REPORTING ON THE RECCOMENDATIONS OF THE UN 'INTEGRITY MATTERS' REPORT: FOR CITIES & REGIONS

GRI has created a practical tool to helps cities and regions to use the GRI Standards to report on their implementation of the recommendations in ***Integrity Matters*** - the report by the United Nations Secretary-General's High-Level Expert Group (HLEG) on the Net Zero Emissions Commitments of Non-State Entities.

The **GRI-HLEG Cities Checklist** links each criterion included in HLEG recommendations to the relevant GRI Standards. Provided in the form of an Excel spreadsheet, the checklist can be freely downloaded here:



Guidance notes

The HLEG recommendations set out ten practical recommendations to ensure that net zero pledges are credible and fully aligned with limiting global temperature rise to 1.5°C above pre-industrial levels. The GRI Standards focus on an organization's impacts on the economy, environment, and people, providing transparency and accountability to a wide range of stakeholders, including investors, cities and regions, businesses, and civil society. Using GRI Standards to report on HLEG recommendations provides a robust, science-based reporting framework and additional technical guidance.

The GRI-Integrity Matters Checklist for Cities and Regions draws in particular on *GRI 102: Climate Change and GRI 103: Energy*. As set out in GRI 102, and consistent with the climate change mitigation hierarchy, organizations are expected to prioritize implementing all feasible technical and scientific actions to avoid and reduce greenhouse gas (GHG) emissions across their value chains in alignment with the effort needed to limit global warming to 1.5°C. According to the latest scientific evidence, GHG removals within and beyond the value chain should only counterbalance residual GHG emissions as the last step in the mitigation hierarchy.

The focus of the GRI 102 Climate Change Standard is on GHG emissions reduction targets and GRI 102 does not include a specific disclosure on net zero. However, net zero targets can be reported under Disclosure 102-1 'Transition Plan', under 'other mitigation targets'. Disclosure 102-4 'GHG emissions reduction targets and progress' is dedicated to reporting on gross GHG emissions reduction targets,including as part of a net zero strategy.



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November 2026

GRI/2026/005