

1. PLEDGE: Components of a Net Zero Pledge				
HLGE Recommendation and Criteria	Checklist criteria	Alignment level	IWCA Action/Management	IWCA Evidence
1. Announcing a Net Zero Pledge: Non-State actors should publish a pledge including targets for 2025, 2030 and 2035 and plans to reach net zero by 2050.	Pledge must be made public, by the leadership	Partially Aligned	IWCA requires members to pursue Net Zero emissions by 2050 at the latest and maintain verified GHG inventories. Public pledge language appears in the membership and in the IWCA Annual Report, but HLEG-specific 2025/2030/2035 public pledge requirements are not fully explicit for all members.	IWCA Standing Rules
	Interim targets: 2025, 2030, 2035	Partially Aligned	IWCA monitors emissions reductions against a baseline and Gold Members must demonstrate reductions over time. However, specific 2025, 2030 and 2035 interim targets are not clearly required for every member in the same way HLEG expects.	IWCA Standing Rules/ IWCA Process for Audit Companies Document
	Science: 1.5 C with no or limited overshoot - IPCC or IEA	Partially Aligned	IWCA requires science-based emissions reductions toward Net Zero by 2050 and uses GHG Protocol / ISO-14064 aligned accounting. The documents do not clearly state IPCC/IEA no- or limited-overshoot pathway alignment for each member target.	IWCA Process for Audit Companies Document
	Net zero: 50% reduction by 2030, net zero by 2050 the latest or accelerated sooner, sustained thereafter	Fully Aligned	IWCA requires members to pursue Net Zero by 2050 at the latest and monitors reduction performance over time through verified inventories and membership renewal requirements.	IWCA Standing Rules/ IWCA Process for Audit Companies Document
	Coverage: Scopes 1-3, all operations along its value-chain, in all jurisdictions	Fully Aligned	IWCA requires Scopes 1, 2 and 3 accounting and coverage of at least 80% of Scope 3 emissions.	IWCA Standing Rules/ IWCA Process for Audit Companies Document/ IWCA GHG Inventory Scopes Guidances Document
	Progress: publicly disclose and report	Partially Aligned	Members must maintain verified inventories and renew certificates annually or biennially for small wineries. Public disclosure of full progress data is not clearly mandatory for every member.	IWCA Standing Rules/ IWCA Process for Audit Companies Document/ IWCA Annual Report/ IWCA website and social media
	Methodology: use of robust method	Fully Aligned	IWCA uses WRI GHG Protocol as the primary methodology, ISO-14064-1 verification, and additional IWCA-specific inventory requirements for wine sector relevance.	IWCA Standing Rules/ IWCA Process for Audit Companies Document/ IWCA GHG Inventory Scopes Guidances Document
2. PREPARE: Get ready for the mandatory components of a transition plan				
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2. Setting Net Zero Targets: Non-State actors should set short-, medium- and long-term absolute reduction targets, and relative emission reduction targets in their value chain, where appropriate.	Short, medium and long-term absolute (and, if relevant, relative) emissions reduction targets	Partially aligned	IWCA requires ongoing reductions and tracks performance using absolute or intensity-based emissions per liter, depending on consistent reporting. However, explicit short-, medium- and long-term absolute targets are not clearly mandatory for all members.	IWCA Process for Audit Companies Document
	Aligned with latest IPCC or IEA - limited or no overshoot	Partially aligned	IWCA's Net Zero by 2050 objective is science-based in intent, but the criteria do not explicitly require members to align targets with the latest IPCC or IEA no-/limited-overshoot pathways.	IWCA Process for Audit Companies Document
	Set target within a year of pledge	Partially aligned	Applicants have 12 months to become members after applicant status approval and must complete an IWCA-compliant inventory. The documents do not clearly require targets to be set within one year of pledge in HLEG terms.	IWCA Standing Rules/ IWCA Process for Audit Companies Document
	First target set for 2025	Not aligned	IWCA reduction monitoring exists, but the documents reviewed do not identify a specific first target year of 2025 for members.	
	Include all GHG emissions and separate targets for non-CO2 GHG emissions	Partially aligned	IWCA inventories cover all relevant GHG emissions categories and Scopes 1, 2 and 3. Separate targets for non-CO2 gases are not clearly required.	IWCA Standing Rules/ IWCA Process for Audit Companies Document/ IWCA GHG Inventory Scopes Guidances Document
	Include all Scopes (1-3)	Fully aligned	IWCA requires Scopes 1, 2 and 3 accounting and third-party verification. Scope 3 coverage includes purchased products, outsourced transport, outsourced production, travel, waste and post-consumption impacts.	IWCA Standing Rules/ IWCA Process for Audit Companies Document
	Embedded emissions (fossil fuel reserves, land-use, sequestration)	Partially aligned	IWCA addresses land-use change, sequestration and biogenic/short-term carbon cycle treatment. Fossil fuel reserves are not relevant for most wineries and are not specifically addressed.	IWCA Standing Rules/ IWCA Process for Audit Companies Document/ IWCA GHG Inventory Scopes Guidances Document
	Datasets for Scope 3	Fully aligned	IWCA has detailed wine-sector Scope 3 categories, including purchased grapes, bulk wine, packaging, transportation, outsourced bottling and post-consumption energy/disposal.	IWCA GHG Inventory Scopes Guidances Document
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	Not applicable	This criterion is focused on methane from coal, oil and gas production. IWCA applies to wine companies and does not address energy-sector methane production targets.		
3. Using Voluntary Credits: High-integrity carbon credits in voluntary markets should be used for mitigation beyond the value chain, but cannot be counted towards non-State actors' interim emissions reductions.	Must not be used to meet the net zero target, and is only permitted for beyond value-chain mitigation	Fully Aligned	IWCA does not allow external offsets to meet emissions reduction requirements. It prioritizes direct reductions and only allows limited in-setting/carbon sequestration under strict conditions on owned or permanently protected land.	IWCA Standing Rules/ IWCA Process for Audit Companies Document/ IWCA GHG Inventory Scopes Guidances Document

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

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<p>4. Creating a Transition Plan: Non-State actors must publicly disclose transition plans indicating the actions taken to achieve all objectives. They should update them every five years and report on progress annually.</p>	Publicly disclose transition plan	Partially aligned	IWCA requires verified inventories and reduction progress, but a formal publicly disclosed transition plan is not clearly mandatory for each member.	IWCA Standing Rules/ IWCA Process for Audit Companies Document
	Update transition plan every five years	Not aligned	The documents reviewed do not clearly require a public transition plan update every five years.	
	Report on progress annually	Partially aligned	IWCA requires annual/biennial verification and monitors reductions. Public annual progress reporting is not clearly mandatory in a standardized format.	IWCA Standing Rules/ IWCA Process for Audit Companies Document
	Include short-, medium- and long-term absolute emission reduction targets (and, if relevant, relative emissions reduction targets) and demonstrate actions to meet the targets	Partially aligned	Gold Members must show reductions against a baseline and all members must work toward reductions. However, explicit short-, medium- and long-term target architecture is not fully defined.	IWCA Standing Rules/ IWCA Process for Audit Companies Document
	Include all Scopes (1-3) and include separate targets for non-CO2 GHG emissions	Partially aligned	IWCA inventories cover Scopes 1, 2 and 3, including all relevant GHG categories. Separate non-CO2 targets are not clearly required.	
	Detail the third party verification approach and audited accuracy	Fully aligned	IWCA requires third-party verification to ISO-14064-1 by accredited/certified auditors and uses an audit summary form and assurance statement.	IWCA Standing Rules/ IWCA Process for Audit Companies Document/ IWCA Select List of Audit Firm (no comprehensive)
	Detail the alignment with latest IPCC and IEA - limited or no overshoot	Partially aligned	IWCA's long-term goal is Net Zero by 2050, but the documents reviewed do not explicitly require latest IPCC/IEA pathway alignment in transition plans.	IWCA Standing Rules/ IWCA Process for Audit Companies Document
	Explain emission reductions and carbon removals (as needed)	Fully aligned	IWCA prioritizes real emissions reductions and restricts offsets. Removals/insetting are treated separately and subject to strict requirements.	IWCA Standing Rules/ IWCA Process for Audit Companies Document
	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	Not aligned	The reviewed IWCA criteria do not require disclosure of capex, R&D or investment alignment with climate targets.	
	Outline actions to address data limitations	Partially aligned	IWCA inventory guidance includes extensive Scope 3 data categories and allows limited pragmatic treatment of immaterial categories. However, a formal requirement to disclose data limitations and improvement plans is not clear.	IWCA Process for Audit Companies Document/ IWCA GHG Inventory Scopes Guidances Document
<p>5. Phasing Out of Fossil Fuels and Scaling Up Renewable Energy: Net-zero pledges should include specific targets for ending the use and/or support of fossil fuels, accompanied by a fully funded transition to renewable energies.</p>	Detail value-chain engagement	Fully aligned	IWCA's Scope 3 approach requires accounting for value-chain emissions, including external growers, purchased products, outsourced bottling, transport, retail/home cooling and disposal.	IWCA Process for Audit Companies Document/ IWCA GHG Inventory Scopes Guidances Document
	Explain governance structure for transition and verification, describe linking of near- and long-term targets with executive compensation	Partially aligned	IWCA has governance through the Board/IRC, auditor verification and certificate renewal. The documents reviewed do not require linking targets to executive compensation.	IWCA Standing Rules/ IWCA Process for Audit Companies Document/ IWCA GHG Inventory Review Committee Protocol
	Outline specific policies and regulations, including carbon pricing, needed to facilitate transition plans	Not aligned	The reviewed IWCA criteria do not require members to outline policy or regulatory conditions such as carbon pricing needed to enable transition plans.	IWCA Standing Rules/ IWCA Process for Audit Companies Document/ IWCA GHG Inventory Scopes Guidances Document
<p>6. Aligning Lobbying and Advocacy: Non-State actors need to align their external policy and engagement efforts with emission reduction targets.</p>	Present the full implementation of the phasing-out of fossil fuels as presented in part 2	Partially aligned	IWCA encourages onsite renewable energy and Gold Membership requires an onsite renewable energy ratio. The reviewed criteria do not explicitly require a full fossil fuel phase-out plan.	IWCA Standing Rules/ IWCA Process for Audit Companies Document
	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	Not aligned	The reviewed criteria do not require a just transition plan for fossil fuel phase-out impacts.	
	Explain how the transition away from fossil fuels will be matched by a fully funded transition toward renewable energy	Partially aligned	IWCA Gold Membership includes onsite renewable energy requirements and recognizes biomass as renewable energy under defined conditions. It does not require a fully funded renewable energy transition plan.	IWCA Standing Rules/ IWCA Process for Audit Companies Document
<p>7. Include People and Nature in the Just Transition: Non-State actors with high land-use emissions should avoid converting remaining natural ecosystems. Financial institutions should avoid financing companies linked to deforestation.</p>	Publicly disclose trade association affiliations	Not aligned	The reviewed IWCA criteria do not require public disclosure of trade association affiliations.	
	Accounting, legal, PR and consultancies: Publicly disclose how customer engagement contribute to net zero and greenwashing is tackled	Not applicable	IWCA is a winery climate initiative rather than an accounting, legal, PR or consultancy firm. The criterion is not directly applicable, although IWCA could address member communications and greenwashing risk.	
	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	Not aligned	The reviewed IWCA criteria do not require policy/regulatory disclosures in transition plans.	
<p>7. Include People and Nature in the Just Transition: Non-State actors with high land-use emissions should avoid converting remaining natural ecosystems. Financial institutions should avoid financing companies linked to deforestation.</p>	Disclose lobbying and policy engagement policies and activities to demonstrate consistency with the transition plan	Not aligned	The reviewed IWCA criteria do not require disclosure of lobbying and policy engagement activities.	
	Explain contribution to protection of natural ecosystems (e.g. eliminating deforestation, wetland and peatland loss)	Partially aligned	IWCA inventory guidance includes land-use change and recognizes strict conditions for nature-based removals on owned or permanently protected land. However, explicit natural ecosystem protection / no-conversion requirements are not fully developed.	IWCA Standing Rules/ IWCA Process for Audit Companies Document

4. GET VERIFIED: Increase Transparency and Accountability

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<p>8. Increasing Transparency and Accountability: Non-State actors must annually disclose their greenhouse gas data, net-zero targets, plans and progress, and have their reported emissions cuts verified by independent third parties.</p>	Annual disclosure of GHG data, net zero targets and transition plans and progress towards meeting these	Partially aligned	IWCA requires verified GHG inventories and certificate renewal, but annual public disclosure of GHG data, targets, transition plans and progress is not clearly required for every member.	IWCA Standing Rules/ IWCA Process for Audit Companies Document/ IWCA GHG Inventory Scopes Guidances Document
	Report in a standardised, open format feeding into the UNFCCC Global Climate Action Portal	Partially aligned	IWCA can report members and climate action through relevant channels, but the reviewed documents do not confirm standardized open-format reporting to the UNFCCC Global Climate Action Portal.	
	Verified reported emissions reductions by an independent third-party	Fully aligned	IWCA requires third-party verification of GHG inventories by accredited/certified auditors and verified audit summary forms before certificate issuance.	IWCA Standing Rules/ IWCA Process for Audit Companies Document
	When applicable: build sufficient capacity in developing countries to verify emission reductions	Partially aligned	IWCA accepts audit firms with relevant accreditation and experience, including geography-specific accreditation. Capacity-building in developing countries is not clearly addressed.	IWCA Standing Rules/ IWCA Process for Audit Companies Document
	Seek independent evaluation of annual progress reporting and disclosures, metrics and targets and conduct internal controls on evaluation and verification of GHG reporting	Partially aligned	IWCA relies on third-party verification and audit summary forms. Internal controls over member reporting are not explicitly described as a requirement.	IWCA Standing Rules/ IWCA Process for Audit Companies Document/ IWCA Select List of Audit Firm (no comprehensive)
	Design a template for members to report pledges and annual reports*	Partially aligned	IWCA uses audit summary forms and certificates. A broader standardized member pledge/annual reporting template aligned with NZRF is not clearly established.	IWCA Audit Summary Form/ IWCA certificates/ IWCA Annual Report
	Verify that all relevant information is provided*	Fully aligned	The auditor and IWCA review process verifies that required documentation is provided before certificate issuance and membership approval.	IWCA Standing Rules/ IWCA Process for Audit Companies Document/IWCA Audit Summary Form/ IWCA certificates
	Encourage independent evaluation of disclosures and set a timeline for mandatory independent evaluations*	Partially aligned	Independent verification is already mandatory for inventories. Independent evaluation of broader annual disclosures, metrics and transition plans is not clearly mandatory.	IWCA Standing Rules/ IWCA Process for Audit Companies Document
	Report annually to the UNFCCC Global Climate Action Portal on progress, updates and performance of members*	Partially aligned	IWCA members maintain verified inventories and certification status, but annual reporting to UNFCCC Global Climate Action Portal on member performance is not clearly established.	IWCA Standing Rules/ IWCA Process for Audit Companies Document
	Compliance mechanism: ensure transparent process for delisting members and prior that ensuring an engagement process*	Fully aligned	IWCA has renewal, administrative review, downgrade and potential removal mechanisms for non-compliant members, with Board/IRC oversight.	IWCA Standing Rules/ IWCA Process for Audit Companies Document/ IRC approval sessions
Establish a process to research members non-compliance*	Partially aligned	IWCA has auditor review, IRC review and annual/biennial renewal mechanisms. A dedicated process to research member non-compliance or public allegations is not clearly described.	IWCA Standing Rules/ IWCA Process for Audit Companies Document/ IRC approval sessions	
Standardised reporting: work with policymakers and standard-setters to align and implement standardisation of reporting and to enable transparency*	Partially aligned	IWCA uses standardized GHG accounting criteria and audit summary forms. Broader alignment with policymakers and standard-setters on reporting standardization is not fully documented.	IWCA Process for Audit Companies Document/ IRC approval sessions	
Complaint mechanism: ensure a process to receive and review public complaints*	Not aligned	The reviewed documents do not identify a public complaints mechanism for IWCA claims or member non-compliance.	IWCA Process for Audit Companies Document/ IRC approval sessions	
Governance: ensure avoiding conflict of interest and ensure geographic and institutional diversity*	Partially aligned	IWCA has Board/IRC governance and third-party auditor involvement. The reviewed documents do not fully describe conflict-of-interest safeguards or geographic/institutional diversity requirements.	IWCA Process for Audit Companies Document/ IRC approval sessions	
<p>9. Investing in Just Transitions: There needs to be a new deal for development including financial institutions and multinational corporations, governments, Multilateral Development Banks and Development Finance Institutions.</p>	Demonstrate how the transition plan contributes to economic development and how just transition elements, resilience, inequality, gender and energy access are integrated	Not aligned	The reviewed IWCA criteria do not require members to demonstrate economic development, resilience, inequality, gender or energy-access contributions in transition plans.	
<p>10. Accelerating the Road to Regulation: Regulators should develop regulations and standards, starting with high-impact corporate emitters. A new Task Force on net zero Regulation should be formed to avoid fragmentation.</p>	In order to ensure rigour, consistency and competitiveness, regulators should develop regulation and standards in areas including net zero pledges, transition plans and disclosure, starting with high impact corporate emitters, including private and state owned enterprises and financial institutions.	Partially aligned	IWCA is not a regulatory body and does not develop public regulations or mandatory reporting standards. However, IWCA contributes to regulatory consistency by requiring all members to follow a common greenhouse gas accounting framework based on internationally recognized standards, including the GHG Protocol and ISO 14064-1. Through third-party verification, standardized inventory requirements, and uniform membership criteria across geographies, IWCA promotes comparability, transparency, and consistency in climate reporting within the global wine sector.	IWCA Standing Rules/ IWCA Process for Audit Companies Document/ IRC approval sessions
	The challenge of fragmented regulatory regimes should be tackled by launching a new Task Force on net zero Regulation that convenes a community of international regulators and experts to work together towards net zero.	Not aligned	IWCA supports the use of internationally recognized methodologies and applies a common climate accounting framework across all member wineries, thereby reducing fragmentation within the wine sector. However, IWCA does not currently participate in, convene, or oversee a formal international regulatory coordination mechanism focused on net zero regulation.	