

EBOOK

The Big eBook of Sustainability Reporting Frameworks 2022



Introduction

This eBook is here to guide you through the acronym-laden world of sustainability reporting frameworks by bringing all the key information together into one place.

This guide will help you navigate through the complex landscape of sustainability frameworks with a climate and energy focus.

Despite the challenges of Covid-19 and many extreme weather events, 2021 was a monumental year for climate, with a record-number of organisations committing to net-zero and making climate action a priority.

Since the release of the IPCC “Global Warming of 1.5°C” report in 2018 which positioned the efforts of the private sector as integral to ensure that global warming stays within the 1.5°C limit, reporting frameworks, voluntary and mandatory, have grown to facilitate the integration of sustainability into organisations’ strategies and to guide them towards greater transparency for their stakeholders.

As a result, we now have a confusing landscape for businesses to traverse when attempting to comply or deciding how to voluntarily disclose their sustainability actions. There are now more than 30 voluntary environmental reporting frameworks that companies can use. It is therefore difficult to determine which ones are the most appropriate. If you are lost, you are not alone. Our guide is designed to help you and to provide clarity on the frameworks relevant for your organisation.

This non-exhaustive guide lists the main voluntary and mandatory reporting frameworks. Initially published in 2019, this 2022 edition has been updated as different frameworks evolve. For each one, we have integrated detailed analysis of the requirements, and a summary of its distinctive criteria and benefits.

While each is individual, there are also many overlaps and many similarities. To provide some clarity and to organise a sea of bamboozling acronyms, we have divided these frameworks into two broad categories: Energy & Emissions frameworks and Sustainability frameworks.

Definitions & terminology

Here we have defined some repeated terminology, important to understanding the scope and inclusions of some of the reporting frameworks.

Quoted Company

As defined by Section 385 of the Companies Act. That is a company whose shares are quoted on a European stock exchange (including the London Stock Exchange), NYSE or NASDAQ

Unquoted Company

A company that does not meet the criteria of a quoted company (see left) and is, therefore, not a quoted company

Scope 1 Emissions

Direct company emissions from owned or controlled sources

Scope 2 Emissions














Indirect emissions from purchased energy

Scope 3 Emissions

Indirect emissions that occur in the value chain of a company, both upstream and downstream
















Cheat Sheet/Table of Contents

– click directly through to any specific framework from this page

Energy & Emissions	Legislation	SECR	Mandatory UK-specific carbon and energy reporting regulations which include more companies and require more information than the previous legislation (CRC)	7	
		MGHGR	Mandatory Scope 1 and Scope 2 greenhouse gas emissions reporting framework for UK quoted companies	8	
		ESOS	Mandatory UK energy assessment legislation. It requires qualifying companies to report energy consumption and identify energy efficiency measures for the purpose of reducing energy usage	9	
	Standard	GHG Protocol	An internationally credible methodology for the calculation of Scopes 1, 2 & 3 emissions which can be used in mandatory and voluntary reporting frameworks	11	
		ISO 14064	An internationally credible standard for the calculation of Scopes 1, 2 & 3 emissions which can be used in mandatory and voluntary reporting frameworks	12	
		PAS 2060	An internationally recognised voluntary standard for operational carbon neutrality through which companies can gain certification	13	
		ISO 50001	An international energy management standard which assists in implementing a continual improvement approach to energy efficiency	14	
		Net-Zero Standard	New Net-Zero Standard from, the Science-Based Targets initiative (SBTi), considered global best practice for companies setting net-zero strategies	15	
	Permits	CCA	A voluntary UK scheme whereby companies can commit to challenging energy reductions with the incentive of receiving reductions in Climate Change Levy (CCL) charges	16	
		EPR	UK permit scheme managed by the Environment Agency in which a mandatory permit must be obtained by installations for certain activities that pose risks to the environment or health	17	
		MCPD	New regulation which seeks to fill the legislative gap previously existing between large and small combustion plants by mandating permits and Emissions Limit Values (ELVs)	18	
		EU ETS	Mandatory EU cap and trade system of greenhouse gas emissions allowances. Covering high emitting or energy intensive sectors, companies are provided emissions allowances and can sell surplus allowances or purchase additional	19	
		UK ETS	Replaced the UK's participation in the EU ETS. Aims to increase the climate ambition of the UK's carbon pricing policy, whilst also protecting the competitiveness of UK businesses	19	

Cheat Sheet/Table of Contents

– click directly through to any specific framework from this page

Sustainability	Environmental, Social & Governance (ESG)	UN Global Compact	10 UN sustainability principles addressing broad sustainability issues which companies can voluntarily demonstrate alignment with	21	
		SDGs	17 UN environmental, social and economic goals with 169 associated targets that companies can voluntarily demonstrate that they are contributing to	22	
		Ecovadis	An online sustainability framework that provides performance ratings for companies within global supply chains	23	
		GRI	An internationally recognised and extremely broad framework of standards for reporting on sustainability with requirements, recommendations and guidance on 900 sustainability topics	24	
	Investor-led	TCFD	A set of recommendations to assist companies in better accounting for climate-related risks in their financial and mainstream disclosures. Many reporting frameworks are aligning to them	25	
		FTSE4Good	A published index of the top 100 companies who are scored highly on Environmental, Social and Governance issues	27	
		DJSI	Published indices of the top 10% of companies who respond to a questionnaire covering Economic, Environmental and Social issues	28	
		SASB	This sustainability framework, used by 50 SASB Alliance companies, is focused on industry-specific reporting standards and financially material issues	29	
		CDP	One of the largest international, investor-led sustainability reporting frameworks. It is voluntary, but companies can be asked to respond by their stakeholders	30	
		CDSB	This includes two frameworks which are focused on preparing and presenting environmental information in mainstream reports for the benefits of investors	32	
		UN PRI	A framework specific to signatories of the Principles for Responsible Investment (PRI). It provides a framework of indicators on various ESG areas	33	
	European Green Taxonomy	A regulatory classification system under which companies may define which of their economic activities are environmentally sustainable	34		
	Real Estate & Infrastructure	BREAAM	A voluntary sustainability assessment method and certification for buildings and infrastructure, which is increasingly a requirement for UK and EU local and government buildings	35	
GRESB		A sustainability performance benchmark for real estate portfolios or assets which could be asked for by investors	36		
LEED		A framework developed by the US Green Building Council that provides a globally recognised certification for best practice in sustainable buildings	37		

Energy & Emissions Frameworks

This category contains the bulk of the mandatory frameworks in this eBook, which are focused on ensuring large companies adequately disclose their emissions and energy usage. Whilst legislation and permits predominate this category, also included are the internationally accepted methodologies for emissions calculation as well as additional voluntary certifications for companies wishing to be proactive on climate and emissions.



SECR

Streamlined Energy & Carbon Reporting

Streamlined Energy & Carbon Reporting (SECR) is the UK-specific mandatory reporting regulation which replaced the Carbon Reduction Commitment (CRC) Energy Efficiency Scheme.

SECR came into force on 1st April 2019 increasing the number of companies obliged to report energy usage and carbon emissions from 1,600 to over 10,000.

MANDATORY



UK



ENERGY



CARBON



Who must comply?

1. Quoted Companies - as defined in Section 385 of The Companies Act 2006, or;
2. Large UK incorporated, unquoted companies
3. Large Limited Liability Partnerships (LLPs)
4. Large Unregistered Companies that (1) operate for gain, and (2) currently produce director's reports under the Unregistered Companies Regulations 2009. "Large companies" are those that meet at least two of the following criteria:
 - At least 250 employees
 - An annual turnover exceeding £36m
 - An annual balance sheet total greater than £18m.

What is reported?

This will depend on whether you are a Quoted or Unquoted company. Quoted Companies will report the information currently disclosed under the Mandatory Greenhouse Gas Regulations, and must also report what proportion of their energy consumption and their emissions relate to the UK and its offshore area, as well as information relating to energy efficiency measures undertaken in the financial reporting year. Unquoted Companies need to make the following publicly available, with suitable intensity metrics:

- Emissions related to UK energy usage
- Energy efficiency actions taken by the company over the previous year

Scope 3 emissions are voluntary. Disclosure is required in the Director's Report.

Benefits

- Companies that prior to 2019 participated in the CRC Energy Efficiency Scheme will benefit as they will no longer be required to buy and surrender CRC allowances, though this will have been partially offset by the increasing Climate Change Levy (CCL).
- Good quality data management and reporting will identify opportunities for efficiency measures and can improve disclosures against other frameworks.
- The identification of energy efficiency measures provides the opportunity for cost savings and aligns with ESOS regulations.

MGHGR

Mandatory Greenhouse Gas Reporting

MGHGR is a framework for quoted companies to calculate and report their Scope 1 and 2 emissions output as a 'carbon footprint', in tonnes of CO₂e.

From 2019, MGHGR will be aligned with SECR. The published guidance on reporting has been updated to incorporate the SECR and MGHGR requirements.

MANDATORY 

UK 

CARBON 

Who must comply?

Any UK 'quoted' company must comply. Quoted companies in this respect are those whose equity share capital is officially listed on the main London Stock Exchange; or is officially listed in a European Economic Area State; or is admitted to dealing on either the New York Stock Exchange or NASDAQ.

What is reported?

The company's current and previous year:

- Scope 1 emissions
- Scope 2 emissions
- Voluntary inclusion of Scope 3
- At least one relevant intensity ratio

Emissions to be calculated using internationally recognised standards such as the GHG Protocol or ISO 14064.

From 2019 quoted companies will also be required to report:

- Global total energy use and associated emissions
- Report information relating to energy efficiency action taken in the financial year

Benefits

- Improves visibility to company stakeholders on energy consumption and emissions.
- Improves control of emissions and reduction goals.

ESOS

Energy Savings Opportunity Scheme

ESOS is a mandatory energy assessment scheme for UK organisations that meet the qualification criteria. Organisations must comply with their ESOS obligations by undertaking comprehensive assessments of total energy consumption and carry out energy audits to identify cost effective energy savings opportunities. ESOS operates in four-yearly compliance cycles. ESOS is now in Phase 3 and the deadline for compliance is 5th December 2023.

It is the UK's implementation of Article 8 of the EU Energy Efficiency Directive (EED). Each country has implemented the directive slightly differently, therefore steps to compliance vary between participating countries.

MANDATORY



UK



ENERGY



Who must comply?

An undertaking is mandated to comply with ESOS legislation if on the qualification date the company is:

1. A UK undertaking with 250+ employees, or;
2. A UK undertaking with fewer than 250 employees but has:
 - An annual turnover exceeding €50m, and
 - A balance sheet exceeding €43m, or;
3. Part of a corporate group which includes a UK undertaking that meets either criteria 1 or 2 above.

Route to compliance

1. Determine corporate groupings for qualification and participation.
2. Determine the 'Total Energy Consumption' for the organisation for 12-month reference period. This includes all input energy use in the UK, e.g. buildings, industrial processes and transport. It must be calculated in a common unit.
3. Identify the 'Significant Energy Consumption' by identifying assets and activities that amount to at least 90% of your total energy consumption.
4. Determine Compliance Route. You can comply with ESOS using one or more of the following:
 - a. ISO 50001 certification
 - b. ESOS compliant energy audits (most common route)
 - c. Display Energy certificates (DECs)
 - d. Green Deal Assessments (GDAs)

The key output from the different compliance routes, is the identification of potential energy efficiency opportunities within the business and gaining visibility at board level.

5. Appoint ESOS Lead Assessor & Sign-off. Once completed, a board level director and ESOS lead assessor will be required to sign-off the ESOS compliance.

6. Notify the Environment Agency, (EA) prior to compliance deadline

The scheme is designed that the workload can be spread across the four-year ESOS cycle thus, identifying energy efficiency measures on an ongoing basis and not just in the compliance deadline year.

MANDATORY



UK



ENERGY

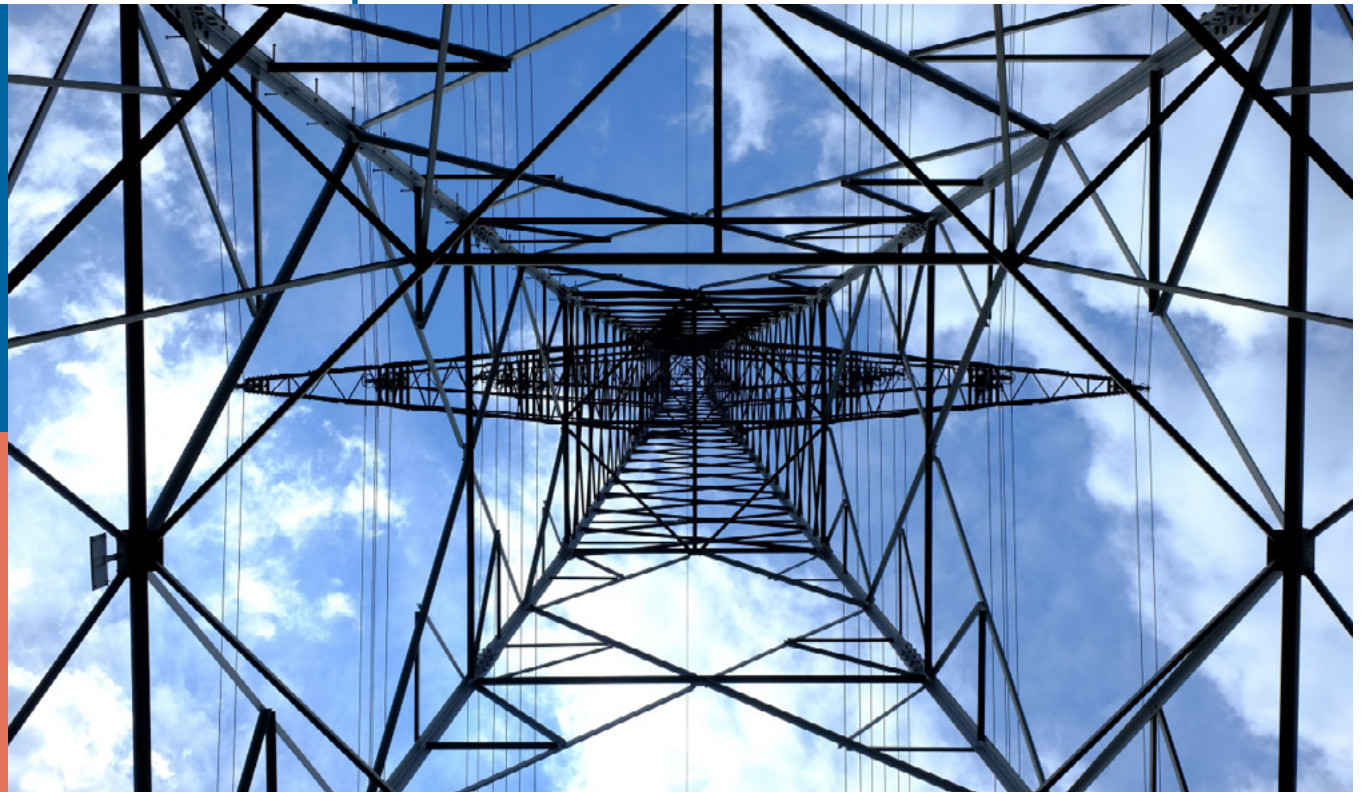


Benefits

- Companies identify energy efficiency measures that can lead to cost savings.
- ESOS enables companies to make annual comparisons and to track their energy efficiency progress.
- It provides board-level visibility of energy consumption and costs, alongside opportunities of how it can be reduced.

Consequences of Brexit

Despite being related to an EU Directive, ESOS has already been transposed into UK law and it has been communicated by the Environment Agency that ESOS compliance will continue post Brexit.





GHG Protocol

Created by the World Resources Institute and the World Business Council for Sustainable Development with the support of NGOs and governments, the GHG Protocol works with many actors to build credible and effective greenhouse gas (GHG) accounting methods and reporting platforms that address the challenge of climate change. The first standard was published in 2001, since then the method has been used worldwide, especially for corporate climate reporting (for example to the CDP). The GHG Protocol also provides other methodologies than the one known for corporate activities, including methodologies specific to cities and products/services.

VOLUNTARY



INTERNATIONAL



EMISSIONS



Who reports?

Organisations do not 'report against it', but instead can use these standards to calculate emissions outputs required when reporting against other frameworks.

All sizes of organisations, cities, and even countries can declare they have followed the GHG Protocol in the calculation of their emissions output.

What are the requirements?

The GHG Protocol is based on 5 pillars:

- Definition of the perimeters: organisational perimeter (share of capital & control), operational perimeter, (control approach), direct (Scope 1) and indirect emissions linked to energy (Scope 2) and other indirect emissions (Scope 3), definition of a reference year
- Recommended calculation according to IPCC guidelines
- Inventory quality management and uncertainties
- Calculation of emission reductions
- Advice on setting a reduction target

Benefits

- Ensures the standardisation of calculations and emission methodologies
- Facilitates greater transparency in reporting GHG emissions and enables comparisons with peers
- Allows external assurance or verification of the results
- Cross-sector and sectoral tools are also proposed
- Allows the quantification of GHG emission reductions resulting from the consumption/purchase of renewable energy
- Use of a consistent methodology also allows companies to monitor their progress against targets
- Helps companies to support their calculations with an internationally recognised methodology, enabling them to meet or exceed current regulations
- Also used in many other reporting frameworks (CDP, SBTi)

ISO 14064

The ISO 14064 is a methodology for calculating GHG emissions that includes the notion of significance.

ISO 14064-1: 2018 specifies principles and requirements, at the level of organisations, for the quantification and reporting of GHG emissions and their reduction. It includes requirements for the design, development, management, reporting and verification of an organisation's GHG inventory.

ISO 14064-3:2019 specifies principles and requirements and provides guidance for verifying and validating GHG statements. It is applicable to organisation, project and product GHG statements.

The ISO 14060 family of standards is GHG programme neutral. If a GHG programme is applicable, requirements of that GHG programme are additional to the requirements of the ISO 14060 family of standards.

The ISO 14069 (2013) - currently under revision - provides technical guidance on the GHG inventory.

VOLUNTARY



INTERNATIONAL



EMISSIONS



Who certifies?

Any company can choose to apply the standard for quantification, reporting, monitoring and reporting of GHG emissions and reductions.

Procedure for determining the significant emission items:

Companies can take the following steps to analyse their GHG emissions:

- Define the criteria to be used to determine significant sources of emissions: contribution of the source, level of influence, existence of a risk or opportunity, etc
- Identify and assess indirect emissions based on expert estimates or sectoral databases
- Apply criteria to select significant indirect emissions
- Represent in a table the significant sources of emissions
- Quantify the emissions of significant items
- Define the periodicity of the quantification of significant items

Benefits

- Enables a company to identify and quantify its significant sources of emissions
- Is a standard that serves as a guideline for following the GHG Protocol
- Allows a company to determine reduction objectives and identify areas for improvement more easily

PAS 2060

PAS 2060 is a specification standard detailing how to achieve carbon neutrality of a given perimeter, whether it is an organisation, a product/service, a city, a building. It sets out the requirements for quantifying, reducing, and offsetting GHG emissions. Certification occurs on an ongoing 12-month basis and enables you to gain an internationally recognised, fully independent measurement of your company's emissions.

VOLUNTARY



INTERNATIONAL



CARBON



Who certifies?

Any company that wishes to voluntarily commit to climate action and carbon neutrality of all or part of its activities.

What is reported?

- 100% of Scope 1 emissions - fuel combustion, company vehicles, fugitive emissions
- 100% of Scope 2 emissions - purchased electricity, heat and steam
- All Scope 3 emissions which contribute more than 1% to the total footprint must be included

Route to certification?

The following steps mark the route to compliance:

- Determine the perimeter of carbon neutrality
- Measure GHG emissions based on accurate and complete raw data
- Set targets to reduce emissions through the creation of a carbon management plan and a declaration of commitment to carbon neutrality through carbon reduction and offsetting
- Offset GHG emissions with high quality, certified carbon credits
- Document and validate your achievement of neutrality, through a statement known as the Qualifying Explanatory Statement (QES). The documentation supporting carbon neutrality claims must be publicly disclosed

Benefits

- The only internationally recognised certification for organisational carbon neutrality
- Guides companies to quantify their carbon footprint and supports subsequent reduction of GHG emissions
- Inclusion of offsetting (via certified credits) encourages the support of projects that add social and environmental value
- Demonstrates a voluntary ambitious commitment to climate action

ISO 50001

ISO 50001 is an international energy management standard that specifies a framework for implementing, maintaining and improving an energy management system. The standard explains the creation of an internal managerial system, structured to aid energy efficiency and reduce energy consumption. The latest version of the standard (ISO 50001:2018) was released in August 2018.

VOLUNTARY



INTERNATIONAL



ENERGY



Who reports?

Any company can choose to gain the standard. It is one of the routes to compliance with ESOS regulations.



Compliance criteria

Companies are expected to demonstrate the Four Key Principles which enable organisations to integrate energy management into their business structure at every level.

1. Plan
Energy Policy, Management Representative, Energy Review, Objectives and Action Plans
2. Do
Implementation, Communication, Training & Awareness and Operational Control
3. Check
Monitoring & Analysis, Corrective/ Preventive Action and Internal Audit
4. Act
Management Review, New Strategic Goals and Optimisation

Benefits

- Provides a standard for organisations to reduce their energy use, and therefore energy costs.
- ISO 50001 certification is a route to compliance with ESOS (UK) and Article 8 of the Energy Efficiency Directive (EU).
- Unlike ESOS compliance, this is an internationally recognised standard for energy management.
- Presents a systematic approach for continual improvement of energy performance.

Net-Zero Standard

The Science Based Targets initiative (SBTi)'s Corporate Net-Zero Standard is a new framework for corporate net-zero target setting aligned to climate science. It sets out the guidance, criteria, and recommendations for companies to set science-based net-zero targets consistent with limiting global temperature rise to 1.5°C.

VOLUNTARY



INTERNATIONAL



EMISSIONS



Who reports?

Launched in October 2021, the Net-Zero Standard is intended for corporates with more than 500 employees that wish to commit to setting net-zero targets through the SBTi.

Benefits

- Align your net-zero journey to climate science
- Enhance your credibility and brand reputation
- Drive innovation and create competitive advantage
- Increased investor confidence
- Prepare for future regulation

Key requirements

- Focus on rapid, deep emission cuts of 90-95% across a company's entire value chain (Scopes 1-3)
- Set near- and long-term targets that involve making rapid emissions cuts now and with the aim to roughly halve emissions by 2030.
- By 2050, organisations must produce close to zero emissions and will neutralise any residual emissions that are not possible to eliminate
- A company is only considered to have reached net-zero when it has achieved its long-term science-based target.
- Going beyond the value chain is recommended. Involves making investments outside a company's science-based target to help mitigate climate change elsewhere.

CCA

The Climate Change Agreement

CCA is a voluntary scheme which enables eligible holders of an agreement to receive a reduction on the Climate Change Levy (CCL) for committing to challenging energy reduction targets.

VOLUNTARY



UK



ENERGY



Who reports?

Eligibility to hold a CCA depends on the operator carrying out an 'eligible process' through two pieces of legislation:

1. The Climate Change Agreements Regulations 2012: A facility will be eligible if it carries out an energy-intensive process or activity detailed in the schedule
- AND
2. Environmental Permitting Regulations 2010: A site will be eligible if it carries out a Part A(1) or A(2) activity listed.

The CCA scheme is operated under 53 sector specific umbrella agreements typically operated by the trade association for the sector

CCAs are currently closed to new entrants.

What is reported?

Your agreement will involve determining your eligible and ineligible energy and setting a baseline. Data and progress against targets are reported every two years to the sector body and the Environment Agency.

Energy accounted for in CCA includes:

- Combustible fuels
- Grid electricity
- Green electricity, renewable energy
- Oxygen, liquid nitrogen, solid carbon dioxide

Penalties: applied if participants fail to meet their agreement target. The amount of penalty is calculated by £18 x tonnes exceeded. The penalty must be paid for the facility to remain in the CCA and obtain the CCL discount.

Benefits

Financial incentive: operators holding a CCA, can receive a maximum CCL discounts of:

- 93% of electricity bills
- 78% on other fuels

Agreement types

1. Umbrella - a sector specific agreement between the sector body and BEIS.
2. Underlying - a specific agreement between a site or group of sites and the sector body.

EPR

The Environmental Permitting Regulations

EPR requires installations which operate certain activities that pose risk to the environment or human health to hold an environmental permit. The detailed application must demonstrate that the installation uses the best available techniques (BAT) to manage environmental impacts and that there is no current or future risk to sensitive receptors. The operator must then follow the conditions outlined within the permit.

MANDATORY



UK



ENVIRONMENT



EMISSIONS



Compliance criteria

The nine classes of regulated facility are those carrying out the following:

1. A combustion Installation > 50MWth
2. Mobile Plant
3. A mining waste operation
4. A radioactive substances activity
5. A water discharge activity
6. A small waste incineration plant
7. A waste operation
8. A groundwater activity
9. A solvent emission activity

Route to compliance

Compliance with EPR is met with the following conditions:

1. Those who meet inclusion criteria must legally hold a permit AND
2. Those in possession of a permit must comply with the conditions agreed upon in their permit.

Action from regulators

The Environmental Agency (EA) is under authority to carry out the following:

Assessments and inspections: where officers conduct either a desk-based or site visit assessment of your compliance with your permit. A Compliance Assessment Report (CAR) will be completed by the officer and a copy will be made available.

Enforcement: The EA may act if they suspect non compliance with actions including:

- Advice
- Changing permit conditions
- Serving you with an enforcement notice - stating the problems to fix and by when
- Serving you with a suspension notice (if there is a risk you might pollute)

Prosecution

Intervention: The EA can undertake work to address an environmental problem and recover costs from you.

Permit reviews: EA regularly update permits to reflect the latest regulations and environmental standards.

MCPD

The Medium Combustion Plant Directive

MCPD is legislation to improve air quality by limiting the emissions of certain pollutants into the air from medium combustion plants (MCP). It follows EU Directive regulations, with the aim of reducing background levels of harmful substances.

Its purpose is to fill the legislative gap existing between large combustion plants and small appliances in order to tackle a significant source of pollutants.

MANDATORY



UK



EMISSIONS



Who must comply?

The Directive applies to all owners and operators of combustion plants between 1MWth and 50MWth. Rules will apply to both new and existing equipment.

There are estimated to be 143,000 MCPs in the EU.

Route to compliance

From 20th December 2018, new plants had to have a permit and comply with Emissions Limit Values (ELVs) on the concentration levels of:

- Sulphur dioxide (SO₂)
- Oxides of nitrogen (NO_x)
- Dust
- Particulates in exhaust gases from affected plant.

Those who qualify for compliance are required to be registered or permitted and complying with the following ELVs:

Monitoring to demonstrate compliance must begin within 4 months of the permit issue date.

SIZE	REGISTER/PERMIT	COMPLY w. ELVs
1-5 MW	1st Jan 2029	1st Jan 2030
5-10 MW	1st Jan 2024	1st Jan 2025

Regularity of Compliance Monitoring

Sites > 20MWth - every 3 years; Sites < 20MWth - every year

Penalties

MCPD regulators are licenced to issue civil penalty notices for non-compliance.

Specified generator regulations (sites in England & Wales only)

Generators between 1MWth and 50MWth are required to control NO_x emissions to air through setting emission limits and habitat protection requirements.

Requirements:

Specified generators require a permit. The three types are: (1) standard, (2) low risk bespoke and (3) complex.

Compliance Dates:

- Tranche B specified generators - from 1 January 2019 or when the new specified generator is commissioned
- Tranche A specified generators - either 1 January 2025 or 1 January 2030 depending on the site's total capacity

EU ETS

EU Emissions Trading Scheme

The EU ETS, established at the European Union level by Directive 2003/87/EC and subsequently amended by Directives 2008/101/EC, 2009/29/EC and 2018/410, operates on the basis of a cap-and-trade system. This means that the total GHG emissions that can be emitted by participants in the system are capped. Participants must report their emissions annually and then surrender quotas purchased to cover their GHG emissions. The aim of the system is to reduce total emissions by 43% by 2030. Currently, the EU ETS is entering into phase IV where quotas will be less freely distributed and auctioned and where a stability mechanism will ensure that prices are maintained. Finally, the European Commission is considering a new reform to increase the GHG reduction target to -55 % by 2030 and to integrate new sectors such as maritime.

UK ETS started on 1st January 2021. There will be Phase IV of the EU ETS and then the UK ETS. They are separate schemes, but very similar is their process. UK installations must complete their 2020 obligation emissions under the EU ETS which ends on 30th April 2021

MANDATORY



EU



EMISSIONS



Compliance criteria

Compliance concerns the industrial installations and the combustion capacity on site. It concerns the sectors listed in Annex I of the ETS Directive (2009/29/EC):

- Electricity and heat production
- Energy-intensive industrial sectors, including oil refineries, steel mills and the production of iron, aluminium, metals, cement, lime, glass, ceramics, pulp, paper, board, acids and bulk organic chemicals
- Commercial aviation

What is reported?

An operator of the EU ETS must propose a monitoring plan when applying for a GHG emission permit. The plan will specify how the installation's GHG emissions will be measured and reported. Furthermore, it must be drawn up in accordance with the European Commission's monitoring and reporting regulation and be approved by an inspection body.

Participants are required to report their emissions data on an annual basis.

All annual emissions and monitoring reports are verified by an accredited external verifier.

Benefits

- System covers about 45% of EU GHG emissions and limits GHG emissions from the most emitting installations
- Is a key mechanism to help the EU meet its emission reduction targets
- Allowance mechanisms provide an incentive for companies to decarbonise their business model through the scarcity of quotas distributed and auctioned, while providing some flexibility through quotas trading
- In 2019, installations reduced their GHG emissions by 8.9%, mainly driven by the electricity sector.

Sustainability Frameworks

Most of the frameworks within this section are voluntary, although the expectation for businesses to report against at least one of them is increasing. Many of these also include emissions and energy indicators but they are set apart as they also include a range of important environmental, social and governance (ESG) issues that are important factors in sustainability.





The UN Global Compact

The UN Global Compact is a voluntary framework for companies to publicly commit to ten universal principles related to human rights, international labour standards, environmental protection and anti-corruption.

Organisations from all sectors are invited to demonstrate their commitment to these principles each year through the publication of a report outlining the progress made in developing ideas and deepening their commitment through corporate social responsibility initiatives.

VOLUNTARY



INTERNATIONAL



ESG



Who reports?

Around 12,000 companies from all industries currently report against the principles. All organisations can participate.

How to report?

- Draw up a letter of commitment signed by your CEO
- Register your organisation online by specifying contacts, level of commitment and submitting the letter of commitment
- Each year, the company publishes its COP (Communication on Progress) report presenting the renewal of the commitment with a qualitative and quantitative description of the corporate social responsibility initiatives implemented to respond to the 4 areas of action

Benefits

- Self-assessed
- Flexibility in how you can respond and what to include
- Widely acknowledged and shows participation with a universal body
- Reputational benefits of showing initiative on issues important to the public eye



SDGs

The Sustainable Development Goals

The SDGs, created by the UN, are 17 sustainability-based global goals with 169 associated targets, to which companies can align their corporate strategy. The overall aim is for us as a global community to contribute to achieving these goals by 2030.

VOLUNTARY



INTERNATIONAL



ESG



Who reports?

Any company can decide to contribute to the goals and to disclose what actions they are taking.

What is reported?

Companies include qualitative or quantitative data in their public disclosures which demonstrate how they are contributing and to which goals. Companies can choose any of the goals.

Benefits of reporting

- It is self-assessed.
- Companies can choose the goals they wish to contribute to, which can be those that fit most with their business values and priorities
- Offers a useful framework for companies to structure their sustainability initiatives and the purposes they serve.
- Alignment to SDGs can be mentioned in a company's annual report
- Indicates that your business is actively engaging with a wide range of key environmental and social issues
- In March 2020, the Global Reporting Initiative (GRI) published a report to align easily the SDGs with the GRI.

EcoVadis

ecovadis

EcoVadis is an online data collection portal used by companies to collect information from their suppliers. The portal ensures information is collected in a standardised format and is collated efficiently.

The portal's sustainability framework provides ratings and performance improvement recommendations for companies within global supply chains. Companies or investors can request their suppliers respond or require their suppliers to have a certain rating.

VOLUNTARY

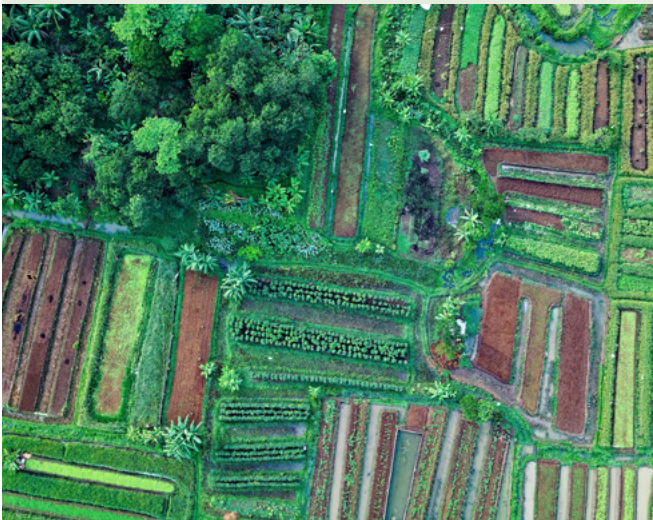


INTERNATIONAL



Who reports?

Those requested to by companies connected to them in supply chains.



What is reported?

- Sector based questions which are tailored to the company.
- Environmental, Governance and Social scores are given.
- Companies are rated gold, silver or bronze overall.

Where is it reported?

- Requesting customers are given the results directly through EcoVadis.
- Responding companies receive scores and recommendations for improvements.
- Companies often publish results in annual reports.

Benefits

- Designed specifically for supply chains.
- Enables companies to gain greater transparency of supplier sustainability and practice.
- Shows customers that your company has met standardised sustainability criteria.



GRI

The Global Reporting Initiative

The GRI offers both public and private companies public sustainable development reporting guidelines and identifies best practices in this area. The guidelines of these consider different degrees of economic, social and environmental performance. The GRI standards represent one of the most widely used frameworks for environmental reporting by organisations.

VOLUNTARY



INTERNATIONAL



ESG



HIGH REPUTATION



Who reports?

A variety of organisations use GRI, but larger industry groups make up most users. More than 23,000 reports are now using the GRI worldwide, as well as most large companies. EcoAct's 2018 sustainability reporting performance report identified that 38% of the FTSE 100, 100% of the IBEX 35 and 90% of the CAC 40 use GRI.

What is reported?

3 universal standards relating to general disclosures and management approaches.

Topic-specific disclosures on material issues specific to the organisations covering social, governance and economic sustainability factors.

Benefits

- Regarded as a very high standard of reporting.
- Methodology, category information and assessing are extremely clear.
- First agreed-upon global standards for sustainability reporting.
- The GRI Standard can be used to prepare a sustainability report.
- Selected GRI standards can be used to report specific information in accordance with a globally accepted standard.
- Reporting can be externally verified to demonstrate accuracy and veracity.

TCFD

Task Force on Climate-related Financial Disclosures



Launched by the G20 Financial Stability Board to provide climate reporting guidelines for companies, the TCFD is a set of reporting recommendations that enable companies to monitor and reduce the risks associated with climate change. It provides companies with a method for incorporating climate change into their business plans by integrating strategy and climate scenario analysis into the financial risks identified by the company.

The United Kingdom has recently become the first country in the world to make TCFD aligned disclosure mandatory for large UK-registered companies from April 2022.

MANDATORY (UK)



INTERNATIONAL



CLIMATE RISK



FINANCIAL RISK



Who reports?

- Organisations from both the financial and non-financial sectors.
- Increasingly other frameworks are including the recommendations and encouraging their responders to align their disclosures with them.
- Especially relevant for those with annual revenue above US\$1 billion.
- Asset managers and owners looking to better understand risk and how this affects their investments.

What is reported?

Governance

Is climate change governance defined and sufficient at all hierarchical levels, especially at the highest level?

Strategy

What are the impacts (actual and potential) of climate-related risks and opportunities on business strategy and financial planning? How resilient is the business strategy under various climate scenarios, including the 2°C scenario?

Risk management

How to identify and manage climate-related risks and opportunities within the company? How does this approach fit with the general risk management of the company?

Measures and objectives

What indicators and targets should an organisation use to measure and manage climate-related risks and opportunities? What are the company's emissions on Scopes 1, 2 and 3?

Benefits

- It is now regarded as best practice in climate-related financial disclosures. Mandatory in the UK for large companies from April 2022.
- It enables personalised analysis and strategy for climate change exposure, aiding economic robustness.
- Effective disclosure encourages transparency and risk analysis, leading to informed investment choices and reduced capital loss.
- It also encourages the identification of opportunities so an organisation can benefit from forward thinking on climate change.
- TCFD recommendations are incorporated into the credit rating of Standard and Poor's Global Rating.
- When utilised, it can provide businesses with certainty that they are meeting expectations of investors and properly integrating climate-risk into their wider business strategy.





FTSE4Good

FTSE4Good is a sustainability reporting framework, designed to measure the performance of companies with strong ESG practices. Companies are required to provide evidence about their ESG practices.

VOLUNTARY



INTERNATIONAL



ESG



HIGH REPUTATION



Who reports?

FTSE4Good is a voluntary framework that any company can be included in, however, there are two stipulations:

1. To be included on the FTSE4Good Index series, companies must have a high ESG score. Based on the FTSE4Good scoring this means a rating of 3.1 out of 5 or higher.
2. It excludes FTSE All-Share companies from tobacco, nuclear power and arms industries.

What is reported?

The questions focus on three areas: Environmental, Social, and Governance.

The questionnaire is adapted depending on which questions are relevant to each company.

FTSE4Good completes the questionnaire for respondents based on publicly available information; respondents have the opportunity to provide further evidence.

Where is it reported?

The Top 100 companies are published in the FTSE4Good 100 Index. All additions and deletions to the index are also named. Companies are required to enhance and refresh their sustainability initiatives in order to ensure they remain included. Companies can be removed from the index if they fail to do so.

Benefits

- It is a robust and well-respected method of demonstrating environmental commitment via standardised testing.
- A highly regarded and credible framework.
- Companies that make the list are recognised as those with the highest performance in sustainability practice.



DJSI

The Dow Jones Sustainability Indexes

The DJSI is a set of benchmark indices for responsible investment. These indices, whether regional or national, assess the performance of companies' economic, social and governance (ESG) criteria and enable investors to make informed decisions to encourage more responsible investment portfolios.

VOLUNTARY



INTERNATIONAL



ESG



HIGH REPUTATION



Who reports?

DJSI is voluntary with no exclusion criteria.

Approximately 4,500 companies are invited to respond annually, but only the top 2,500 global companies by market capitalisation are eligible for inclusion.

Unlike the FTSE4Good, the DJSI sends a questionnaire for companies to complete rather than undertaking an assessment on publicly available information.

What is reported?

The questionnaire covers three areas: Economic, Environmental and Social.

50% of the questionnaire is industry-specific allowing companies to be compared directly against their sector peers.

Where is it reported?

The top 10% of eligible companies benchmarked by DJSI are included in the annual DJSI World Index (i.e. the 250 highest benchmarked companies globally).

All additions and deletions to the index are also noted. Companies are required to enhance and refresh their sustainability initiatives in order to ensure they remain included. Companies can be deleted from the index if they fail to do so.

Benefits

- Provides investors with a best-in-class benchmark
- Helps investors to account for sustainability in their decision-making process
- Well resourced, robust and well-respected methods of demonstrating environmental commitment through standardised testing.
- Industry-specific questionnaires allows for peer comparisons



SASB

Sustainability Accounting Standards Board

The Sustainability Accounting Standards Board (SASB) publishes 77 industry-specific standards to help businesses identify, manage and report on sustainability topics that matter most to their investors. The industry-specific reporting standards allow for benchmarking and comparison for businesses around the world.

SASB standards draw on accounting principles to align with US financial reporting.

VOLUNTARY



INTERNATIONAL



ESG

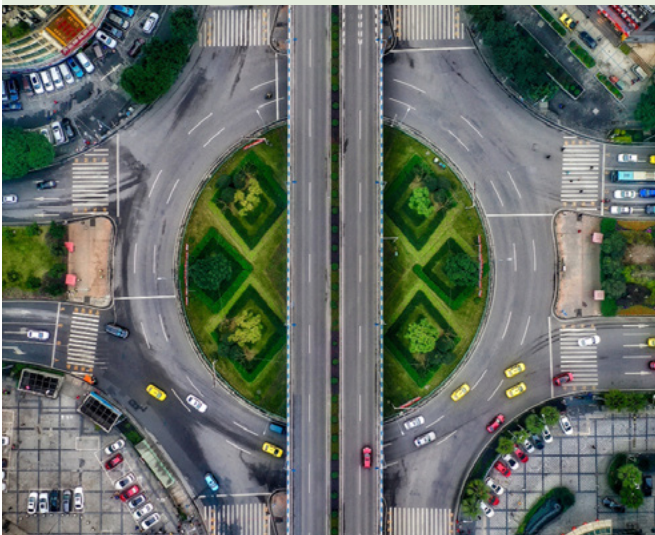


INVESTOR-LED



Who reports?

Any organisation can use the SASB standards.



What is reported?

Companies report on the issues relevant to their industry under the following five dimensions: (1) Environmental, (2) Social capital, (3) Human capital, (4) Business model and innovation and, (5) Leadership and governance. Each industry standard (available for download on the SASB site) features a list of financially material sustainability topics and associated accounting metrics; technical guidance for reporting on each accounting metric; and a list of activity metrics to provide context for comparison among companies through normalisation (e.g. by the size of a company).

At a minimum, companies are encouraged to report on the topics relevant to their industry. Businesses may decide to report on additional metrics deemed material in their specific business context.

Benefits

- Investor focused; organisations can benefit from greater transparency about sustainability performance and better risk management.
- Can be used in conjunction with other reporting frameworks.
- Practical path for companies to provide more effective disclosure to capital markets.
- Explicit focus on financially material issues aligning with reporting to investors.



CDP

CDP is a non-profit organisation, member of the CDSB and is supported by a large number of investors globally. The CDP collects, assesses and reports information on the environmental performance of companies, cities, and regions. It does this by publishing specific questionnaires on climate change, water, forests, and supply chain. Respondents are required to disclose and provide evidence on an extensive array of questions on their current and future sustainability strategy. They will receive a score from A to D representing their sustainability maturity.

VOLUNTARY



INTERNATIONAL



ESG



INVESTOR-LED



Who reports?

Those who report are either: (1) responding to a request filed by investors, (2) responding to a request filed by customers, (3) self-selected companies.

Most large organisations report: currently over 13,000 companies respond.



What is reported?

There are four thematic questionnaires:

1. Climate Change Questionnaire

Companies assess and disclose climate-related risks and opportunities, detail how the business governance and strategy has adapted and report emissions data. Companies are requested to include Scope 1 & 2 emissions and their verification.

2. Water Security Questionnaire

Respondents evaluate and disclose information on existing and future water risk, water strategy and water use. Involves sector-specific questions for organisations in Agriculture and Materials sectors.

3. Forests Questionnaire

This questionnaire enables investors to understand company exposure and risk associated with deforestation. Questions address

the verification and monitoring of commitments, policies and standards and strategy for using forest commodities.

4. Supply chain questionnaire

The supply chain questionnaire is aimed at companies that are part of the supply chain of other companies. It is based on the questions in the climate change questionnaire and includes an additional section on the allocation of emissions to customers.

Each also includes sector-specific questions with focus on sectors deemed to have a high impact on that particular theme.

VOLUNTARY



INTERNATIONAL



ESG



INVESTOR-LED



Scoring

Companies fall within an A - D scoring band, progressing through grades as thresholds for four levels are met.

Failure to respond when requested results in an F grade:

- A/A- Leadership: meeting leadership requires management criteria are met and very specific questions answered indicating a high level of engagement, commitment and verification.
- B/B- Management: indicates a higher engagement with question criteria.
- C/C- Awareness: certain questions will award points for engaging with specific criteria that often require greater verification or engagement with emissions outputs.
- D/D- Disclosure: all questions are scored on the disclosure level, and points are awarded for responding.

Benefits

- Extremely high visibility for stakeholders, investors and peers.
- It has a high reputational value for those who score an A and make the A List.
- Companies are increasingly expected by investors and customers to report to CDP.
- The framework aligns to others such as TCFD & SDGs.
- It enables investors to see that companies are incorporating sustainability into their business strategy and practices, so they can assess climate change risk in their investment portfolios.

Where can we find the results?

The notes are communicated and made public on the CDP website.

Organisations may opt for a “non-public” outcome, where only investors who request it can see their rating. However, transparency to the public is rewarded with extra points.

CDSB

Climate Disclosure Standards Board



The CDSB is an organisation that is part of the emerging dynamic of sustainable finance. It is composed of eight organisations: CERES, Carbon Disclosure Project (CDP), The Climate Registry (TCR), International Emissions Trading Association (IETA), World Council for Business and Sustainable Development (WBCSD), World Economic Forum (WEF) and World Resources Institute (WRI). The CDSB provides a collaborative forum for improving current practices and standards.

The CDSB has developed a global framework for reporting and monitoring climate change actions: The CDSB Framework for reporting environmental & climate change information. This framework enables organisations to better understand how to report on environmental information related to natural capital (water, land, air, forests, minerals, biodiversity and ecosystem health).

VOLUNTARY



INTERNATIONAL



ESG



INVESTOR-LED



Who reports?

If investors request it, some organisations must use the CDSB framework. Other organisations may choose to use it to report their environmental and climate-related information in their annual report, for example.

What is reported?

The environmental, capital and business impacts Framework requires reporting of environmental information, natural capital and associated business impacts including governance, policies, risks and opportunities, outlook etc.

The Climate Change Framework (CCRF) requires the company to determine the disclosures to be made under the CCRF according to the categories of disclosure content that are relevant to them, valuable to investors or have the potential to affect the organisation's strategy.

Self-evaluation encourages management to apply judgement to; (1) reflect the reality of the business, and (2) identify the information that is relative to the needs of investors, management and regulators.

Benefits

- It provides an internationally accepted standard for disclosure on voluntary and mandatory reporting schemes.
- Gives investors high-quality information about the climate and environmental opportunities and risks disclosed by a company, therefore, enabling better informed capital allocation decisions.
- Companies can use the CDSB Framework to incorporate climate change and natural capital-related information in mainstream financial reports.
- It can help organisations understand how environmental issues affect their performance and the necessary actions they could take to address the related risks and opportunities.
- The framework is aligned with the TCFD recommendations.



UN PRI

Principles for Responsible Investment

The PRI was initially launched in 2006 by the UNEP Finance Initiative and the UN Global Compact in order to develop principles for responsible global investment. The PRI provides a voluntary reporting framework that all signatories can use to incorporate ESG issues and the six principles of responsible investment into their decision-making processes.

VOLUNTARY



INTERNATIONAL



ESG



INVESTOR-LED



Who reports?

Signatories of the PRI.

Organisations are able to become signatories if they fall under one of the three signatory categories:

- Asset owners
- Investment managers
- Service providers or professional services partners

What is reported?

The Reporting Framework is comprised of 12 modules, some of which are general modules for all signatories and others specific to asset class. It is only mandatory to complete a module if you have 10% or more of your assets under management.

Since the beginning of the year, PRI's indicators are aligned with TCFD's recommendations.

Benefits

- A framework developed by PRI signatories, for PRI signatories and, therefore, purpose-built.
- Signatories gain an understanding of where their organisation and/or another organisation stands against peers both locally and globally.
- It provides signatories with a means to report systematically and consistently.

Green Taxonomy

In 2018, the European Commission brought together a Technical Expert Group (TEG) of academic, financial, and sustainable development experts to develop the green taxonomy. In March 2020, the TEG published its final report on the European Green Taxonomy aimed at enabling organisations and investment companies to understand how environmentally friendly their activities are, and to mobilise more capital to finance greener economic activities.

VOLUNTARY



EU



Who reports?

The Green Taxonomy covers seven industries and 67 activities. Three groups of users will be able to use it:

- Financial market participants offering financial products in the EU
- Large organisations that are already required to provide extra-financial reporting under the Non-Financial Reporting Directive
- The EU and Member States, when establishing public measures, standards or labels for green financial products or green bonds.

What is reported?

The taxonomy is used to determine whether an activity can be considered as sustainable or not. Thus, to comply with the taxonomy, the economic activities of organisations must contribute to one of the six environmental objectives below and not undermine the other objectives:

1. Mitigation of climate change: the impact of an organisation on the environment
2. Adaptation to climate change: the impact of the environment on an organisation
3. Sustainable use and protection of water and marine resources
4. Transition to a circular economy, waste prevention and recycling
5. Prevention and reduction of pollution
6. Protection of healthy ecosystems

In April 2021, the criteria relating to the alignment of sustainable activities with the first two objectives were defined. Criteria for the other four goals are expected to be released in 2022

Benefits

- The Green Taxonomy is a step towards harmonising the classification of green activities
- Allows investors to compare their portfolios and financial products according to environmental characteristics
- Aligns every organisation in the financial markets in Europe with the efforts to achieve the commitments made in the Paris Agreement
- Supports three legislative initiatives with direct implications for organisations and investment firms in terms of reporting, turnover and capital or operating expenditure, as well as eco-labelling and standards

BREEAM®

BREEAM

Building Research Establishment Environmental
Assessment Method

BREEAM is a sustainability assessment method for buildings, infrastructure and future projects. Developers can gain third party certification of the assessment of an infrastructure's economic, social and environmental sustainability performance using the BREEAM standard.

VOLUNTARY



INTERNATIONAL



Who certifies?

Any developer can choose to partake in this assessment and gain BREEAM certification.



Route to certification

Certification involves a 4-part modular approach: (1) Fabric and structure, (2) Mechanical and Electrical, (3) Local services and (4) Specific to project.

Assessment provides a score from Outstanding to Pass, with a fail requiring less than 30%.

Where is it reported?

- Certain sectors may include it in their annual reports, such as real estate or construction.
- Reported to planning bodies which request certain BREEAM scores.

Benefits

- There are social benefits to certified buildings which promote a healthy working environment.
- It provides a competitive edge for developers wanting to showcase their Corporate Social Responsibility (CSR) credentials.
- A range of certificate options allows for flexibility.
- BREEAM ratings are increasingly required on UK local and governmental buildings.



GRESB

Global Real Estate Sustainability Benchmark

The GRESB is a global organisation for assessing and comparing the ESG performance of property companies. In 2020, the GRESB questionnaire evolved to include three components assessed according to the type of company: Management, Performance and Development.

VOLUNTARY



INTERNATIONAL



What is reported?

- Portfolio management companies will be subject to the Management and Performance forms, while property development companies will be subject to the Management and Development forms. Companies with both activities will be subject to all three forms.
- The performance of administration, control, and environmental management systems (existing certifications, electricity consumption of buildings, materials used, ESG strategy, etc.).
- Greenhouse gas emissions and other environmental impacts, including water and waste.
- Applicants receive a score and a comparison report from the ESG.

Where do we find the results?

From the 1st of September, the preliminary results will be unveiled to allow companies to exchange with GRESB examiners to foster collaboration and give recommendations.

Investors can purchase access to your GRESB report. The information may also be included in the annual reports of the company or real estate fund.

Benefits

- It showcases sustainability efforts to investors.
- Helps identify challenges to portfolio energy efficiency and report progress.
- It benchmarks participants against peer groups.
- It provides credit for the independent verification of external sustainability reporting, including GRI and CDP.

LEED

Leadership in Energy and Environmental Design

Developed by the United States Green Building Council (USGBC), the framework aims to create healthy, highly efficient and cost-saving green buildings. It provides eligible companies with a globally recognised certification of best practice in sustainable buildings as LEED has increased in popularity around the globe.

VOLUNTARY



INTERNATIONAL



Who certifies?

Virtually all building types and all building phases are eligible with different types of LEED certifications to match them. The certification system consists of five different areas:

Building Design and Construction
Interior Design and Construction
Building Operations and Maintenance
Neighbourhood Development
Homes

Route to certification

To be certified the building project needs to obtain points and meet green building standards that will then be validated. Levels of certification progress from Certified, Silver, Gold and Platinum depending on the number of points accrued.

In order to earn credits to achieve certification in one of the above categories, the project must meet standards within the following areas:

- Location and transportation
- Materials and resources
- Water efficiency
- Energy and atmosphere
- Sustainable sites
- Indoor environmental quality
- Regionally-specific concerns

Benefits

- More sustainable developments result in a reduction in liability for developers.
- It assists in increasing the social benefits of healthy and sustainable buildings.
- It provides a competitive edge for developers wanting to showcase their sustainability credentials.



Conclusion: Finding Alignment

Conclusion

The landscape of sustainability reporting frameworks is large and complex. With the awareness of climate change and sustainability issues being ever more widespread and urgent, the necessity of both mandatory and voluntary frameworks remains, and the evolution of these frameworks will continue. Hopefully this guide, though not an exhaustive list, has provided some clarity on that.

One positive development we see, is the increasing presence of the term “alignment”. There is a real trend towards standardising and aligning what information you need to disclose and an awareness of the need to minimise the reporting burden for organisations. This trend covers both the voluntary and mandatory reporting frameworks.

The Corporate Reporting Dialogue was set up four years ago to facilitate communication and cooperation between reporting bodies and they continue their work to deliver further alignment.

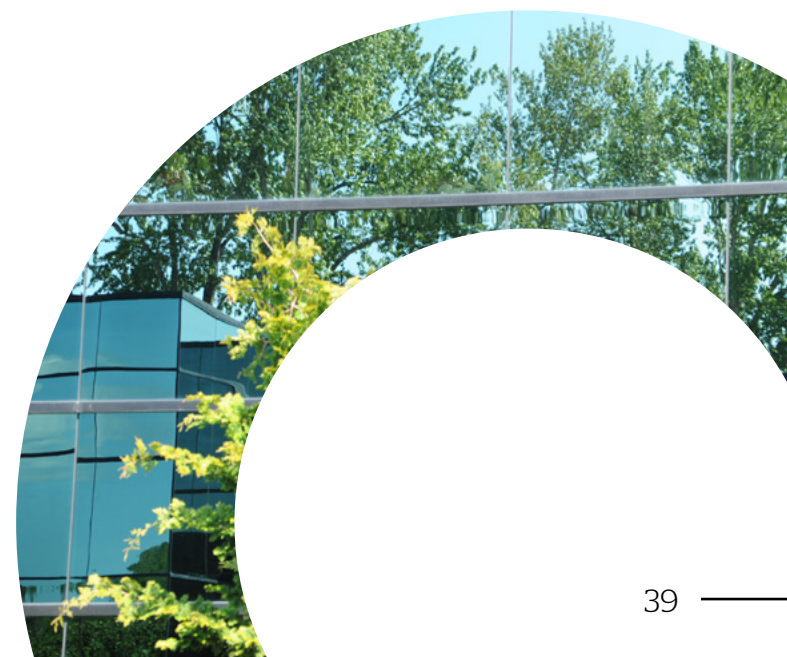
The recommendations of the TCFD, highlighted in this eBook have also been particularly instrumental in the development and subsequent further alignment of the frameworks which have taken seriously the recommendations for businesses to better account for climate-related financial risk.

And this brings us to another important alignment trend - that of climate-related issues with main business strategy. The latest versions of the frameworks and recommendations encourage companies to establish governance at the highest level on climate issues, and to clearly demonstrate that sustainability issues, in particular climate risk assessment, are no longer isolated to a CSR level but are increasingly integrated and aligned with the overall corporate strategy.

As the risk of climate change becomes increasingly urgent, and the opportunities it offers in terms of innovation and multi-stakeholder cooperation increase, robust and consistent sustainability and climate reporting will be vital to

protect business, our global financial system and, of course, to strengthen the resilience of humankind and biodiversity across the globe.

2022 will be driven by upcoming reports from the Intergovernmental Panel on Climate Change (IPCC) and COP27, where we hope to see more global alignment between the different frameworks, on which we will keep providing you with updates.



EBOOK

Climate action. Commercial sense.

EcoAct, an Atos company, is an international consultancy and project developer, dedicated to helping businesses and organisations succeed in their climate ambitions. We simplify the challenges associated with environmental sustainability, remove complexity and empower individuals and teams to deliver bespoke solutions for a low carbon world.

Our experience tells us that climate action and commercial performance are no longer mutually exclusive. Our mission is to lead the way in delivering sustainable business solutions that deliver true value for both climate and client.

EcoAct UK

ukoffice@eco-act.com
+44 (0) 203 589 9444

EcoAct France

contact@eco-act.com
+ 33 (0) 1 83 64 08 70

EcoAct Spain

contacta@eco-act.com
+34 935 851 122

EcoAct Central Europe

netzerotransformation@atos.net
+49 211 3999 0999

EcoAct North America

NAoffice@eco-act.com
+1 917 744 9660

EcoAct Turkey

turkeyoffice@eco-act.com
+90 (0) 312 437 05 92

EcoAct Kenya

info@climatepal.com
+254 708 066 725



ecoact
an atos company