. At the same time a poorly worded claim can mislead stakeholders and risk the organisation’s reputation as increasing scrutiny is placed on greenwashing. In general terms it is best to keep in mind that we are amid a global climate and nature emergency, with planetary boundaries in grave danger of being crossed or having been crossed already. Claims of any kind that put forward an organisation as ‘good’ for the climate are likely to attract the most derision and concern, in that context.

That said, with careful consideration and acknowledgement of the liability and contribution an organisation can be made it will be possible to enter a new era of responsible communication and claim. The Guidelines in this section are intended as a start and will be built on over time to add more and more dos/don’ts and examples.
5.0 OTHER TYPES OF CLAIMS

The predominant focus of these Guidelines has so far been at the organisational level. This is important because, after all, it is the organisation that is held accountable for its climate impacts and which has control over all strategies, actions and claims it makes.

Organisations do not always make claims at the organisation level, however. Some organisations have a number of brands associated with them, where the organisation itself may not be so well known. Others establish programmes to manage their climate strategies and actions and others still use their progress and achievements as promotional material or on product-branding.

A credible and robust climate strategy includes all sources and sinks of emissions within the organisational boundary. This of course therefore includes the following areas, though guidance often overlooks both their complexity and importance to organisational marketing claims. This section focuses on good practice considerations for each of these areas:

5.1 Brand-level claims

In many ways a brand-level claim would consider the points raised in Section 4.0. Many brands are indeed organisations themselves, for example within the context of a wider holding company.

The main risk to consider with brand-level, as opposed to organisation-wide claim is any discrepancy between the two. For example, if a given brand is performing well, in climate terms, but the overall organisation is performing poorly, or has not even put a strategy in place, then the brand will be seen as propping up the overall organisation. In doing so the brand-level claim is undermined, because whether perceived or real it could be seen as providing ‘cover’ for poor practices elsewhere.

In other words, a high performing brand is limited in credibility by the organisation of which it is part. This does not mean the brand itself is unable to make credible claims, but it does impose some natural limitations on what they can be.

In general terms this guideline advises that:
Individual brands within the same organisation should not make claims associated with organisational Net Zero or contribution to global Net Zero unless the organisation itself is on track for those claims, per Section 4.0. Individual organisations within an overarching holding organisation, for example companies within a group of companies should take steps to be transparent about their scope and boundary and any discrepancy with the overarching organisation. It is recommended to be measured in any claims, though organisational Net Zero and contributions to global Net Zero claims are available if conforming to the SBTi Net Zero Standard.

5.2 Programme-level claims

A common approach to delivering a climate strategy involves establishing a branded programme to deliver the necessary action and MRV. Examples could include marketing campaigns associated with the organisation’s mitigation strategy, such as Klarna’s Giveone.com or Microsoft’s efforts to remove historical emissions. This can be a good approach, bringing focus and internal support and investment to an effort. At the same time, it can be given a brand identity, logo, name etc. for use in public communication and in support of marketing.

The main issues to consider with programme-level claims concern how they may distract from or hide the overall organisational progress being made. Organisations creating a programme for delivery of their climate strategy should consider as follows:

— Ensure that there is a very clear and obvious link between the programme and the organisation, such that the layperson can understand the relationship between the two.
— Provide easy to find details of organisation level progress against the strategy, not only how the programme itself is performing.
— Avoid using the programme branding as a form of headline claim or logo – See Section 4.0.

In some cases, multiple organisations may join forces to create or join a programme of delivery. This can be an excellent way to pool resources and share ideas and risks or opportunities. All the above considerations apply but should refer to each individual organisation participating. Participants should especially be aware:

— That they each retain responsibility for their strategy, their delivery and what is said about it via claims. In other words, if something is found to be erroneous it
is unlikely that the organisation will be let off the hook because they were part of a wider programme.

— The concept of ‘green crowding’ has emerged, wherein groups of organisations work together in a more anonymous programme designed to spread the risk of reputational damage. This in itself isn’t a malpractice, but it is noteworthy that the concept has a name and that critics are paying attention to it.

— A programme of multiple participating organisations is often driven by the lowest common denominator. Hence an organisation seeking to be ambitious can be dragged down by participants who are not.

### 5.3 Products, services and event-level claims

Many organisations, particularly those with consumer facing products, will seek to convey climate strategy progress and achievements at the product-level. In a similar way those organisations in sectors such as financial or advisory will likely do so in relation to the services they provide. Others still, for example sporting institutions, conference organisers, festivals and the arts industry will be interested in conveying messages that relate to the events they arrange and host.

These are all viable things to do, if approached with integrity. The main challenges associated with this level of claim are that there is no accepted framework that provides target setting and performance criteria for them. In addition, and similar to brand-level claims (see 5.3, above) it would not be credible to make significant claims concerning a product, event or service when the underlying organisations involved are not themselves aligning with contributing to global Net Zero and organisational Net Zero concepts. Accordingly, it is recommended that organisations considering product, event or service level claims consider the following:

— Positive climate claims concerning products, services and events related to the further exploration, extraction, processing, transport or sale of fossil fuels should be avoided.

— Claims associated with products, events and services should be coherent with the strategies, progress, achievements and claims. It is not credible for a specific product, service and event to make climate related claims that are stronger than those that the underlying organisation(s) could make, based.

— In the absence of a ‘science-based targets for products, services and events’ it is essential that the organisation(s) involved have comprehensive targets and
performance reporting in place and that the product, service or event can be demonstrated to be performing in line with or better than these.

— The scope and boundary of the claim being made must be comprehensive. Omitting sources of emissions, for example supply chains for products or participant travel for events, is not acceptable. The Greenhouse Gas Product Standard is a good source of truth for ensuring a comprehensive scope and boundary is drawn up.

— Buyers, users or participants should be able to easily find, review and understand the climate strategy, progress and achievements conveyed via claims. Information is recommended to be clear on any areas of estimation involved as these especially can be undermined by data quality improvements later (see next bullets).

— The permanence of claims is generally an issue flagged throughout this document, for example where newer and better data may undermine (or enhance) claims made earlier during progress towards climate goals. In the context of products, services or events already sold or held this can be especially difficult, given the claim is somewhat fixed at the point a stakeholder ‘buys’ the thing the claim is attached to. There is no easy fix to resolve this, though honesty and open/transparent communication is always recommended. In general terms this factor points to the avoidance of very firm, headline claims for example, given these are the most easily undermined.

— In a similar way, products, services and events layer complexity upon the already complex structure of organisational strategies. This leaves them most open to critics because in effect any flaw with the underlying organisation’s approach and/or the strategy behind the product, service or event and/or the claims made (and their coherence) are all in play. Organisations are encouraged to recognise these concerns and make claims that adhere to the principles of this document, especially focusing on making measured and transparent claims.