ENVIRONMENTAL SUSTAINABILITY:

A GUIDE FOR GLOBAL MOBILITY PROFESSIONALS



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2021 was a pivotal year in the global fight against climate change. **Commitments made by governments and business leaders to reduce** carbon emissions and the adoption of robust instruments to achieve these goals accelerates the action required by all of us to save the planet. There is no denying that the relocation of employees has a large environmental footprint and many in our industry have been actively engaged in reducing our impact.

Global mobility and human resources professionals are willing to do their part, according to recently released research from Worldwide measures which may guide your own work on sustainability. ERC. A majority of senior human resources leaders, across all regions Recognizing that we are all in this together, we will take this and organization sizes, already have a strategic plan in place that is conversation directly to the whole industry. We will collaborate to supported by top leadership, along with necessary funding to take will provide additional education, resources, and tools. the actions that best suit their corporate mission. Sustainability, whether environmental, social or governance, is a never-ending journey. It involves more than achieving one particular We invite you to share your thoughts, ideas, and best practices. milestone or certificate. Instead, sustainability should be viewed as Together, as partners in the global mobility industry, we can do our consistent improvement over time, holding ourselves and each other part to create a more sustainable world. accountable.

Worldwide ERC is on this journey with you.

Growing out of conversations at GWS2021, we conducted research with senior human resource leaders, convened a Sustainability

Advisory Council of senior mobility leaders who are advancing sustainability within their own organizations and supply chains, and produced this report – the first of several products to help our industry develop a shared understanding and response to sustainability.

The goal of this report is to provide a reference point for what sustainability means, the commitments being made by governments and companies, and the many independent organizations and create learning opportunities and innovative solutions. Over time, we

Best Regards, Lynn Shotwell President & CEO Worldwide ERC





Introduction

With government and business leaders focused on the future welfare of the planet and creating just societies—whether in response to public opinion, industry commitments, consumer action, or a belief in taking the right action—sustainability goals are increasingly part of corporate mission statements. Feeding through to all levels of the organizational structure, with each unit is accountable for doing its part to support company goals. To that end, global mobility professionals have their own unique role to play in supporting the efforts of their organizations—whether in instructing global assignees on the complexities of sustainability in the host locations, choosing their vendor-partners on the basis of their sustainability activity, or structuring their programs to minimize their carbon footprints.

The idea for this paper initiated in conversations at our 2021 Global Workforce Symposium, highlighting our common desire to work

together to reduce our environmental footprint. This document, "Environmental Sustainability: A Guide for Global Mobility Professionals," provides the mobility community with unbiased information to address the pressing need to reduce the environmental impact of the mobility industry.

With information designed to provide mobility and relocation professionals with an overview of the array of existing resources, certifications, and standards that may apply to a company's sustainability goals, mobility professionals can begin to take action.

Mobility professionals should use this document to empower themselves to speak with their leaders, colleagues, and partners with knowledge and confidence.

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Sustainability Is A Business Imperative

Becoming an environmentally sustainable company is more than "doing the right thing." Faced with a bleak future for people and businesses if global climate change continues, "going green" is, more and more, becoming a business imperative.

International investors with global investment portfolios are increasingly calling for high-quality, transparent, reliable, and comparable reporting by companies on climate and other environmental, social, and governance (ESG) matters. Other stakeholder groups—governments, clients, consumers, and employees are increasing pressure on companies to be more transparent about their ESG impacts. For example, in 2021, Exxon Mobil was forced to unseat several board members due to activist investor pressure over the company's perceived failure to address its climate impact and the potential risk to its business operations.

The importance of ecological and social engagement has increased dramatically over the past two decades. Changes in consumer attitudes, coupled with new legal obligations, will fundamentally transform the global mobility sector between now and 2050. To remain competitive, retain customers, and attract new talent, organizations must be able to demonstrate how sustainability is at the heart of their activities; and, mobility professionals must show how their work contributes to this corporate imperative.

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Global Leaders Are Committed To Sustainability

Environmental, Social & Governance (ESG) is an approach to evaluating the extent to which a corporation works on behalf of social goals that go beyond maximizing profits on behalf of the corporation's shareholders—for example, working to achieve a certain set of environmental goals, supporting certain social movements, and determining whether the corporation is governed in line with diversity, equity, and inclusion goals.



Environmental

- Waste and pollution
- Resource depletion
- Greenhouse gas emission
- Deforestation
- Climate change

Social

- *Employee relations and diversity*
- Working conditions
- Local communities
- *Health and safety*
- Conflict





Governance

- Tax Strategy
- Executive remuneration
- Donations and political lobbying
- Corruption and bribery
- Board diversity and structure





Although Worldwide ERC and companies within the global mobility industry are actively engaged in efforts in all three areas of sustainability, this report focuses on environmental responsibility. Environmental criteria may include a company's energy use, waste, pollution, natural resource conservation, and treatment of animals. The criteria are also useful in evaluating any environmental risks a company might face and how the company is managing those risks. For example, a shipping company might be exposed to significant cost increases if it uses non-sustainable sources of energy, and industrial groups or governmental agencies impost carbon taxes or similar tariffs.

In September 2015, all 193 Member States of the United Nations adopted a plan for achieving a better future for all—describing a path over the next 15 years to end extreme poverty, fight inequality and injustice, and protect our planet. At the heart of "Agenda 2030" are the 17 Sustainable Development Goals (SDGs) that clearly define the world we want—applying to all nations and leaving no one behind.



SUSTAINABLE GEALS





From an environmental standpoint, the goals aim to protect the planet from degradation through sustainable consumption and production, sustainably manage its natural resources, and take urgent action on climate change, so that it can support the needs of the present and future generations. Each goal has core metrics that guide the actions of governments and companies.

The SDGs are supplemented by the 2015 Paris Agreement whereby countries agreed to implement Nationally Determined Contributions (NDCs) to alleviating climate change as well as the 2021 Glasgow Climate Pact where world leaders agreed to reduce emissions to reach net-zero by 2050. These commitments are in turn supported by an array of commitments and measures advanced by industry coalitions and independent standards and certification organizations.

Understanding this complex web of commitments, requirements and opportunities requires patience, research and discussion. There is no one-size-fits-all solution for global mobility professionals, the companies they work with or their assignees.





A Myriad Of Government Initiatives

Governments around the globe are fulfilling their obligation to act on climate change in many different ways. Some are passing laws or regulations to require industries, companies or citizens to take certain environmentally-friendly actions. Some are imposing mandatory reporting and monitoring of supply chains. Others are investing in green industry and providing incentives for change.

A sample of initiatives:

organizations in line with United Kingdom & European Union exchanges, which have similar requirements.

An example of broad reporting requirements can be found in a March 2022 proposal from the U.S. Securities and Exchange Commission (SEC). Under the proposed regulation all listed businesses to outline the risks that climate change could have on their operations, as well as emissions they produce, both directly and indirectly. The SEC proposal will bring U.S. listed









- An example of an industry-specific initiative involves the mining industry in the UK. The sustainability plan explains how the coal industry will help deliver key government initiatives, including the 25-year environmental plan, clean growth strategy, and the industrial strategy. The plan shows how the work directly delivers social and environmental benefits (e.g., protecting drinking water from mining pollution) and how they undertake the work as sustainably as possible, and look for low carbon opportunities (e.g., mine heat). The targets include reducing greenhouse gas emissions, adapting to climate change, minimizing waste, and enhancing biodiversity.
- The European Union has led the way on sustainable financing, introducing a series of rules and regulations to disclose and report on greenhouse gas emissions and direct finance towards sustainable purposes, as a part of its broader goal to reduce emissions by 55% by 2030 from its 1990 levels.





The United Arab Emirates has launched a national initiative for the long-term building of a green economy under the slogan: "green economy for sustainable development." The strategy aims to position the UAE as a world leader and a center for export and reexport of products and green technologies, as well as maintaining a sustainable environment that supports economic growth.

Further, the country announced the UAE Energy Strategy 2050, which proposes to increase the contribution of clean energy in the total energy mix to 50%, balance the supply and demand, and ensure a conducive economic environment for growth across sectors.

• A different perspective on government initiatives happened in Italy. The Italian government allocated €15 million (US\$17 million) toward an ambitious plan to turn MAXXI, a contemporary art museum in Rome, into a sustainability and research hub. The grant is part of a program whereby the government distributed €200 million in funding to 38 cultural heritage sites across the country.







Many countries have set NDCs in order to achieve the SDGs and commitments under the Paris Climate Accords. For example:

Brazil has committed to reducing its national emissions by 37% by 2025 from 2005 levels and a further 43% reduction by 2030. These goals are in line with its stated goal of achieving *climate* neutrality by 2060.

China is endeavoring to achieve *peak emissions by* **2030** and further to achieve *climate neutrality by* 2060.

Singapore hopes to achieve a 36% reduction in national emissions by 2030 from 2005 levels.





South Africa is targeting a 17% reduction in national emissions by 2025 from 2005 levels and a further 32% reduction by 2030.

The United States is targeting a 50-52% reduction in national emissions by 2030 from 2005 levels.

• Governments are not just going alone, but also cooperating with each other. For example, the US and Canadian governments launched a cooperative effort—the Greening Government Initiative (GGI), This first-of-its-kind international community of practice serves as a platform for country representatives to share information and best practices, showcase innovation and success, and develop collaborative relationships with one another to accelerate national







efforts to green government operations including climate resilience. Common areas of interest could include activities such as increasing government's use of renewable energy, transitioning national government buildings and fleets to net-zero emissions, enhancing the resilience of government buildings, establishing governmental sustainable procurement policies, and identifying nature-based solutions.

All individual country NDCs can be found at: https://www4.unfccc.int/sites/NDCStaging/Pages/All.aspx

Mobility professionals should familiarize themselves with the obligations and opportunities in all jurisdictions in which they operate.







Corporate Commitments And Initiatives



Governments are not the only leaders pushing to be a part of the solution. CEOs and other business and industry leaders are also stepping up and taking a key role in addressing their own emissions and working towards sustainable business practices. In addition to the many individual company initiatives, there are numerous business coalitions and organizations rising to the challenge. Many track commitments made by individual companies and provide other resources that may help mobility professionals understand the range of possibilities. Some of the most prominent include:







Cargo Owners for Zero Emission Vessels: A coalition of shipping organizations designed to achieve full industry decarbonization by 2

First Movers Coalition: A grouping of several industry sectors, including aviation, trucking and shipping, designed to pool their purchasing power and resources to purchase and promote clean entechnologies and solutions.

Glasgow Financial Alliance for Net Zero: A coalition of leading finance businesses designed to reduce emissions in line with the goal of limiting global warming to no more than 1.5 degrees Celsius.

Science Based Targets Initiative: An initiative to use science based targets to show individual companies how quickly they must reduce their carbon footprints, and what is possible with current technolog

Commitments by CEOs are cascading throughout companies. Business leaders, procurement officers, logistics managers and senior human resources leaders have gotten the message that their businesses must respond and are taking action within their own domains. *A first step for mobility professionals is to understand what commitments your industry and organization have made.*

2050.	Sustainable Aviation Buyers Alliance: Dedicated to reducing emissions from the aviation sector with a goal of completely sustainable, net zero operations.
ergy	The Climate Pledge: An initiative with over 200 signatory organizations to accelerate the transition to net zero by 2040.
cial	UN Race to Zero: A campaign to achieve zero carbon emissions by 2030 with over 5,000 business signatories.
e gy.	We Mean Business Coalition: A group of over 1,300 businesses that have committed to halving their emissions by 2030 in pursuit of limiting global warming to no more than 1.5 degrees Celsius.





Engaging HR In Mobility Initiatives

For most business leaders, the relocation of employees is not top of mind when they think about environmental sustainability. At the same time, senior corporate HR leaders are taking sustainability as a serious matter and are planning to implement real changes to achieve their goals.

Nearly all senior HR leaders (90.5%) participating in Worldwide ERC's sustainability survey reported encouraging news in that their organizations possess a sustainability strategy approved by top leadership. The majority of respondents (88.9%) also confirmed that management had committed sufficient resources and funding to support the organization's sustainability efforts. Of those that did not currently have a strategy in place, two-thirds (69.6%) are working on the concept —with only 8.7% not sure of the company's plans.

90.5% of senior HR leaders encourage sustainability strategy

of respondents said management committed sufficient resources to sustainability efforts





Corporations are leveraging their supplier networks to devise and deliver on sustainability goals, with 56% encouraging or requiring suppliers and business partners to meet specific sustainability criteria. For the largest companies—those with more than 50,000 employees using the buyer-supplier relationship is the most common tactic, reported by 61%.

reducing employee relocations



Reducing employee relocations is the lowest priority in meeting sustainability goals. Sixtyfour percent of respondents do not consider reductions as part of their strategy.

policy positions

rank digitalization than any other tactic



Adopting public policy positions is the second most common strategy for managing corporate sustainability goals. Just over half of companies (51%) adopt public policy positions in pursuit of their sustainability goals.

CHROs and HR executives report that organizations are betting big on the promise of digitalization to deliver on sustainability goals. Respondents rank digitalization more frequently than any other tactic cited (56%), and the issue is tied as the number one priority among all initiatives.

The survey offered key planning considerations for global mobility and relocation professionals as they focus on sustainability:



Keeping these goals in mind, mobility professionals can play a key role in helping achieve the company's objectives by working with suppliers and assignees to find the most environmentally-friendly alternatives for relocations. Examples of practices adopted by mobility professionals include:





Discard and donate programs for household goods

Eco-friendly & consolidated transportation, storage and housing



Recyclable packing materials



Elimination of paper forms



Retaining digital & virtual services introduced during the Covid-19 pandemic

Proactively addressing the contributions that mobility can make toward achieving corporate sustainability objectives presents corporate mobility and their industry partners with an opportunity to improve their public image, serve their community, and attract talented and motivated individuals.



Adopting **Metrics That** Matter

Sustainability has been incorporated into requests for proposals (RFPs) for mobility services for some years. A common concern among suppliers and corporates is the uncertainty around whether they are actually measuring what matters. No one

wants sustainability to be a "check the box" exercise but sometimes it is difficult to know how to apply standards developed to measure the impact of producing and moving goods to employee relocation programs.

For many organizations, their emissions journey starts with the need to understand and measure their **Scope 1**, **2** and **3** emissions as defined by the Greenhouse Gas Protocol.

A variety of reporting frameworks and standards, each with their own approach to reporting sustainable value creation and disclosure of climate-related risks, have arisen. Some frameworks are administered by quasi-governmental or civil society organizations while others are for-profit entities. Further, there are endless possibilities for training and certification in sustainability for different industries, issues, and disciplines on both a corporate and professional level. Consequently, deciding what reporting-related framework to apply, or understanding what certifications vendors hold, can be a challenge.



Scope 1 – Direct emissions from company-owned and operated resources, or emissions released specifically from the firm.



Scope 2 – Indirect emissions generated from energy used by the firm in its business activities.



Scope 3 – Indirect emissions excluding energy that are both upstream and downstream in the value chain of the reporting company. Scope 3 emissions are further divided into 15 categories. These emissions are typically very large and difficult to measure, and include things such as business travel and the emissions of all suppliers.







Exacerbating the situation, the landscape is changing at a rapid pace. For example, five of the leading reporting groups—CDP, CDSB, GRI, IIRC, and SASB—issued a statement of intent to work together to create a comprehensive global corporate reporting system. Two months later, IIRC and SASB announced an intent to merge to become the Value Reporting Foundation.

CDP: Not for profit charity that manages a global disclosure system for investors, companies, cities, states and regions to manage their environmental impacts.

CDSB: The Climate Disclosure Standards Board is an international grouping of business and environmental non-governmental organizations committed to advancing corporate models to fully equate natural capital with financial capital.

GRI: The Global Reporting Initiative is an independent organization that provides one of the most widely used standards for sustainability reporting. **IIRC:** The International Integrated Reporting Council provided a common reporting framework for integrated financial and environmental statements.

SASB: The Sustainability Accounting Standards Board guided industries on how to report environmental, social and governance issues and relate them to financial performance.

Because of the vast differences in industry verticals that make up the whole mobility ecosystem, applying sustainability measurements and metrics that matter will vary from one company to the next.

To inform the conversation, following are a sample of the many measurements, metrics, and certifications currently being used for sustainability.





Measurements Certifications

Determining how much greenhouse gas each country is emitting, along with companies—some of which have carbon footprints that rival nation-states—is no easy task. Environmental data has increasingly become an important resource for investors seeking performance indicators, but also for public companies trying to increase operational efficiency, decrease resource dependency, and attract new customers and employees. There are five key areas of measurement and certifications to consider:



Organizations Creating Standards



Common Measurements



Certifications Relevant To Specific Products & Activities



Organizations Certifying Standards Compliance



Individual Certifications







Organizations Creating Standards

In addition to the standards and reporting bodies mentioned above, the International Financial Reporting Standards Foundation (IFRS) Foundation Trustees announced the creation of a new standard-setting board—the International Sustainability Standards Board (ISSB)—to help meet this demand. The ISSB intends to deliver a comprehensive global baseline of sustainability-related disclosure standards that provide investors and other capital market participants with information about companies' sustainability-related risks and opportunities to help them make informed decisions.

Another standard setting organization is the International Organization for Standardization (ISO), an independent non-governmental standards body whose membership consists of 167 national standards bodies. ISO has over 24,000 standards covering all aspects of manufacturing, technology and increasingly ESG.







Common Measurements

There are many ways an organization can measure their environmental impact. Some of the more common tools are provided by:

- disclosure

 Carbon Footprint Analysis – Method of measuring the greenhouse gas emissions caused by any given activity, such as manufacturing products or providing a service. Carbon Footprint Analyses are associated with the GHR (Greenhouse Gas) Protocol, ISO 14067 and PAS 2050.

• Life Cycle Assessment - Method of assessing multiple environmental impacts of a given activity over the course of its entire lifecycle. In contrast to a Carbon Footprint Analysis, a Life Cycle Assessment considers all of the potential direct and indirect impacts of an activity on the environment. Life Cycle Assessments are associated with ISO 14044 & ISO 14040.

 IsoMetrix – Integrated risk management software with ESG management solutions • Nasdaq – Software to simplify ESG data capture, engagement, oversight and

• Benchmark ESG – Software to manage operational risk and compliance around sustainability and ESG data RegScan – Platform to support sustainability professionals with reporting and regulatory challenges





Certifications Relevant **To Specific Products &** Activities

At their core, many environmental and sustainable certification programs contain either a Carbon Footprint Analysis, or a Life Cycle Assessment. A representative list of certifications which can be applied to a particular product, include:

- products.

- creation.

• Building Research Establishment Environmental Assessment Methodology (BREEAM) - An accreditation of infrastructure, building and other physical assets. • CarbonFree Certified - Provides environmentally-responsible, carbon neutral

• Energy Star – Building certification that verifies best practices for design and energy usage, leading to a lower carbon footprint.

• Leadership in Energy & Environmental Design (LEED) – Building rating system and certification that ensures lower energy usage and a smaller carbon footprint. • SMaRT – Certification for products that meet numerous ESG criteria for sustainable

• Sustainable Forestry Initiative (SFI) – Certifies sustainable products derived from forests, such as cardboard, paper & other shipping materials.







Organizations Certifying **Standards** Compliance

With so many measurements and certifications from which to choose, mobility professionals may wish to consider the following factors when deciding where to start:

Organizations which certify a company's ESG compliance include:

• EcoVadis – Leading provider of sustainability assessments, covering four main areas: environment, labor & human rights, ethics and procurement. • Roundtable on Sustainable Biomaterials (RSB) – Framework & certification for circular economic and business practices.

- Is the company recognizable and relevant to your audience? - Is it managed by a third-party organization and does it avoid financial conflicts of interest? Is it a non-biased, nonprofit, industry association or government agency? - Have experts developed science-backed standards and guidelines? - Does it have a clear and transparent certification process? - Does it require third-party testing or a comprehensive investigation? - Will it provide support to certified businesses, including expert guidance during and after the certification process?





Individual Certifications

Sustainability is a topic that is very personal for many individuals, and as such, many are motivated to obtain professional level certifications to signify their commitment and knowledge of sustainability issues. With these credentials, they are able to present their qualification to help support sustainable transformations.

The International Society of Sustainability Professionals (ISSP) and Association of Climate Change Officers (ACCO) certifications are two well-respected programs that provide the opportunity to demonstrate that one is a sustainability professional capable of performing sustainability strategy and implementation work across multiple functions, industries, and regions.

ISSP:

- ACCO:

• Sustainability Excellence Associate (SEA) for early and mid-career professionals • Sustainability Excellence Professional (SEP) for advanced professionals

• Certified Climate Change Professional (CC-P) for mid-career professionals • CC-P Candidate Pilot Program for young professionals or professionals transitioning to a career in climate change

Professional certifications specific to various mobility related industries include a number of perspectives, as follows:

- Real Estate: The National Association of Realtors Green Designation is designed for agents who want to learn about energy efficiency and sustainability in real estate. Requirements include attending a two-day course, followed by passing an exam with at least an 80% score, membership in good standing of the National Association of Realtors, and maintaining active membership in its Green REsource Council. Mobility practioners involved in the real estate industry might consider this designation to inform themselves and stand out as knowledgeable on the subject.
- Technology: Mastering the Green IT-Information and Communications Technology for a Sustainable Future course and receiving the SP-ICT certification provides professionals in many fields a unique competitive advantage for success in the technology-driven world.
- Human Resources: Employee Experience, Compensation, and Benefits. Many universities are beginning to incorporate Sustainable HR courses into their curriculum. One is RMIT of Melbourne, Australia, which offers an online course, "Sustainable Business through Green HR, that provides a certificate of achievement upon completion of the course and a passing grade on the exam which could be valuable for mobility professionals that work intimately with their corporate clients on human resources focused solutions.

To educate the industry on the particulars of environmental sustainability and how it relates to mobility, Worldwide ERC has released a special course and badge: "Introduction to Environmental Sustainability" as part of its Learning Portal Subscription. This course includes *information on how personal and collective* sustainability actions can help solve the biggest challenges of our lifetime, such as: climate change, land and ocean degradation and over consumption of national resources.

The Mobility Connection Some Specific Examples

Given all of the above, human resources, mobility professionals, and the mobility industry itself have a unique role and opportunity to drive sustainability efforts through supply chains, networks, and other partnerships. The specific details of how these parties can respond will depend on the particular industry vertical and market segment, as well as corporate function.

Below are somyour work:

Goal 7: Affordable and Clean Energy ensures access to affordable, reliable, sustainable, and modern energy for all.

Shipping and transportation providers can work towards integrating sustainable sources of energy into their operations to reduce assignments' carbon footprints. **Goal 12:** Responsible Consumption and Production ensures sustainable consumption and production patterns.

For example, assignees and their managers can determine what has a lower carbon footprint: shipping household goods to a farflung location, or acquiring new or used goods through a purchase or rental agreement in the new location. **Goal 13:** Climate Action involves taking urgent action to combat climate change and its impacts.

Before relocating individuals, especially to regions of the world that may already have been affected by climate change, provide a discussion of sustainability and its impact.

Below are some examples to help you connect specific UN Sustainable Development goals to

Goal 15: Life on Land protects, restores, and promotes sustainable use of terrestrial ecosystems, sustainable management of forests, combat against desertification, halt and reverse land degradation, and halt biodiversity loss.

Mobility Managers and their service provider suppliers can work together to only source sustainably certified products and resources involved in relocations, such as recycled and biodegradable shipping materials and transportation fuels. Goal 17: Partnerships for the Goals strengthens the means of implementation and revitalizes the global partnership for sustainable development.

Where possible, encourage service provider suppliers and governmental partners to work together to address common sustainability goals.

rage ers

Additional examples, from the mobility service provider perspective

- Real estate & Destination Services: Leverage the advantages of virtual home tour software.
- Mortgage: Where possible, conduct interviews and application requests virtually.
- Immigration: Encourage governments to adopt e-filing practices for visa and work permits to minimize waste.
- Moving/shipping: Seek the services of vendors who use recycled shipping material.

From the corporate HR and mobility perspective:

- Technology: Encourage global assignees to self-serve their requests and administrative tasks through HR software.

- Corporate housing: Provide incentives for global assignees who meet specific energy targets in their host housing.
- Compensation and benefits: Include sustainability goals into global assignees' incentive programs.

The above examples are just a sample of what service providers, corporate mobility staff, and global assignees can do to support sustainability initiatives. Feedback from all parties involved in mobility activity can provide further practical suggestions to improve the sustainability of local offices, vendor partnerships, and interaction among teams—wherever located.

• Employee experience: Engage employees to do their part toward conservation and sustainability, including requests for suggestions. • Relocation management: Act as role models in sustainability by reducing waste, increasing energy efficiency, and so on in the home office.

Getting Started

There are many different ways a business can become sustainable: reducing waste, preventing pollution, adopting clean energy, conserving water, greening the planet by planting trees, using sustainable materials, making their products sustainable, and adopting sustainable business travel policies. To achieve its sustainability goals, organizations require a well-thought-out strategic plan. The following steps provide a beginning.

Step 1: Conduct an Audit to Establish a Baseline. Take stock of the current situation. What commitments has your company made? Your suppliers? How is this measured and how might it apply to your work?

Step 2: Choose Metrics. Based on the baseline measurement, choose the metrics that will measure improvement. Seek expert assistance if warranted.

Step 3: Formulate Goals on Every Metric Separately. Start with long-term, ambitious goals—for example, "make all relocations carbon positive." Once long-term goals are set, work back towards the present by breaking them down into shorter, more pragmatic objectives.

Step 4: Make a Realistic Timetable and Line Up Resources for Success. Do not try to do everything at once. Broadly think about what and who is needed to execute the first steps and beyond. Who will take the lead? Is there an existing project team that can work on this topic or is there a need to create one? Is there a budget or other resources available?

Step 5: Evaluate and Adjust. When the forecasted time of completion arrives, take stock of the situation. Were the goals reached? If not, why not? Formulate the next step or reformulate it and start over. There might be new insights or technologies for consideration. Also revisit the long-term goals, which might have changed or need updating.

Step 6: Continue. Do not give up. The road towards long-term goals might be long, but steady always wins.

And remember, throughout the process, communicate the successes, failures, and challenges. Share your experience with the Worldwide ERC community. Together we can make a difference.

Conclusion

Leadership—and their employees—at more and more organizations view sustainability as a significant goal in their mission statements. Not only do sustainability initiatives have the potential to make their companies attractive to talent and encourage such individuals to think long-term and build a career with the organization, they also enhance the organization's public image.

With sustainability efforts, strategies, and measurable goals in place, the organization requires a set of practical and cost-effective tactics to reach those goals. Each company must find its own way through the sustainability maze. Most organizations blend both internal policy changes and external activities that require the cooperation and commitment of leadership, the workforce, vendor partners, clients, directors, and the community.

Human resources is a significant player in sustainability efforts supporting leadership, encouraging employees, and providing the right policies and practices that match the company's objectives. Within human resources, mobility professionals have their own actions to take. Global assignees, too, can play a critical role in achieving the company's sustainability goals in foreign locations.

Together, no matter the industry, whether government or commercial, everyone needs to take a stand in moving sustainability forward. Only together can real change happen.

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Glossary

Active transport. Getting from A to B by walking or cycling; also includes other physical activities like running, skateboarding, and scooting.

Biodegradable. Able to break down and blend back in with the earth, given the right conditions and presence of microorganisms, fungi or bacteria. Ideally, but not always, no toxins are left behind.

Blue economy. Economic activities that create sustainable wealth from the world's oceans and coasts.

Business model. The underlying structure of how a company creates, delivers, and captures value. In its most simplistic form, it is how a business makes money.

Key terms, definitions and ideas relating to Sustainability:

Business resilience. The ability of an organization to adapt in a changing environment to enable it to achieve its objectives and prosper.

Business transformation. Making bold and fundamental changes to the way business operates, rather than making incremental step changes to the status quo.

Carbon credit. A generic term for any tradable certificate or permit deemed to allow a company, within an emissions trading scheme, to emit one ton of CO2 equivalent. This covers CO2 or any of the other greenhouse gases.

Carbon emissions. A term often used in place of greenhouse gas emissions.

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Carbon footprint. Total emissions of greenhouse gases (in carbon equivalent) for an activity or organization over a given period.

Carbon neutral. Balancing greenhouse gas emissions with an equivalent amount of independently verified carbon offsets. Also referred to as net zero greenhouse gas emissions.

Carbon offsetting. Any activity deemed to reduce overall emissions of greenhouse gases by purchasing verified carbon credits (also known as offsets) through emissions reduction projects or carbon trading schemes.

Carbon positive. Any activity deemed to reduce and/or offset more emissions than it produces.

Carbon sequestration. The capture and storage of carbon dioxide from the atmosphere, for example, by planting trees.

Circular economy. An economy where waste and pollution are designed out, products and materials are kept in use, and natural systems are regenerated. **Climate action.** Activities to tackle climate change and its impacts, usually by reducing greenhouse gas emissions.

Climate change. A long-term shift in global weather patterns or average temperatures. Scientific research shows that, compared with climate change patterns throughout Earth's history, the rate of temperature rise since the Industrial Revolution is extremely high. Rising temperatures can lead to extreme weather such as droughts, sea level rises, and retreating glaciers.

Collective Impact. Cross-sector coordination to bring about large-scale change.

Compostable. Given the right conditions, a material that breaks down completely into non-toxic components that can support plant growth.

Conscious capitalism. A form of capitalism that seeks to benefit people and the environment.

Conscious consumerism. Consumers voting with their wallet – purchasing products and services that are produced responsibly.

Corporate Social Responsibility (CSR). A management concept whereby companies integrate social and environmental concerns in their business operations.

Crowd funding. The joint effort of individuals who network and pool their money, usually online, to support a wide variety of activities including start-up company funding, disaster relief, and campaigns.

Doughnut economics. An economic theory, represented by a doughnut-shaped diagram, for operating within the boundaries of social and environmental sustainability.

Ecological or nature regeneration. Improving ecological health and biodiversity by enabling, supporting, and enhancing natural processes.

Ecological or nature restoration. Assisting an ecosystem to recover to a previous, more biodiverse condition.

Electric vehicle. A vehicle that runs on electricity powered by a battery that can be plugged in to recharge. A vehicle that uses a battery and conventional engine is called a plug-in hybrid electric vehicle.

Emissions Trading Scheme (ETS). A tool that puts a price on emissions of greenhouse gases with the aim of reducing them. All sectors of Aotearoa New Zealand's economy, apart from agriculture, pay for their emissions through the NZ ETS. A select group of large businesses are required to buy units to cover their emissions. These businesses pass on these costs to their customers. The ETS provides an incentive to reduce emissions. It is one of the government's main tools to meet our emissions target under the Paris Agreement.

Environmental management systems. A set of processes and practices that enable an organization to reduce its environmental impacts. The most commonly used framework is the one developed by the International Organization for Standardization for the ISO 14001 standard.

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Ethical investment. The avoidance of investment in activities considered unethical and unsustainable, in favor of those that are either considered less harmful, benign, or socially and environmentally positive.

E-waste. Discarded electronic appliances such as mobile phones, computers, and televisions.

Fair trade. An alternative approach to conventional trade, based on a partnership between producers and consumers, to ensure that farmers and workers get a fair share of the benefits of trade.

Global warming. An increase in the world's average temperature due to human activities, such as burning fossil fuels, that release greenhouse gases into the atmosphere.

Greenhouse gases. Gases that trap heat in the atmosphere including carbon dioxide, methane, nitrous oxide, and water vapor.

Greenwashing. Activities, usually marketing, intended to make people believe a company is doing more to protect the environment than it really is.

Hybrid vehicle. A vehicle primarily powered by a conventional internal combustion engine, but supplemented with power from regenerative braking.

Integrated reporting. An approach to corporate reporting that integrates financial information and non-financial (e.g., sustainability) information into a single document to show how a company is performing.

Life cycle assessment (LCA). The process of attempting to measure the environmental impacts of a product or service throughout its existence.

Microfinance. A source of financial services for individuals or small businesses lacking access to traditional banking services. It can be a sustainable means of poverty alleviation by empowering entrepreneurs to build businesses, support their families, and transform their communities.

Microplastics. Small pieces of plastic, less than 5 mm in length, found on land and water as a result of plastic pollution.

Modern slavery. An umbrella term for extreme forms of exploitation like human trafficking, slavery, and slavery-like practices, such as servitude, forced labor, forced marriage, the sale and exploitation of children, and debt bondage.

Nature-based solutions. Solutions that are inspired and supported by nature and that may also offer environmental, economic and social benefits, while increasing resilience.

Natural capital. The world's stock of natural 'assets', including geology, soil, air, water, and all living things.

Paris Agreement. A legally binding international treaty on climate change adopted by more than 190 countries in 2015.
Its goal is to limit global warming to well below 2°, preferably to 1.5° Celsius, compared to pre-industrial levels.

Product stewardship. A concept where businesses take responsibility for the environmental impact of the products they make, sell, or buy. It involves all stages of the product's life cycle, including end-of-life management.

Recyclable. A product or material that can be collected, processed, and manufactured into a new product.

Recycling. Processing materials that would otherwise be thrown away and turning them into reusable material. In closed loop recycling, materials from a product are recycled to make the same, or a similar, product without significant degradation or waste. It can be done repeatedly. In open loop recycling, materials from a product are used to make a different type of product.

Remanufacturing. Rebuilding a product to its original specifications using a combination of reused, repaired, and new parts.

Renewable energy. Energy that comes from natural sources that are constantly replenished like wind, water, and sunlight.

Science-based targets. Targets for reducing emissions are considered "science-based" if they are in line with what the latest climate science deems necessary to meet the goals of the Paris Agreement.

Shared value. A management principle that seeks market opportunities for business to solve social problems. Creating Shared Value was first introduced in the Harvard Business Review in 2011, based on the principle that the competitiveness of a company and the health of the communities around it are mutually dependent.

Sharing economy. A system whereby consumers share access to products or services, rather than having individual ownership. Examples include Airbnb, which matches people who have a place or space to rent with people looking for a place to stay.

Social capital. The collective value of all social networks; the links and shared values in society that enable individuals and groups to work together.

Social enterprise. Businesses that operate to tackle social problems, improve communities, or the environment. They reinvest their profits back into the business or community.

Supply chain. A network between a company and its suppliers to produce and distribute a specific product to the final buyer.

Sustainability. The million-dollar definition! We believe sustainability is a balance of society, economy, and environment for long-term resilience.

Sustainable business. A business that is economically viable, socially responsible, and environmentally conscious.

Sustainable design. Designing products, services, and the built environment in keeping with principles of sustainability.

Sustainable Development Goals (SDGs). A collection of 17 interlinked global goals, adopted by the UN in 2015, designed to end poverty, protect the planet, and ensure that all people enjoy peace and prosperity by 2030.

Sustainable procurement. Decisions when buying products and services that include social and environmental factors along with price and quality.

Systems thinking. An approach to problem-solving that views problems as part of a wider, dynamic system. It is the process of understanding how things influence one another as part of a whole.

Task Force on Climate-Related Financial Disclosures (TCFD). An international organization created in 2015 to develop consistent climaterelated financial risk disclosures for use by companies, banks, and investors in providing information to stakeholders. In 2021, New Zealand was the first country to adopt reporting requirements based on the TCFD framework. The Bill will make climate-related disclosures mandatory for around 200 organizations in the financial and insurance sectors.

Triple bottom line. A phrase first coined by John Elkington in 1994, describing the separate but interdependent financial, social, and environmental bottom lines of companies.

Value chain. A business model that describes the full range of activities needed to create a product or service.

Waste stream. The complete flow of a specific type of waste from domestic or industrial areas through to recovery, recycling, or disposal.

Zero carbon. A term sometimes used to describe a product or service that creates no CO2 or greenhouse gas emissions during production and/or operation.

Zero waste. A target of sending no waste for disposal via landfill or burning. **Glossary of Sustainability Terms From:**

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