REH position paper on targets for the Statement of Commitment of Humanitarian Organisations on Climate

SEPTEMBER 2025

EXECUTIVE SUMMARY

In 2020, several international aid organisations adopted the *Statement of Commitment of Humanitarian Organisations on Climate*, which aims to reduce their greenhouse gas (GHG) emissions by 50% by 2030. This ambitious goal, which allowed for significant sectoral mobilisation, however remained to be specified, as is mentioned in the Statement. As it stands, the objective has several limitations: the absence of a common reference year, a level of ambition that varies depending on the context, and the indiscriminate treatment of all sources of emissions, including those essential to the survival of vulnerable populations.

Faced with these findings, the Carbon Working Group (WG) of the Réseau Environnement Humanitaire (REH), mandated by the REH Steering Committee, has conducted an in-depth reflection on the Statement's second commitment ("*set a reduction target in line with the IPCC's recommendations of halving emissions by 2030*"), in particular in light of climate justice issues, by exploring the following three main options:

1. **Alignment with national climate commitments, Nationally Determined Contributions (NDCs)** — locally legitimate, but sometimes unfair, or even unjust
2. **Definition of environmental performance indicators** — more precise and allowing for the efforts made by an organisation to be considered before calculating its carbon footprint. However, there are no standard, scientifically approved indicators that are adapted to the international aid sector and its geographical areas of intervention.
3. **Maintaining the quantified and dated objective with a clarification of the perimeters** — makes it possible to distinguish:
   - "Functioning" emissions (Block F)[1] - with a reduction target of -50% by 2030;
   - "Subsistence" emissions related to goods and services directly provided to the population (Block S) - not concerned by a quantified carbon reduction target but targeted by the implementation of good social and environmental practices provided that these are beneficial to the populations and accepted by them.

   The main difficulty of this option is to distinguish between functioning and subsistence emissions. There is necessarily room for interpretation here, which should then be the subject of thorough discussion within each organisation and transparent communication.

In line with climate justice issues and the priority given to responding to humanitarian needs, the Carbon WG also considers that the commitment must be made in relative value, and not in absolute value, in order to allow organisations to measure the effectiveness of reduction measures, despite variations in the volume of activity.

Working Group Proposal

Although no option is without drawbacks, the Carbon WG recommends favouring the third: maintaining **a single and mobilising quantified target (-50% by 2030), in relative value, with differentiated perimeters**, in order to combine climate ambition, technical feasibility, and climate justice. This approach takes into account a key principle of international environmental law, that of common but differentiated responsibilities and respective capacities, and thus preserves the social mission of humanitarian organisations.

For the reference year issue, particularly for organisations that have recently signed the Statement, it is proposed that they commit to a 50% reduction trajectory in ten years, i.e. about –7% of GHG emissions per year.

The REH reaffirms the importance of **maintaining a collective course around a shared ambition**. This clarification of the Statement of commitment is therefore intended to be fairer, more coherent and more mobilising.

[1] Relates to 'operating' emissions.

TABLE OF CONTENTS

NOTE'S OBJECTIVE

At the end of 2020, ten [2] international aid organisations signed *the Statement of Commitment of Humanitarian Organisations on Climate*. Through this declaration, they commit to **halving their greenhouse gas (GHG) emissions by 2030 (commitment n°2).** They were then joined by five other organisations[3], bringing the number of organisations aligned with this reduction target to fifteen in 2025. In addition, some organisations that are not signatories to the Statement of commitment have set similar objectives[4].

This commitment has made it possible to launch a decarbonisation dynamic in many NGOs, which until then had been inactive on the subject and initially had no knowledge of their GHG emission levels. However, five years after its adoption, several limitations have emerged as to its implementation. **This note thus proposes to identify and analyse these limitations, then to present the possible avenues for evolution of this commitment, taking into account the progress made and the weaknesses identified.**

[2] Action Contre la Faim, ACTED, ALIMA, CARE France, Electriciens Sans Frontières, Groupe URD, Médecins du Monde, Première Urgence Internationale, Secours Islamique France, Solidarités International.

[3] GRET (in 2023), Humanity and Inclusion (in 2023), the Terre des hommes Foundation (in 2023), the French Red Cross (in 2024) and Triangle Génération Humanitaire (in 2024).

[4] In particular Médecins Sans Frontières.

HISTORY AND MOTIVATIONS FOR THE STATEMENT

The objective of reducing emissions by 50% by 2030 has been widely supported by international solidarity organisations since 2020. Defined in such a way as to be aligned with the recommendations of the IPCC's special report on the consequences of global warming of 1.5°C, published in 2018, this objective came at a time when **very few organisations had calculated their emissions**. They were therefore committing to a quantified emissions reduction, the total weight and distribution of which they did not know by category.

Initially, this commitment therefore resulted in a phase of work focusing on estimating GHG emissions, a preliminary step in defining a strategy for reducing the emissions identified. At the same time, **this reduction target fulfilled its purpose of mobilising the sector**, even allowing the inclusion of new signatories. Thus, in 2024, nine signatory organisations had carried out their carbon footprint assessment, most of the organisations had environmental officers[5], had developed action plans and/or had started to implement certain reduction measures.

Although the reduction target defined by the Statement of commitment corresponds to a precise figure (50%), **a great deal of flexibility was left to the signatory organisations to define their reduction strategy**. They were free to choose the baseline year, to decide whether to reduce emissions in absolute[6] or relative terms[7,8], and even to choose what emissions to include of scope 3[9] since the statement specified in a footnote that "*the organisations commit themselves to cover at least scopes 1 and 2 and progressively scope 3*".

Thus, despite the initial movement and progress made possible by the Statement of commitment, the work done in recent years by NGOs has also revealed certain weaknesses or limits of the reduction target.

LIMITS ON THE COMMITMENT TO REDUCE EMISSIONS BY 50% BY 2030

Lack of a common and scientifically justified reference year

In its text, commitment n°2 to reduce emissions by 50% by 2030 refers **to the IPCC special report entitled "Global Warming 1.5°C"** released in 2018. The aim of this report is to study the differences in impacts between 1.5°C and 2°C of warming. In particular, we can read the statement D.1.1. *"Pathways that limit global warming to 1.5°C with no or limited overshoot show clear emission reductions by 2030 (high confidence). All but one show a decline in global greenhouse gas emissions to below 35 GtCO2eq yr−1 in 2030, and half of available pathways fall within the 25–30 GtCO2eq yr−1 range (interquartile range),* ***a 40–50% reduction from 2010 levels*** *(high confidence)".* We are talking about global GHG emissions, with a reference year of 2010.

At the time when organisations made the commitment at the end of 2020, this order of magnitude was recognised as legitimate because it had been adopted by many international and national governance bodies. For organisations, **the percentage is mainly intended to illustrate a level of ambition**, in the sense that a -10% target would only correspond to rationalisations, optimisations, or the implementation of eco-actions. *On the other hand*, halving emissions, regardless of the reference year, perfectly illustrates that a profound transformation of the sector is desired, well beyond optimisations and eco-actions.

However, unlike the IPCC Special Report**, the Statement of Commitment does not mention a baseline year in order to leave the choice to signatories**, according to their preferences and available data. Thus, the chosen baseline years vary between 2019 and 2023[7]. However, many signatories experienced strong growth in activity between 2010 and those years. As a result, the -50% target - at least when it is in absolute terms - does not actually

[5] See Follow-up Report on the Declaration of Commitment to Year +4, December 2024 – Humanitarian Environment Network

[6] This corresponds to a 50% reduction in the total weight of GHG, regardless of variations in the volume of activities of the organisation.

[7] This corresponds to a 50% reduction in the total weight of GHG in proportion to an indicator of the volume of activity defined by each organisation (total annual budget, number of full-time equivalents, number of beneficiaries of the programs, etc.)

[8] For more details, see Reducing your greenhouse gas (GHG) emissions or the carbon intensity of your activity? REH, April 2025 – Humanitarian Environment Network

[9] For example, some organisations do not account for cash transfers, and others do not account for project emissions.

imply the same level of ambition as what is expected through the IPCC special report. In other words**, the level of commitment depends not only on the percentage chosen but also on the baseline year chosen**.

Finally, it is important to emphasise that, **while the objective of -50% of GHG emissions compared to 2010 levels makes sense on a global scale or possibly on the scale of a developed country** (with low or stable growth), **it makes much less sense at the level of a humanitarian organisation or a country in the Global South**[10] (often experiencing significant population growth and needing to pursue economic development to meet the needs of its population). To overcome this point, we can see in the decarbonisation roadmaps of some States (the "Nationally Determined Contributions" or "NDCs") that the reference point is not the level of GHG emissions at a past date, but their projected emissions following "business as usual" economic and demographic growth by 2030. For example, Pakistan's NDC, revised in 2021[11], sets a target of -50% of projected GHG emissions by 2030 (an unconditional 15% reduction, and an additional 35% reduction conditional on the receipt of development aid).

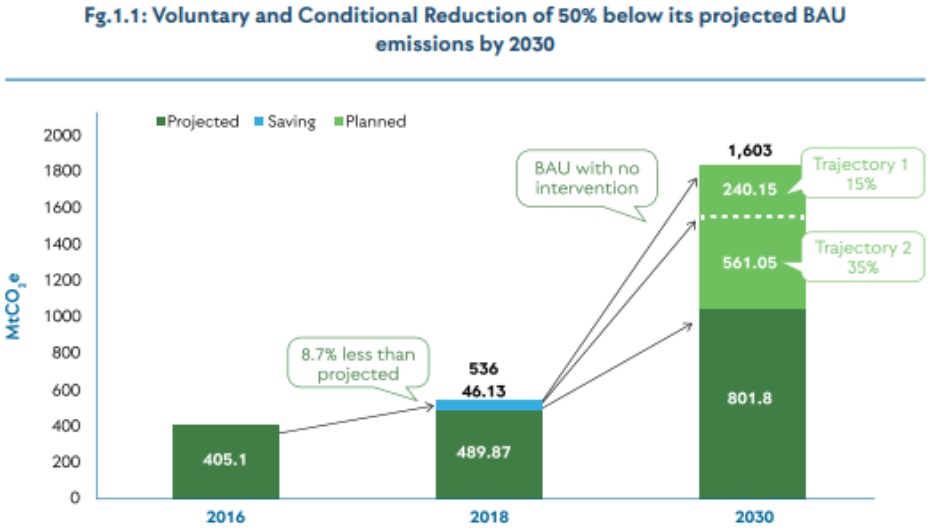

Figure 1. Example of a decarbonisation trajectory from Pakistan's NDC which forecasts national GHG emissions of 1603 MtCO2e in 2030 if no action is implemented (BAU = business-as-usual); a forecast of emission reductions of 240 MtCO2e as a result of actions implemented by Pakistan in autonomy; and a potential of 561 MtCO2e for additional emission reductions subject to obtaining international financing.

Failure to take into account the starting situation of each organisation

The lack of a common reference year is not the only weakness of the percentage reduction target. Another limitation is that, by definition**, a percentage allows for a relative measure and therefore does not offer an appreciation of the actual level of environmental performance**.

Let's take the example of two organisations with identical operational volumes and activities, but one that already has responsible practices in place and the other has not. Following their GHG emissions measurement and the definition of their decarbonisation strategy, it will be more difficult for the first organisation to reduce its GHG emissions by 50% because it had already begun its reduction process, before the measurement of its footprint.

Target targeting all emissions in an undifferentiated manner

A significant advantage of a single numerical goal is that it is easy to communicate and remember. A major disadvantage is that it applies *a priori* to all GHG emissions in an undifferentiated manner, whether they concern the

[10] See Moellendorf's anti-poverty principle to prevent climate justice from contradicting social and global justice: "*Policies and institutions should not impose any costs related to climate change or climate policies (such as mitigation and adaptation) on the world's poor, present or future, when these costs worsen the prospects for poverty eradication compared to a situation where they are not in the future. would not exist, as long as there are alternative policies to prevent the poor from bearing these costs*" - Moellendorf, D. (1970). Can dangerous climate change be avoided? Global Justice Theory Practice Rhetoric, 8(2). https://doi.org/10.21248/gjn.8.2.94

[11] https://unfccc.int/sites/default/files/NDC/2022-06/Pakistan%20Updated%20NDC%202021.pdf

provision of essential goods and services to the most vulnerable populations or not, whether they are compressible or not.

Carbon footprint calculation, which is as exhaustive as possible, and the categorisation on which the exercise is based, have made it possible to highlight **the carbon weight of the goods and services distributed to the population**. These often constitute a significant part of the total carbon footprint for signatory organisations[12], which can encourage organisations to focus on this source of GHG emissions as a priority. However, this leads to several problems:

Firstly, while it is true that in some cases, there are less carbon-intensive alternatives to the solutions currently implemented, many of **the goods and services provided are in fact already rudimentary in their composition** and still very few decarbonisation solutions emerge from action research. We are talking about medical products for which there are few or no alternatives, raw unprocessed foodstuffs (rice, beans, etc.) or very little processed (flour, semolina, oils, etc.). As a result, **when no avenue is identified, wanting to reduce the carbon footprint of these products would *ultimately amount* to wanting to reduce the quantities distributed**, which goes against NGOs' mandate. Obviously, signatory organisations do not consider this option and will always prioritise their social missions, but how, then, will it be possible to achieve the decarbonisation objectives set? While reduction efforts can of course be concentrated on other sources of emissions, this makes it - mathematically - more difficult or even impossible to achieve the targets, which would also delegitimise the targets set.

Secondly, the decarbonisation objective induces a bias in thinking, often obscuring other environmental, economic, technical and social issues to be considered in the choice of goods and services for the population. In particular, **a fundamental element seems to have been neglected: the notion of climate justice.** It carries the observation that the most vulnerable populations are also those who have contributed the least to climate change, who currently have very low emissions (often much less than the target of 2tCO2e/year/person) and who have the least capacity to fight climate change or adapt to it. With this in mind, the United Nations Framework Convention on Climate Change has recognised that countries must preserve the climate system "*on the basis of equity and according to their common but differentiated responsibilities and respective capacities*"[13].

This principle is therefore at the heart of all international climate negotiations. It implies a right to development for the most disadvantaged populations at the global level[14]. Therefore, it is fully justified – and fair – to **differentiate between efforts to reduce GHG emissions from essential needs for vulnerable populations** – referred to in this note as "subsistence emissions"[15] (for which good environmental practices can obviously still be put in place) – **and emissions related to the operating practices of the signatory organisations** which, as with any organisation regardless of its *raison d'être*, must be reduced in an ambitious way that is consistent with the current climate emergency.

DISCUSSION AROUND POTENTIAL REDUCTION TARGETS

Methodology

At the beginning of 2025, at the request of the REH Steering Committee, the REH Carbon WG[16] studied different possible options to address the weaknesses presented above.

[12] This is especially true for humanitarian organisations. For a development organisation such as GRET or for a think tank such as Groupe URD, the carbon footprint structure is very different and often mainly made up of GHG emissions from air travel.

[13] See Article 3 of the Convention, https://unfccc.int/resource/docs/convkp/convfr.pdf

[14] Baer, P., Athanasiou, T., & Kartha, S. (2007). The Right to Development in a Climate constrained World: The Greenhouse Development Rights Framework, Heinrich-Böll-Stiftung, Christian Aid, EcoEquity and the Stockholm Environment Institute, https://www.boell.de/sites/default/files/The_Right_to_Development_in_a_climate_contrained_World_gdr_klein_en.pdf

[15] Shue, H. (1993). Subsistence Emissions and Luxury Emissions. *Law & Policy*, *15*(1), 3960, https://www.researchgate.net/publication/238419840_Subsistence_Emissions_and_Luxury_Emissions

[16] The REH's Carbon Working Group (Carbon WG) is made up of 13 organisations: Oxfam, CARE France, Première Urgence Internationale, Médecins sans Frontières France, Groupe URD, Handicap International/Humanité et Inclusion, Terre des hommes

For nearly 3 months, a sub-group[17] of the Carbon WG, identified and deepened the different possible options, under the WG's mandate, debating the initial objective's weaknesses and potential alternatives. In order to enrich their visions and compare different points of view, the members of the sub-group also called on many external experts (Karbon Ethic, Carbone 4, Qualishift, Wavestone, etc.) and relied on the report "Fair and equitable decarbonisation objective for an international NGO"[18] written by Groupe URD.

Finally, **three main options were proposed**, discussed and presented in a first version of this note, produced in the middle of the year, and widely disseminated (internally to the REH and to many other organisations and experts) to collect feedback. Feedback from professors and researchers in carbon accounting and environmental ethics, experts working in specialised consulting firms, networks of humanitarian and development organisations, and donors were analysed to revise this note and strengthen its argument.

This note is a second version, enriched mainly by the numerous comments received during this consultation phase. The options discussed are presented below, along with their main strengths and weaknesses.

Alignment with the national objectives of the countries of intervention

As part of the Paris Agreement, each signatory country calculates its GHG emissions and announces its reduction targets in an official document called **the "Nationally Determined Contribution" (NDC).** It would seem **logical and legitimate[19] to align with these national objectives** to avoid aiming for too much decarbonisation in countries that are not able to decarbonise (such as conflict zones, extreme poverty, etc.), and have not contributed significantly - historically - to global emissions.

Aligning the Statement of commitment's target with these national roadmaps, issued as part of the follow-up to the Paris Agreement, would ensure consistency with the agreement's framework and would have little impact on the current objective for the scope of headquarters and activities based in the North[20]. On the other hand, it would give coherence to the areas of intervention by aligning with the national roadmaps established by each country, in a sovereign manner and according to a harmonised methodology.

A detailed look at NDCs nevertheless identifies four major weaknesses on such an objective:

1. Several recent studies[21] show that the intentions announced in NDCs remain insufficient to achieve the objectives of the Paris Agreement and their updates are often very late[22]. Alignment with NDCs therefore does not appear to be a credible objective in the fight against climate change.
2. While it is more coherent and legitimate at the local level, alignment with NDCs nevertheless complicates overall readability: each country presents its objectives in a different way, making any aggregation difficult. This would not have been a blockage if an overall average had been abandoned, but comparability between organisations and areas of intervention would have remained limited.
3. A country may have very ambitious objectives (for example, Côte d'Ivoire is aiming for -98% [23]) that seem out of reach for the aid sector's capacity to reduce emissions form activities.

Foundation, Solidarités International, the French Red Cross, Electricians Without Borders, Médecins du Monde, Action Contre la Faim. Not all of them are signatories to the Statement of commitment. Conversely, not all signatories are part of the Carbon WG. Participation in the Carbon WG simply depends on the availability and interests of the organisations.

[17] Made up of Action Contre la Faim, Groupe URD, Handicap International/Humanité et Inclusion, Médecins sans Frontières France, Oxfam and Solidarités International

[18] Report "Fair and equitable decarbonization objective for an international NGO", Groupe URD, January 2025 – Humanitarian Environment Network

[19] Beyond the issues of distributive justice, climate justice and environmental justice are based on considerations around participatory justice, i.e. the right level of participation of the people concerned by the decisions taken.

[20] In December 2020, the European Union submitted a new NDC committing to reduce its GHG emissions by at least 55% by 2030 compared to 1990.

[21] Earthscan. (n.d.). Nationally Determined Contributions under the Paris Agreement and the costs of delayed action - UCL Discovery. https://discovery.ucl.ac.uk/id/eprint/10075360/, or more recently, Peterson, L., & Van Asselt, H. (2025). Assessing risks to the implementation of NDCs under the Paris Agreement. *Climate Policy*, 115. https://doi.org/10.1080/14693062.2025.2513023

[22] https://theconversation.com/only-15-countries-have-met-the-latest-paris-agreement-deadline-is-any-nation-serious-about-tackling-climate-change-250847

[23] https://unfccc.int/sites/default/files/NDC/2022-06/CDN_CIV_2022.pdf

4. Finally, studies show that NDCs are not necessarily fair[24]. Indeed, the bottom-up approach adopted in the Paris Agreement, although welcomed for reasons of participatory justice, does not guarantee equity between States' commitments. The latter consider their decarbonisation objectives through the prism of their contexts and their development ambitions, without necessarily considering their historical responsibilities and respective capacities. Curiously, some states in the Global South set targets that exceed their "fair share" while developed countries have commitments that do not respect even a minimalist interpretation of climate justice[25].

Definition of quantified environmental performance objectives

Whether it is through figures in kWh/m²/year, a red/yellow/green colour code, or a 5-letter coding from A to E, this option would define **environmental performance indicators to be applied to the main activities targeted by the reduction of emissions**.

A system of indicators would make it possible both to be clearly readable and understandable and to report on the real environmental performance of the organisation; that is to say, to also take into account the efforts made, including before the measurement of GHG emissions. It would also allow for great adaptability in its application: for example, for a building, the objective would be to consume less than a certain annual amount of energy per unit area, leaving building managers free to choose their priorities and equipment to achieve this result.

The main disadvantage is that it would not be a single indicator but a set of indicators, potentially very numerous (vehicle fleet, energy consumption, etc.). Although more precise and reporting on actual environmental performance, these indicators and targets would remain difficult to establish for all areas of activity, and the feasibility and cost of implementation differ greatly from one context to another. In addition, this type of objective would require considerable design work that is difficult to validate according to scientific bases or standards.

Maintaining a single figure but with differentiated perimeters

The single figure objective as currently defined has the significant advantage of being easily understandable, illustrating the level of ambition, and formulating in a single sentence, a mobilising objective for staff. To overcome its main disadvantage of targeting all emissions in an undifferentiated manner, it is possible to back up this single objective with a more restricted scope of emissions that is considered a priority. In order not to confuse them with the perimeters recognised in carbon accounting standards (scopes 1, 2 and 3), the REH's Carbon WG proposes to use the term "blocks" to explain these differentiated perimeters.

Block F (Functioning): The content of this block targets GHG emissions related to organisations' ways of operating. For this block, **the target must remain ambitious**. In view of the limitations mentioned above, it is clear that there is no perfect target, but **keeping -50% by 2030**, even without a common reference year, allows us to remain aligned with the previous target.

Block F targets direct emissions, as well as emissions related to intermediary services used by the organisation, but which are not directly consumed or used by the population that benefits from the organisation's action. Here are some examples of what Block F would include:

- All scope 1 and 2 of the GHG Protocol
- Staff travel
- All purchases of goods and services intended for use by employees (ICT equipment and services, office supplies, construction and operation of stocks, etc.)

Block S (Subsistence of populations): this second block relates to emissions related to goods and services directly provided to vulnerable populations. Recognising that these emissions are "subsistence emissions", necessary for the lives – or even survival – of populations, among the most vulnerable and least responsible for climate

[24] Chan, N. (2016). Climate Contributions and the Paris Agreement: Fairness and Equity in a Bottom-Up Architecture. *Ethics & International Affairs*, *30*(3), 291301. https://doi.org/10.1017/s0892679416000228

[25] Holz, C., Kartha, S., & Athanasiou, T. (2017). Fairly sharing 1.5 : national fair shares of a 1.5 °C-compliant global mitigation effort. *International Environmental Agreements Politics Law and Economics*, *18*(1), 117134. https://doi.org/10.1007/s10784-017-9371-z

change, **no GHG emission reduction targets** are proposed for this bloc. Some examples of what Block S would include:

- The movement of beneficiaries to places of distribution, care, etc.
- Goods distributed by the organisation (food, medicines and other therapeutic products, basic necessities such as hygiene kits, kitchen kits,...)
- Goods implemented as part of programmes aimed at access to an essential service (installation of a water pumping system, material support for a hospital structure, etc.)

The fact that Block S does not include a quantified GHG emission reduction target **does not mean that organisations are not committed, or should not commit, to improving these purchases and services, in terms of quality, sustainability, conditions and location of their manufacturing.**

The REH also recommends that organisations adopt new methods, products or new services that are more ecological (and not just less carbon-intensive), especially **if they represent a qualitative or economic improvement and are beneficial to the populations and accepted by them**. The way in which these blocks have been defined is aligned with the approach proposed in the appendix dedicated to associations of the Carbon Footprint (Bilan Carbone®) Methodology, which distinguishes between the "Beneficiaries Perimeter" (Block S of this note), the "Internal Perimeter" and the "Volunteer Perimeter" (the latter making up Block F of this note)[26].

For illustrative purposes, the correspondence between the proposed blocks and the categories defined in carbon accounting according to the GHG Protocol report is presented in the table below:

Categorisation			
Scope	**Post**	**Sub-post**	**Category**
1	1-1 Stationary Sources of Combustion		Block F
	1-2 Mobile Sources of Combustion		Block F
	1-3 Processes		N/A
	1-4 Fugitive Emissions		Block F
2	2-1 Electricity Consumption		Block F
	2-2 Heat consumption, etc.		N/A
3 upstream	3-1 Purchased Products and Services	Beneficiaries	Block S
		Delegations	Block F
	3-2 Capital Assets		Block F
	3-3 Fuels and energy		Block F
	3-4 Upstream Freight		Block F
	3-5 Waste generated		Block F
	3-6 Business travel	International	Block F
		National	Block F
		Expat Breaks	Block F
	3-7 Commuting		Block F
	3-8 Visitor and customer travel		Block S
3 downstream	3-9 Downstream Freight		Block F
	3-10 Product Processing		N/A
	3-11 Use of Products	Energy goods	Block S

[26] See Appendix 5.1 of the Carbon® Footprint Methodology developed by the ABC/APCC, and dated May 2025 (Appendix 5.1 - Specificities for associations | Carbon Footprint Method®) which specifies:

- Internal Scope: source of emissions generated by the association's own activities, including those of employees.
- Volunteer perimeter: source of emissions related to the activities of the association's elected officials and volunteers.
- Beneficiaries scope: source of emissions related to the beneficiaries of the association's services.

		Non-energy goods	Block S
		Livestock, fertilizers	Block S
		Cash transfers	Block S
	3-12 End of life of products		Block S
	3-13 Downstream leasing		N/A
	3-14 Deductibles		N/A

This option would have the advantage of clearly distinguishing between "subsistence emissions" for projects' beneficiary populations, and organisations' "functioning emissions", and thus highlighting the issues of climate and environmental justice, while keeping an ambitious objective consistent with the current climate emergency for the organisational perimeter. Finally, it should be noted that by distinguishing between its operating methods and its projects, GRET, which is one of the signatory organisations of the Statement of commitment, is in fact already committed to this path[27].

Process for assigning emissions to each block

Establishing differentiated perimeters implies distinguishing between functioning emissions (Block F) and subsistence emissions (Block S). This option's main difficulty lies precisely in this attribution, because there is necessarily an element of interpretation. **This work must therefore be the subject of thorough discussions within each organisation** in order to reach an institutional consensus, taking into account their operational and contextual modalities. The criteria used must be explicit and consistent with industry practices, and the choices made must be **transparently communicated, both internally and externally**, in order to ensure the credibility and comparability of commitments.

Baseline year

Regarding the baseline year, it is proposed that organisations that have already carried out their carbon footprint should keep the reference year they have chosen. On the other hand, for organisations that have or will have a reference year after 2020, the commitment will consist of following a 50% reduction trajectory in ten years, i.e. about –7% of GHG emissions per year. This approach makes it possible to maintain a common and mobilising framework while taking into account the discrepancies in the temporality of commitment of the different organisations.

RELATIVE VALUE, ABSOLUTE VALUE

The reduction in GHG emissions can be defined in two ways: in absolute value, i.e. a decrease in the total volume of emissions generated regardless of variations in the volume of activity, or in relative value, i.e. a decrease in carbon intensity in relation to an activity indicator (e.g. the annual budget, the number of employees, the number of beneficiaries, etc.)[28].

The REH's Carbon WG recommends that **the reduction target set in the Statement of Commitment of Humanitarian Organisations on Climate be understood in relative value**. Indeed, an absolute objective would mechanically limit the operational growth of organisations, forcing them to arbitrate between the pursuit of their mandate – responding to the increase in humanitarian needs – and respecting their climate commitments[29]. On the

[27] https://gret.org/wp-content/uploads/2022/07/220525_Strategie-CLIMAT-du-Gret_FR.pdf

[28] For a better understanding of the subject, see the fact sheet produced by the REH's Carbon WG "Reducing greenhouse gas emissions or reducing the carbon intensity of your activity?"

[29] The two ambitions are therefore "incompatible", as explained in the article in Humanitarian Alternatives, Hofman M., Uyen A. (2025). "Do less, do more", or the incompatible expectations of the humanitarian response: reducing its carbon footprint while

other hand, in the event of a decrease in the volume of activity (for example, in the event of a decrease in the amounts allocated to international humanitarian aid), an organisation would see its emissions in absolute value decrease even though it has not changed its practices in any way.

A relative value target makes it possible to maintain the requirement to reduce the carbon intensity of activities, while leaving organisations the possibility for growth if the humanitarian context requires it. This choice therefore reflects a desire to articulate the climate emergency with the primary responsibility of NGOs: to protect vulnerable populations. It is in line with the logic of "common but differentiated responsibilities", recognising that the social value of emissions generated by humanitarian action cannot be assessed in the same way as those linked to other sectors.

CONCLUSION

In conclusion of its work, the Carbon WG underlines the importance **of clarifying the scope of application of the current targets** of the declaration of commitment. In particular, among the various reasons presented, the one relating to the **consideration of climate and environmental justice** resonates significantly with the missions of the signatory organisations, committed to international solidarity.

The Carbon WG also notes **that none of the alternatives studied** (1/ alignment with the national objectives of the countries of intervention; 2/ the definition of quantified environmental performance objectives; and 3/ maintaining a single figure but with differentiated perimeters) **is completely satisfactory**. Each option has advantages and disadvantages that each of the signatory organisations will be able to assess in the light of its activities and operating methods. Moreover, these options are not in fact exclusive, and it would theoretically be possible to consider a mix of two or three options. However, this would risk complicating the objectives and making them difficult to understand.

That being said, after weighing the advantages and disadvantages of each option, **the REH's Carbon WG believes that the most relevant and fair solution is to maintain the single figure of –50% by 2030, in relative value, with differentiated perimeters**; functioning emissions being subject to this quantified objective, and subsistence emissions to good practices and the constant search for less negative alternatives for the environment and projects' beneficiaries.

Finally, the SC and the REH's Carbon WG indicate their **strong desire to see the signatory organisations remain united around a common objective**. As recent years have shown, this collective agenda has been and remains a driving force behind environmental dynamics. It is indeed essential to be able to move forward together, to help each other, to share results, to compare actions and to benefit from mutual progress. This collective approach is all the more necessary today as the international aid sector is going through an acute crisis that risks undermining environmental commitments and is already impacting the driving forces that implement them.

scaling up its response. *Humanitarian Alternatives*, n°28, https://www.alternatives-humanitaires.org/fr/2025/03/31/faire-moins-faire-plus-ou-les-attentes-incompatibles-envers-la-reponse-humanitaire-reduire-son-empreinte-carbone-tout-en-intensifiant-ses-interventions/