IWA 42:2022-11 (E)

Net zero guidelines

Contents

Page

Foreword v

Introduction vi

1 Scope 1

2 Normative references 2

3 Termsanddefinitions 2
3.1 Terms related to climate action 2
3.2 Terms related to greenhouse gases 3
3.3 Terms related to mitigation of greenhouse gas emissions 5
3.4 Terms relating to organizations seeking to achieve net zero 7

4 Abbreviated terms 8

5 Net zero guiding principles 8
5.1 General 8
5.2 Alignment 9
5.3 Urgency 9
5.4 Ambition 9
5.5 Prioritization 9
5.6 Decision-making based on scientific evidence and indigenous knowledge 9
5.7 Risk-based approach 9
5.8 Credibility 10
5.9 Equity and justice 10
5.10 Transparency, integrity and accountability 10
5.11 Achievement and continuation of net zero 11

6 Establishing levels and boundaries for net zero 11

7 Leadership and commitment 12
7.1 General 12
7.2 Leadership commitment 13
7.3 Roles and responsibilities 13

8 Targets 14
8.1 Planning actions to be taken 14
8.2 Target setting 15
8.2.1 General 15
8.2.2 Sectoral targets 16
8.2.3 Targets for Scope 1 emissions 17
8.2.4 Targets for Scope 2 emissions 17
8.2.5 Targets for Scope 3 emissions 18
8.2.6 Interim targets 19

9 Mitigation 20
9.1 Planning 20
9.1.1 General 20
9.1.2 Content of mitigation plans 20
9.2 Prioritization of mitigation actions 22
9.2.1 General 22

9.2.2 Actions to address Scope 1 and Scope 2 emissions 22
9.2.3 Actions to address Scope 3 and other emissions 23

10 Counterbalancing residual emissions 23
10.1 General 23
10.2 Credits 25

11 Measurement and monitoring 26
11.1 General 26
11.2 Use of indicators and tools 26

12 Wider impact, equity and empowerment 27

12.1 Wider impact 27
12.2 Fair share and just transition 28
12.3 Empowerment 29

13 Communication, reporting and transparency 29
13.1 General 29
13.2 Scope of reporting and information to include 30
13.2.1 Scope of reporting 30
13.2.2 Reporting of net zero claims 31
13.2.3 Limitations of reporting 32
13.2.4 Credibility of reports 33

14 Improvement 33

Annex A (informative) Workshop contributors 34

Bibliography 35