

GRI launches new tool for corporate climate action

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A new resource has launched to help organisations align their climate reporting using the GRI Standards with the UN's official approach to setting credible climate commitments, targets and transition plans.

The [Integrity Matters Checklist](#) provides a framework for reporting on climate action by non-state actors – including businesses and investors – operationalising UN guidance on alignment with science-based net zero pathways. This includes how organizations should report on efforts to cut greenhouse gas emissions, implement transition plans, and reduce investment in fossil fuels.

The checklist reflects the recommendations in the UN High-Level Expert Group (HLEG) report *Integrity Matters*, first launched at COP27 in Sharm-el Sheikh. Newly updated with a 2025 stocktake, it published last week at the C40 World Mayors Summit in Rio de Janeiro, in advance of the COP30 Climate Summit. The GRI Standards – including *GRI 102: Climate Change 2025* – enable organizations to report on all of the HLEG's recommendations.

Robin Hodess, CEO of GRI, said: “COP30 raises expectations for global leadership on climate. We need companies to step up and commit to meaningful and verifiable climate action. With the Integrity Matters Checklist, we offer a tool to business – fully aligned with our new GRI 102 Climate Standard – to help make progress possible. Climate reporting delivers decision-useful data that is essential for companies to demonstrate integrity, matching their promises with action.”

Selwin Hart, Assistant Secretary-General for Climate Change at the UN, and Special Adviser to the Secretary-General on Climate Action and Just Transition, said: “The Secretary-General established the High-Level Expert Group on Net-Zero Commitments to ensure integrity, transparency and accountability in

climate pledges by businesses, investors, cities and regions. Its report is a 'how-to' guide for credible climate action. The new GRI and HLEG Checklist gives companies practical, science-based guidance on how to align their commitments with the Paris Agreement – and to track real progress in a consistent way. Tools like this are critical to move from promises to credible delivery. And I welcome the strong focus on a just transition. The transition to net zero must be fair – or it will fail.”

Catherine McKenna, Chair of the UN High-Level Expert Group on Net Zero, said: “My new report “Integrity Matters – Winning the Future” shows that in the last 12 months, corporate net zero targets are still growing across every region, especially in Asia and including in the United States. But the integrity of targets remains a significant issue. So, it’s great to see the new GRI 102 and Integrity Matters Checklist that can help companies transparently demonstrate how they are effectively planning and delivering the transition to net zero.”

Helena Viñes Fiestas, Co-Chair of the Taskforce on Net Zero Policy (convened by UN-PRI) said: “By operationalising the Integrity Matters recommendations, this Checklist can guide the world’s leading businesses toward greater transparency and provide investors and policymakers with the data needed to drive real impact. Our upcoming report, Policy Matters: From Pledges to Delivery – A Decade After Paris, shows that policies across most G20 countries and beyond are beginning to align sustainability with corporate and financial decision-making. But financial risk disclosures alone are not enough to deliver net zero. A double materiality approach linking environmental, social, and financial risks – and integrating nature, resilience, and mitigation into coherent policies, disclosures, and investment strategies – is more urgent than ever as we face a temporary overshoot.”

Sanda Ojiambo, Assistant Secretary-General, CEO and Executive Director of the United Nations Global Compact, said: “Credibility, transparency and accountability are an integral part of the private sector contributions towards the Paris Agreement and the 2030 Agenda for Sustainable Development. We expect the new GRI and Integrity Matters Checklist will guide companies on following the High-Level Expert Group on the Net Zero Emissions Commitments of Non-State Entities [established](#) by the United Nations Secretary-General to develop stronger and clearer standards for net-zero emissions pledges by non-State entities and speed up their implementation.”