SUBMISSION

UNFCCC Secretariat Recognition and Accountability Framework: Draft Implementation Plan with respect to Net-Zero Pledges of non-State actors and Integrity Matters

September 2023

Contents

i. Partners presentation

Réseau Action Climat – France (Climate Action Network France - CANFR) is an association under the French law of 1901 founded in 1996 and focused on climate change. It is the French representative of Climate Action Network International (CAN-I), a global network of more than 1,900 NGOs around the world. A federation of national and local associations (36 NGOs in total), it fights the causes of climate change, from the local to the international level, and aims to encourage governments and citizens to take action to limit the impact of human activities on the climate.

CANFR has been working on non-state action credibility and accountability for the past three years. In 2020, CANFR published its own overview of non-state climate initiatives and proposed in 2021 a methodology to better assess their impact.

Founded in 2018, the World Benchmarking Alliance is a non-profit organisation holding 2,000 of the world's most influential companies accountable for their part in achieving the Sustainable Development Goals. It does this by publishing free and publicly available benchmarks on their performance and showing what good corporate practice looks like. The benchmarks provide companies with a clear roadmap of what commitments and changes they must make to put our planet, society and economy on a more sustainable and resilient path. They also equip everyone – from governments and financial institutions to civil society organisations and individuals – with the insights that they need to collectively incentivise leading companies to keep going and pressure the laggards to catch up.

ii. List of acronyms

ACT	Assessing Low Carbon Transition
CANFR	Climate Action Network France (Réseau Action Climat)
CFS	Committee on World Food Security
CSIPM	Civil Society and Indigenous Peoples' Mechanism
COP	Conference of the Parties
ETF	Enhanced Transparency Framework
GCAP	Global Climate Action Portal
GST	Global Stocktake
HLEG	High-Level Expert Group on the Net-Zero Emissions Commitments of Non-State Entities
IFIs	International Financial Institutions
IPCC	Intergovernmental Panel on Climate Change
IRENA	International Renewable Energy Agency
LTS	Long Term Mitigation Strategies
MPGCA	Marrakech Partnership for Global Climate Action
MSME	Micro-Small and Medium Enterprises
NDCs	National Determined Contributions
NGOs	Non-Governmental Organisations
NSAs	Non-State Actors
NZDPU	Net-Zero Data Public Utility
SIDS	Small Islands Development States
UNFCCC	United Nations Framework Convention on Climate Change
UNFSS	United Nations Forum on Sustainability Standards
WBA	World Benchmarking Alliance
WECF	Women Engagement for a Common Future
ZEZ	Zelena Energetska Zadruga

iiii. Key recommendations for a better global climate accountability regime

In this publication, our methodologies showed that despite some interesting results and collaboration that emerged in the Non-State Actors (NSA) climate action field, there are still a lot of uncertainties on how these initiatives and companies will reach their targets along with a lack of transparency. Indeed, most of the coalitions and companies that were evaluated are far from achieving their objectives, and most of them are not ambitious enough to respect the Paris Agreement Goal of 1,5C.

Thus, the next question would be the following: could the international climate regime provide both the conditions and the framework to create more accountability for NSAs, so that they can achieve their goals and contribute to the implementation of the Paris Agreement?

The climate regime can not answer all the issues listed above, the international climate regime can not be responsible for solving all these issues, but it must provide the guidelines to support solutions. This can be done inside the Global Climate Action Portal (GCAP) and during the implementation of the *UNFCCC Accountability Framework for non-party stakeholder climate action*[1] for example, but also during other summits such as the New York Climate Week or any other Climate Ambition summits. Finally, it is important to remember that national governments are the ones regulating companies and are financing many climate initiatives. They have the central role to ensure the implementation of their climate targets. This submission will only gather recommendations for the United Nation Framework Convention on Climate Change (UNFCCC).

Recommendations for the implementation of the UNFCCC Accountability Framework for non-party stakeholder climate action and the reform of existing tools

In terms of process, the consultations phases of the Framework should ensure meaningful and equitable participation of civil society, with geographical and gender balance

GCAP reform
- Initiatives and companies must provide all the information currently requested on GCAP (on governance, membership, goals, outcomes) on an annual basis
- The UNFCCC teams must update the portal and remove non-active initiatives
- The UNFCCC teams shall ensure the value-added of new initiatives for their members and that they supplement rather than duplicate other already existing initiatives.
- The focus of initiatives (ex EV100) can represent a minor share of the emissions from companies that join. It is therefore important to ensure initiatives also bring in relevant new members whose emissions are impacted by initiative actions.

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[1] *Message To Parties and Observers - Recognition and Accountability Framework for non-Party stakeholder climate action,* UNFCCC, 05.06.2023,
https://unfccc.int/sites/default/files/resource/message_to_parties_and%20observers_recognition_accountability_nps_climate_action.pdf

- The UNFCCC teams should adapt questions and reporting requirements between companies and initiatives, but also depending on sectors (such as what WBA is doing to assess companies)
  - Clarify the link between initiatives' reporting exercise and initiatives' members reporting exercise
  - Clarify the relationship between GCAP and its companies level data provider(s), knowing that, in some regions, some companies pay to disclose their climate information to some data gatherers/providers
  - Reinforce the connection between GCAP and NSA's mandatory climate disclosure requirements that States implement
- Additional selection criteria are needed for NSAs and initiatives to join the UNFCCC and register on the portal, with 4 main redlines which cannot be crossed:
  - Direct or indirect support to the oil, coal and gas industries[2]
  - Violation of human rights, such as forced displacements or land grabbing in project implementation
  - Activities threatening biodiversity[3]
  - Non-respect of gender equality
- Initiatives that do not comply with this new accountability and monitoring system, must bear consequences. Otherwise, it will only be an incomplete transparency framework, which will not reduce greenwashing and foster climate ambition. These consequences could be the following
  - No invitation to take the floor during COP, such as in the Marrakech Partnership for Global Climate Action (MPGCA) or UNFCCC events
  - No badges to attend the COP
  - Visibility on the portal and other communication indicating that the concerned initiative is not respecting the monitoring process or/and is not achieving its goals. If the initiative is still not making any visible progress or is clearly inactive UNFCCC and GCAP teams should take action to either remove the initiative or indicate this very clearly in the portal.

Linkages GCAP and the High Level Champions' Team
- Better coordinate between the Global Climate Action Portal and the High Level Champions' Team so that companies and initiatives do not have to refer to two separate entities and save some capacities
- Very few initiatives listed in GCAP and Race to Zero are supporting their members in developing credible transition plans.[4] This is a current blind spot that needs to be addressed.
- Both the UNFCCC and the High-Level Champions' Team should provide capacity-building sessions for both companies and initiatives to increase their reporting efforts and ensure full transparency on their actions

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[2] Through implementation projects, but also financial and technical support, advertising campaigns as examples

[3] According to the findings and guidelines from the IPBES, please refer to the following report: *The Global Assessment report on Biodiversity and Ecosystems services, Summary for Policy Makers,* 2019, https://www.ipbes.net/sites/default/files/inline/files/ipbes_global_assessment_report_summary_for_policymakers.pdf

[4] In the meantime, based on the experience and expertise from the ACT assessment methods, the ACT Step by step approach is already available and useful to support companies in developing credible transition plans. https://actinitiative.org/build-your-strategy/

- Both teams should establish a clear sectoral decarbonisation roadmap with milestones on the pathway to net zero emissions by 2050 (based on the International Energy Agency last *World Energy Outlook*)
- Currently there is the GCAP Portal as well as the Race to Zero Data Explorer[5]. There must be only one UNFCCC tool under the Accountability Framework to simplify the reporting. This tool should not only track emissions from companies as is currently the case with the Race to Zero Data Explorer but also evaluate initiatives and provide a more thorough accountability framework.
- UNFCCC should not only focus on improving the quality of the data reported in the GCAP portal through for example new data from the Net-Zero Data Public Utility (NZDPU). It is also important to ensure this updated data leads to a change in NSA's practices.
- Ensure the robustness of the data being reported in GCAP and Race to Zero. The data must be verified through a third party accountability system. The ACT initiative and CANFR open source methodologies are two existing tools that can be used to that effect.

Other aspects of the non-state climate action assessment in the UNFCCC
- The assessment of progress of NSA climate action every year could be carried out by specialised UNFCCC teams, and by calling on external experts at least every two years. These assessments could be presented during the Global Stocktake sessions. This information should inform States to plan with higher ambition their next National Determined Contributions (NDCs). This is important so that the climate actions of States and NSAs are not siloed and that both can be mutually reinforcing.
- External experts must be diversified with the insurance of representativity of civil society, with geographical and gender balance (as well as gender expertise)
- One year before each Global Stocktake, the UNFCCC should publish a report providing updates on the progress made in the past five years. This report could be co-designed with external experts and representatives of each UNFCCC constituency.
- In the monitoring of climate action, the UNFCCC and the High Level Champion's Team should establish and use the High-Level Expert Group on the Net-Zero Emissions Commitments of Non-State Entities (HLEG) net-zero criteria as a cornerstone for evaluation, as well as in other climate summits or climate weeks happening every year
- Other platforms do exist outside the UNFCCC, such as CDP. Actors reporting to the UNFCCC should have a direct link between their reporting on the UNFCCC system and the CDP platform, so that they do not have to report twice in several spaces[6].

For the previous demands to be achieved, States must accept that the UNFCCC exercises a role of arbitrator over non-state climate action. During the Global Stocktake at COP28, Parties must deliver a mandate to the UNFCCC to be able to do this tracking work and arbitrate which initiative or NSA has the right profile to attend to its conferences, through the implementation

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[5] https://opennetzero.org/dataset/race-to-zero-data-explorer

[6] It is important to caution that companies should not have to pay to have the right to disclose including on GCAP

of the *UNFCCC Accountability Framework for non-party stakeholder climate action*. Next to a mandate, the UNFCCC budget must be increased to conduct this work.

Information monitored every year by the UNFCCC should be integrated in Nationally Determined Contributions (NDCs) by Parties, including in terms of emissions reduction targets. This is essential to ensure NSA are meaningfully reducing emissions and there is no double counting. It is also important so that the climate actions of Parties and NSA are not siloed and that both can be mutually reinforcing.

Finally, authors strongly recommend to all actors of climate action (UNFCCC, States, companies, initiatives etc.) to **strictly respect human rights, indigenous people's rights, and foster gender equalities and intergenerational justice** while implementing climate action. There is no chance to achieve the Paris Agreement goals without abiding by these principles.

COP28: Global stocktake outcomes needed to improve NSA accountability

The Global Stocktake mechanism will be tested for the first time at COP28. While it is very focused on state action, it can deliver three important results to enhance NSA accountability:

1. Give a mandate to the UNFCCC secretariat to enhance NSA accountability through the implementation of the *UNFCCC Accountability Framework for non-party stakeholder climate action*
   a. Recognize the need to include HLEG recommendations under the Accountability Framework
2. Recognize the need to enhance financial and human resources for the secretariat to conduct this work
3. Enhance access to reliable climate data for NSAs and ensure such data is used to align NSA's transition plans with national and sectoral decarbonisation strategies

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iiiii. Introduction: purpose of the submission and structure

Since 2015, NSA's initiatives and climate commitments have been rising. The Global Climate Action Portal (GCAP)[7], existing since 2014, lists 30,763 actors engaging in climate actions, with a majority of companies (13,909 actors listed so far) and cities (11,361). On the portal, 149 initiatives are reported, representing 194 States. This can be considered as a large movement, established in less than 10 years.

This is an important part of the Paris Agreement's spirit: everyone has responsibilities to address the climate and biodiversity crises. Now after 8 years, the impact and relevance of these commitments are still not clear. Starting with global agendas all the way to the company level, there is a need to make climate accountability consequential.[8] So far, there has been no robust accountability mechanism in place to review the climate commitments made by NSAs. Also, the diversity of actors engaged is not as broad as expected, because mostly companies and cities are using these spaces for non-state climate action. And it is important to note that among these actors, most of them are representing northern regions and developed countries' priorities. On the GCAP portal, 19 857 European actors are reported, 3,893 Northern American actors against 2390 in Latin and Central America and 995 in Africa.

However, there are solutions to enhance transparency for non-state climate action. These include the ACT Initiative and the World Benchmarking Alliance (WBA) Climate and Energy Benchmarks, the publications of the New Climate Institute and the Net Zero Tracker[9], reports of Climate Chance[10], the Transition Pathway Initiative[11] or the CA100+[12], among others. Inside the UNFCCC, there is a dedicated space for non-state climate action, the Marrakech Partnership for Global Climate Action (MPGCA). In order to create more ambition and action among the members, a Race to Zero was created by the COP champions, as well as a Race to Resilience. These Races gathered commitments of many NSAs (mainly from the private sector) and tried to set up principles for transparency and tracking progress. Despite the more demanding new criteria[13] of the Race to Zero, these initiatives are still not a formal accountability mechanism for NSAs. The GCAP portal itself is not fully reporting impacts and progress of its members, initiatives are mostly reporting their members, date of foundation and goals. Many do not report (or not fully) on their governance structure, nor their progress towards the goals they communicate or activities they actually do every year. In 2015 we saw opportunities to raise climate commitments, but it is now too limited: we need actions and to shift towards the implementation of NSA's pledges. Indeed, there are only 7 years left to limit global warming to 1.5C as per the Paris Agreement and while there are always more and more climate commitments from NSAs, GHG emissions are still on the rise.

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[7] Global Climate Action Portal, UNFCCC, https://climateaction.unfccc.int/

[8] To have a further overview on this, see WBA's white paper: *Corporate Accountability: Closing the gap in support of sustainable development* (forthcoming)

[9] https://zerotracker.net/

[10] See the various reports on climate action: https://www.climate-chance.org/en/comprehend/the-global-obervatory-of-climate-action/

[11] https://www.transitionpathwayinitiative.org/

[12] https://www.climateaction100.org/

[13] Climate Champions, *'Race to Zero' campaign updates criteria to raise the bar on net zero delivery,* 15.06.2022, https://climatechampions.unfccc.int/criteria-consultation-3-0/#:~:text=%E2%80%98Race%20to%20Zero%E2%80%99%20campaign%20updates%20criteria%20to%20raise,something%20which%20was%20previously%20implicit.%20...%20More%20items

The coming years from 2023 and beyond will be very important for climate accountability: with the Global Stocktake (GST) happening inside the UNFCCC, and the new NDCs in 2025. States will have to face their insufficient efforts and implement significantly more climate policies and measures. This statement is also valid for NSAs. The UN General Secretary (UNSG), Antonio Guterres, called for the creation of an expert group in 2021 to assess the result of the net zero commitments that have been announced so far. The HLEG report[14] launched at COP27 pointed out the risk of greenwashing and delaying efficient emission reductions.

It is critical that the UNFCCC and States shift to a new mindset which involves holding companies accountable on the credibility of their transition plans. The initiatives such companies are part of should also be held accountable.

This submission is published under the *UNFCCC Accountability Framework* consultation phase and has one main objective, which is to propose a concrete format of evaluation of NSA climate action, especially concerning the private sector. This aspect of global climate has to be better understood and this report is an input to contribute to the reflection. The submission is mainly constituted of 2 parts: the first one will focus on the methodology and our proposition to evaluate the climate impact of NSA. The second part will be an illustration of this methodology with several mitigation sectors to be tested (electricity, transport, building). **A key insight from the work conducted by CANFR and WBA is the gap that currently exists in holding NSA accountable in GCAP and Race to Zero.** The average score for initiatives that were assessed was slightly below 50%, with only three of the nine initiatives scoring above 50%. Similarly, there is a long road ahead for companies to develop credible transition plans. While the number of companies assessed in this report is relatively small, analysis from WBA of a larger group of 320 companies across different sectors also shows the gap that exists at the company level. Apart from electric utilities which are on average at a more advanced stage of their low-carbon transition, the majority of companies in other sectors have yet to implement credible transition plans. Yet, this work can act as a first step and inform the UNFCCC and States of the need to increase the robustness of existing accountability mechanisms for NSAs.

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[14] *Integrity matters: Net Zero commitments by businesses, financial institutions, financial institutions, cities and regions*, High Level Expert Group on Net Zero Commitments, November 2022, https://www.un.org/sites/un2.un.org/files/high-levelexpertgroupupdate7.pdf

1. Detailed methodologies

i. Scope

The NSA climate action is very large. In this publication, it was decided to use the UNFCCC to frame the scope of the evaluation. The proposal is to analyse initiatives and individual members from the Race to Zero[15], which are mainly focussing on mitigation issues and driven by the MPGCA. The aim is not to give a priority to mitigation, but this Race (compared to the two others: Race to Resilience and Race to Finance) is the one requesting more reporting[16] and monitoring from its members. This allowed access to the data of the members, which was harder for other topics such as adaptation or finance. Next to this first scope, authors selected 3 sectors according to their own expertise: transport, buildings and electric utilities. These sectors do not only apply to the selection of climate initiatives in this report, but also to companies. Authors and partners chose a list of companies that had to be represented as well in the list of climate initiatives. Finally, after narrowing down initiatives from the Race To Zero active in the selected sectors and having in their members at least one of the selected companies, authors finalised their choices around initiatives that have various profiles in terms of members, activities, and also themes.

Information is collected from multi-stakeholder portals such as GCAP and the Race to Zero reports, as well as initiatives' and individual actors' websites and publications. If the information on the platforms and the websites/publications is contradictory, this will be noted and the information directly from the initiative or actor will be preferred. Next to this information collection, interviews were conducted with several initiatives and companies to complete any missing information from their first round of evaluation. Information was accessed until July 2023 for both initiatives and companies.

Thus, assessment is based on information initiatives and companies made publicly available and from interviews from those who responded positively: it is therefore largely dependent on their communication, and less on internal operating information.

This publication presents a methodology that can be used by initiatives and NSA themselves as well as by multi-stakeholder platforms such as the MPGCA and its GCAP portal. Other multi-stakeholder platforms, such as the New York Climate Week or the One Planet Summits, could also take up the proposals in this report. This methodology does not cover all aspects of non-state climate action that need to be analysed. The aim here is to present the criteria that civil society believes should be taken into account as a minimum to ensure a meaningful evaluation of non-state climate action. The methodology is not intended to be perfect, but can serve as a starting point for multi-stakeholder platforms, which have access to more information than civil society. CANFR and the WBA have attempted to assess the coalitions in this report qualitatively using sustainability criteria defined on the basis of standards drawn from Intergovernmental Panel on Climate Change (IPCC) reports.

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[15] https://unfccc.int/climate-action/race-to-zero-campaign

[16] For example the MPGCA Yearbook on Global Climate Action, last version on the following link:
https://unfccc.int/sites/default/files/resource/Yearbook_GCA_2022.pdf

ii. Climate initiatives

1. FACT SHEET

This fact sheet identifies the initiative and its members, its sector of action and objectives, as well as its activities. The categorization of members is aligned with GCAP: companies, banks and financial institutions, local and regional authorities (federal states, regions, departments, or cities), sovereign states, and other types of actors (NGOs, universities, think tanks, inter-governmental and international organisations). The categorization of activities is also inspired by that of UN platforms, distinguishing among the organisation of events promoting exchange, awareness-raising, and the production of expertise. Some initiatives also declare activities related to the labelling of their members, while others engage in communication activities, particularly campaigns. Some communicate advocacy work with governments or investors. Finally, some do fundraising and implement pilot projects, such as the development of renewable technologies.

General presentation of the initiative	Name
	Sector
	Founding date
	Founding place
	Geographic area
	Number and type of members
	Links with other relevant initiatives
Climate and biodiversity objectives	
Activities	Exchange and dialogue
	Awareness raising
	Expertise development
	Labelling

	Advocacy
	Campaigns / Declarations
	Fundraising
	Projects
Funders	

2. EVALUATION GRID

The evaluation grid lists and evaluates detailed information about the initiative, in order to rate it based on governance, monitoring and evaluation indicators. Four areas of assessment were identified: the quality of the initiative's goals and impact, the inclusiveness and representativeness of its members, its transparency and internal functioning, and its monitoring and evaluation system. The first area addresses the quality of the objectives (Are they quantified? Is there a time frame?), as well as whether the initiative communicates the achievement of its goals or not. It also integrates a qualitative evaluation using a sustainability indicator based on the positions of CANFR and WBA. For example, the initiative's work should not encourage technologies that reduce greenhouse gas emissions but have negative social, economic, or environmental impacts. If that is the case, the sustainability indicators will not receive any points. The second area concerns the inclusiveness and representativeness of the initiative, in terms of types of actors, but also of geographies. CANFR and WBA attempts to assess whether civil society is represented (and if so, whether via international or local organisations), but also to identify its role. This axis will also address the role of developing countries in implementation and decision-making. The third area of evaluation examines the internal functioning of the initiative: CANFR and WBA have attempted to identify the initiative's various bodies and to analyse access to information on meetings and decisions taken. Financial reports, action plans, and charters are also consulted in this axis. Finally, the fourth area concerns the initiative's internal monitoring and evaluation processes: beyond communication through a website and registration on GCAP, CANFR and WBA attempted to identify whether and with what tools the initiative communicates its activities and their results.

Once the fact sheet and evaluation grid are complete, the coalition is rated. For each indicator in the evaluation grid, there are three possible answers: Yes, Incomplete, No. If the information available is more than two years old, it will not be considered. Absence or lack of information is counted as a "No". A score is attributed for each area of the grid on a basis of 2.5 points in order to balance overall ratings, despite the unequal number of indicators per area. The overall score of the coalition is on a scale of 10 points: 10 points will be considered excellent (represented by four stars). 9 or 8 points is a good score (three stars), 7 or 6 is acceptable (two stars), 5 or 4 is insufficient (one star), and any score under 4 is mediocre (dotted star). Within each area, a total score of 2 points or more will be represented by a gold star, a score between 1 and 2 points by a silver star, and below one point with a dotted star.

Areas of work	Indicators for satisfactory governance, monitoring and evaluation
Objectives	Quantitative objective, with time frame
	Communication about achievement of objectives
	The initiative's activities and objectives are sustainable: they do not have negative environmental, social, or economic consequences and take into consideration the needs of the most vulnerable such as women or youth
	Just Transition strategy
Inclusiveness	Online publication of initiative's members
	At least two different types of stakeholders represented among members
	Balanced representation of civil society
	Balanced representation of developed and developing countries
Governance	All initiative bodies are clear and their functions are explicit
	The decision-making body meets at least once a year (e.g., General Assembly) and records of decisions are published and publicly available
	At a minimum, the initiative has a coordinating body (with its own support team), a decision-making body, a charter, and a work plan. It holds regular meetings.
	Decisions and minutes from initiative's meetings are accessible
	Information about the initiative's funding and its use of those funds is accessible
	Dedicated attention to the gender balance in the governance bodies / decision making processes
Evaluation	The initiative communicates through a website
	The initiative reports its activities and tracks its projects It must provide the following information: sources, amounts, and dates of funding; reports or briefing notes on the project or activity; participants and/or beneficiaries; objectives and outcomes
	The initiative provides information on the achievement of its objectives for each member
	All information requested by GCAP and the Race to Zero criteria are available on these platforms

3. WBA ACT and just transition assessment

WBA uses three types of methodologies to examine how companies are both aligning with a 1.5C pathway and respecting human rights, decent work and a just transition. See figure 1 for a list of ACT modules and how they are applied to electric utilities and figure 2 for an overview of just transition and core social indicators. The ACT methodology was co-developed by ADEME (the French Environment Agency and Carbon Disclosure Project - CDP) and is applied to all climate and energy benchmarks. The ACT methodology measures a host of factors and is designed to assess the credibility of company transition plans. These include how the company's past, present and future climate performance is aligned with its carbon budget, how it engages with suppliers, trade associations and public authorities on these issues, the emission reduction targets the company sets and its management level expertise on climate change to name a few. It is worth noting that ACT sector specific methodologies are designed with sectoral experts in the field and reviewed on a regular basis. Core social indicators are also used throughout all of WBA's benchmarks, not only for climate and energy, and are presented in figure 2 along with just transition indicators.

In addition to the ACT assessment and core social indicators, the WBA just transition assessment shows how companies are aligning with the core tenants of a just transition. This methodology which is sector-agnostic is now applied to all 320 companies assessed in WBA's climate and energy benchmarks. The methodology shows how companies are supporting social dialogue and stakeholder engagement, planning for a just transition, green and decent job creation, retaining and re-and/or upskilling, social protection and social impact management, and advocacy for policies and regulations supporting a just transition. WBA's just transition indicators were co-developed and informed by desk-based scoping research, technical experts in the field including groups such as the International Labor Organisation, the Just Transition Centre of the International Trade Union Congress, BSR, the B Team, and the Institute for Human Rights and Business (IHRB), and a public consultation process. Evaluating different areas of assessment for just transition is important. For example, most companies do show some progress in supporting green job creation but are lagging far behind in planning for a just transition. It is also worth noting that the just transition and core social assessments are used for all climate and energy benchmarks.

Figure 1 WBA ACT modules with specific indicators applicable to electric utility companies[17]

| ACT module	Weighting	Module specific indicators
Targets	**20%** Without an ambitious target, it is unlikely that the company is committed to a transition, and therefore this indicator has a high impact on the likelihood	This module assesses: The alignment of a company's scope 1 and 2 generation emissions reductions targets with its 1.5°C pathway, (indicator 1.1 – weighted 12% of the performance assessment) and, to get a complete

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[17] WBA will publish an updated electric utilities benchmark in November 2023. WBA's benchmarks also go through a continual methodological revision process.

		of a successful transition. Module 1, targets, therefore accounts for 20% of the total ACT Electric Utilities performance assessment score.)	view of the company's commitment to and credibility on emissions reductions over time, this module also assesses: The time horizon of targets (indicator 1.2 – weighted 4% of the performance assessment) Whether companies are on track to achieve its targets (indicator 1.3 – weighted 4% of the performance assessment).
Material investment	**35%** Electric utilities is an asset-intensive sector and so at 35%, module 2 - material investment - is the highest weighted module in the ACT performance assessment.		It assesses: The company's past five years' emissions intensity trend (indicator 2.1 – weighted 7% of the performance assessment) The company's emissions lock-in to 2035 (indicator 2.2 – weighted 14% of the performance assessment) and The company's next five years' emissions intensity trend (indicator 2.3 – weighted 14% of the performance assessment).
Intangible investment	**10%** Module 3, intangible investment, assesses investments in low-carbon innovation and technologies that mitigate climate change relative to overall company capital expenditure (CapEx). It comprises just one indicator, 3.1, and is weighted at 10%, accounting for 2 out of the overall performance assessment score of 20.		Investments in low-carbon innovation and technologies that mitigate climate change relative to overall company capital expenditure (CapEx)
Management	**20%** Module 5, management, accounts for 20% of the ACT Performance Assessment. This module, consisting of six indicators, assesses a company's climate governance and its strategic approach to the low-carbon transition as detailed below.		Indicator 5.1, level of oversight (e.g. at board level) of climate change issues – weighted 1% of the performance assessment Indicator 5.2, climate expertise – weighted 1% of the performance assessment Indicator 5.3, low-carbon transition plan – weighted 8% of the performance assessment Indicator 5.4, incentives for climate change management – weighted

		1% of the performance assessment Indicator 5.5, incentives for fossil fuel power – weighted 1% of the performance assessment, and Indicator 5.6, climate-related scenario analysis or stress testing – weighted 8% of the performance assessment.
Policy engagement	**5%** This module, policy engagement, assesses aspects like: both company governance around relationships with trade associations: does it have a policy, who has oversight and responsibility and what actions will it take if the trade association position differs from that of the company)	Indicators 8.1 and 8.2, weighted 1% and 2% of the performance assessment respectively). It also looks at the company's actual support for or obstruction of climate policies (indicator 8.3 – weighted 2% of the performance assessment.
Business model	**10%** Keystone electric utilities should be developing new business models that enable them to decarbonise and remain profitable in a low-carbon world. Through one indicator, 9.1 (weighted 10% of the performance assessment), this module assesses the maturity of the new low-carbon business models the 50 companies are developing, examining profitability, business size, project growth and deployment schedules. It is weighted 10% of the performance assessment.	This module includes only one indicator, 9.1 (weighted 10% of the performance assessment). It assesses the maturity of the new low-carbon business models the 50 companies are developing, examining profitability, business size, project growth and deployment schedules.

Figure 2 WBA just transition and core social indicators[18]
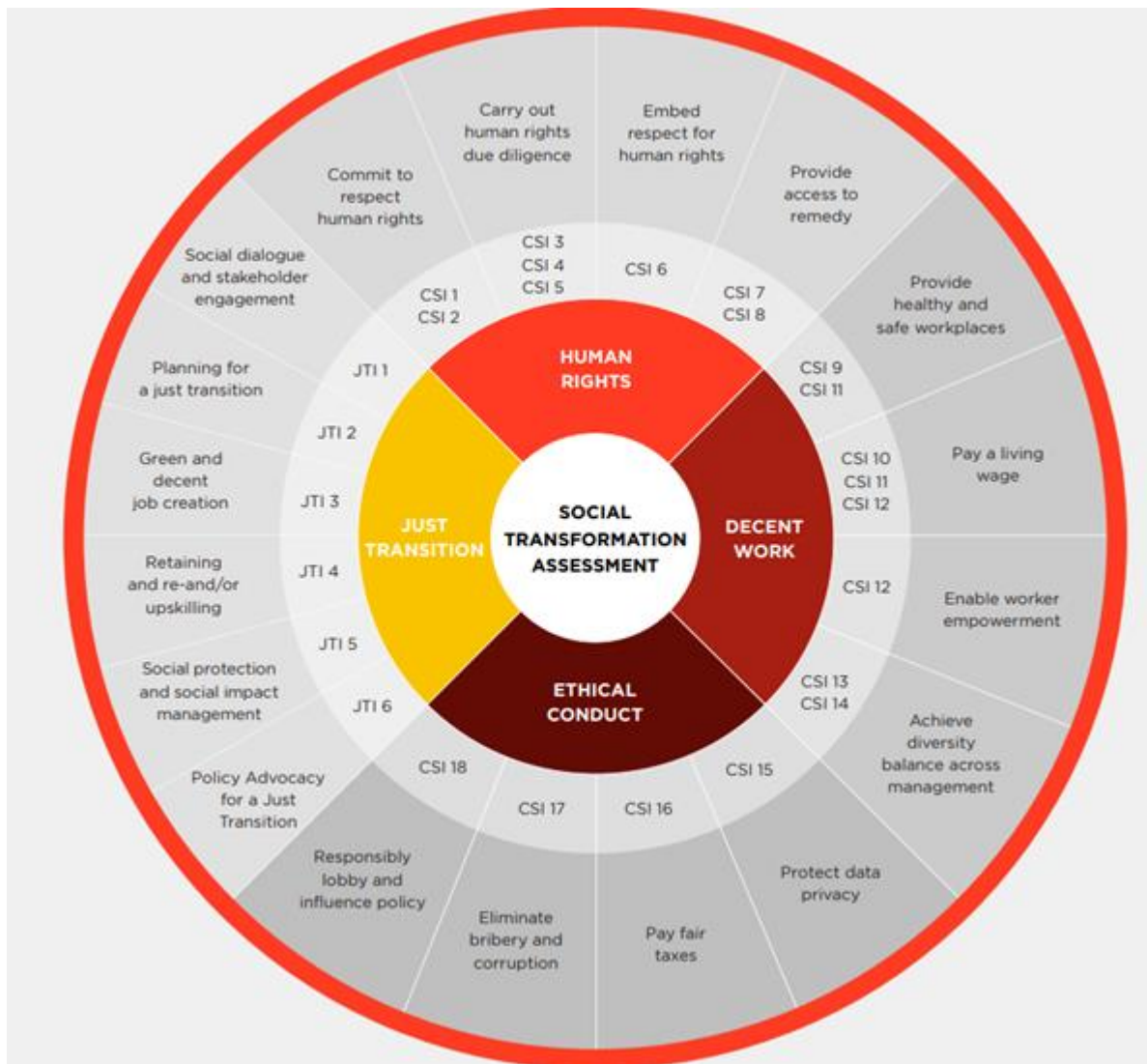
2. Case Studies: rating for initiatives and companies

Authors are grateful for the feedback and time contributed by the following companies and initiatives: Ørsted, Enel, Mitsubishi Estate Iberdrola, Just Transition and Decent Jobs Pledge from the Private Sector, Caring for Climate, Getting to Zero Coalition, SIDS Lighthouse Initiative

CANFR and WBA developed methodologies which can inspire the updated version of the portal and request more details from the portal's members, which should hopefully happen under the implementation of the *UNFCCC Accountability Framework*. Before presenting the details of these methodologies, some general key take-aways have been summarised below. The following initiatives and companies were evaluated:

Initiatives	Companies
EP100, RE100, Just Transition and Decent Jobs Pledge from the Private Sector, Caring for Climate, Responsible Corporate Engagement in Climate Policy, Getting to Zero Coalition, SIDS Lighthouse initiative	JLL, Mitsubishi Estate, Prologis, Ørsted, Enel, Iberdrola, ENGIE, Renault, BMW

For most initiatives, governance is a challenge: for instance, there is no balance between actors from the North and the South[19] (the North being overrepresented) and also a lack of representation of civil society and indigenous communities. Only a few initiatives fully report on their governance and results on GCAP, or even on their own website. **Most of them, when they do provide their results, tend to communicate on a global assessment rather than a detailed tracking of their members' actions.** This makes it very challenging to assess the impact of these initiatives. Interviews from companies revealed a number of key points worth considering especially on how initiatives and companies are collaborating in GCAP and Race to Zero. For example, it became apparent that companies often join initiatives more as a means of showing to their internal management or the general public how they are addressing climate issues broadly. However, companies often do not join initiatives that are the most relevant to reducing their emissions. This can be seen in the fact that electric utility companies will join initiatives such as *EV100* when transport only represents a very small share of their emissions. **There is also a disconnect between the initial targets set by an initiative and how the company then raises its climate ambition.** How a company increases the credibility of its transition plan is often more linked to other factors including government or company specific policies that go beyond the initiative's remit. Companies did indicate that initiatives were useful though, but more in mobilising various companies rather than truly tracking progress or supporting individual members. Few initiatives apart from the *Just Transition and Decent Job Pledge from the Private Sector* are addressing just transition and wider social aspects. **This is concerning especially as evidence from WBA does not show a clear correlation between the decarbonisation performance of companies and their social and just transition strategy** (see figure 1). Only 5 companies (or 10% of the electric

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[19] An important caveat is needed here at the company level as companies headquartered in the Global North also have activities in the Global South. A more detailed analysis that was not possible to conduct for this report would be necessary to analyse this more in depth.

utilities assessed by WBA) perform above average on both their climate and social scores. This shows that there is a need for frameworks and methodologies on just transition to improve company engagement on this topic. Lastly, companies highlighted the disconnect between initiatives and their own government targets and the need for initiatives to take into account changes happening internationally. This includes for example supply shocks as happened with the energy price crisis. This last point underlines the need to better connect the actions of States with those of NSAs.

Figure 3: Mapping of climate and just transition scores for electric utilities[20]
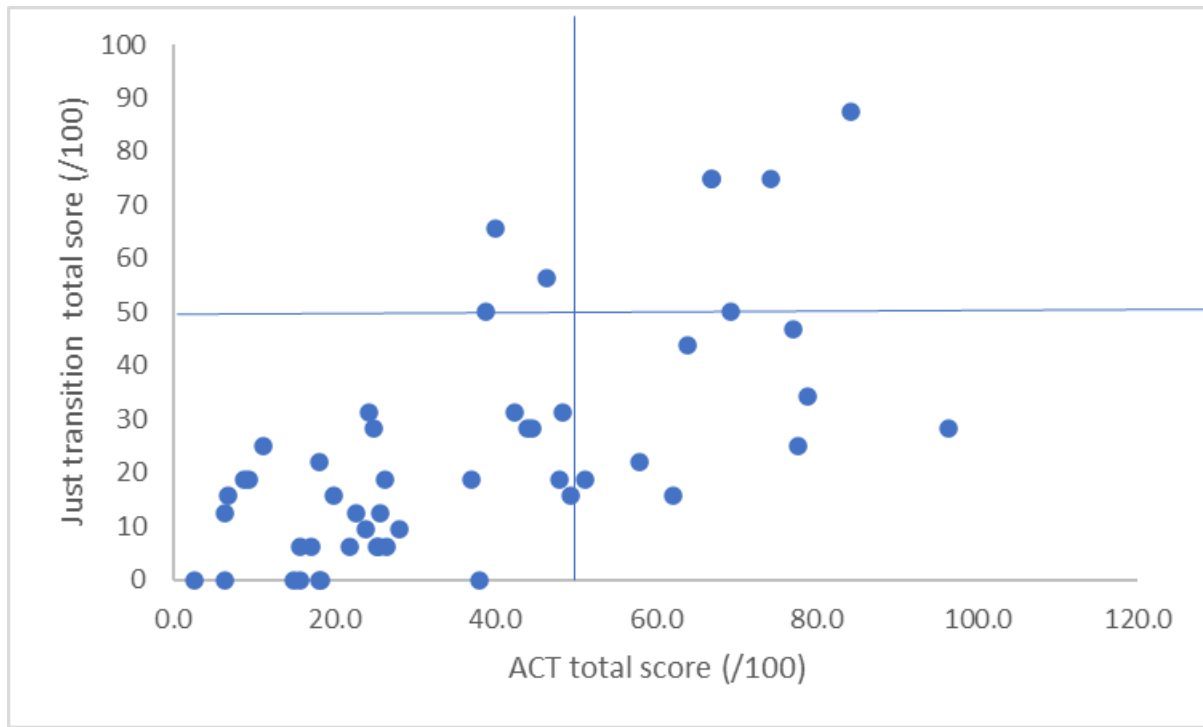
If robust governance and tracking were not part of most initiative's mandates, some of them are doing the effort and provide good practices

On the governance side of initiatives, **most of them explain their lack of transparency or robustness of their internal functioning by the fact that they were not created to last in time.** As illustrated by the *Just Transition and Decent Job Pledge from the Private Sector,* initiatives were mostly meant to mobilise companies and other actors for climate, not coordinate their efforts over time and track their results. This point about the lack of monitoring of progress from initiatives was also reinforced during interviews with companies. It can also explain why so few initiatives are establishing an evaluation process of the results of their members, especially companies: this was not in their initial mandate. **Moreover, most of them do not have enough capacity to track their members** (especially large initiatives such as *Caring for Climate* with over 400 members) and would need to adjust their indicators to the several sectors / national contexts members are facing. **Finally, another challenge is the quality of the data that companies are providing to initiatives**, or even to GCAP itself when they report individually. During interviews some companies raised concerns that there

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[20] WBA's electric utility benchmark will be updated in November 2023.

was currently in GCAP no third party accountability mechanism to verify the integrity of the claims being made or the quality of the data being reported. This is one of the HLEG recommendations and UNFCCC and GCAP teams should ensure that existing methodologies such as ACT and the methodology developed by CANFR for initiatives can be used to verify the claims companies and initiatives make.

Good practices of accountability and governance in climate initiatives

The *SIDS Lighthouse Initiative* produces an annual progress report where partners provide their updates every year. Next to this exercise, the coordination team (based inside IRENA - International Renewable Energy Agency) is developing indicators and evaluation standards around the SIDS priorities for the energy transition. The *Getting to Zero coalition* is a good example of an initiative with robust governance mechanisms. The World Economic Forum and Friends of Ocean Action are founding partners, and the lead is in the hands of the Global Maritime Forum. Decisions are based on members, and the Project Team inside the Global Maritime Forum is here to support and assist. In working groups and task forces, strategic discussions, work programs and expertise are developed among members, partners or supporting organisations. Finally, there is a strategy group, composed of 8 to 15 individuals nominated by the project team for 2 years. Depending on their involvement and expertise they provide strategic guidance to the initiative. Most of the interviewed initiatives did not have very demanding criteria for actors to become members, since their mandate is to mobilise at the widest level and create a momentum. But the *Getting to Zero Coalition* developed a recruitment strategy, based on several criteria, such as *ambition*: the applicant must endorse the ambition of the *Getting to Zero Coalition* of full sector decarbonisation by 2050. This is also an impactful practice to set accountability at the beginning of the process when a company wishes to join.

A final element on tracking and governance is that if some initiatives do not have enough power or capacity to ensure a better accountability from their members, they try to evolve. For example, *Caring for Climate* has not been active since 2016, but the UN Global Compact Team who was leading it is now supporting other initiatives requesting more transparency and results to their members. The B-Team leading the *Just Transition and Decent Job Pledge from the Private Sector* is not working anymore with the entire membership regularly, but with a focus group of companies being more ambitious than others.

Non-State action gathers attention and fosters a dynamic around climate: however, implementation of concrete targets is still a challenge

Initiatives mentioned as a success capacity to mobilise a lot of members for climate issues, across the globe and sectors. **NSA climate accountability was a very new topic before the Paris Agreement and mobilising them on climate so quickly after its ratification can be considered a feat.** With these large and new communities around climate, they managed to raise topics on the political agenda such as just transition for example, and create a platform for companies mostly to circulate their demands to policy makers. They also created alliances (such as with trade unions for the *Just Transition and Decent Job Pledge from the Private Sector*). Finally, as most of their activities are focused around events, capacity building and knowledge production, the majority of initiatives could provide expertise and contents[21] to help

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[21] Examples:

companies implement their decarbonisation strategies. Yet, these activities remain focused mostly on raising the awareness of their members on climate topics. **Most initiatives analysed in the submission are still struggling to shift to implementation**, except the *SIDS Lighthouse initiative* which could implement some concrete projects, and the *Getting to Zero Coalition* which is testing pilot projects.

There are several reasons that can explain the implementation challenge companies and initiatives face:

- **Initiatives still suffer from a lack of geographical balance**[22]**.** This means the expertise and the needs from the most impacted States (Global South mainly) can not be sufficiently considered and thus, targets or activities might not be relevant enough in different contexts.
- **Civil society is not closely involved in many of the initiatives**, despite the fact that the expertise of grass-roots organisations is key to ensure that the implementation of pledges is inclusive. Similarly, civil society is often excluded from contributing to the governance structure of initiatives.
- **The fast-changing context and new topics being raised on the agenda** each year makes it challenging for initiatives and companies to engage on all fronts simultaneously, and quickly enough.
- Even if climate is becoming a key priority for most initiatives and companies, **the linkages with other cross-cutting issues are still difficult to raise,** such as human and labour rights, gender equality or biodiversity protection.
- For initiatives, **the diversity of their members can be a barrier for better accountability** since it is too hard to monitor everyone with small teams and with such a diversity of contexts and sectors.
- **For initiatives, raising funds for their projects is a massive barrier**, next to finding partners to be able to implement pledges on the ground.

How to better include cross-cutting elements in non-state climate action: the case of Gender issues

During the assessment of climate initiatives and companies for this report, it became apparent that gender equality considerations, an important element of the ecological transition, are often missing. Yet, the relevance of integrating gender equality targets and indicators to assess climate commitments is crucial and has been scientifically documented within the last IPCC report. Gender equality issues include elements such as unequal access to vital resources and services, decision-making processes, employment opportunities in all sectors and an overwhelming burden of unpaid care work. All these factors prevent women from contributing to climate mitigation, adaptation or to recover from climate disaster. At the climate initiative level, gender equity can be addressed in several ways including by integrating systematic gender analysis at the design phase, and setting

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Caring for Climate, United Nations Development Program, *Business and Climate Change Adaptation: Toward Resilient Companies and Communities,* 2012, https://unglobalcompact.org/library/115

Caring for Climate, *The Guide for Responsible Corporate Engagement in Climate Policy*, 2013, https://unglobalcompact.org/library/501

Just Transition Think Lab, UN Global Compact, https://unglobalcompact.org/take-action/think-labs/just-transition

[22] On the GCAP portal, 19 857 European actors are reported, 3,893 Northern American actors against 2390 in Latin and Central America and 995 in Africa. However, this does not mean that the companies have no activities in the Global South. A more detailed analysis that was not possible for this report would be necessary.

specific, measurable gender targets and indicators. At the company level, WBA's core social indicators and just transition assessments include several gender relevant indicators.[23] These indicators are important to show how companies are supporting gender equity. WECF (Women Engagement for a Common Future) has published a simple and useful "*Gender Impact assessment and Monitoring Tool*[24]" and also a report[25] with Zelena Energetska Zadruga (ZEZ). The report demonstrates how cooperative structures can be very effective to implement gender-responsive renewable energy and decentralised energy systems, presenting examples of cooperatives based in Eastern Europe and Western Balkans countries.

A cooperative has an internal structure with the same bodies as a climate initiative, such as a General Assembly, an Executive Board, an Advisory Board and members[26]. Cooperatives are also following fundamental principles that climate initiatives could integrate, such as balance of interests, acceptability, regional expertise or social justice[27]. These types of governance models could be a true inspiration for climate initiatives, which could also support similar projects as part of their own activities. At the company level, gender integration should not be addressed by a single indicator but a host of criteria as shown with WBA's just transition and core social indicators. Interestingly, WBA's analysis shows that while companies perform better in some dimensions of gender equality, the performance is particularly low for certain indicators and sectors. For example, companies perform better in embedding gender equality in green job creation rather than retaining and re- and/or up-skilling workers. Similarly, only 8% of companies assessed in WBA's 2021 just transition assessment which included electric utilities, oil and gas and automotive companies, disclosed that they have at least 30% of women on their governance bodies.

If there is no support from Parties via national policies, initiatives and companies will be limited to implement their targets and achieve their results

All interviewed initiatives mentioned that they are very limited in terms of accountability and implementation results, because States are not providing enough frameworks and support. This point was also reinforced by companies. Initiatives do not have the power to regulate their members or to provide enough incentives or support them in their transition. They can only guide them and report their results.

For example, on the topic of just transition, there is a crucial need for national and local legislation. Just transition cannot be effectively enforced only by initiatives or companies. As such, States have a key role to play not only in supporting just transition legislation but in the

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[23] For WBA's just transition methodology the gender specific indicators part of the climate and energy benchmarks show whether a company demonstrates the measures it takes to ensure that the re- and/or up-skilling, training or education opportunities embed equality of opportunity for women and vulnerable groups. The just transition indicators also show how a company demonstrates the measures it takes to ensure that green and decent jobs embed equality of opportunity for women and vulnerable groups. As part of the core social assessments these indicators reveal whether a company discloses the proportion of its total direct operations workforce for each employee category by gender. Similarly, the core social indicators show if the company has a public commitment to gender equality and women's empowerment, if it has time-bound targets on gender equality and women's empowerment, if there are at least 30% women on the highest governance body and if the company discloses the ratio of the basic salary and remuneration of women to men in its total direct operations workforce for each employee category by significant locations of operation.

[24] https://www.wecf.org/the-gender-impact-assessment-and-monitoring-tool

[25] *Energy cooperatives: Comparative analysis in Eastern Partnership countries and Western Balkans,* Women Engage for a Common Future, Zelena Energetska Zadruga, 2022, http://www.wecf.org/wp-content/uploads/2018/06/EnergyCoops_LongOnline.pdf

[26] Ibid, page 12

[27] Ibid, page 13

way they design regulatory and fiscal policies[28] and how they embed just transition in NDCs and Long Term Mitigation Strategies (LTS)[29]. Finally, States play an essential role in holding companies accountable. They can regulate their national companies through laws as it will be explained later in the report[30], with mandatory climate disclosure and due diligence laws as an example.

Companies and initiatives recognise the need to have tracking and transparency tools provided by the UNFCCC, but their actual version must be updated and easier to use

From the interviews conducted, opinions about GCAP were mixed. It was clear to initiatives that GCAP is not fully updated and could improve in certain areas. For example, *Caring for Climate* is still shown as an active initiative, when that has not been the case since 2016. Even if some initiatives use GCAP for communication purposes (such as the *SIDS Lighthouse Initiative* which hopes to get more partners from its reporting), most initiatives only report their information because they are committed to it, but they see gaps in the portal that prevents them from using it more in their daily work. GCAP is generally not visible enough in the UNFCCC sphere and companies or initiatives do not have high interests to report their efforts there. Initiatives already have to report on several platforms every year and some need to prioritise where they report due to capacity issues. This is also related to the fact that reporting is not mandatory, and this is not pushing companies or initiatives to do it themselves. Some initiatives also highlighted the fact that the portal is very complex because it is bringing both individual actors and initiatives with very similar reporting systems. This must be better adjusted depending on the context, sector and nature of the reporting members. A similar concern was raised during interviews with some companies that in addition to the quality of the data being reported there could be a better streamlining of the reporting to avoid unnecessary efforts that can represent a cost for certain companies (especially Micro-Small and Medium Enterprises - MSMEs). CANFR and WBA support the fact that GCAP needs to be reviewed to reflect the evolution of the climate accountability space and to increase the usability of the tool.

Opinions are quite similar concerning the Race to Zero movement: Some initiatives are working closely with the team, others do not and are part of it mostly because their members joined the initiative. Regular engagement between initiatives and the Race to Zero is quite rare, and this can be explained by similar reasons as GCAP: lack of capacity, commitments to several portals and initiatives, need to prioritise, and the lack of visibility of the Race to Zero inside and outside the UNFCCC space.

Finally, it is interesting to consider the HLEG report that was published in 2022 from the UNSG team, even if this is not a UNFCCC product. Reactions to the report and its recommendations vary. Some initiatives' teams (such as UN Global Compact or the B-Team) were in close contact with the HLEG experts and/or are trying to encourage their members to consult and consider it. This is new and very ambitious, and according to these teams, it will take time to be owned by companies, because the criteria developed by HLEG still needs to be adapted

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[28] See Coalition of Finance Ministers for Climate Action Website, https://www.lse.ac.uk/granthaminstitute/coalition-of-finance-minsters-for-climate-action/

[29] See UNDP, *How Just Transition Can Help Deliver the Paris Agreement*, 04.11.2022, https://www.undp.org/publications/how-just-transition-can-help-deliver-paris-agreement

[30] See Part 2, section b

according to sectors and geographies. Other initiatives did not have time to consider the report so far or see it as an interesting guidance but struggle to use it in their daily work and to get their members interested about it.

a. Analysis of the Building Sector

<u>COMPANIES</u>

Companies	ACT scores (/60)	WBA assessment
- JLL - Mitsubishi Estate - Prologis	- JLL (34.4) - Mitsubishi Estate (32.7) - Prologis (33.1)	The buildings sector is one of the sectors that has significant room for improvement in decarbonising and aligning with the IEA's (International Energy Agency) 1.5C pathway based on WBA's 2023 buildings benchmark[31]. The average normalised[32] ACT score for buildings is 27/100 (see annexes for a detailed overview of the ACT methodology and the scores of all companies). Within the benchmark, JLL, Mitsubishi Estate and Prologis are ranked 2nd, 7th and 9th respectively and are thus some of the top performers. Some of their best practices on climate include setting multiple interim and long-term targets including for scope 3, publicly advocating for progressive climate change policies and with plans in place to reduce their in-use emissions (which account for the majority of emissions). However, these companies and overall the building sector have significant room for progress, for example on engaging suppliers along the value chain which is critical given the nature of the sector. The accountability is currently diluted along the value chain between property managers, owners and construction companies. It is for example not clear who is accountable for reporting emissions. Within the Race to Zero some building companies have joined initiatives such as SBTi, RE100 and Business Ambition for 1.5C. However, one of the challenges that became apparent during interviews is that such initiatives are not sufficiently working with each other to avoid a duplication of efforts. Some companies have also expressed concerns on the robustness of the data being reported and having a third party accountability system in place in portals such as GCAP.

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[31] WBA, Buildings Benchmarks 2023, https://www.worldbenchmarkingalliance.org/publication/buildings/
[32] ACT scores include a performance, narrative and trend score.

INITIATIVES

General presentation of the initiative	**Name: EP 100**
	Sector: Energy, Industry
	Founding date: 2016
	Founding place: Not available
	Geographic area: Global
	Number and type of members: 46 companies and 10 investors
	Links with other relevant initiatives: We Mean Business
Climate and biodiversity objectives	Commit to smart energy use
Activities	Exchange and dialogue, Publications, Advocacy
Funders	Led by The Climate Group, in partnership with the Alliance to Save Energy, in association with the World Green Building Council
Members evaluated in this publication	JLL
Participation to interviews / written feedback before publishing: NO	

Sources:
- GCAP Page: https://climateaction.unfccc.int/Initiatives?id=141
- Official Website: https://www.theclimategroup.org/about-ep100

Evaluation Grid

Areas evaluated	Stars
Objectives The objective for the coalition is very vague, however in the annual report[33], it is much clear on what individual members should commit to. Thanks to the annual report, the global achievement of the initiative is presented but the objective itself would need more clarity, with a concrete timeline. The initiative does not mention Just Transition nor the implication of the most vulnerable in its expertise and messages. Thus, the sustainability of its recommendations is not complete: for example, the proposition to compensate emissions under the Net Zero Carbon Building target is not presenting any safeguards for human rights, indigenous people rights nor biodiversity protection.	☆
Inclusiveness The coalition is reporting the list of its members on GCAP and in its annual report, while the numbers are very different[34]. The coalition is dedicated only to the private sector, civil society is not represented. While there are Global South members, the majority of companies and investors are from the Global North. The coalition does not communicate as an objective to reach equally the Global South and the Global North.	☆
Governance The functioning of EP 100 is not transparent enough. No information was submitted on GCAP. In the FAQ section of the official website[35], an executive committee of the coalition is mentioned with the members, but the website does not clarify the tasks of this executive committee, when it is meeting etc. EP 100 specifies that the initiative is led by the Climate Group and the World Green Building Council, without explaining if there is a dedicated staff to coordinate the coalition. No meetings of members visible, neither notes of the discussions that could have taken place. Finally, no policy is communicated to allow a gender-balanced decision-making process.	☆
Evaluation The coalition seems to have quite robust mechanisms for its members to report individual progress. The annual report is quite detailed and the information is easily accessible on the website. Concerning the activities of the coalitions itself, the reporting is not complete. Some programs' impacts and evaluations are more robust than others, but there is no complete overview of the total impact in the annual report. Finally, EP 100 is poorly reporting its results, governance and impacts on GCAP. This situation should be avoided by cancelling the visibility of such a coalition on the portal until it is fully reporting the requested information.	★

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[33] *Climate Critical: the energy efficiency imperative, Progress and Insights Report 2023*, Page 13, https://www.theclimategroup.org/sites/default/files/2023-03/Climate%20Group%20-%20EP100%20-%20Progress%20and%20Insights%20Report%20FINAL%2022.pdf

[34] 56 members on GCAP (consulted in April 2023, https://climateaction.unfccc.int/Initiatives?id=141) and 126 in the *Progress and Insights Report 2023*, page 17 (https://www.theclimategroup.org/sites/default/files/2023-03/Climate%20Group%20-%20EP100%20-%20Progress%20and%20Insights%20Report%20FINAL%2022.pdf)

[35] https://www.theclimategroup.org/ep100-faqs, consulted in April 2023

Final results
Except for the reporting and monitoring the individual progress of its members, this coalition is truly lacking in transparency. The functioning and governance are not explained, and the reporting on GCAP is not sufficient. While there are members from the Global South, the majority of them are still from the Global North, and civil society does not seem to play any role in this coalition. Because there is no global assessment of all activities of the coalition itself, it is hard to evaluate its impact, besides the progress of its members individually. Finally, EP 100 does not cover very important aspects of the energy transition, such as Just Transition or gender-balanced climate policies and sectoral targets.

General presentation of the initiative	**Name: RE100**
	Sector: Energy
	Founding date: 2014
	Founding place: New York Climate Week
	Geographic area: Global
	Number and type of members: 251 companies and 56 investors
	Links with other relevant initiatives: None
Climate and biodiversity objectives	RE100 is the global corporate renewable energy initiative bringing together hundreds of large and ambitious businesses committed to 100% renewable electricity.
Activities	Exchange and dialogue, Publication, Advocacy, Implementation
Funders	Climate Group, CDP
Members evaluated in this publication	BMW, Mitsubishi Estate

Participation to interviews / written feedback before publishing: NO

Sources:
- GCAP Page: https://climateaction.unfccc.int/Initiatives?id=146
- Official Website: https://www.there100.org/

Evaluation Grid

Areas evaluated	Stars
Objectives The objective of RE100 is clear but without a time frame. The annual report is detailed on the achievement of these objectives[36], however the reporting on GCAP is very poor on targets and results of the coalition. In the publications of the coalition, the most vulnerable with their expertise and needs do not seem to be integrated, as well as safeguards for biodiversity are missing. This is a key element to ensure a sustainable energy transition by using renewable energy. Just Transition is not mentioned while this is another key stone of the transition.	★
Inclusiveness The members are published on the official website, while this information was not updated on GCAP[37]. The coalition developed a criteria list and reporting requirements[38] for its members that show an attention to accountability. Only the private sector is represented in the membership of the coalition. Several polluter sectors are excluded (such as Fossil Fuels or Airline) which is also demonstrating the wish to avoid greenwashing This is important to mention that one representative of an NGO (World Wild Fund for Nature USA) is part of the RE100 Technical Advisory Group members, but it seems to be the only place where civil society can be consulted, and the balance with the private sector is far from achieved in that situation. There is a good geographical balance in the coalition between the Global North and the Global South, although the African continent is less represented as the others. The coalition does not communicate as an objective to reach equally the Global South and the Global North.	★
Governance On the official website, the coalition is communicated a detailed overview on its governance[39]. Each body's function is explained. There is a dedicated staff to coordinate and support the functioning of the coalition. However, the meetings are not clearly listed, there are no notes to be found online. The funding is also lacking in details, it seems that the Climate Group and CDP are the funding partners, but the amount and distribution of the funds are not available. No policy is communicated to allow a gender-balanced decision-	☆

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[36] *Annual disclosure report*, RE100 2022, https://www.there100.org/driving-renewables-time-change

[37] 307 members on GCAP (https://climateaction.unfccc.int/Initiatives?id=146) against 402 on the official website (https://www.there100.org/re100-members), both consulted in April 2023

[38] *RE100 joining criteria*, RE100 October 2022, https://www.there100.org/sites/re100/files/2022-10/RE100%20Joining%20Criteria%20Oct%202022.pdf

[39] *RE100 Governance and Delivery*, https://www.there100.org/sites/re100/files/2020-11/RE100%20governance%20struture.pdf, consulted in April 2023

making process.	
Evaluation The coalition seems to have a robust reporting and evaluation mechanism that can be found on the official website. The information is very accessible. It is a shame that the results are not communicated on GCAP. The coalition is publishing an annual report with Individual evaluation of its members[40]. The missing piece of the reporting system is an overview of the coalitions' activities: advocacy messages are clear, some webinars and publications can be found on the website. But a general overview with the evaluation of the impacts of such activities is unfortunately missing.	★
Final results RE100 has good practices to share on monitoring and is quite transparent on its governance. The membership is mostly reduced to the private sector and the representation of the most vulnerable is missing, as well as the comprehension of key cross-cutting issues such as Just Transition or biodiversity protection. The coalition should be clearer in terms by giving an overview of its activities (and not only provide an individual evaluation of its member) and precise better when the several governance bodies are meeting, what they discuss and decide about. Finally, RE100 did not report on GCAP for a while and the information is not accurate anymore. It should be done as soon as possible and this kind of situation should be avoided by excluding the coalitions from the portal who did not report on GCAP in the past 2 years.	★

b. Analysis of Electric Utilities

Companies	ACT scores	WBA assessment
● Ørsted ● Enel ● Iberdrola ● ENGIE	● Ørsted (55.5) ● Enel (42.6) ● Iberdrola (39.3) ● ENGIE (33.3)	The above companies are assessed as part of the WBA electric utilities benchmark which reveals both the credibility of their transition plans and how they are aligning with core social indicators and a just transition. Overall, electric utilities is a sector where the transition is relatively more mature both on climate and social and where the transition is accelerating. It also serves through electrification as a precursor to the decarbonisation of other sectors. This is in line with IEA findings[41] revealing how renewables are leading clean energy investments. The average normalised ACT scores (see annexes for a detailed overview of the ACT methodology and scores of all companies) for electric utilities is the highest of all benchmarks (keeping in mind the benchmark will be updated at the end of 2023). Based on the WBA 2021 electric utilities

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[40] *Annual disclosure report*, RE100 2022 page 37 https://www.there100.org/driving-renewables-time-change

[41] World Energy Investment 2023, IEA, May 2023, https://www.iea.org/reports/world-energy-investment-2023

	benchmark[42] the average normalised score currently stands at 37/100 which shows a transition is occurring in the sector, although it needs as in other sectors more efforts. Similarly, as just transition efforts both domestically and internationally have until now focused more on the electricity sector and specifically coal, the level of readiness is also higher than in other sectors on just transition. A number of electric utilities are among the top performers on just transition (for a detailed overview of the performance of the electric utilities on just transition see the Annexes).

INITIATIVES

General presentation of the initiative	**Name: Just Transition and Decent Jobs Pledge from the Private Sector**
	Sector: Human settlements, Energy
	Founding date: 2019
	Founding place: Climate Action Summit
	Geographic area: Global
	Number and type of members: 29 companies
	Links with other relevant initiatives: None
Climate and biodiversity objectives	Enhance the implementation of proposed actions and commitments to protect cultural and natural heritage from climate change at global and local levels by 2030
Activities	Exchange and dialogue, Publications
Funders	IKEA Foundation, WMBC

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[42]Electric Utilities Benchmark, WBA, 2021, https://www.worldbenchmarkingalliance.org/publication/electric-utilities/

Members evaluated in this publication	Ørsted, Enel, Iberdrola, ENGIE

Participation to interviews / written feedback before publishing: YES

Sources:
- GCAP Page: https://climateaction.unfccc.int/Initiatives?id=31
- Official Page: https://unglobalcompact.org/take-action/events/climate-action-summit-2019/taking-ambition-to-the-next-level#:~:text=This%20Pledge%20signals%20a%20company's,the%20development%20of%20green%20jobs.

Evaluation Grid

Areas evaluated	Stars
Objectives The objective for the coalition is not presenting any timelines, it is only qualitative. On GCAP, it is visible that the targets are *"just getting started"* while the coalition is already 4 years old. Just Transition itself is about the protection of the workers and social justice, however the coalition is not explaining concretely how to protect the most vulnerable and also which sectors are included in their Just Transition vision. Thanks to the interview, some elements on the vision were provided:" The *B-Team was one of the first organisations sending guidance on Just Transition for companies in 2018. Our recommendations were established in collaboration with the International Trade Union Confederation [...] We use the definition of the International Labour Organisation concerning Just Transition, which is going further than "just" labour rights"*[43] with an important consideration of human rights. Gender however is not part of the focus yet. It is still unclear which sectors and technologies / solutions for the transition the coalition is encouraging, such as Carbon Capture and Storage or to nuclear power with are crossing several redlines for civil society. If we focus Carbon Capture and Storage as an example, NGOs are raising a lot of concerns and risks and that is not considered as a sustainable alternative to fossil fuels[44]. Thanks to the interview with the initiative's team, it was confirmed that this pledge was not meant to last for years. *"The idea was to create momentum around the Climate Action Summit in 2018 and attract business's attention on Just Transition. The role of the B-Team was not to keep it alive"*[45]. It is actually not active anymore and that means that the GCAP portal is not updated in that regard. During its active time, the main activity of the initiative was to provide guidance and train its members on Just Transition, through events and	★

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[43] Elements from an interview with the B-Team, 17.07.2023

[44] *CAN Europe's position on Carbon Capture and Storage and/or Use* (CSCU), CAN Europe, June 2020, https://caneurope.org/position-carbon-capture-storage/

[45] Elements from an interview with the B-Team, 17.07.2023

publications. The B-Team is still coordinating a focus group with a group of leaders to engage more and try to implement the pledge, some activities are still going on, but not under the formal banner of the initiative.	
Inclusiveness The coalition is reporting the list of its members on GCAP. The coalition is dedicated only to the private sector, civil society is not represented. There is only one member from the Global South, India. The coalition does not communicate as an objective to reach equally the Global South and the Global North. In terms of selection of companies (which were the targets of this initiative), some criteria were used such as providing proof of climate engagement through dedicated climate targets, but the requirements were not very demanding since the main goal of the initiative was to mobilise around Just Transition in 2018[46].	☆
Governance The coalition is barely communicating on its functioning. On GCAP, the coordination staff is mentioned but its exact role is not visible, also not on the website. It seems to have a very little capacity and could explain the lack of information[47]. There is no explanation on how the decisions are made, which body is responsible for it, when and how it meets etc. There are no meetings notes or summary of a potential General Assembly. This is due to the fact that this initiative was constructed as a pledge dedicated to one momentum: as explained during the interview, "the pledge was not established with the idea to create governance bodies around it: the only task the B-Team was meant to conduct is to launch the pledge and mobilise companies around it in 2018"[48]. In terms of governance when the initiative was active, its launch was prepared with the UNSG and Global Compact, while the B-Team stayed the main organisation to coordinate activities after its creation, with a dedicated staff as a secretariat. The funding was communicated on GCAP but there are no details on how it has been spent. Finally, no policy is communicated to allow a gender-balanced decision-making process.	☆
Evaluation The coalition is not robust enough in terms of reporting and monitoring its progress. There is no real official website, and the reporting in GCAP is from 2021. There is no tracking of individual progress of the members. However, the coalition is mentioning several challenges on the GCAP portal that might explain the lack of progress and reporting, especially concerning the interest of companies and lack of capacity inside the staff. This lack of evaluation is explained by the core purpose of the initiative, as it was precised during the interview: *"the purpose of the ledge was to create momentum and not to follow-up with signatories on their efforts / results concerning Just Transition."[49]* The team noted also the very important challenge they are facing in terms of reporting / implementing concrete Just Transition plans in companies strategies: this topic is still quite new for many and each company has a different context. Next to setting collective guidance,	☆

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[46] Elements from an interview with the B-Team, 17.07.2023

[47] Under the *"dedicated staff"* category in GCAP, it can be found: *"The dedicated staff is comprised of 0.05% of Sam Smith's/Emily Hickson's time."* (*https://climateaction.unfccc.int/Initiatives?id=31, consulted on the 17.04.2023*)

[48] Elements from an interview with the B-Team, 17.07.2023

[49] Elements from an interview with the B-Team, 17.07.2023

it is very complicated for the initiative to support the implementation and thus the monitoring of Just Transition plans among their membership. The initiative is preparing a platform where all contents produced so far on Just Transition would be available, in order to create more transparency around its past activities but also to make this information available beyond members.	
Final results This coalition has been dormant since 2021: there is no official website, the functioning and governance are not mentioned, and the reporting on GCAP is from 2021. There is only one member from the Global South, and only the private sector is represented. No individual progress tracking is available, as it is not the purpose of the pledge. The B-Team explained during the interview that this is an initiative that is very anchored in the 2018 context, rallying for the first time many companies around Just Transition. The aim was not to push them for implementation and even less monitor their progress. Although there is a focus group still meeting quite regularly, the initiative is not organising any activity formally yet. An important challenge of the initiative, next to push members not only to be aware about Just Transition but effectively implement it, the lack of Just Transition Framework at the State level is a concrete issue. This topic can not only be led by companies but need support from the governments, which is illustrating one of the limits of climate initiatives.	★

General presentation of the initiative	**Name: Caring for Climate**
	Sector: Transport, Energy, Industry, Adaptation/resilience
	Founding date: 2007
	Founding place: No information
	Geographic area: Global
	Number and type of members: 445 companies, 23 investors and 10 organisations
	Links with other relevant initiatives: Science Based Targets initiative, Put a Price on Carbon - Business Leadership Criteria on Carbon Pricing
Climate and biodiversity objectives	Caring for Climate aims to shape the engagement of businesses with climate change, mobilising a critical mass of business leaders to implement climate change solutions and help shape public policy.

Activities	Exchange and dialogue, Publications
Funders	UN Global Compact
Members evaluated in this publication	Ørsted, Enel, Iberdrola, ENGIE, JLL
Participation to interviews / written feedback before publishing: YES	

Sources:
- GCAP Page: https://climateaction.unfccc.int/Initiatives?id=49
- Official Webpage: https://unglobalcompact.org/take-action/action/climate

Evaluation Grid

Areas evaluated	Stars
Objectives Caring for Climate is not presenting objectives with concrete timelines. In its statement[50], the objectives and commitments are more detailed as on GCAP but still without timelines. The last progress report of the coalition is from 2016, and on GCAP, the achievement of the objectives is not communicated, although the reporting was done in 2022. It is not visible in which sector Caring for Climate is active, the membership is very diverse, and there is no real monitoring. In this context, it is not possible to ensure that the coalition is spreading sustainable solutions and messages in its advocacy and awareness raising activities. There is no consideration of the most vulnerable in the coalition messages and Just Transition is not mentioned anywhere. Thanks to the interview with the initiative's team, the status of Caring for Climate was clarified: it is actually no longer active, and the GCAP Portal is not updated to this regard. It is also an old initiative (2007) that was created in another context: In 2007, the "*challenge was not on accountability yet, but how to mobilise companies for climate. It started only with a group of 20 members [...] Caring for Climate is still used to convey during the COP members and have an event, but the initiative itself is not alive anymore. It has been inactive since 2016*"[51] In terms of activities, it was explained that the initiative mainly organised events at COP or Climate Summits to attract new companies and encourage them to commit for climate. Finally, on cross-cutting issues such as gender or Just Transition, this was not the main objective of Caring for Climate to raise awareness on these: having interest in climate was already a challenge at that time. Also, the initiative was very dependent on priorities and interests of members. Just Transition is however better integrated in other initiatives Global Compact is leading or co/leading nowadays, such as the SBTI initiative.	☆

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[50]*Caring for Climate Statement*, 2007, https://d306pr3pise04h.cloudfront.net/docs/publications%2FC4C_Statement.pdf

[51] Elements from an interview with the UN Global Compact Team, 10.07.2023

Inclusiveness Caring for Climate has almost 500 members; they are visible on GCAP. Only 10 of them are international organisations and NGOs, such as Greenpeace International or the World Wild Fund for Nature. There are more members from the Global North but every continent is represented with several members. The coalition does not communicate as an objective to reach equally the Global South and the Global North. As it was mentioned previously, this initiative was created with the main objective to mobilise the private sector. As it was active, it did not use special criteria to recruit members.	★
Governance The governance of Caring for Climate is poorly reported. On GCAP, under several tabs (such dedicated staff or Decision-making arrangements), very little information can be found: *Management of the initiative is covered by the UN Global Compact in New York City [...] Caring for Climate is led by the UN Global Compact with UN Environment Programme and UNFCCC, with core functions within the initiative covered by members of the UN Global Compact team*[52]. The several bodies of the coalition are not explained at all, as well as the decision-making process. However, thanks to the interview, the governance of the initiative was a bit clarified: *"The initiative was coordinated by the Global Compact staff, there was no other coordination or decision body. The budget was part of the global staff budget of Global Compact. However, it is important to note that next to Global Compact, the UNFCCC and UNEP were also involved in the coordination and animation of the initiative [...] The Secretariat was sitting with Global Compact and in partnership with UNFCCC and UNEP, which is why no details on an executive committee or other kind of bodies can be found.*[53] The amount and distribution of the budget is not clarified as well, the only sentence that can be sound on GCAP is the following: *Caring for Climate is covered by the UN Global Compact's budget*[54]. There are no notes of meetings to be found online and no policy is communicated to allow a gender-balanced decision-making process.	☆
Evaluation The last progress report of Caring for Climate is from 2016, which is considered too old to be used in this publication. On GCAP, under the tab of Monitoring arrangements[55], the coalition wrote the following: "*Companies committed to Caring for Climate are expected to report publicly in the annual UN Global Compact Communication on Progress.*" The last communication on progress from UN Global Compact is from 2021/2022[56], but there is no dedicated information on the coalition's activities and the individual progress of its members. On GCAP, there is some information on the activities of the coalition concerning publication and events, but that is not comprehensive. Thus, the reporting on GCAP is incomplete and the coalition does not present an own monitoring and evaluation system inside its governance. There is no	☆

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[52] https://climateaction.unfccc.int/Initiatives?id=49, consulted in April 2023

[53] Elements from an interview with the UN Global Compact Team, 10.07.2023

[54] Elements from an interview with the UN Global Compact Team, 10.07.2023

[55] Elements from an interview with the UN Global Compact Team, 10.07.2023

[56] *UN Global Compact Communication on Progress Report*, 2021/2022,
https://unglobalcompact.org/participation/report/cop/active/473179

real website, it is a webpage on the UN Global Compact website, with very few details on the coalition itself.

Considering the information of the interview, as the coalition ended its activities in 2016, it seems logical that no updates have been provided since then. Monitoring was not planned really during the time the initiative was active: *"We did not use any reporting tool or had any reporting requirements for our members, since the initiative was about mobilising companies and not tracking their results."*[57] The final assessment of this initiative is interesting, because it could mobilise over 400 actors on climate way ahead of the Paris Agreement. Even if the concrete impact is not measured, this membership evolution should be considered in assessing Caring for climate.

Final results

Caring for Climate has a very diverse membership but unfortunately, the impact of the coalition is not visible and evaluated at all, and also its status is not updated as it is not active since 2016. This is the date of the last monitoring documents, and the reporting on GCAP is not complete. There is no information on the governance of the coalition, not even on the sectors and political messages it is working on. This raises the question of the relevance of this coalition to stay part of the UNFCCC non-party stakeholder space, as it is not transparent and apparently not even active.

Thanks to the interview with the Global Compact Team[58], some elements were clarified and it was also interesting to hear about the concrete win of this initiative (mobilising over 400 members) but also the challenges it had to face, with the coordination between 3 organisations and also the lack of possibilities to ensure accountability to its membership. Even if it was not the aim of Caring for Climate, with the context changing and the need to move from commitments to actions, its format was not accurate anymore and the Global Compact had to change its portfolio and support / create new initiatives answering better to this need of accountability.

c. Analysis of the Transport Sector

Companies	ACT scores	WBA assessment
● Renault ● BMW	● Renault (9/20) ● BMW (9.6/20)	As part of the Race to Zero initiatives assessed in this report, Renault and BMW stand out as two car manufacturers that are benchmarked by WBA and also part of the initiatives listed below. With the growing global share of EVs in the automotive market (now representing 15% of the global car market[59], three times more than two years earlier), the sector is also along with electric utilities, one that is relatively speaking transitioning faster than the others. The

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[57] Elements from an interview with the UN Global Compact Team, 10.07.2023

[58] Elements from an interview with the UN Global Compact Team, 10.07.2023

[59] IEA, *Global Energy Transitions Stocktake*, https://www.iea.org/topics/global-energy-transitions-stocktake

		average normalised ACT score for automotive companies is just behind that for electric utilities at 34/100 (see annexes for a detailed overview of the ACT methodology and scores of all companies). Among automotive companies, Renault and BMW are top performers ranked 2nd and 5th respectively. Both companies enacted a number of policies to decarbonise including in both cases a relatively large share in the number of low-carbon vehicles sold which is a key area of the ACT assessment.

INITIATIVES

General presentation of the initiative	**Name: Responsible Corporate Engagement in Climate Policy**
	Sector: Diverse
	Founding date: 2019
	Founding place: Climate Action Summit
	Geographic area: Global
	Number and type of members: 105 companies and 19 investors
	Links with other relevant initiatives: We Mean Business, Caring for Climate
Climate and biodiversity objectives	A supportive policy framework is vital to give business the backing it needs in the transition to a low-carbon economy. This is why forward-looking companies are actively ensuring their policy engagement on key climate issues is aligned, transparent, and consistent.
Activities	Exchange and dialogue, Publications, Advocacy
Funders	IKEA Foundation, William - Flora Hewlett Foundation, Children's Investment Fund Foundation

Members evaluated in this publication	Renault, Iberdrola, Prologis

Participation to interviews / written feedback before publishing: NO

Sources:
- GCAP Page: https://climateaction.unfccc.int/Initiatives?id=145
- Official Webpage: https://www.wemeanbusinesscoalition.org/commitment/responsible-engagement-in-climate-policy/

Evaluation Grid

Areas evaluated	Stars
Objectives This coalition is not having a concrete objective, which is making the assessment difficult. There is a commitment sheet[60] that is very short and is not drawing the concrete achievements the coalition is meant to attend with its members. There is no communication on the achievement of the objectives on GCAP nor in the publications accessible online. It seems to be very linked to Caring for Climate since the reports listed as resources are all under the Caring for Climate logo. Just Transition is not present in the webpage or the few reports available. The coalition is not mentioning the key sectors it is working in, nor the political recommendations. Thus, it is impossible to determine if the coalition is promoting sustainable messages and solutions.	☆
Inclusiveness The coalition is reporting the list of its members on GCAP. The coalition is dedicated only to the private sector, civil society is not represented. Approximately one quarter of the membership is from the Global South. The coalition does not communicate as an objective to reach equally the Global South and the Global North.	☆
Governance The coalition is not communicating on its functioning, not on the website nor on GCAP There is no explanation on how the decisions are made, which body is responsible for it, when and how it meets etc. There are no meetings notes or summary of a potential General Assembly. The funding partners are communicated on the website but there are no details on how it has been spent and what is the amount of the funding. It is not specified if a dedicated staff is coordinating the initiative. Finally, no policy is communicated to allow a gender-balanced decision-making process.	☆
Evaluation The coalition is not presenting any mechanism to allow reporting and	☆

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[60] *Responsible Climate Policy*, We Mean Business Coalition, date unknown, https://www.wemeanbusinesscoalition.org/wp-content/uploads/2017/08/Commitment_Policy.pdf

monitoring for its members, but also for the activities of the coalition in general. There is no real official website, and the reporting on GCAP is very poor. There is a paper from 2014 getting an overview of where companies are in terms of responsible climate engagement, but it is considered too ancient to be used in this publication[61].	
Final results This coalition seems to be dormant and is highly untransparent. There is no official website, the functioning and governance are not mentioned, and the reporting on GCAP is only focussing on the membership. Only the private sector is represented, with a majority of members from the Global North. No individual progress tracking is available, it is hard to evaluate if this coalition really has an impact. No dedicated strategy on Just Transition or gender-balanced climate policies are presented. This raises the question of the relevance of this coalition to stay part of the UNFCCC non-party stakeholder space, as it is not transparent and apparently not even really active.	☆

General presentation of the initiative	**Name: Getting to Zero Coalition**
	Sector: Ocean and coastal zones, Water, Transport, Energy, Industry
	Founding date: 2019
	Founding place: Climate Action Summit
	Geographic area: Global
	Number and type of members: 206 members (majority of companies and investors, but also 31 members such as research institutes and international organisations)
	Links with other relevant initiatives: Mission Innovation
Climate and biodiversity objectives	The overarching goal of the Getting to Zero Coalition is to have commercially viable ZEVs operating along deep-sea trade routes by 2030, supported by the necessary infrastructure for scalable zero-carbon energy sources including production, distribution, storage and bunkering, towards full decarbonization by 2050

[61] *Where do companies stand on responsible corporate engagement in climate policy?* Caring for Climate, 2014, https://d306pr3pise04h.cloudfront.net/docs/issues_doc%2FEnvironment%2Fclimate%2FPolicyStudy2014update.pdf

Activities	Exchange and dialogue, Awareness raising, Publication
Funders	Global Maritime Forum, Friends of Ocean Action, World Economic Forum
Members evaluated in this publication	BMW, Ørsted, Iberdrola, ENGIE
Participation to interviews / written feedback before publishing: Yes	

Sources:
- GCAP Page: https://climateaction.unfccc.int/Initiatives?id=39
- Official Website: https://www.globalmaritimeforum.org/getting-to-zero-coalition

Evaluation Grid

Areas evaluated	Stars
Objectives The objectives of the coalition are clear, both quantitative and qualitative. The coalition communicates often and clearly on the achievement of its objectives, through GCAP. Advocacy messages presented as well in the Call to Action[62] but also in more recent reports on the national/regional actions of the coalition and more broadly on policy work[63]. Just Transition is mentioned in the Call to Action report for example, but no concrete strategy of the initiative on this is present on the website or on GCAP. Concerning sustainability, the coalition is mentioning very clearly which energy sources members shall plan to use for the transition of the shipping sector[64]. In the Ambition Statement, renewable energies are presented as a solution, with several safeguards about other technologies[65], however the definition of zero carbon sources is much broader for the coalition. After a written feedback from the initiative's team, it was explained that nuclear or CSS include these options in the definition because they are technically zero-emission fuels but they are not especially encouraged[66]. From a civil society perspective, based on conclusion from the IPCC that demonstrate that nuclear or CSS are either not mature to be use on large scale, or are presenting several threats to human rights as land grabbing or are threatening some SDGs directly, such as the nuclear power for the	★

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[62] *Call to Action for shipping decarbonization*, Global Maritime Forum, Page 2, November 2021, https://www.globalmaritimeforum.org/content/2021/09/Call-to-Action-for-Shipping-Decarbonization.pdf

[63] See under the resources tab of the website, https://www.globalmaritimeforum.org/getting-to-zero-coalition/resources-page

[64] *Definition of zero carbon energy sources - Getting to Zero Coalition,* 2019, https://www.globalmaritimeforum.org/content/2019/09/Getting-to-Zero-Coalition_Zero-carbon-energy-sources.pdf

[65] *Call to Action for shipping decarbonization,* Global Maritime Forum, Page 2 November 2021, https://www.globalmaritimeforum.org/content/2021/09/Call-to-Action-for-Shipping-Decarbonization.pdf

[66] Elements from an interview with the Global Maritime Forum Team, 27.07.2023

SDG16 on peace[67].

Concerning cross cutting issues such as human rights or Just Transition, the initiative answered in the written feedback that they are considered in their policy work, for example just transition in developing countries[68]. Also, when the initiative organises events with panels, there is the wish to include several perspectives in terms of geography or gender.

Inclusiveness

The coalition is reporting the list of its members on GCAP and on its website. From the written feedback provided by the initiative, it was mentioned that if at the beginning, the initiative was open to all actors willing to join, it has established a *Recruitment Strategy[69]*, based on several criteria, such as the Ambition one: *the applicant must endorse the ambition of the Getting to Zero Coalition of full sector decarbonization by 2050.* Civil society is represented by the Environment Development Fund for example, the role of partners such as NGOs is defined in an internal document[70] (mainly expertise transfer and policy building). Knowledge partners from civil society are present across the globe, however the initiative explains the "overrepresentation" of the business sector because companies are the core targets of the initiative. On another hand, a better geographical balance is recommended. There are members from the South in the coalition, both companies or organisations. However, the majority of the members are still from the Global North and the African continent is not represented. Still the initiative's team communicated in the written feedback that underrepresented regions will be prioritised, thus there is the will to improve this aspect.

Governance

This is the pillar with a very low score for this coalition: the governance is not clarified. On GCAP, concerning decision making arrangements, only this sentence can be found: *The Getting to Zero Coalition is led by the Global Maritime Forum and World Economic Forum. Friends of Ocean Action is a founding partner[71].* The coalition also informs about a Coalition's strategy group (function of a steering committee) and the industry leads, which work on the different themes within the Coalition. But the functioning of these two bodies and their composition are not specified. It is also mentioned that there is a team of 15 employees working for the coalition. The interactions between this team and the members are not explained. There are no notes of meetings to be found online. The funding is also not explicitly detailed. Finally, no policy is communicated to allow a gender-balanced decision-making process.

The initiative allowed more details on its functioning thanks to the written feedback it provided: The World Economic Forum and Friends of Ocean Action are founding partners, and the lead is in the hands of the Global Maritim Forum. Decisions are based on members, and the Project Team inside the

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[67] *Interactions between mitigation measures and Sustainable Development Goals,* available on the IPCC website (https://www.ipcc.ch/sr15/graphics/#cid_457) and in chapter 2 of the *Global Warming of 1.5°C report*, 2020, page 156 (https://www.ipcc.ch/sr15/download/)

[68] Details on the following publication: *Decarbonizing shipping while ensuring an equitable transition*, Global Maritime Forum, 2022, https://www.globalmaritimeforum.org/news/decarbonizing-shipping-while-ensuring-an-equitable-transition

[69] Elements from an interview with the Global Maritime Forum Team, 27.07.2023

[70] *Decarbonizing Shipping, Role of Companies - Getting to Zero Coalition*, Global Maritime Forum Page 3, 2022, https://www.globalmaritimeforum.org/content/2022/08/Getting-to-Zero-Coalition-role-of-companies-July-2022.pdf

[71] https://climateaction.unfccc.int/Initiatives?id=39, consulted in April 2023

Global Maritim Forum is here to support and assist. "*The Coalition works mainly through 'Working Groups' or 'Taskforces', which are smaller groups comprised of a selection of members, supporting organisations, knowledge partners, supported and convened by the Project Team*"[72]. In these groups, strategic discussions, work programs and expertise are developed. Finally, there is a Strategy Group, composed of 8 to 15 individuals nominated by the Project Team for 2 years, depending on their involvement and expertise. They provide strategic guidance to the initiative.

The interviewed team explained in the written feedback that the governance was not communicated with so much details online because it was considered relevant for members and internal use mostly. But there is the wish to communicate more both on the governance and the projects and activities the initiative is undertaking in the future.

Evaluation

The coalition established a concrete Industry Roadmap[73] with several milestones to achieve its goals. The reporting on GCAP is very recent (2022) and quite detailed. However, there is not full reporting on all activities of the coalition, some concrete and useful example are given[74], but a comprehensive reporting would be more accurate. In its written feedback, the initiative mentioned several task-forces among its members, both around geographical priorities and thematics. It is organising workshops and events to allow exchanges and expertise building. Some members even develop their own projects with the support of the Project Team[75]. The coalition is not reporting on individual progress of its members, which is a shame because that would contribute to better understanding the impact of its work. The initiatives justified this situation in the written feedback with the fact that the membership is very diverse and broad. "To track their progress would require very individualised methodologies and a lot of resources on our time. Instead, the Global Maritime Forum also hosts the secretariat of three transparency initiatives (Poseidon Principles for Financial Institutions, Poseidon Principles for Marine Insurance, and Sea Cargo Charter). These have a smaller and more homogenous membership with a developed methodology to track the progress of their members". The initiative is also trying at least to track progress on a more global basis through its pilot projects. There's an annual mapping of pilot projects and one annual mapping of green corridors. There is also a sector-wide, annual progress report as well. Dedicated reports are produced and available online.[76]

Final results

Getting to Zero Coalition produced several internal documents to be transparent on its strategy and its priorities. The reporting in GCAP is detailed and recent. The website is functional and the members are visible. However, the coalition is lacking a balance between the different types of members (for

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[72] Elements from an interview with the Global Maritime Forum Team, 27.07.2023

[73] *Getting to Zero Coalition Industry Roadmap*, Global Maritime Forum, 2019, https://www.globalmaritimeforum.org/content/2019/09/Getting-to-Zero-Coalition_Industry-Roadmap.pdf

[74] One example on GCAP under the "Actions Undertaken" tab: *One concrete example of a relevant pilot involving Coalition members is the Castor Initiative to jointly develop an ammonia-fuelled tanker, by Yara International, the Maritime and Port Authority of Singapore, MISC, Lloyd's Register, MAN Energy Solutions and Samsung Heavy Industries, consulted in April 2023, https://climateaction.unfccc.int/Initiatives?id=39*

[75] Elements from an interview with the Global Maritime Forum Team, 27.07.2023

[76] *Annual Progress Report on Green Shipping Corridors*, Global Maritime Forum, 2022 https://www.globalmaritimeforum.org/content/2022/11/The-2022-Annual-Progress-Report-on-Green-Shipping-Corridors.pdf

example, private sector and NGOs) and also geographically. Getting to Zero coalition is not clear enough online on its governance and the decision-making processes, its funding and the full scope of its activities. It does not provide an individual evaluation of its members.

However, thanks to the written feedback from the initiatives' team, the initiative has more to share, especially concerning its governance which is quite robust, but also other elements such as the consideration of Just Transition, geographical balance among members etc. Since the feedback was detailed, the initiative received a bonus point with an acceptable final score of two stars.

Finally, the initiative provided interesting feedback on what it could achieve in 5 years with the shifting of mindset in the maritime sector considering shipping decarbonisation. Interest, commitments and mobilisation are growing, even if this is having also a negative aspect with more initiatives that are more or less ambitious, needing more coordination efforts[77]. This can also be illustrated with the Race to Zero, in which participation is useful to push for ambitious targets among membership and beyond, but at the same time, *"focus on coordination and alignment can sometimes be unrealistic and discourage bold initiatives".* This is a very good conclusion on the potential but also challenges these initiatives might face in their implementation.

d. Good practices in climate initiatives

General presentation of the initiative	**Name: SIDS Lighthouses initiatives**
	Sector: Energy, Adaptation/resilience Modification from the interview with the initiative's team: Mitigation / Adaptation / Resilience
	Founding date: 2014
	Founding place: UN Climate Action Summit
	Geographic area: Global
	Number and type of members: 2 companies, 1 investor, 22 Organisations, 42 countries Details from the interview with the initiative's team: *40 Small Island Developing States (SIDS), 37 partners that include developed countries, regional and international organisations,*

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[77] Elements from an interview with the Global Maritime Forum Team, 27.07.2023

	development and multilateral agencies, private companies, research institutes, financing institutions and non-profit organisations
	Links with other relevant initiatives: None

Details from the interview with the initiative's team: *One of the SIDS LHI priority areas is to reinforce and expand partner engagement, leveraging synergies with existing SIDS initiatives and other IRENA coordinated platforms such as the Global Geothermal Alliance, the International Off-Grid RE Conference (IOREC) and the Coalition for Action. To this end, IRENA has an MOU with SIDS DOCK and implements a joint workplan, the same with AOSIS and also IRENA has an Energy Compact with AOSIS which is operationalised through the SIDS LHI.* |
Climate and biodiversity objectives	*A framework for action seeking to leverage partnerships to streamline efforts towards energy transition through implementation of 12 priority areas to achieve a target of total installed RE capacity of 10 GW by 2030 for all SIDS*
Activities	Expertise production, Technical implementation, Institutional capacity building, Campaigning, Training, Policy planning
Funders	Denmark, France, Germany, Italy, Japan, The Netherlands, Norway, New Zealand, United Arab Emirates
Members evaluated in this publication	Enel
Participation to interviews / written feedback before publishing: YES	

Sources:
- GCAP Page: https://climateaction.unfccc.int/Initiatives?id=96
- Official Website: https://islands.irena.org/

Evaluation Grid

Areas evaluated	Stars
Objectives
The initiative has a very clear objective with a concrete timeline and quantitative goal. It is interesting in this case to note that the initiative reached over its objective: "*The initial SIDS LHI targets to mobilise USD 500 million for*	★

renewable energy investment, deploy 100 MW of new solar photovoltaic (PV), add 20 MW of new wind power (and significant quantities of small hydropower and geothermal energy and ocean energy technology projects), and ensure that all participating SIDS develop renewable energy roadmaps, were achieved and exceeded three years in advance of the 2020 target date. Furthermore, the revised LHI target of 5 GW of total renewable energy installed capacity in all SIDS by 2023 was also met and exceeded ahead of schedule[78]". It seems that the initiative was quite effective and there might be good practices to learn for other initiatives in a similar sector.

The initiative is communicating on the achievement of its goals, and is reporting on cross-cutting issues such as gender equality or jobs creation, such as in the priority areas of the initiative's second phase: *"Raise awareness about job creation, gender equality and women's empowerment through renewables"*[79]. Some projects of de initiative demonstrate how Women can be part of the energy transition, such as for example the *Pacific Energy and Gender Strategic Action Plan*[80]. Just Transition itself is not mentioned as such, but the initiative is taking into consideration the fact that many jobs will be created through the energy transition, but also some will have to be adapted. It is a shame that no concrete strategy is available online to understand how partners of the initiative are effectively tackling this parameter.

Even if cross-cutting issues seem better integrated as most of the initiatives analysed in this report, SIDS Lighthouse initiative still has some progress to do in this area. The initiative is explaining in its most recent activity report that other technologies as solar and wind will be tested in the coming years to continue to decrease emissions, such as "green hydrogen"[81]. However, "green" is not defined anywhere and it should be the case, because if hydrogen is based on fossil fuels or uses a very large amount of water, it would not be effective and could be a problem in water stressed regions.

Generally, safeguards on biodiversity while constructing renewable energy projects are not mentioned in the initiative strategy and reporting, while it is a success factor of a just energy transition. It is not mentioned in the IRENA's tools used in the initiatives for the members to implement renewable energy, such as the technical assessment methodologies service[82].

After the interview with the team of SIDS lighthouse initiative, it was better explained that priorities on cross-cutting issues such as Gender were depending on members priorities and projects they ask the IRENA to support in their implementation. Gender and Jobs creation are not the only ones, Health, Education are also cross-cutting elements the initiative is working on.

Inclusiveness

Members of the initiatives are visible online publicly and more than two different types of stakeholders are represented. The purpose of the initiative is to support SIDS countries to deliver their energy transition, which implies that concerns and priorities of small island states and thus, Global south countries, are at the centre of the activities. Some northern countries (United

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[78] SIDS Lighthouse Initiative Webpage, About Tab, https://islands.irena.org/About

[79] *Progress and way forward,* SIDS Lighthouse Initiative, July 2022, Page 11, https://mc-cd8320d4-36a1-40ac-83cc-3389-cdn-endpoint.azureedge.net/-/media/Sids/Files/Publications/IRENA_SIDS_LHI_Progress_Way_Forward_2022.pdf?rev=60819416c34c4334b77545a5c080da63&hash=3E7283F25BBF9BD237219F55C4673A26

[80] Ibid, page 32

[81] Ibid, Page 16

[82] IRENA, Technical Assessment Services, https://www.irena.org/Energy-Transition/Project-Facilitation/Renewable-potential-assessment/Technical-Assessment-Services

States, European countries, Australia and Japan) are represented though as partners and funders. Inclusivity could be enhanced as civil society is under-represented, the initiative is mostly composed of countries, regional organisations and other SIDS focussed initiatives such as AOSIS, SIDS DOCK and international organisations. The work and wish to engage with civil society is not visible in the reporting of the initiative, neither in its priorities[83], although there is a priority dedicated to cooperation with the private sector. This lack of representation of civil society is worrying and could explain why the initiative is not integrative enough concerning cross-cutting issues such as the Just Transition for example, which are impossible to implement without the expertise of civil society on the ground, as well as ensuring the protection of biodiversity.

After the interview with the team of SIDS lighthouse initiative, it was explained that civil society organisations have been reached out but only a few responded. The team is continuing to reach out.

Governance

This pillar has the weakest score for the SIDS Lighthouse initiative. The only clear information is on GCAP where the initiative explains that the IRENA is the coordination body. There is no further information on how the decisions are made inside the initiative, how members are involved and what is the role of the partners. Summary and outcomes of the SIDS ministerial are available on the SIDS LHI website on check the Events tab. There is also an access to the Assembly outcomes on the IRENA website that highlights the outcomes of the SIDS Ministerial. The IRENA General Assembly is the place where the initiative is presented but more under a format of a side-event, not a decision-making moment[84]. The funding of the initiative is communicated through the website and other documents, it is composed mostly through support of northern countries: Denmark, France, Germany, Italy, Japan, The Netherlands, Norway, New Zealand, United Arab Emirates[85]. Finally, while Gender is part of the strategy of the initiative, it is not communicated if in the governance system and in the decision-making process, gender balance is ensured.

It would be very important to communicate transparently about this governance structure, because next to allowing a proper evaluation of the impacts of the initiatives, it could inspire others since the goals have been achieved in the SIDS Lighthouse initiative.

After the interview with the team of SIDS lighthouse initiative, the governance was clarified: "*While IRENA SIDS Lighthouse Initiative Team is conducting the daily work, all targets and important decisions of the initiative are validated by the initiative's partners. Since 2015, 3 ministerials meetings have been organised by IRENA every year to present the progress of the initiative and consult members, as well as the General Assembly of IRENA where annual results are presented. [...] Next to collective targets, the IRENA Team is*

[83] *Progress and way forward,* SIDS Lighthouse Initiative, July 2022, Page 11, https://mc-cd8320d4-36a1-40ac-83cc-3389-cdn-endpoint.azureedge.net/-/media/Sids/Files/Publications/IRENA_SIDS_LHI_Progress_Way_Forward_2022.pdf?rev=60819416c34c4334b77545a5c080da63&hash=3E7283F25BBF9BD237219F55C4673A26

[84] SID'S Event Calls for Just Discussion and Action on Energy Transition, IRENA, January 2023, https://www.irena.org/News/articles/2023/Jan/SIDS-Event-Calls-For-Just-Discussion-and-Action-on-Energy-Transition

[85] *Progress and way forward,* SIDS Lighthouse Initiative, July 2022, Page 2, https://mc-cd8320d4-36a1-40ac-83cc-3389-cdn-endpoint.azureedge.net/-/media/Sids/Files/Publications/IRENA_SIDS_LHI_Progress_Way_Forward_2022.pdf?rev=60819416c34c4334b77545a5c080da63&hash=3E7283F25BBF9BD237219F55C4673A26

following-up individually with members who are conducting projects at the national level and is providing enough space and flexibility for these projects to answer to local priorities."[86] The team is examining if there is a possibility to communicate it more clearly on the initiative website itself, while some elements are already on the general IRENA website.	
Evaluation The website of initiative is quite complete (except on governance) and clear. The initiative is reporting the efforts of each member, with recent data and numbers (2022)[87]. There is an individual tracking of the initiatives' members, while it could be improved and present clearly the concrete projects that have been installed thanks to the initiative. This is probably because of the complexity for the initiatives to have a full reporting from its members, as it is mentioned on GCAP under the *challenges & opportunity* tabs. The initiative is communicating the information requested on GCAP (2021 reporting cycle) and is reporting on the website regularly on events organised, new publications etc. During the interview with the team of SIDS lighthouse initiative, it was mentioned that next reporting processes, the initiative is trying to set up evaluation benchmarks and indicators for SIDS countries, to enhance the accuracy of their countries' profile. The evaluation pillar of the initiative might be even higher in the coming years.	★
Final results This initiative is very interesting to analyse, because it can prove a concrete achievement of its initial goal, which is not regular to find in climate initiatives. The objective (500 million USD for renewable energy investment, 100 MW of new solar photovoltaic and 20 MW of new wind power by 2020) has been over-achieved with 3 years of advance. Monitoring and reporting processes are very much developed. Civil society has been reached out but only a few were interested to join, the team of SIDS lighthouse initiative is still working on this. Also, on governance, the team recognised it was not detailed enough on the initiative website and will discuss internally if this can be better addressed. If this was online on the website, the score will tend closer to 3 Stars for this initiative. Next to these elements that can be improved, the initiative is generally transparent and quite efficient, despite the lack of funding for projects in the target countries.	★ ★ ★

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[86] Elements from an interview with the SIDS Lighthouse Initiative Team, 27.07.2023

[87] SIDS country profile webpage, IRENA, https://islands.irena.org/Re-Progress/Country-profiles

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Annexes

a. Detailed evaluation sheet of climate initiatives

Areas of work and indicators	Responsible Corporate Engagement in Climate Policy	EP 100	Just Transition and Decent Jobs Pledge	RE 100
AREA 1: OBJECTIVES Yes = 0,63 Incomplete = 0,31				
Quantitative objective, with time frame	No	No	Incomplete	Incomplete
Communication about achievement of objectives	No	Yes	Yes	Yes
The initiative's activities and objectives are sustainable: they do not have negative environmental, social, or economic consequences and take into consideration the needs of the most vulnerable such as women or youth	No	Incomplete	Incomplete	Incomplete
Just Transition Strategy	No	No	Yes	No
Total Area 1	0	0,94	1,88	1.25
AREA 2: INCLUSIVENESS Yes = 0,63 Incomplete = 0,31				
Online publication of initiative's members	Yes	Yes	Yes	Yes
At least two different types of stakeholders represented among members	No	No	No	No
Balanced representation of civil society	No	No	No	No
Balanced representation of developed and developing countries	No	No	Incomplete	Yes

Total Area 2	0,63	0,63	0,94	1,26
AREA 3: GOVERNANCE Yes = 0,42 Incomplete = 0,21				
All initiative bodies are clear and their functions are explicit	No	No	No	Yes
The decision-making body meets at least once a year (e.g., General Assembly) and records of decisions are published and publicly available	No	No	No	No
At a minimum, the initiative has a coordinating body (with its own support team), a decision-making body, a charter, and a work plan. It holds regular meetings.	No	Incomplete	Incomplete	Incomplete
Decisions and minutes from initiative's meetings are accessible	No	No	No	No
Information about the initiative's funding and its use of those funds is accessible	Incomplete	Incomplete	Incomplete	Incomplete
Dedicated attention to the gender balance in the governance bodies / decision making processes	No	No	No	No
Total Area 3	0,21	0,42	0,42	0,84
AREA 4: EVALUATION Yes = 0,63 Incomplete = 0,31				
The initiative communicates through a website	No	Yes	No	Yes
The initiative reports its activities and tracks its projects It must provide the following information: sources, amounts, and dates of funding; reports or briefing notes on the	No	No	Incomplete	Incomplete

project or activity; participants and/or beneficiaries; objectives and outcomes				
The initiative provides information on the achievement of its objectives for each member	No	Yes	No	Yes
All information requested by GCAP and the Race to Zero criteria are available on these platforms	No	No	Yes (2021)	No
Total Area 4	0	1,26	1,25	1,57
Bonus Point for Exchanges	No	No	1	No
TOTAL	0,84	3,25	5,49	4,92

Areas of work and indicators	Getting to Zero Coalition	Caring for Climate	SIDS Lighthouse Initiative
AREA 1: OBJECTIVES Yes = 0,63 Incomplete = 0,31			
Quantitative objective, with time frame	Yes	Incomplete	Yes
Communication about achievement of objectives	Yes	No	Yes
The initiative's activities and objectives are sustainable: they do not have negative environmental, social, or economic consequences and take into consideration the needs of the most vulnerable such as women or youth	Incomplete	Incomplete	Incomplete
Just Transition strategy	Incomplete	No	Incomplete
Total Area 1	1,88	0,62	1,88

AREA 2: INCLUSIVENESS Yes = 0,63 Incomplete = 0,31			
Online publication of initiative's members	Yes	Yes	Yes
At least two different types of stakeholders represented among members	Yes	Yes	Yes
Balanced representation of civil society	Incomplete	No	Incomplete
Balanced representation of developed and developing countries	Incomplete	Incomplete	Yes
Total Area 2	1,88	1,57	2,2
AREA 3: GOVERNANCE Yes = 0,42 Incomplete = 0,21			
All initiative bodies are clear and their functions are explicit	Yes	Incomplete	Incomplete
The decision-making body meets at least once a year (e.g., General Assembly) and records of decisions are published and publicly available	Incomplete	No	Yes
At a minimum, the initiative has a coordinating body (with its own support team), a decision-making body, a charter, and a work plan. It holds regular meetings.	Yes	Incomplete	Yes
Decisions and minutes from initiative's meetings are accessible	No	No	No
Information about the initiative's funding and its use of those funds is accessible	Incomplete	Incomplete	Yes
Dedicated attention to the gender balance in the governance bodies / decision making	No	No	No

processes			
Total Area 3	1,26	0,63	1,47
AREA 4: EVALUATION Yes = 0,63 Incomplete = 0,31			
The initiative communicates through a website	Yes	No	Yes
The initiative reports its activities and tracks its projects It must provide the following information: sources, amounts, and dates of funding; reports or briefing notes on the project or activity; participants and/or beneficiaries; objectives and outcomes	Incomplete	Incomplete	Yes
The initiative provides information on the achievement of its objectives for each member	Incomplete	No	Incomplete
All information requested by GCAP and the Race to Zero criteria are available on these platforms	Yes (2022)	Incomplete (2022)	Yes
Total Area 4	1,88	0,62	2,21
Bonus Point for Exchanges	1	1	1
TOTAL	7,9	4,44	8,76

b. Evaluation grid for companies part of the above initiatives

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Companies	Sector[89]	ACT[90] (/60)	Core social assessment (/20)	Just transition (/20)
JLL	Buildings	34.4	7.5	1.9
Mitsubishi Estate	Buildings	32.7	7	0.6
Prologis	Buildings	33.1	5.0	0
Ørsted	Electric utilities	55.5	8	5.6
Enel	Electric utilities	42.6	12.5	15
Iberdrola	Electric utilities	39.3	7	10
ENGIE	Electric utilities	33.3	11	15
Renault	Automotive	27	12	6.25
BMW	Automotive	28.8	8.5	3.75

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[88] For a more detailed overview of the scoring of these companies on each individual indicator see
https://www.worldbenchmarkingalliance.org/climate-and-energy-benchmark/
[89] It is worth noting that WBA climate and energy benchmarks were not all released at the same date and this also affects the availability of the data and scores
[90] It is important to note that companies in different sectors cannot be compared directly for the ACT assessments given sector specificities for the weighting and indicators.