

## Alignment of Pledge to Net Zero (PTNZ) with HLEG Recommendations

### Overview

HLEG-aligned Pledge to Net Zero members must demonstrate **strong and comprehensive alignment** with all core HLEG recommendations, providing a credible, science-based, transparent, and independently scrutinised framework that operationalises the expectations for non-state entities seeking to make robust net zero commitments and in line with the HLEG “[Integrity Matters](#)” Report

#### 1. Announce a Net Zero Pledge

HLEG expectation	PTNZ alignment
Public, science-aligned net zero commitment covering all scopes, aligned with 1.5°C.	PTNZ requires signatories to commit publicly to science-based targets aligned with a 1.5°C pathway, covering Scope 1, 2, and material Scope 3 emissions, using recognised methodologies (SBTi, GHG Protocol).

#### 2. Set Net Zero Targets

HLEG expectation	PTNZ alignment
Near-term (5–10 year) and long-term (2050 or earlier) targets; full value-chain coverage; no reliance on offsets for near-term goals.	PTNZ mandates near-term and long-term targets consistent with 1.5°C, requires full-scope emissions accounting, and prioritises absolute emissions reductions.

#### 3. Using Voluntary Credits

HLEG expectation	PTNZ alignment
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.	Offsets are restricted to residual emissions only and, in line with SBTi requirements, can only be used for less than 10% of baseline emissions.

## Alignment of Pledge to Net Zero (P2NZ) with HLEG Recommendations

### 4. Creating a Transition Plan

HLEG expectation	PTNZ alignment
Detailed, time-bound transition plans with governance, capital allocation, and interim milestones.	PTNZ asks full signatories to develop credible decarbonisation pathways, including interim milestones, governance arrangements, and sector-specific actions. This is mandatory for our previous Race To Zero members. Guidance supports integration into organisational strategy and investment planning.

### 5. Phase Out Fossil Fuels and scale up renewable energy

HLEG expectation	PTNZ alignment
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.	PTNZ requires emissions reduction pathways consistent with rapid decarbonisation. Signatories must demonstrate reductions aligned with SBTi sector guidance and 1.5°C trajectories and, aligned with SBTi, cannot use offsets to mask continued fossil-fuel-driven emissions.

### 6. Align Lobbying and Advocacy

HLEG expectation	PTNZ alignment
All lobbying, trade association activity, and policy engagement must be consistent with 1.5°C pathways.	PTNZ asks signatories for climate-related advocacy to be consistent with science-based pathways. Our historic Race To Zero members were mandated to do this as part of the 5 P's. PTNZ encourages alignment with professional bodies and sector groups advancing credible climate action.

### 7. People and Nature in the Just Transition

HLEG expectation	PTNZ alignment
Non-State actors with high land-use emissions should avoid converting remaining natural ecosystems. Financial institutions should avoid financing companies linked to deforestation.	PTNZ has no full members that we're aware of with high land use emissions nor which are financial institutions. As SBTi develops and issues requirements on FLAG we will update our guidance and requirements. New members will be screened for alignment with this requirement

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### 8. Increase Transparency and Accountability

HLEG expectation	PTNZ alignment
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.	All PTNZ members must annually disclose their greenhouse gas data, targets and plans. Full HLEG-aligned members will be required for these to be independently verified.

### 9. Investing in Just Transitions.

HLEG expectation	PTNZ alignment
There needs to be a new deal for development including financial institutions and multinational corporations, governments, Multilateral Development Banks and Development Finance Institutions.	HLEG-aligned members with operations in developing countries are asked to demonstrate how their net zero transition plans contribute to the economic development of regions where they are operating.

### 10. Accelerate the road to regulation

HLEG expectation	PTNZ alignment
Encourages governments and standard-setters to embed net zero commitments into regulatory frameworks.	PTNZ actively supports alignment with emerging regulatory and standards frameworks (e.g., SBTi, ISSB, UK Net Zero Transition Plan Disclosure Framework). PTNZ provides a structured, standards-aligned model that can be integrated into regulatory or compliance environments.