INTRODUCTION

We have a decade to deliver climate action that will safeguard our environment, health and economies. The Climate Registry (TCR) is dedicated to helping organizations in North America build their climate ambition and be part of the solution to one of the greatest challenges of our time. TCR has developed this guidance to help organizations set and achieve greenhouse gas (GHG) reduction goals, which will help you:

» Demonstrate your commitment to sustainability and addressing climate change;

» Promote your organization and brand as an environmental leader - you may qualify for Climate Registered™ Platinum and All-Star status and a Climate Leadership Award;

» Align with sustainability and carbon reduction programs (e.g., CDP, Science-Based Targets Initiative);

» Reduce costs and enhance competitiveness; and,

» Improve employee morale and engagement.

This guidance reviews best practices for choosing a base year, identifying GHG emissions reduction opportunities, setting GHG goals, and communicating carbon neutrality and net-zero commitments. It also includes references to several external programs that support GHG goal setting and achievement.

This guidance may be used by organizations who are new to GHG reporting and carbon reduction goals, or those who have completed GHG inventories before but have never set GHG reduction goals or wish to update them.
Measure and Report Consistent GHG Inventories

The Climate Registry (TCR) encourages all member organizations to report all relevant direct and indirect emissions within a defined reporting boundary.

In order to set a GHG reduction goal, organizations must first compile a greenhouse gas inventory that accurately reflects their operations. While it may not be feasible for organizations to report every source of their emissions, it is necessary to report enough to get the “big picture” to identify emissions reduction opportunities and communicate both internally and externally.

TCR members have two options to report their inventories:

1. Report all relevant direct and indirect emissions within a defined reporting boundary, which includes all Scope 1 and Scope 2 emissions as well as combustion-based biogenic direct and indirect emissions from worldwide operations.

2. Report an inventory within a self-defined boundary, which can be a subset of GHG sources, facilities, or geographic area.

Whichever approach an organization takes to reporting, it is important to stick with that approach over the course of a GHG goal. Maintaining a consistent and transparent reporting boundary will enhance credibility of GHG reduction claims, since GHG reductions are usually measured by comparing emissions from the target (or completion) year to a base year. In order to generate an accurate comparison, the sources of emissions in both the target and base year must be consistent with one another. This consistency will ensure that reductions in emissions reflect proactive steps that the company has taken, rather than downsizing or outsourcing.

Members are also encouraged to report Scope 3 emissions, especially those that make up a significant portion of their overall emissions, that they can measure, and that they can develop a strategy for reducing.

Ideally, the GHG inventory should be third-party verified, which will ensure that the reported emissions are as accurate as possible.

Once a GHG inventory has been measured, organizations should strive to report the inventory to the public in a transparent way. Reporting may be done through an organization’s annual or sustainability report, financial disclosures, on their website, and/or through a more formal reporting program like TCR’s Carbon Footprint Registry. Publishing a GHG inventory through a third party provides credibility and assurance to stakeholders that the inventory was reported using a consistent standard, meets best practices for GHG accounting, and is endorsed by an organization with trusted expertise in the field.

Additional Inventory Requirements

Some programs, such as the Climate Leadership Awards and the Science Based Targets Initiative (SBTI), require companies to complete Scope 3 screening for relevant and mandatory Scope 3 emissions, and include a Scope 3 target if these emissions exceed 40% of their total emissions. The Climate Leadership Awards also require inventories to be externally reviewed by a third party (critical review or verification to a limited or reasonable level of assurance).

1 For more information see GRP v. 3.0, Module B.
2 See GHG Protocol Scope 3 Calculation Guidance for more details.
PHASE 2: IDENTIFY OPPORTUNITIES AND STRATEGIES TO REDUCE GHGS

Once your organization has completed a GHG inventory, you can start assessing GHG reduction opportunities and strategies for achieving them. This will help you develop an informed and ambitious GHG reduction goal, in addition to a robust pathway for achieving it by the target date. Organizations that have already set GHG reduction goals will continually assess opportunities and pathways to achieve them, or develop more ambitious goals. Strategies will vary by sector and the size of the organization. For sector-specific strategies and guidance, please see the Sector-Specific Guidance section at the end of this document. The following are general strategies that most organizations can take to reduce emissions and progress towards their goal:

» **Become More Energy Efficient:** Increasing energy efficiency is considered a cost-effective GHG reduction option for many organizations. Energy efficiency projects have the potential to reduce both direct and indirect emissions. Types of energy efficient projects/practices include replacing inefficient lighting, participating in demand response programs, improving airflow to reduce heating and cooling costs, boiler and chiller replacement, and conducting energy audits. Organizations can use tools from the US EPA’s ENERGY STAR Program to discover energy efficiency opportunities and energy management best practices.

» **Procure Renewable Electricity:** Organizations can procure low or zero-carbon renewable electricity sources to reduce their Scope 2 purchased electricity market-based emissions. Organizations can choose to purchase renewable energy credits (RECs), sign long-term power purchase agreements, participate in utility or community-choice aggregator (CCA) green power programs, or even install behind-the-meter renewable generation on-site. Members should refer to the Accounting for Renewable Energy Guidance for best practices on securing high-quality RECs and documenting the use of renewable energy in their GHG inventories. Organizations can also choose to participate in challenges such as RE100, whose members commit to purchasing 100% renewable energy.

» **Electrification:** Electrification, or beneficial electrification, is the process of replacing direct fossil fuel use (e.g., propane, heating, oil, gasoline) with electricity in a way that reduces overall emissions and costs. In particular, this strategy can help reduce Scope 1 emissions from onsite heating. Another strategy is purchasing electric vehicles to replace gasoline or diesel-powered vehicles. Electrification can be combined with renewable energy procurement to further reduce emissions.

» **Engage with your Supply Chain (Scope 3 reductions):** Supply chain emissions can be the largest source of emissions for many organizations. After organizations have completed a Scope 3 screening (see “additional inventory requirements” box above for more information), they can assess the feasibility of reducing these emissions. Some sources of Scope 3 emissions, such as employee commuting and business travel, can be mitigated through remote-work, telecommuting, or public transportation passes. The US EPA’s Center for Corporate Climate Leadership provides a number of resources that organizations can use to engage their supply chain to reduce Scope 3 emissions, and SBTi has published best practices in Scope 3 Greenhouse Gas Management.

» **Purchase Biofuels:** Biofuels are fuels made from biomass, including wood and wood waste, vegetal waste (e.g., straw, hay, grass, leaves), animal materials/waste (manure, sewage sludge), landfill gas, biogas, ethanol, and biodiesel. While there is still more research needed on whether biofuels have environmental benefits, or can even be considered carbon neutral, biofuels can be used to replace fossil-fuel sources of energy. Under TCR’s reporting guidance, combustion of biofuels still generates emissions, and TCR members are required to report the CO₂ emissions from these sources as Biogenic CO₂ emissions separately from Scopes 1, 2, and 3.

4 It may be necessary to report multiple years of inventories before clear strategies can be identified.
5 See: [https://www.there100.org/re100](https://www.there100.org/re100)
6 See: [https://www.eesi.org/electrification/be](https://www.eesi.org/electrification/be)
7 See: [https://www.epa.gov/climateleadership/center-corporate-climate-leadership-supply-chain-guidance](https://www.epa.gov/climateleadership/center-corporate-climate-leadership-supply-chain-guidance)
Procure Renewable Thermal Energy: Emissions associated with heating are often difficult for organizations to reduce, particularly those in heavy industry with large heating demands. One new potential strategy is renewable thermal energy procurement from technologies such as biomethane (renewable natural gas), geothermal energy, solar heat pumps, and hydrogen. Market instruments, such as Renewable Thermal Certificates (RTCs) or green gas certificates, are in the early stages of development. The Midwest Renewable Energy Tracking System (M-RETS) has launched a Renewable Thermal Tracking System to increase market transparency. The Renewable Thermal Collaborative has formed to scale up renewable heating and cooling and identify market barriers to renewable thermal technologies. The Center for Resource Solutions is developing a Green-e renewable fuels standard, and TCR will be issuing a forthcoming guidance for members to account for renewable fuels in their GHG inventories.

Purchase Carbon Offsets: Offsets are a potential solution for organizations to mitigate emissions that cannot feasibly be reduced using other methods. A single carbon offset certificate represents one metric ton of CO$_2$e being reduced or removed from the atmosphere from a specific project. Offset projects vary from grassland restoration and projects aimed at combating deforestation, to landfill gas destruction and cook stove replacement. TCR members interested in purchasing and claiming carbon offsets in their inventory should refer to the General Reporting Protocol Reporting an Inventory Module to be sure the offsets meet the quality criteria. Note that some programs, such as SBTi, do not allow offsets to be used to meet GHG reduction goals.$^8$

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PHASE 3: SET YOUR GHG REDUCTION GOAL

After you have reported an inventory and considered potential GHG reduction strategies, the next step is to set a GHG reduction goal. TCR encourages organizations to set goals that are realistic, achievable during the timeline, and ambitious enough to go beyond business-as-usual approaches. There are four main components of a GHG reduction goal:

1. Target year or years
2. Base year GHG inventory
3. GHG goal type
4. GHG reduction amount

These components are interdependent and should be considered together. For example, the GHG reduction amount will depend on the potential emissions reduction strategies, the timeline for completion and the base year against which the reduction is being measured.

Choose a target year:
A target year is the year by which a GHG reduction goal will be achieved. Organizations can choose to set short term targets, long-term targets, and interim target dates. Short-term goals are usually achieved in a matter of years, while long-term targets are typically longer than 5-10 years. Short-term goals ensure urgent action, while long-term goals help to drive planning and embed sustainable practices. A recommended strategy is to set a realistic, achievable goal in the short term, as well as a longer-term goal that may be more ambitious and even rely upon new technology not yet developed.

Additional Target Year Requirements
If organizations choose to set a Science-Based Target through SBTi, the goal period (the time between the base year and the target year) must be a minimum of five years and maximum of 15 years. The Climate Leadership Awards require that the goal period be no less than three and no more than 15 years for a first-generation goal. Subsequent goals that use the same base year can extend the previous goal period by no less than three and no more than 15 years. The UN Special Climate Report specifies 2030 as the date by which human-caused emissions of CO₂ would need to fall by 45%. Long-term climate goals can align with the United Nations-recognized date of 2050 by which global CO₂ emissions would need to reach net zero to limit warming to no more than 1.5 degrees Celsius by 2100.

Choose a base year:
A base year is the benchmark by which GHG reduction goals are measured. The base year inventory should reflect the most current carbon footprint of the organization. If organizational changes or major methodology changes occur during the goal period, it could mean that the base year is no longer relevant and will need to be adjusted or updated. Organizations should also consider choosing a “typical” year for their base year inventory. For example, emissions trends would be skewed if a company’s facilities were closed for long periods due to COVID-19 restrictions, or severe weather events impacted operations and emissions during the base year.

Options for base years include:
» A single year fixed inventory;
» A rolling base year, which shifts the base year forward by a certain number of years at regular time intervals; or,
» A multi-year average or base period, which is an average of annual emissions over several years.

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11 See: https://climateleadershipconference.org/awards-faq/
12 Ibid.
14 Ibid.
15 A multi-year average base period can be helpful for sectors with significant annual variability in emissions, such as the water sector.
Additional Considerations when Setting Base Years

Members should consider that certain programs may impose additional requirements for base years. To qualify for certain award categories in the Climate Leadership Awards, base years may not be more than four years prior to when the goal was announced.\(^{16}\) SBTi recommends choosing the most recent year for which data is available to serve as the base year,\(^{17}\) while the GHG Protocol Corporate Standard recommends choosing a base year at “the earliest point in time for which relevant data is available.”\(^{18}\) In addition, SBTi requires the same base year for mid-to-long term goals, and specifies that the base year should not include progress already made. Some jurisdictions (states, provinces, localities) also have GHG reduction targets, with which organizations may want to align.

Choose the type of GHG reduction goal:

Organizations should decide whether to set absolute GHG reduction goals or emissions intensity goals (or a combination of both). Absolute emissions targets are reductions in the total amount of GHGs over time, usually measured in metric tons, while emissions intensity targets are usually a reduction in the ratio of emissions relative to a business metric. Both types of goals are explained in more detail below:

- **Absolute emissions goals** reflect a targeted reduction in the amount of GHGs emitted by a certain date. For example, Company A commits to reducing its Scope 1 and Scope 2 emissions by 50% by the year 2030 from a 2015 base year. Absolute emissions goals are sometimes considered to be more rigorous than emissions intensity goals because achievement guarantees a reduction in emissions, regardless of whether the business output grows. Organizations’ whose emissions output depends on external factors (such as population growth affecting a city’s emissions, or a drought affecting a water agency’s emissions) should carefully consider these factors in order to set an ambitious but achievable absolute reduction goal, and may wish to establish an additional emissions intensity goal.

- **Emissions intensity goals** reflect a targeted reduction in the amount of GHGs emitted per some measure of output, such as flights, packages delivered, per product, or per employee or per resident. These goals can be helpful to organizations who have emissions growth that they cannot reasonably control without curtailing their core business or missions, such as rapidly growing companies, or expanding cities or college campuses. Some sector-specific programs, such as the Association for the Advancement of Sustainability in Higher Education (AASHE), measure progress in terms of intensity of emissions, such as emissions per student.\(^{19}\) With emissions intensity goals, overall emissions can increase even if emissions intensity declines. For this reason, organizations should carefully consider whether to set emissions intensity goals. SBTi only allows intensity targets if they are modeled using an approved sector pathway, or they lead to absolute emissions reductions in line with science-based targets. The Climate Leadership Awards do not recognize GHG intensity targets unless accompanied by an absolute emissions reduction goal.

Choose an emissions reduction level:

When determining the level of GHG reduction you want to achieve, you should consider:

1. What is achievable in the timeline,
2. Industry best practices,
3. Available technologies, and
4. How the reduction impacts other non-GHG-related objectives.

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\(^{16}\) See: [https://climateleadershipconference.org/awards-faq/](https://climateleadershipconference.org/awards-faq/)
\(^{18}\) GHG Protocol Corporate Standard, page 36.
\(^{19}\) See: [https://stars.aashe.org/](https://stars.aashe.org/)
Emissions reduction goals, and the pathways to achieve them, will vary widely according to the industry sector and the objectives of individual organizations. For example, office-based companies may be able to make deep reductions quickly, while others in heavy industry or with high-emitting activities may require substantial technological or policy changes.

When setting a goal level, organizations are encouraged to go beyond business-as-usual and set an aggressive goal. Aggressive GHG reduction goals can galvanize efforts and lead to the identification of additional reduction opportunities. Organizations should look to goals set by others in their industry sector as a benchmark. Please see the “Additional Resources” and “Sector-Specific Guidance” sections below for tools to set and compare GHG goals.

Examples of target guidelines from several programs are provided below:21

» **Climate Leadership Awards**: A first-generation goal must commit to at least a 2.5% reduction per year. Subsequent goals using the same base year must also adhere to a 2.5% per year reduction rate.22

» **United Nations Goals**: The United Nations Intergovernmental Panel on Climate Change (IPCC)’s special report on Global Warming of 1.5 degrees Celsius found that countries must reduce emissions by 45% from 2010 levels by 2030 to reach net zero in 2050. Collectively, countries must reduce their emissions by 7.6% per year between 2020 and 2030 to meet this goal.23 The report also identified a GHG emissions reduction level of 25% from 2010 by 2030 in order to limit warming to 2 degrees Celsius.24

» **Science-Based Targets Initiative**: Organizations choosing to set a target with SBTi can choose from three different methods or approaches:25

  » **Absolute-Based Approach**: Organizations must reduce emissions at least 2.5% in absolute terms per year for well below 2°C alignment, or a 4.2% absolute reduction per year for 1.5°C alignment.

  » **Sector-Based Approach**: The world’s carbon budget is divided by industry sector, and emissions reductions are allocated to individual companies based on the sector’s approach.

  » **Economic-Based Approach**: A company’s share of emissions is determined by its gross profits. Companies are required to reduce their GHG emissions per value added (GEVA) by 7% each year, which is based on a 75% absolute emissions reduction by 2050.

» **Local, subnational, national, and international GHG reduction goals**: Various jurisdictions at all levels have set their own targets for GHG reductions. Under California’s SB 32 legislation, the state must achieve a 40% reduction below 1990 levels by 2030. Massachusetts requires economy-wide GHG emissions reductions of between 10 and 25 percent below 1990 levels by 2020 and 80% below 1990 levels by 2050 under its Global Warming Solutions Act.26 Other state-level climate policies and targets can be found on the Center for Climate and Energy Solutions’ [State Climate Policy Maps](https://www.mass.gov/service-details/global-warming-solutions-act-background) and the U.S. Climate Alliance’s [inventory of state climate and clean energy policies](https://www.mass.gov/service-details/global-warming-solutions-act-background).

  » Many local governments have also adopted their own additional GHG reduction goals, which organizations can choose to align with when developing their goals. The American Council for an Energy-Efficient Economy (ACEEE) maintains a database of [local government climate & energy goals](https://www.aceee.org/local-government-climate-energy-goals). It is a good idea to be aware of the GHG targets and regulations in your jurisdiction in order to plan GHG reduction pathways that will meet or exceed their mandates.

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20 See: [https://www.epa.gov/ClimateLeadership/center-corporate-climate-leadership-supply-chain-guidance](https://www.epa.gov/ClimateLeadership/center-corporate-climate-leadership-supply-chain-guidance)
21 Requirements as of January, 2021. Please check program websites for up-to-date requirements.
22 See: [https://ClimateLeadershipConference.org/awards-faq/](https://ClimateLeadershipConference.org/awards-faq/)
24 See: [https://www.ipcc.ch/sr15/chapter/spm/](https://www.ipcc.ch/sr15/chapter/spm/)
25 See: [https://ScienceBasedTargets.org/methods/](https://ScienceBasedTargets.org/methods/)
PHASE 4: IMPLEMENT GHG REDUCTION STRATEGIES

Once your GHG reduction target has been set, you can move on to the hard work of actually reducing emissions using the strategies you have selected. Mitigation strategies might be based on cost-effectiveness, relative ease of implementation, leadership or employee buy-in, risk abatement, or the availability of alternative technologies in your sector. Your strategies and pathway to reductions may shift over time, so it is important to measure your inventory frequently and consistently to gauge your progress. If it becomes clear that your target will be easily attainable, you may want to consider updating your target or creating additional targets to drive further progress.

Consider Ratcheting Up Ambition with a Net Zero Target

Recently, many companies, cities, and organizations have been setting goals to become net zero (also known as carbon neutral). Net zero emissions refer to a point at which emissions are balanced by removals from the atmosphere. This is consistent with what the Paris Climate Agreement states is necessary by 2050 to limit warming to 1.5 °C.

At present, standards to define best practices around carbon neutrality are still under development. TCR has also launched the Net Zero Portal as a clearinghouse to aggregate information about pledges and practices from companies and governments around the world. The United Nations Framework Convention on Climate Change (UNFCCC)’s Race to Zero campaign, a coalition of net zero initiatives from networks across the climate action community, has provided some minimum criteria for organizations to meet when setting net-zero targets. TCR advises members setting net zero goals to be transparent and consistent on the scopes, facilities/business units, and geographic extent of the claim. If the goal is limited to operational emissions rather than supply chain emissions, it is important for organizations to clearly state this. If you adjust the boundaries of your inventory (i.e., adding in additional sources of emissions), the carbon neutrality boundary adjustment should be clearly stated. TCR members should also disclose whether offsets and renewable energy procurement are used to obtain or maintain carbon neutrality.

Moving from Planning to Action

This guidance presents an overview of steps that organizations can take to develop and deliver on GHG reduction targets. Whether you are just starting out in setting a GHG reduction goal or have already achieved a first-generation target, TCR can help you realize your climate ambition. Options include:

» Call or email the help desk to discuss the goal-setting process, base years and adjustments, and reduction strategies.

» Complete the goal-setting assessment worksheet, which will guide you through questions to consider as you set or update your GHG reduction goal

» Schedule an appointment with staff to evaluate your draft or established GHG goals or base year inventory and help you identify opportunities for GHG reductions.

» Learn more about earning Climate Registered Status and apply for recognition.

» Request a meeting with TCR staff to review opportunities for applying for a Climate Leadership Award, and receive a preliminary review of your application before it is submitted.

» Tune in to the Increasing Your Climate Ambition webinar for an overview of TCR’s goal-setting services and resources, and an overview of how to set and adjust a base year inventory (a link to the recording of the webinar is coming soon).

» Contact TCR if you have sector-specific goal-setting questions, would like help navigating goal setting requirements for other programs or awards, or have suggestions for improving this guidance.

Additional Resources

» *Center for Climate and Energy Solutions (C2ES) Carbon Neutrality Strategies:* This blog post highlights tips for organizations to set carbon neutral goals.

» *C2ES Pathways to 2050: Scenarios for Decarbonizing the U.S. Economy:* This publication outlines potential scenarios identified by leading companies in key sectors for the United States to achieve key decarbonization goals.

» *Ceres Roadmap 2030:* The Ceres Roadmap to 2030 provides a practical 10-year plan to help companies transition to a more equitable, just, and sustainable economy. The plan’s “Stabilize the Climate” section includes a guideline to set GHG reduction goals of 50% through the supply chain by 2030 to place companies on a trajectory to net-zero emissions by 2040.

» *Project Drawdown:* Project Drawdown offers a number of climate solutions, organized around different emissions sources and carbon sinks.

» *We Mean Business Coalition:* Company case studies give an overview of different goals by companies.

» *UNFCCC Race to Zero Campaign:* The UNFCCC’s Race to Zero Campaign is a coalition of businesses, cities, regions, investors, and universities to rally support for net-zero commitments and join the Climate Ambition Alliance. The campaign defines minimum criteria for joining, including to pledge to reach net-zero no later than mid-century, set interim targets, and commit to reporting progress annually.

» *US EPA Corporate GHG Inventorvying and Target Setting Self-Assessment:* This document is a self-assessment tool for organizations to compare their GHG inventories and targets to other organizations. Other sustainability metrics are also presented.

» *US EPA Goal Evaluation Model:* The EPA Center for Corporate Climate Leadership’s Goal Evaluation Model incorporates the best available forecast data on economy consumption and economic production output from a variety of sources. It also allows users to compare goals, which are recommended to be more aggressive than business-as-usual projections.

Sector Specific Guidance

» *Aviation:* International Air Transport Association (IATA) climate change programs

» *Beverage Industry:* Beverage Industry Environmental Roundtable

» *Colleges & Universities:* Association for the Advancement of Sustainability in Higher Education (AASHE) and Second Nature platforms.

» *Financial Industry:* PCAF Partnership for Carbon Accounting Financials’ Global GHG Accounting and Reporting Standard for the Financial Industry

» *Local Governments:* Local Governments for Sustainability’s (ICLEI USA) Low Emission Pathway

» *Heavy Industry:* Energy Transitions Commission’s Mission Possible report

» *Mining:* Rocky Mountain Institute’s Decarbonization Pathways for Mines

» *SBTi Sector Guidance:* SBTi offers a number of sector-specific guides for businesses to set science-based targets. At the time of publication, guidance is completed for the electric power, apparel and footwear, and information and communication technology sectors, with more in development.

» *Small & Medium-Sized Businesses:* The SME Climate Hub offers tools and guidance to support small and medium sized enterprises interested in measuring and reducing their emissions.

» *Water Utilities:* Water and Wastewater Companies for Climate Mitigation (WaC Clim) and Water UK’s Net Zero 2030 Routemap.
## Program Descriptions

The following are descriptions of programs that are referenced throughout this guidance.

### Science-Based Targets Initiative (SBTi)

SBTi is a joint initiative by CDP, the UN Global Compact, the World Resources Institute and World Wildlife Fund that aims to raise corporate ambition and help businesses pursue bolder solutions to climate change. According to SBTi, science-based targets are those that are in line with what the latest climate science says is necessary to meet the goals of the Paris Agreement – to limit global warming to well below 2 °C above pre-industrial levels and pursue efforts to limit to 1.5 °C. SBTi methods are based on a carbon budget, the finite amount of carbon that can be emitted into the atmosphere before warming exceeds temperature thresholds.

### CDP

CDP is an international nonprofit whose mission is to focus investors, companies and cities on taking action to build a sustainable economy by measuring and understanding their environmental impact. CDP measures corporate and city progress through scoring as well as rating and creating benchmarks for companies. Points for the scoring system are assessed across four levels: disclosure, awareness, management and leadership.

### GRI

GRI helps businesses and governments worldwide understand and communicate their impact on critical sustainability issues such as climate change, human rights, governance, and social well-being. GRI publishes the GRI Standards, the first and most widely adopted global standards for sustainability reporting. Created in 1997, it has grown into a practice with 93% of the world’s largest 250 corporations reporting on sustainability performance. GRI and the UN Global Compact collaborate on the Business Reporting on SDGs, which is meant to enable measuring and reporting on the SDGs.

### UN Global Compact

The UN Global Compact is the world’s largest corporate sustainability initiative with a mission to mobilize a global movement of sustainable companies and stakeholders. There are two levels of engagement within the UN Global Compact: participant or signatory. Participants engage with the UN Global Compact at a global, national and regional level and must make a yearly financial commitment. Signatories engage with the UN Global Compact at a national or regional level and are not required to make a yearly financial commitment. The action platforms within the UN Global Compact provide a collaborative space to shape the definition of leadership, engage with stakeholders and participate in time-bound action plans.

### Center for Corporate Climate Leadership

This center, run by the US EPA, serves as a resource center for all organizations looking to expand their work in the area of greenhouse gas (GHG) measurement and management. The center offers inventory guidance, measurement tools, guidance on goal-setting and reductions, emission factors, and several resources for organizations to use to set goals.