EXPONENTIAL ROADMAP INITIATIVE

Exponential Roadmap Initiative Submission:

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

Mandate: Decision 1/CP.27 and Decision 1/CMA.4

The Exponential Roadmap Initiative (ERI) unites innovators, transformers and disruptors to drive the transformation to halve global emissions before 2030 through exponential climate action and solutions. ERI is an accredited partner of the UN Climate Change High-Level Champions' Race to Zero and is aligned with the recommendations of the UN High-Level Expert Group on the Net-Zero Emissions Commitments of Non-State Entities (HLEG).

General

We encourage the United Nations Framework Convention on Climate Change (UNFCCC) to build on the ambition levels for climate action that have been established for non-state actors by Race to Zero in their Starting Line and Leadership Practices 3.0 and on the recommendations set out by the UN Secretary General's High-Level Expert Group (HLEG) on the net zero emissions commitments of non-state entities in the Integrity Matters report.

The Recognition and Accountability Framework (RAF) can be a particularly effective tool for incentivising non-state actors (NSAs) to accelerate action towards net zero. It could increase transparency; providing more and better data, as well as information about whether or not that data has been verified. Transparency allows for easier and broader scrutiny, which in turn spurs action and ambition. The UN Global Climate Action Portal (GCAP) should be used to get the majority of companies up to a basic level of climate action so they meet the Race to Zero starting line criteria 3.0.

Currently, the ecosystem of climate policy, initiatives and standards faces challenges in accurately assessing whether companies meet these basic requirements. Definitions and interpretation need to be clarified and aligned. For instance, the HLEG Integrity Matters report does not include a definition of "net zero" at the entity level, and the International Standardization Organization (ISO) Net Zero Guidelines (IWA 42: 2022) and Science Based Targets initiative (SBTi) definitions aren't aligned on the definition of "residual emissions". Without clear, concise and aligned definitions, including interpretation guidance as necessary, it is difficult for companies to know what is expected of them and for stakeholders to hold them to account. The UNFCCC is well placed to convene initiatives, including regulators, to increase alignment. Work within the RAF could include standardising definitions and providing necessary interpretation.

Whatever the details of the proposed framework, it is important that the RAF and GCAP be able to work together to support the other pillars of the wider accountability ecosystem, including voluntary standards initiatives, mobilization efforts (like Race to Zero) and civil society actors. There are at least 30 organisations writing in English that have produced guidelines for companies on each element of net zero, as shown in a mapping of net zero initiatives and standards created by Oxford Net Zero. Internationally there may be many others.

In the next section, we elaborate important guidelines for developing the framework. In the final sections, we address how this framework can help scale solutions.

Enhancing data availability, quality and credibility on the Global Climate Action Portal (GCAP)

1. We support the expansion and development of the GCAP as a central platform to enhance transparency about climate-related action to date and about future commitments. We agree that the focus should be on pledges, plans and progress reports.

2. We propose that the platform should host data from regions and cities and from companies and organisations over a certain size and that it should capture some of the additional types of data that are currently being captured in the Race to Zero Data Explorer.

3. In addition to the data itself, the GCAP should have functions that show whether certain types of data have been validated by third parties (see below for discussion about validation of data). However, requirements for third-party validation should be kept to a minimum. Otherwise companies will have to begin to consider trade-offs, for example, between having data/targets/plans validated and investing in actions to reduce emissions and to scale climate solutions.

4. A system of validation and verification of all data for all entities presented on the GCAP would require considerable resources, and bottlenecks could quickly arise, especially given the ambition to expand coverage of NSAs. So, we recommend simplicity in presentation of data – of which the Oxford Net Zero Tracker is a good example. The Tracker presents data on companies' net zero pledges and includes assessments indicating the level of ambition on four indicators: plan, reporting, emissions coverage and use of carbon credits.

5. To support large companies in their transition towards net zero, smaller companies (SMEs) need to be quantifying and reporting emissions in their value chains, and planning reductions. However, SMEs don't have the resources to participate in complex reporting and validation systems; moreover, it is not worth spending the many hours and dollars required on validation of the relatively low level of emissions that individual SMEs produce. It's the aggregate impact of SMEs that matters.

   We therefore propose that SMEs *not* be included in the enhanced GCAP since a) the GCAP needs to focus on the biggest emitters, and b) the needs, challenges and opportunities of SMEs differ from those of large companies. For SMEs, the SME Climate Hub can fulfil the same role as the UN GCAP. This platform has been established by credible actors, it's free to use, international and designed specifically for SMEs. As well as recognition and accountability, it can provide SMEs with guides, access to low-cost tools and other assistance.

6. We propose that the enhanced GCAP should separate out climate initiatives from companies, regions and cities going forwards. The accountability of climate initiatives needs to be handled very differently to the accountability of companies, regions and cities. For instance, initiatives are not subject to validation, and it makes little sense to measure and report the direct climate impacts of initiatives. Transparency is needed on

the impacts of climate initiatives in terms of their role in accelerating climate action by their member companies, but less so with regard to initiatives' own climate impact. A separate part of the UN GCAP could develop impact reporting for initiatives based on the earlier work by Race to Zero and its partners.

7. The data collected and presented about companies on the GCAP must be defined and standardised enough to minimise risks of data being incorrect or misunderstood. An example of data that we would not consider suitable for the GCAP would be details from transition plans about how much money a company will invest in climate solutions in the coming year. This would appear in a transition plan, to which the GCAP could link.

8. We believe that company response rates to GCAP can be improved with an information campaign and by either a) identifying a group that will take responsibility for uploading the relevant data for their members/respondents or b) allowing companies to upload their own data.

9. The GCAP should avoid adding to the burden of sustainability reporting requirements on companies by
    a) Keeping data requirements to the essentials (see below for more discussion on this).
    b) Ensuring alignment of data requirements with other widely used initiatives.
    c) Enabling collaborative climate initiatives to upload data on behalf of companies.

10. The RAF should only seek to show on the GCAP:

    a) Pledges, plans and progress by companies that can actually be validated, in accordance with established and widely accepted frameworks, eg a company's greenhouse gas emissions per year. Data that cannot be validated should not be integrated into the RAF until validation is possible. An example of data that cannot be validated today because guidance and frameworks don’t exist (and may be too complex to create) would be whether a company's contribution to a just transition is sufficient for global climate goals to be met. See 8 below for information about a preliminary analysis by the Exponential Roadmap Initiative (ERI) on the “validability” of the points in the transition-plan checklist drawn from the HLEG Integrity Matters report.

b) Data that is useful – rather than just interesting – to stakeholders and wider society. "Interesting" data should be included in companies' own published reports and linked to. Useful data:
   i) Gives a reliable indication of progress being made, or not, towards net zero by a company.
   ii) Focuses on real-world action, rather than on activities that are sometimes used as proxies for action, such as writing policies or long reports (which don't necessarily tell us anything about actions taken or planned).
   iii) Captures meaningful and comparable contributions to net zero at a global level.
   iv) Can be compared in a meaningful way to the data from other entities.

   An example of data that's "interesting" rather than useful would be the specific requirements a company is putting on its suppliers. Useful data along these lines would be: "% of suppliers, by spend, that are reporting on the GCAP".

c) In Appendix A we have listed the data from companies that we think the GCAP should focus on in the first phase of expansion, with comments about assessing data "validability".

11. We propose that the UNFCCC and Race to Zero set up a high-level body to assess and regularly review which data on companies should be included in the GCAP. We believe these two organisations would be suitable for this task, in collaboration with one or two other global organisations such as ISO and ICC.

12. ERI has done an initial assessment of the "validability" of the transition plan checklist for companies drawn from the HLEG Integrity Matters report on transition plans. Appendix B shows our work. Our takeaways from this process were twofold:

    a) Validations of transition plans are likely to have two aspects (at least):
       i) Validating **inclusion:** ensuring that recommended points have been covered in a transition plan (eg that a given transition plan document contains a date for fossil fuel phase out) and
       ii) Validating **ambition**: ensuring that the planned actions meet ambition thresholds (e.g. that a company's planned date for phasing out fossil fuels is soon enough).
    b) The text in any validation framework describing requirements for transition plans will need to be carefully crafted in order to make sure requirements are understandable to the reader/user and are interpreted in the same way by all stakeholders – both by validators and by companies subject to validation. The requirements, for example, will have to work at a sufficient level of granularity, addressing questions such as: What is an acceptable level of "limited overshoot"? and, Are all companies expected to have targets on methane reduction or only companies in some sectors?).

13. We note that the Race to Zero 3.0 Starting Line criteria cover pledges, plans and progress by companies. And it would be possible to construct a robust and standardised process to validate companies' pledges, plans and progress against some of these criteria and

details in the Interpretation Guide. Our initiative, the Exponential Roadmap Initiative, could contribute with a mapping of the points that, based on our experience, would be more or less easy to validate.

14. The RAF needs to recognise that, over time, regulation – via legislation by countries – will
    a) Increase transparency about companies' actions.
    b) Increase validation of data about companies' actions, pledges and plans.
    c) Increase the transparency of those validation processes.
    d) Increase the visibility of that validation to stakeholders.

    Regulation will have a more direct and powerful impact on companies' climate action than any voluntary initiative, and is to be welcomed and supported. As regulation increases, the role of the RAF would shift from assessing and presenting good data on companies to assessing and presenting data on the ambition level, effectiveness and impacts of legislation in different jurisdictions.

15. The expectation that regulation will step in to fill current gaps in accountability should lead to caution about making the RAF and data collection on the GCAP too extensive. Rather than expanding data collection for the GCAP considerably, we suggest concentrating on
    a) Increasing collection and comparability of the data currently collected.
    b) Identifying gaps and critiques of existing frameworks for validation and assisting the climate ecosystem to fix these issues.[1] Once these are fixed in the voluntary climate ecosystem, they will be more readily adopted into legislative regulation.

[1] Two examples that might be addressed are: 1) how to qualify a product or service as a climate solution and 2) how companies should contribute to a just transition.

Climate solutions

In addition to increasing recognition and accountability of the efforts that companies are making towards net zero, there needs to be more recognition and encouragement of the scaling of climate solutions. Genuine climate solutions – that is, the products and services that will accelerate the transition to net zero and out-compete today's business-as-usual solutions – need to be identified and promoted. And companies need to be recognised when they transform their portfolios of products and services towards climate solutions.

The UN could build on the work of Race to Zero (2030 Breakthroughs), Project Drawdown and others to track and report on the scaling of climate solutions by sector, at global level. An annual "State of Climate Solutions" report could show whether sectoral transformations are on track and identify the specific points within systems where more innovation and financing are required to unlock mitigation opportunities.

At company level, robust frameworks for qualifying climate solutions are needed to ensure credibility. At COP28, the Exponential Roadmap Initiative will launch a whitepaper proposing principles for such a framework, and it is likely that detailed climate-solutions-qualification frameworks will be developed within the voluntary climate ecosystem and in parallel policy efforts to direct finance towards climate solutions. If frameworks that use sufficiently ambitious thresholds are developed then companies could report in the UN GCAP the percentage of their revenue that is derived each year from climate solutions.[2] In time, this will become a significant metric for assessing the long-term sustainability of large companies.

Ratcheting up ambition

All UNFCCC processes addressing companies need to aim to scale company action exponentially. The UN GCAP and RAF will need to be able to accommodate this acceleration, so the pathway towards full coverage, accommodating all global businesses within the framework needs to be envisioned from the start.

The call by the UN Secretary-General for transition plans from companies was a great motivator for leading companies. It incentivised them to consider in detail their contributions to global net zero and to identify where they're taking the necessary action and where they are falling short. The checklist for transition plans has also proved to be a helpful "how to" for business leaders.

Therefore, we encourage the UN to plan future activities to ratchet up action. Recognising and rewarding those that are responding responsibly to the climate crisis, whether in high-level events, case studies, online platforms, awards or other forums, is critical to mobilising the private sector.

[2] We do not believe that existing taxonomies have sufficiently ambitious thresholds for defining climate solutions. The thresholds for defining climate solutions should be set at least 10 years ahead to enable the acceleration in global emissions reductions that we need.

Appendix A - Data collection about companies on GCAP

Proposed progress and plan data to be collected about companies in GCAP in first phase of expansion of the platform.

	Data points	Data	Can it be validated today?
	PROGRESS		
a	Base year value chain emissions, shown by scope and each scope 3 category, according to the GHG Protocol Corporate Reporting Standard (all categories should be required, with options for "0" or "under significance threshold" and "xxx, estimated")	Numbers + year	Yes, third-party auditing
b	Annual Scope 1 emissions	Number	Yes, third-party auditing
c	Annual Scope 2 emissions, according to both market-based and location-based accounting methods	Numbers	Yes, third-party auditing
d	Annual Scope 3 emissions, broken down by category (all categories should be required, with options for "0" or "under significance threshold" and "xxx, estimated")	Numbers	Yes, third-party auditing
e	Link to latest sustainability/climate/ environmental report	Link	Existence of report shown by link Reports can be third-party audited
f	Which emissions numbers reported have been third-party verified	Yes/No on each	Follows from auditing
	PLEDGES		
g	GHG targets for total emissions in future years – with space for multiple targets	Numbers + target coverage + types of targets + years	Existence of targets is shown by them being disclosed Ambition level can be validated today by SBTi or against "Carbon Law". Other sectoral target ambition levels exist (eg CRREM for buildings[3] and Cool Food Pledge[4] for food)

[3] https://www.crrem.org/pathways/

[4] https://www.wri.org/research/tracking-progress-toward-cool-food-pledge

h	Target year for reaching net zero	Year	Existence of net zero target year is shown by disclosure
i	Net zero target emissions/emissions reductions compared to baseline (and therefore, by implication, anticipated residual emissions)	Numbers	Ambition level and coverage of all scopes of emissions can today be validated by SBTi, or against "Carbon Law"[5] or some other sector-based thresholds.
j	Plan for balancing residual emissions at net zero	Type of balancing planned	Existence of plan is shown by disclosure. Proposed type of balancing assessed by users of GCAP
k	Commitment to maintain net zero	Yes/No	Yes, by disclosure
	PLANS		
l	Published transition plan Yes/No + link to plan	Yes/No	Yes, existence shown by link to plan But there is no framework today for validating credibility and ambition level of planned actions. This could be developed for some aspects of plans, building on many elements in the UN checklist drawn from the HLEG report and the other existing frameworks and guidance*

* The Exponential Roadmap Initiative has mapped all the elements that 10 voluntary and regulatory frameworks call for to be included in transition plans, including the UN checklist drawn from the HLEG report. This mapping can be shared on request.

[5] https://www.stockholmresilience.org/research/research-news/2017-03-23-curbing-emissions-with-a-new-carbon-law.html

Appendix B

Analysis of the “validability” of a) inclusion and b) ambition of the points in the implementation checklist drawn from the HLEG Integrity Matters report.

Implementing the Recommendations of the HLEG Report "Integrity Matters"
Credibility and Accountability of Net-Zero Emissions Commitments of Non-State Entities

FOR BUSINESSES

Sep-23

			Can this point be validated?		
ACTION	**RECOMMENDATION (HLEG)**	**CHECKLIST CRITERIA**	**Can inclusion of the point be validated?**	**Can the ambition level of the planned action be validated as ambitious enough?**	**Comments**
1. PLEDGE: Components of a Net Zero Pledge					
	Announce a Net Zero Pledge	Pledge must be made public, by the leadership	Yes	Yes	This will likely take the form of statements from the CEO in the sustainability report. Suggest validation based on CEO involvement.
		Interim targets: 2025, 2030, 2035	Yes	Yes	

	Science: 1.5 C with no or limited overshoot - IPCC or IEA	Yes	Unclear	Oversight from organizations like SBTi would be relevant but not all companies will use these frameworks (which have weaknesses). In situations where they are not used, it could be unclear if pledges/plans are 1.5 aligned, since it's not easy to translate global goals to entity-level targets.
	Net zero: 50% reduction by 2030, net zero by 2050 the latest or accelerated sooner, sustained thereafter	Yes	Yes	Validation of ambition level possible as long as there's guidance on the level of emissions considered "residual".
	Coverage: Scopes 1-3, all operations along its value-chain, in all jurisdictions	Yes	Yes	Needs clarity about inclusion of all scope 3 emissions, according to particular standards.
	Progress: publicly disclose and report	Yes	Yes	Should take the form of progress updates, "In 2023, compared to basline 2015 we have reduced our emissions intensity by 47% which has us in line with out 75% emissions intensity target of 2030."
	Methodology: use of robust method	Unclear	Unclear	It should be possible to see whether a plan includes a method for determining 1.5 aligned pathways but "robust" is a difficult requirement to validate.
Phase Out of Fossil Fuels and Scale Up of Renewable Energy	Pledge includes specific targets aimed at ending the use and/or support for fossil fuels - aligned with IPCC or IEA 1.5 C limited or no overshoot	Yes	Yes	What do we mean by no or limited overshoot? Is that just about if they set it at net zero or slightly above that? Is that different from the question of 'have net zero target by 2050'?

2. PREPARE: Get ready for the mandatory components of a transition plan

Set Net Zero Targets	Short, medium and long-term absolute (and, if relevant, relative) emissions reduction targets	Yes	Yes	OBS duplicates point above.

	Aligned with latest IPCC or IEA - limited or no overshoot	Yes	Unclear	Challenges in translating global goals to entity level. SBTi has frameworks but other thinking is also needed.
	Set target within a year of pledge	Yes	Yes	
	First target set for 2025	Yes	Yes	OBS Target of 2025 is quickly becoming out of date
	Include all GHG emissions and separate targets for non-CO2 GHG emissions	Yes	Unclear	It's hard to see omissions. If a company simply doesn't report any non-CO2 ghg emissions, does it mean they don't have any, or that they are ignoring them?
	Include all Scopes (1-3)	Yes	Yes	Clarity needed that all categories of emissions in scope 3 should be included, in accordance with specified standards. Here again, it's hard to see omissions.
	Embedded emissions (land-use sequestration)	No	No	"Embedded emissions" isn't generally used in relation to land-use (more often used in relation to buildings). What if a company simply doesn't state that it has embedded emissions? A reader can't be sure about possible omissions.
	Embedded emissions (fossil fuel reserves)	No	No	Is embedded specific to only a handful of companies?
	Datasets for Scope 3	Yes	No	Does this dataset need to be publicly available? Also it's difficult to assess the quality of a dataset (very very time-consuming).
	Methane emissions from the energy sector—coal, oil and gas production —should be reduced by at least 63% by 2030 from 2020 levels to be consistent with global modelled pathways that limit warming to 1.5°C with no or limited overshoot as assessed by the IPCC's 6th Assessment Report	Yes	Yes	Presumably this question is primarily for energy producers. Methane covered for all companies in points about reporting and having targets for non-CO2 GHG emissions.
Restrict Use of Voluntary Carbon Credits	Must not be used to meet the net zero target, and is only permitted for beyond value-chain mitigation	Yes	Yes	

Phase Out of Fossil Fuels and Scale Up of Renewable Energy	On coal for power generation, end: (i) expansion of coal reserves, (ii) development and exploration of new coal mines, (iii) extension of existing coal mines, and (iv) coal plants by 2030 in OECD countries and 2040 in the rest of the world	Unclear	Yes	It seems many companies may not engage with the question of coal use in energy grids upstream and downstream, beyond citing their ghg emissions. Needs clarity on whether this is deemed relevant for all companies, or just energy producers.
	On oil and gas, end: (i) exploration for new oil and gas fields, (ii) expansion of oil and gas reserves, and (iii) oil and gas production	Unclear	Yes	Same story as above, this feels important but not relevant for every organization. Most are not doing exploration, but may be concerned with fossil emissions in their value chains.
	Renewable energy procurement targets should be included as part of net zero transition plans	Yes	Yes	
Align Lobbying and Advocacy	Encourage associations to advocate for positive climate action and have an escalation strategy, including the option of leaving the association if changes are not made	Yes	Yes	
	Contribute to investor, supplier, consumer and employee engagement and work with peers	Yes	No	How much advocacy is required? and how to assess amount?
Include People and Nature in the Just Transition	If material land-use emissions: achieve and maintain operations and supply-chains that eliminates deforestation and peatland loss by 2025 the latest, and other remaining natural ecosystems by 2030	No	Unclear	What if a company simply ignores, or hasn't even identified it's land-use emissions? How far up and down the value. chain should the commitment go?
	Anticipate the final guidance of the Taskforce on Nature-related Financial Disclosures by factoring in nature risk and dependency to all elements of their transition plans	Unclear	No	Not clear what "anticipate" would look like in a transition plan.
	Invest in the protection and restoration of ecosystems beyond emissions reductions	Yes	No	How much is enough?

3. PLAN: Components of a Credible Net Zero Transition Plan

Create a Transition Plan	Publicly disclose transition plan	Yes	Yes	This point isn't needed in the checklist, because if there is a public plan that is being reviewed, this will always be yes.
	Update transition plan every five years	Yes	Yes	
	Report on progress annually	Yes	Yes	
-	Include short-, medium- and long-term absolute emission reduction targets (and, if relevant, relative emissions reduction targets) and demonstrate actions to meet the targets	Yes	Yes	
	Include all Scopes (1-3) and include separate targets for non-CO2 GHG emissions	Yes	Yes	
	Detail the third-party verification approach and audited accuracy	Yes	Yes	
	Detail the alignment with latest IPCC and IEA - limited or no overshoot	Yes	Unclear	
	Explain emission reductions and carbon removals (as needed)	Yes	Yes	
	Disclose how capital expenditure plans, research and development plans and investments are aligned with all targets (e.g. capex-alignment with regional or national taxonomy) and split between new and legacy or stranded assets	Yes	Unclear	Very challenging to assess whether company's financial plans will enable their climate goals to be met.
	Outline actions to address data limitations	Yes	Yes	
	Detail value-chain engagement	Yes	Yes	
	Explain governance structure for transition and verification, describe linking of near- and long-term targets with executive compensation	Yes	Yes	
	Outline specific policies and regulations, including carbon pricing, needed to facilitate transition plans	Yes	Unclear	How to assess the validity of a company's statements on this?

Phase Out of Fossil Fuels and Scale Up Renewable Energy	Present the full implementation of the phasing-out of fossil fuels as presented in part 2	Yes	Yes	
	Explain how the transition away from fossil fuels will be just for affected communities, workers and all consumers to ensure access to energy and avoid transfer of fossil fuels assets to new owners	Yes	Unclear	If not a manufacturing company, should we assume fossil inputs or other unsustainable inputs, or is it only fossil fuels for energy? Eg would 'organic fertilizer' instead of regular from hydrogen be considered removal of fossil fuels?
	Explain how the transition away from fossil fuels will be matched by a fully funded transition toward renewable energy	Unclear	Unclear	It would be difficult to judge which uses of fossil fuels a company should be addressing, and how. All uses, throughout value chain? To which tiers of suppliers? And a question about whether "fully funded transition" is achieved by buying renewable energy certificates, or only by building new renewble capacity.
Align Lobbying and Advocacy	Publicly disclose trade association affiliations	Yes	Yes	Multinationals may be members of hundreds of trade associations (eg in each territory they operate in). As with other points, it's very difficult to validate when omissions may be relevant.
	Accounting, legal, PR and consultancies: Publicly disclose how customer engagement contribute to net zero and greenwashing is tackled	No	Unclear	Frameworks for assessing impact of clients' work don't yet exist.
	In transition plans and annual disclosure: outline policies and regulations, including on carbon pricing, to specify the emissions reductions possible if the listed policies and regulations were in place	Yes	Yes	It seems that companies outside of the top 1000 would not have sustainability team resources to tackle this kind of analysis in a thorough and robust way, and to keep it up-to-date.Would need some economists and sustainability scientists to really answer this question.
	Disclose lobbying and policy engagement policies and activities to demonstrate consistency with the transition plan	Yes	Yes	

Include People and Nature in the Just Transition	Explain contribution to protection of natural ecosystems (e.g. eliminating deforestation, wetland and peatland loss)	Yes	No	How much is enough?
Invest in a Just Transition	Demonstrate how the transition plan contributes to economic development and how just transition elements, resilience, inequality, gender and energy access are integrated	Yes	Yes	
	Explain contribution to a just transition	Yes	Yes	

4. GET VERIFIED: Increase Transparency and Accountability

Increase Transparency and Accountability	Annual disclosure of GHG data, net zero targets and transition plans and progress towards meeting these	Yes	Yes	
	Report in a standardised, open format feeding into the UNFCCC Global Climate Action Portal	Yes	Yes	
	Verified reported emissions reductions by an independent third-party	Yes	Yes	
	When applicable: build sufficient capacity in developing countries to verify emission reductions	Yes	No	How to assess how much capacity development is sufficient?
	Seek independent evaluation of annual progress reporting and disclosures, metrics and targets and conduct internal controls on evaluation and verification of GHG reporting	Yes	Yes	Presumably the ask would be "state in transition plans how and when independent evaluations will be used."
-	Design a template for members to report pledges and annual reports*	N/A	N/A	
	Verify that all relevant information is provided*	N/A	N/A	
	Encourage independent evaluation of disclosures and set a timeline for mandatory independent evaluations*	N/A	N/A	

Report annually to the UNFCCC Global Climate Action Portal on progress, updates and performance of members*	N/A	N/A	
Compliance mechanism: ensure transparent process for delisting members and prior that ensuring an engagement process*	N/A	N/A	
Establish a process to research members noncompliance*	N/A	N/A	
Standardised reporting: work with policymakers and standard-setters to align and implement standardisation of reporting and to enable transparency*	N/A	N/A	
Complaint mechanism: ensure a process to receive and review public complaints*	N/A	N/A	
Governance: ensure avoiding conflict of interest and ensure geographic and institutional diversity*	N/A	N/A	

*For the net-zero voluntary initiatives and collective climate action groups