

To Meet ESG Goals, Cos. Must Scrutinize Carbon Offsets

Seemingly every other week, another company pledges to reduce greenhouse gas emissions, and to achieve net-zero emissions by 2050 or sooner. These efforts are to be applauded.

But they are not without complications when the corporate plan to achieve those goals involves relying upon carbon offset credits—and the patchwork of unregulated markets in which they trade. Additionality, leakage, permanence, double-counting, verification and good old-fashioned fraud all need to be carefully considered.

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