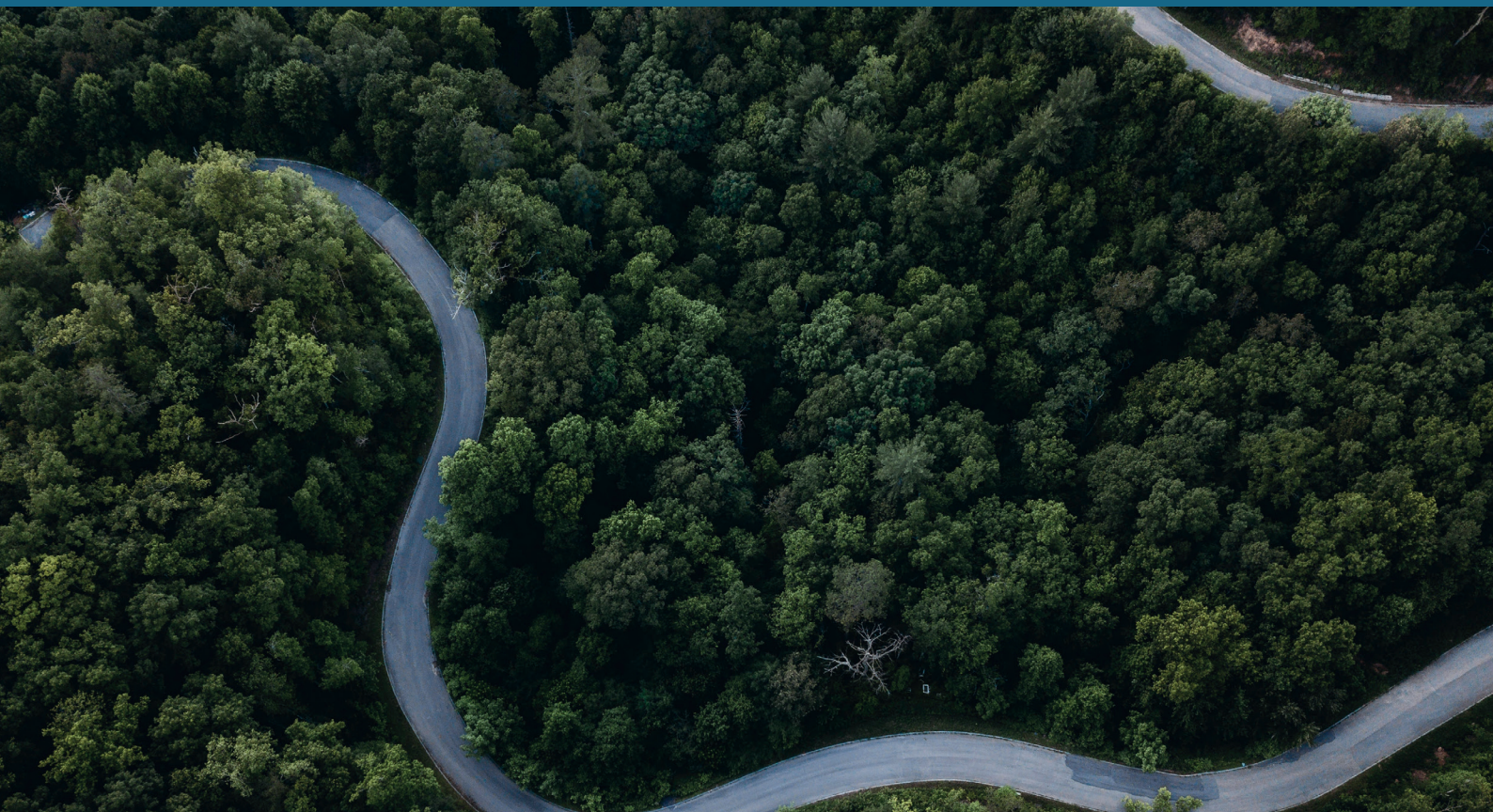


°Climate Countdown

How to Accelerate Decisive Action?
Perspectives from the Aid Sector and Beyond

EVENT REPORT MAY 2023



This event was organised by the Climate Action Accelerator (CAA) and hosted at the Humanitarium, the centre for exchange and debate of the International Committee of the Red Cross (ICRC). The Climate Action Accelerator would like to express its deepest gratitude to the ICRC for providing this venue. We are very grateful for the support of our partner organisations, of the Swiss Agency for Development and Cooperation (SDC) and of the French Development Agency (AFD).

This report reflects the Climate Action Accelerator's understanding of the views expressed by participants. These views are not necessarily those of the organisations that participants represent, nor of the Climate Action Accelerator, its Board Members or partners.

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About the Climate Action Accelerator

The Climate Action Accelerator (CAA) is a Geneva-based not-for-profit initiative created in 2020 with the aim of mobilising a critical mass of community organisations in order to scale up climate solutions, contain global warming below 2°C, and avoid the risk of dangerous runaway climate change.

The aim is to help shift the aid, the health, and higher education sectors towards a radical transformation of their practices, halving greenhouse gas (GHG) emissions by 2030 on a "net zero" trajectory in line with the Paris Agreement.

To achieve this, the Climate Action Accelerator empowers organisations in setting quantified emissions reduction targets and defining their climate and environmental roadmaps, using a state-of-affairs assessment, collaborative workshops, solutions and quantified targets, modelling a trajectory as well as cost and savings estimates.

The Climate Action Accelerator's partners form a community of practice whose members have agreed to openly share data, innovations, and solutions, in view of enabling more organisations to advance climate transformation.

As of January 2023, 21 organisations have joined the initiative, and have committed to halving GHG emissions by 2030. With the support of the Climate Action Accelerator, seven of them have already released their own roadmaps and are moving towards implementation.

Introduction

“ This is the greatest existential crisis for humanity. There’s no time for complacency. We need leadership to take a leap of faith and change the course of history.

Sandrine Dixson-Declève, Co-President, Club of Rome

On October 21, 2022, the Climate Action Accelerator organised its first ever public event, with over 300 participants joining in Geneva and remotely from different sectors and parts of the globe. As humanity is increasingly faced with the unprecedented compilation of crises posed by the planetary emergency, **the Climate Action Accelerator meant to reiterate its call for immediate climate action to keep global warming well below 2°C**, in line with science-based targets set in the Paris Agreement to halve carbon emissions by 2030 on a path to net zero by 2050.

Keynote speaker **Sandrine Dixson-Declève, Co-President of the Club of Rome**, urged our audience “to emerge from emergency (...) as now is the time for action.” As the window for effective action is indeed shrinking, Climate Action Accelerator believes that each organisation, each leader, each community has the responsibility to act on what they can control. Climate transformation is a complex matter, but solutions exist, and need to be urgently scaled-up across sectors and society.

Through this one-day public event, the Climate Action Accelerator proposed to explore practical levers and solutions that organisations can use to accelerate their own climate transformation, with a focus on humanitarian organisations who have a unique role to play to grow their capacity to protect and assist affected populations, while mitigating their own impact on climate and environment.

Bringing together thought leaders, humanitarian actors, climate experts, donors, UN, civil society, professionals from the academia, private firms, local government, and from the health sector, participants shared experience and insights as to how to do things differently, how to change operating models, and what tools and solutions to prioritise for effective climate action, while generating co-benefits for programs and communities.

Keynote speaker **María Mendiluce, CEO at We Mean Business Coalition**, noted that, after decades of “greenwashing” and climate inaction, the situation was moving fast today in many sectors of the economy. Small and large companies are starting to take concrete action to transform IPCC¹ goals into actionable measures, implementation plans, and monitoring and reporting frameworks.

“ Getting to net zero by 2050 is very difficult. But it’s possible, we have done it, we have the models. It requires a different way of doing politics (...) and of understanding collaboration.

María Mendiluce, CEO, We Mean Business Coalition

In the humanitarian sector, important commitments for climate and environment have also been taken over the past couple of years, with over 360 signatory NGOs to the Climate and Environment Charter for Humanitarian Organisations² (hereafter referred to as “the Climate Charter”). Most European governments also signed the Humanitarian aid donors’ declaration on Climate and Environment³. These crucial commitments are welcomed milestones. Now is the time for humanitarian actors to turn them into action.

KEY CONCLUSIONS

- In face of the climate emergency, each organisation needs to take responsibility for climate action, and act on what they can control.
- Although approaches to climate transformation tend to significantly vary from one humanitarian organisation to the other, there is momentum for humanitarian actors to take action towards operationalising the commitment of the Climate Charter.
- Humanitarian organisations need to be encouraged and empowered to adopt and implement ambitious GHG reduction plans in line with Paris Agreement goals of halving emissions by 2030.
- There is no contradiction between saving lives and going green. As they embark on their transformation journey, humanitarian organisations will be able to use co-benefits generated by climate solutions in support to the

social mission and programmatic growth.

- Organisations have expressed the need for accessing more technical and operational knowledge, guidance, and practical support as to how to reduce their carbon emissions.
- To allow for effective climate action, organisations may consider adopting gold standards in footprint reduction including encompassing all three scopes for emissions measurement, and excluding offsetting from carbon accounting. They need to set targets, identify solutions, define and implement reduction plans, monitor progress and regularly report on it in a transparent and accessible way.
- Organisations' leadership have a significant capacity to act at their level. Senior leaders need to be proactively engaged, including through training and awareness raising.
- While climate solutions initially involve additional investments and costs, the return-on-investment (ROI) can be measured in the relatively short-term. Savings generated by climate solutions can create significant co-benefits for organisations' social mission, partners, and for communities at large.
- Collaboration and partnership are vital to identifying and creating solutions; no organisation or sector will be able to move forward in isolation of others.
- The donor community is currently exploring ways to better support partners and unlock funding constraints met by partner organisations. Going forward, funding frameworks need to urgently evolve towards becoming better vehicles for enabling transformational investments.
- With the support of ECHO, the Swiss Development Agency (SDC), and the German Federal Foreign Office (GFFO), the Climate Action Accelerator is developing a "Roadmap towards halving carbon emissions in the humanitarian sector by 2030" (expected end 2023). This sectoral roadmap will be built as a strategic tool for humanitarian organisations to guide individual footprint reduction efforts, while contributing to accelerate the transformation of the whole sector through identifying priority high impact solutions, levers and enablers.



1. **Bruno Jochum**, Executive Director, Climate Action Accelerator
2. **Karim Laouabdia-Sellami**, President, Climate Action Accelerator
3. **Elise Buckle**, Co-President, Climate and Sustainability (moderator)
4. **Sandrine Dixson-Declève**, Co-President, Club of Rome
5. **María Mendiluce**, CEO, We Mean Business Coalition



Panel 1

Which levers to scale-up climate smart practices in the aid sector?

Increasingly faced with the unprecedented challenges posed by climate-related crises, humanitarian organisations have committed to being part of the solution and environment. As of May 2023, 360 international and local NGOs have signed the Climate and Environment Charter for Humanitarian Organisations,⁴ and most European governments have already joined the “Humanitarian donors declaration on climate and environment.”⁵ While these commitments represent crucial steps forward, now is the time to look very practically at how to operationalise them.

The Climate Action Accelerator’s approach is precisely geared towards empowering organisations, providing technico-operational support, openly sharing knowledge and expertise, creating communities of practice for the sole purpose of amplifying footprint reduction efforts of individual organisations and of the sector as a whole.

In this panel, speakers shared their respective experience initiating climate transformation within their organisations, the challenges they faced, but also the opportunities that arose on the way. Leadership from ALIMA, ICRC and MSF, all partners of the Climate Action Accelerator, described how they have created an emissions’ baseline and defined a roadmap for footprint reduction with the support of the Climate Action Accelerator. Interlocutors from WFP and from BRAC introduced the specific perspective from both global and local actors.

Across organisations, **key levers** to footprint reduction actually tend to be quite consistent, and include : shifting from air freight to maritime, reducing air travels, reducing energy consumption, transitioning from fossil to renewable energies by default, optimising the fleet of vehicles, and greening supplies (including prioritising local solutions and supporting local markets).

Deputy Chief Executive Officer of ALIMA, Henri Leblanc, walked us the **pilot project** he co-created with the Climate Action Accelerator throughout 2021 and 2022, and which led to the definition of quantified emissions reduction objectives and the adoption of a climate and environmental roadmap. ALIMA's teams were faced daily with the consequences of climate change on communities and needed to find ways to be part of the solution. In spite of the lack of data and a high-level uncertainty, they've embarked on this journey.

“ **It is important to act now, rather than wait for perfect plans.**

Henri Leblanc, Deputy Chief Executive Officer, The Alliance for International Medical Action (ALIMA)

Panellists emphasised that, in addition to acting on these short-term levers, organisations also need to profoundly redesign their modus operandi. **Stephen Cornish, MSF OCG General Director**, highlighted that being “fit for purpose” to respond to current and future climate-related crises, would require a full redesign of the way humanitarian operations are being done. Communities will need to be further placed at the center of the response, **local solutions** prioritised, regional response capacities strengthened, prevention further developed, early warning and rapid response systems reinforced, etc. It will also require tapping into the huge transformation potential of technological solutions, adapting practices and programmatic models⁶, investing in training, and developing the needed partnerships or collaborations to learn from others.

“ **This will take a full redesign of our programs. We will need to see our programs through a planetary health lens.**

Stephen Cornish, Director General, MSF Operational Centre Geneva (OCG)

These transformations are ambitious yet necessary. A few in the sector have expressed questions as to why to prioritise climate transformation over other immediate operational priorities, pointing at an alleged trade-off between saving lives today, and saving lives tomorrow. Acknowledging that maintaining a solid intervention capacity in fragile environments such as Syria, Yemen, or South Sudan does create challenges, **Thomas Thompson, Director of Supply Chain Strategic Engagement, World Food Program (WFP)**, emphasised

that **many climate solutions could be implemented without jeopardising the intervention capacity**, including when it came to complex matters such as reducing emissions from supply chains.

The key however to being able to act is clear decision from leadership to set ambitious, quantitative reduction targets. Without a decision at a strategic level, margins of action might remain limited.

“ **Humanitarian agencies need to look strategically at how and where they buy. They should promote green supply chains from new emerging markets.**

Thomas Thompson, Director of Supply Chain Strategic Engagement,
World Food Programme

To develop credible plans, solutions proposed should be financially affordable for humanitarian organisations. The experience of speakers showed that, even if climate solutions do have a cost, those are relatively limited and should be considered through the lens of returns and savings, and **co-benefits generated to the best benefit of programs and communities.**⁷

Our speakers made the case that **adaptation, mitigation and resilience needed to be seen as a continuum of actions** towards addressing the consequences of climate change on communities. **Kam Morshed, Senior Director, BRAC Bangladesh**, one of the largest humanitarian NGOs in the world, explained why BRAC decided early on to mainstream climate across all their programming. Over the past 15 years, the pace of climate-related disasters including cyclones and floodings affecting Bangladesh, have had disastrous consequences on local populations. Against this backdrop, BRAC decided to tackle climate action and program design as part of the same effort to assist populations in need.

“ **Climate change needs to be mainstreamed in all existing delivery channels and programs.**

Kam Morshed, Senior Director, BRAC Bangladesh

Partnership and collaboration are key to accelerate such change. There was a large consensus that transformation will not happen in isolation. Against this backdrop, humanitarian organisations need to further develop local

partnerships, and collect and share learnings and innovative practices with local actors and communities. They should also further engage the business community and the research sector to develop effective, efficient, scalable and adaptable solutions.

“ Transformation should be scaled-up beyond the humanitarian sector, leveraging collective intelligence to bolster change, developing partnerships, collecting new ideas, exploring new technologies. That’s one of the reasons why the ICRC turned to the Climate Action Accelerator.

Robert Mardini, Director General, ICRC





1. **Veronique de Geoffroy**, Executive Director, Groupe URD (moderator) and **Stephen Cornish**, Director General, MSF Operational Centre Geneva
2. **Thomas Thompson**, Director of Supply Chain Strategic Engagement, World Food Programme
3. **Kam Morshed**, Senior Director, BRAC Bangladesh
4. **Henri Leblanc**, Deputy Chief Executive Officer, ALIMA
5. **Robert Mardini**, Director General, ICRC

Panel 2

Learning from others: a cross-sectoral dialogue on operationalising climate action

Climate transformation has already started in many different sectors of society. However, across sectors, individual organisations tend to be too slow to turn high level commitments into concrete actions. In this panel, speakers from the health, education, business and international sectors shared their perspective and individual experience on key levers, blockages, and solutions involved in footprint reduction.

All panellists emphasised that climate transformation was central and strategic to any organisation, whatever its nature was. A large majority of organisations still rely on abundant fossil energy, whose decreased availability triggers vital questions for business continuity. They need to be extremely deliberate in building an entirely new understanding of their role in society and how systemic effects of the climate crisis impact communities' wellbeing, consumers' behavior, supply chain resilience, and business opportunities.

“ **Hospitals suffer the very concrete consequences of climate change (...) They have a major strategic interest in climate and environmental transformation.**

Laurie Marraud, Researcher, Ecole des Hautes Etudes en Santé Publique;
The Shift Project; Health Decarbonisation Roadmap Coordinator, The Shift Project

Sectoral insights

As a place where citizens of multiple generations and different horizons meet, collaborate, educate, and thrive for the purpose of knowledge, **academic institutions** have a significant role to play in climate transformation. Through adopting bold carbon footprint reduction roadmaps, as is the case of the ETH Zurich for instance, they do not only contribute to reduce emissions, but also amplify climate action in variety of spheres in society.

Claudia Zingerli, Head of Sustainability at ETH Zurich, argued that academic institutions benefit from accessing knowledge and innovation, with a particularly strong capacity to produce, monitor and analyse data. They have therefore a crucial role to play in supporting the generation of data and knowledge in support to climate action.

“ **Campuses can act as testing labs for climate transformation, able to tap into a large pool of experts and knowledge.**

Claudia Zingerli, Head of Sustainability, ETH Zurich

In the **health sector**, the movement of transformation has also started since several years, with health structures and hospital leaders being very much in demand of support and guidance to initiate climate and environmental transformation. Carbon emissions from the health sector are quite material, as it still massively relies on abundant fossil energy to produce and deliver health services; low carbon, resilient, scalable solutions are urgently needed throughout the sector.

Laurie Marraud, Researcher at the EHESP and Health Decarbonisation Roadmap Coordinator at The Shift Project, explained that health sector emissions in France represented 8% of the national carbon footprint in 2021, with medical equipment and medical supplies representing approximately 70% of it. The climate transformation of the health sector is therefore crucial. Different types of levers are available: 1. **technical levers**, with a focus on transport, energy efficiency, medical and food supplies, digital, and waste management; 2. **socio-political levers**, including health promotion and prevention, evolutions in regulatory frameworks, and increased training for medical and administrative personnel. Practices and models of care will have to be significantly reshaped, as well as fundamental components of the sector such as supply chains. Overall, emissions reduction will come first and foremost from a reduction in the demand for health care, which means changing our societal approach to health, working and living in environments that will be conducive to people's good health.

In spite of the significant normative and economic complexity of the health system, many levers are accessible to hospital leaders who have a significant capacity to act at their level. **Ron Lavater, CEO at the International Hospital Federation (IHF)** argued that hospital leaders simply need more access to knowledge and as well as technical support to be able to move forward.

“ **Connecting the negative impact of environmental changes to the health of communities is reinforcing the motivation of hospitals leaders to decreasing their environmental impact and their carbon footprint.**

Ron Lavater, CEO, International Hospital Federation

In the **business community**, although corporate social responsibility (CSR) or environmental, social and corporate governance (ESG) frameworks have flourished over the past few years, most companies still need to go beyond “green marketing”. **Karl Vella, Director of Climate Policy, We Mean Business Coalition** shared a few of the specific levers available to the private sector, including the role of investors who need to be incentivised to move away from private-based investments to a larger understanding of value for society and climate. A second lever consists in the role of companies themselves, who have a responsibility to produce and transparently socialise their carbon footprint. As a third lever, supply chain engagement, using for instance the influence of major multinationals to leverage suppliers and their ecosystems, is essential to yield meaningful results, especially as scope 3⁸ represents a significant portion of emissions.

“ **Action on climate change requires an entirely new business case, not only built on profitability, but also better understanding the role the company in the society.**

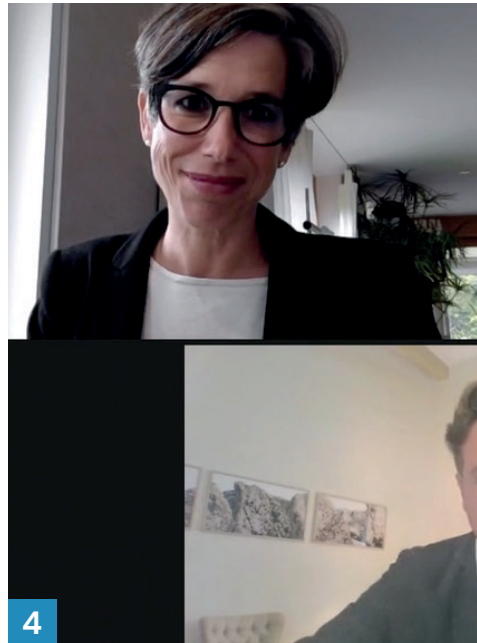
Karl Vella, Director, Climate Policy, We Mean Business Coalition

To finish with, the panel looked at the perspective of an **international hub**, Geneva. **Jean-Pierre Reymond, Executive Director of 2050Today**, shared the experience of 2050Today, bringing together permanent missions, international organisations, private and civil society entities, UN agencies, and many other organisations based in Geneva. In order to reach net zero by 2050, all of us need to act now. Ambassador Reymond's urged international actors based in Geneva do lead by example and take action to reduce their carbon and environmental footprint. 2050Today helps the Geneva community looking at ways to tackle climate change by measurably reducing carbon emissions.

“ The best way to address climate change is transparency.

Jean-Pierre Reymond, Executive Director, 2050Today





1. **Elise Buckle**, Co-President, Climate and Sustainability (moderator)
2. **Ronald Lavater**, CEO, International Hospital Federation
3. **Jean-Pierre Reymond**, Executive Director, 2050Today
4. (L-R) **Claudia Zingerli**, Head of Sustainability, ETH Zurich; **Laurie Marraud**, Health Decarbonisation Roadmap Coordinator, at The Shift Project; Researcher, EHESP; **Karl Vella**, Director of Climate Policy, We Mean Business Coalition

Panel 3

A strategic tool for acceleration: building a roadmap for aid organisations

The Climate Action Accelerator observed that many organisations in the sector expressed the need for more guidance and technico-operational support as to how to initiate a transition towards low carbon programming, how to measure and monitor their carbon footprint, how to identify and implement solutions, and how to ensure that costs are sustainable for the organisation. To respond to the needs of individual organisations and contribute to accelerate the sector's transition, the Climate Action Accelerator launched one year project aiming at producing a "Roadmap for Halving the Carbon Emissions of the Humanitarian Sector" (hereby referred to as "the Roadmap") with the support of ECHO, the German Federal Foreign Office, and the Swiss Development Agency (SDC).

The Roadmap will offer practical guidance to individual humanitarian organisations as to how to reduce their carbon emissions while growing (or not hampering) their capacity to support populations in need. At the same time, it will look at the sector as a whole, and identify options and levers for policy-makers to enable and incentivise this transition. In light of the aggravation of the climate crisis, the sector needs to urgently reach a tipping point, and find ways to switch from incremental to exponential action. From that perspective, the Roadmap is meant to help catalyse change.

The Roadmap will guide readers through trends in carbon emissions in the sector, solutions for reducing emissions, ways to scale transformation, implementation challenges, and how to overcome them. More specifically, it will combine a whole-sector analysis⁹ of current sectorial trends, high level solutions, costs and trajectories' modelling with practical guidelines on how to outline achievable goals, set interim targets, identify solutions, and plan for actions. Building on the Climate Action Accelerator's experience accompanying over 20 organisations to adopt and implement their own individual footprint

reduction roadmaps, it will include a playbook sharing a set of technical and operational lessons learnt, quick wins, good practices, and successes that will serve as inspiration for others.

In this session, speakers were invited to discuss what gap the Roadmap will help fill, and why it is a strategic tool for the accelerating change. Representatives from the donor community¹⁰ commented on their own commitment towards decarbonisation, and how they view incentives and support needs to accompany the transformation of their partners. Experts from organisations with experience building sectoral roadmaps in sectors as diverse as services or health¹¹ shared their own experience, and identified a few critical recommendations for the Climate Action Accelerator and the humanitarian sector to consider as we are embarking on this journey.

“ It’s our responsibility as a donor to work on reducing emissions and improve resilience.

Janine Kuriger, Head, Global Programme Climate Change and Environment, Swiss Agency for Development and Cooperation (SDC)

Mindful of their responsibility to take a climate role and contribute to decrease the environmental and carbon footprint of projects they support, donors welcomed warmly the initiative of the Climate Action Accelerator to build a sectoral Roadmap. Speakers confirmed the diagnosis that partner organisations need to be better equipped and more autonomous in operationalising their environmental and climate-related objectives. They emphasised the importance of the “Humanitarian Aid Donors’ Declaration on Climate and Environment”¹², as a way to federate and mobilise the donor community towards supporting the sector’s transformation.

Carole Bresson, representing the **Centre de Crise et de Soutien (CDCS) of the Ministère de l’Europe et des Affaires Étrangères (MEAE)**, noted that both donors and NGOs needed to catch-up on climate transformation. To move forward, practical approaches and tools are needed.

“ Our partners need support to identify levers of change, and they need tools that they can easily implement.

Carole Bresson, Crisis and Support Centre (Centre de Crise et de Soutien) of the Ministry for Europe and Foreign Affairs (Ministère de l’Europe et des Affaires étrangères)

Donors also discussed how to best incentivise partners to take concrete actions, leaving a relatively large span of options across the spectrum. While the mainstreaming of environmental and climate impact is being encouraged across the board, donors have different perspectives on the level of constraints that should be imposed on partners. **Predrag Avramović, Head of Humanitarian Affairs and Migration Section, EU Delegation to the United Nations in Geneva**, described the “Guidance for the Operationalisation of Minimum Environmental Requirements and Recommendations”¹³ released by ECHO in March 2022, to support the implementation of the criteria applicable to partners applicable as of 1st January 2023; by defining requirements, ECHO opted for using environmental criteria through which all funded projects will be screened.

Another approach, described by **Janine Kuriger, Head of Global Programme Climate Change and Environment, at the Swiss Agency for Development and Cooperation (SDC)**, focuses on other ways to support and encourage partners’ transformation while not necessarily imposing requirements. Whatever the option chosen, the spirit of mutual learning, support and collaboration was emphasised, as donors and humanitarian organisations need to work together to remove blockages to the sector’s climate transformation.

“ **We are keen to remove any barriers that could disincentivise change.**

Predrag Avramović, Head of Humanitarian Affairs and Migration Section, EU Delegation to the United Nations in Geneva

Experience from other sectors building roadmaps showed that sectoral roadmaps represented a considerable potential for acceleration. **Josh Karliner, Director Global Partnerships, Health Care Without Harm (HCWH)** analyses that, as HCWH released their “Global Roadmap for Health Care Decarbonization” in April 2021, they were positively surprised by the level of attention it got, and how quickly it catalysed change.

“ **What you create today can have a quick impact tomorrow (...) Change is exponential and non-linear. You need to be ready to respond to that change quickly.**”

Josh Karliner, Director for Global Partnerships, Health Care Without Harm

In his experience, sectoral roadmaps need to be tailored for and accessible to multiple audiences (global and local, political and technical, financial, etc.), and be flexible to changing circumstances.

The Exponential Roadmap Initiative published the “1.5°C Business Playbook, for companies with a mission to change the world”¹⁴, a guideline used by some of the most influential and innovative companies to design and implement their strategies. According to **Johan Falk, Co-founder and Head, Exponential Roadmap Initiative**, a roadmap should be based on science, capitalising on available data and relevant knowledge. It should integrate lessons learnt from previous experiences, as well as good practices. He reiterated that a roadmap could play a very strategic role to accelerate transformation.

Solutions exist in all sectors to halve emissions, but they need to be scaled exponentially. Organisations need a framework to guide their action, such as, for instance, “the Four Climate Pillar Strategies” developed by the Exponential Roadmap Initiative.

“ Make it clear. Make it simple. It is about how to set a target, how to set the plan, what are the key actions, how to report actions and to communicate on them.

Johan Falk, Co-founder and Head, Exponential Roadmap Initiative

Sectoral/generic tools also provide an excellent opportunity for accelerating change beyond decarbonisation objectives, including to help forge a vision as to what role organisations are playing in society and how to contribute to global change.





1. **Alexa Leblanc**, Fundraising and Resource Mobilisation Manager, Climate Action Accelerator (moderator)
2. **Janine Kuriger**, Head, Global Programme Climate Change and Environment, Swiss Agency for Development and Cooperation
3. (L-R) **Josh Karliner**, Director of Global Partnerships, Health Care Without Harm; **Johan Falk**, Co-founder and Head, Exponential Roadmap Initiative, Stockholm Resilience Centre; **Carole Bresson**, Centre de crise et de soutien, Ministère de l'Europe et des Affaires Etrangères
4. **Predrag Avramović**, Head of Humanitarian Affairs, EU Delegation to the United Nations in Geneva

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- 6 Several panelists from medical humanitarian organisations emphasised the necessity to redesign models and package of care.
- 7 For instance, transitioning remote bases to solar energy does not only decrease the energy bill but also increases the autonomy of a structure, and its operational performance.
- 8 According to the Greenhouse Gas (GHG) Protocol, scope 3 emissions are all indirect emissions (excluded from scope 2) that occur in the value chain of the company, including both upstream and downstream emissions, https://ghgprotocol.org/sites/default/files/standards_supporting/FAQ.pdf.
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To go further

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