

Reporting Summary

Nature Portfolio wishes to improve the reproducibility of the work that we publish. This form provides structure for consistency and transparency in reporting. For further information on Nature Portfolio policies, see our [Editorial Policies](#) and the [Editorial Policy Checklist](#).

Statistics

For all statistical analyses, confirm that the following items are present in the figure legend, table legend, main text, or Methods section.

n/a Confirmed

- The exact sample size (n) for each experimental group/condition, given as a discrete number and unit of measurement
- A statement on whether measurements were taken from distinct samples or whether the same sample was measured repeatedly
- The statistical test(s) used AND whether they are one- or two-sided
Only common tests should be described solely by name; describe more complex techniques in the Methods section.
- A description of all covariates tested
- A description of any assumptions or corrections, such as tests of normality and adjustment for multiple comparisons
- A full description of the statistical parameters including central tendency (e.g. means) or other basic estimates (e.g. regression coefficient) AND variation (e.g. standard deviation) or associated estimates of uncertainty (e.g. confidence intervals)
- For null hypothesis testing, the test statistic (e.g. F , t , r) with confidence intervals, effect sizes, degrees of freedom and P value noted
Give P values as exact values whenever suitable.
- For Bayesian analysis, information on the choice of priors and Markov chain Monte Carlo settings
- For hierarchical and complex designs, identification of the appropriate level for tests and full reporting of outcomes
- Estimates of effect sizes (e.g. Cohen's d , Pearson's r), indicating how they were calculated

Our web collection on [statistics for biologists](#) contains articles on many of the points above.

Software and code

Policy information about [availability of computer code](#)

Data collection

For data collection and processing we used Excel (version 16.59). For the electric utility companies, we retrieved emissions ("Greenhouse gas emissions") and electricity generation ("Metered Generation (As Generated)") data from the NEM6Review software (see <https://v6.nemreview.info/what/buy/step1.aspx>). We selected the largest 10 companies by generation, excluding renewable energy companies, as explained in our data process. For the cement companies, we used the Refinitiv (Thomson Reuters Datastream) data services. We retrieved data for all cement companies in the world, for the variables "Cement CO2 Equivalent Intensity" "CO2 Equivalent Emission Total" "CO2 Equivalent Emission Direct" "CO2 Equivalent Emission Indirect", and kept the companies that had complete data 2014-2020. Out of the 11 companies with data, we selected the largest 10.

Data analysis

We conducted our analysis in Excel (version 16.59) and used R to generate figures. Methods are specified in the Methods section of the manuscript.

For manuscripts utilizing custom algorithms or software that are central to the research but not yet described in published literature, software must be made available to editors and reviewers. We strongly encourage code deposition in a community repository (e.g. GitHub). See the Nature Portfolio [guidelines for submitting code & software](#) for further information.

Data

Policy information about [availability of data](#)

All manuscripts must include a [data availability statement](#). This statement should provide the following information, where applicable:

- Accession codes, unique identifiers, or web links for publicly available datasets
- A description of any restrictions on data availability
- For clinical datasets or third party data, please ensure that the statement adheres to our [policy](#)

The company scores for Figure 3, and Supplementary Figure 3, 4a and 4b, are provided in the Supplementary Materials. The underlying data and the calculations are available under restricted access (repository <https://doi.org/10.48610/289d707>) given the emissions and production data are obtained through purchased licenses or free trials. For the electric utilities data we retrieved emission ("Greenhouse gas emissions") and electricity generation ("Metered Generation (As Generated)") data from the NEM6Review software (see <https://v6.nemreview.info/what/buy/step1.aspx>). We used the Refinitiv (Thomson Reuters Datastream) data services to obtain emissions and production data for the cement companies.

Field-specific reporting

Please select the one below that is the best fit for your research. If you are not sure, read the appropriate sections before making your selection.

- Life sciences Behavioural & social sciences Ecological, evolutionary & environmental sciences

For a reference copy of the document with all sections, see nature.com/documents/nr-reporting-summary-flat.pdf

Life sciences study design

All studies must disclose on these points even when the disclosure is negative.

Sample size	<i>Describe how sample size was determined, detailing any statistical methods used to predetermine sample size OR if no sample-size calculation was performed, describe how sample sizes were chosen and provide a rationale for why these sample sizes are sufficient.</i>
Data exclusions	<i>Describe any data exclusions. If no data were excluded from the analyses, state so OR if data were excluded, describe the exclusions and the rationale behind them, indicating whether exclusion criteria were pre-established.</i>
Replication	<i>Describe the measures taken to verify the reproducibility of the experimental findings. If all attempts at replication were successful, confirm this OR if there are any findings that were not replicated or cannot be reproduced, note this and describe why.</i>
Randomization	<i>Describe how samples/organisms/participants were allocated into experimental groups. If allocation was not random, describe how covariates were controlled OR if this is not relevant to your study, explain why.</i>
Blinding	<i>Describe whether the investigators were blinded to group allocation during data collection and/or analysis. If blinding was not possible, describe why OR explain why blinding was not relevant to your study.</i>

Behavioural & social sciences study design

All studies must disclose on these points even when the disclosure is negative.

Study description	<i>Briefly describe the study type including whether data are quantitative, qualitative, or mixed-methods (e.g. qualitative cross-sectional, quantitative experimental, mixed-methods case study).</i>
Research sample	<i>State the research sample (e.g. Harvard university undergraduates, villagers in rural India) and provide relevant demographic information (e.g. age, sex) and indicate whether the sample is representative. Provide a rationale for the study sample chosen. For studies involving existing datasets, please describe the dataset and source.</i>
Sampling strategy	<i>Describe the sampling procedure (e.g. random, snowball, stratified, convenience). Describe the statistical methods that were used to predetermine sample size OR if no sample-size calculation was performed, describe how sample sizes were chosen and provide a rationale for why these sample sizes are sufficient. For qualitative data, please indicate whether data saturation was considered, and what criteria were used to decide that no further sampling was needed.</i>
Data collection	<i>Provide details about the data collection procedure, including the instruments or devices used to record the data (e.g. pen and paper, computer, eye tracker, video or audio equipment) whether anyone was present besides the participant(s) and the researcher, and whether the researcher was blind to experimental condition and/or the study hypothesis during data collection.</i>
Timing	<i>Indicate the start and stop dates of data collection. If there is a gap between collection periods, state the dates for each sample cohort.</i>
Data exclusions	<i>If no data were excluded from the analyses, state so OR if data were excluded, provide the exact number of exclusions and the rationale behind them, indicating whether exclusion criteria were pre-established.</i>

Non-participation	<i>State how many participants dropped out/declined participation and the reason(s) given OR provide response rate OR state that no participants dropped out/declined participation.</i>
Randomization	<i>If participants were not allocated into experimental groups, state so OR describe how participants were allocated to groups, and if allocation was not random, describe how covariates were controlled.</i>
Ecological, evolutionary & environmental sciences study design	
All studies must disclose on these points even when the disclosure is negative.	
Study description	The Paris-compliant company: Measuring transition performance 1 against the Paris goals using a strict science-based approach
Research sample	We used companies in two sectors, one data rich (australian electric utilities) and one data poor (cement), to demonstrate our method. We selected the largest 10 companies for each sector based on activity. For electric utility companies (Australia) we selected our sample based on electricity generation in 2014 (excluding pure renewable energy companies) when retrieving generation of all electric utilities through the NEM6Review software. For cement, we included cement companies that had complete emission and production date, of which there are only eleven through the Refinitiv database. The data is supposed to present how companies can be evaluated with rich and poor data, and measure how Paris Compliant these large companies are.
Sampling strategy	Data availability for Electric Utilities in Australia, including very specific data on committed decommissioning which helps with projection of emissions. Cement was chosen as a second sector, most available data through the Thomson Reuters Datastream service. For the electric utility sector, we retrieved generation data for all Australian electric utility companies (by "owner") available in the NEM6Review software (around 102 companies). We selected the largest 10 electric utility companies (Australia) by electricity generation in 2014 (excluding pure renewable energy companies). For cement, we included cement companies that had complete emission and production date, of which there are only eleven through the Refinitiv database, from which we selected the largest ten.
Data collection	We used Excel (version 16.58) to collect and analyse our data. All data from the NEM 6 Review software was retrieved by Saphira on the 26th of March 2022, to ensure we had the latest data. In the NEM6Review software we selected the following variables of the top 10 companies selected (explained above): "Metered Generation (as Generated)" and "Greenhouse Gas Emissions" for all plants owned by the company. Saphira also collected emissions and production data for companies in the cement sector using the Thomson Reuters Datastream service, selecting the variables "Cement CO2 Equivalents Intensity" "CO2 Equivalents Emission Total" "CO2 Equivalents Emission Direct" "CO2 Equivalents Emission Indirect", also on the 26th of March 2022. IEA data was retrieved by Saphira from the ETP 2017 scenario and industry summary through the University of Queensland subscription to the IEA ETPs.
Timing and spatial scale	In the manuscript we argue that, to assess Paris Compliance, the base year of the company has to be the same as the start year of the decarbonisation pathway. We also identify what a Paris Compliant decarbonisation pathway needs to satisfy, and we find the IEAB2DS pathway is eligible. Given the IEA B2DS pathway commences in 2014, we require annual company data from 2014. We have company data from 2014-2021 for all variables (2014 to as most recent as possible) for the Australian Electric Utility companies, and 2014-2020 for the Cement Companies.
Data exclusions	One firm, Hydro Tasmania, was excluded from the analysis as this firm is renewable energy generator. Due to the hydro power resulting in much lower carbon intensities [55], their inclusion would have complicated the method to construct a Carbon Budget, and result in these firms having a negative carbon budget (i.e. the method expects these firms to withdraw emissions from the atmosphere that are not related to their own production).
Reproducibility	The analysis relies on a excel spreadsheet that does all the calculations. These have been checked by co-authors Chris Greig and Belinda Wade. If access to the databases (NEM6Review, Refinitiv, IEA), all data is reproducible when following the methods outlines in the Methods section. Whilst some of the data retrieved from databases may be revised slightly over time, we suspect they will not impact the results.
Randomization	Not relevant. We use two sectors to demonstrate our method, one data rich and one data poor, and our sample consists of the companies that are largest in sector and/or have data availability. We do not make inferences from our sample.
Blinding	The data used in this study can be used for academic purposes, and therefore the company names do not have to be hidden.
Did the study involve field work?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Field work, collection and transport

Field conditions	<i>Describe the study conditions for field work, providing relevant parameters (e.g. temperature, rainfall).</i>
Location	<i>State the location of the sampling or experiment, providing relevant parameters (e.g. latitude and longitude, elevation, water depth).</i>
Access & import/export	<i>Describe the efforts you have made to access habitats and to collect and import/export your samples in a responsible manner and in compliance with local, national and international laws, noting any permits that were obtained (give the name of the issuing authority, the date of issue, and any identifying information).</i>
Disturbance	<i>Describe any disturbance caused by the study and how it was minimized.</i>

Reporting for specific materials, systems and methods

We require information from authors about some types of materials, experimental systems and methods used in many studies. Here, indicate whether each material, system or method listed is relevant to your study. If you are not sure if a list item applies to your research, read the appropriate section before selecting a response.

Materials & experimental systems

n/a	Included in the study
<input checked="" type="checkbox"/>	<input type="checkbox"/> Antibodies
<input checked="" type="checkbox"/>	<input type="checkbox"/> Eukaryotic cell lines
<input checked="" type="checkbox"/>	<input type="checkbox"/> Palaeontology and archaeology
<input checked="" type="checkbox"/>	<input type="checkbox"/> Animals and other organisms
<input checked="" type="checkbox"/>	<input type="checkbox"/> Human research participants
<input checked="" type="checkbox"/>	<input type="checkbox"/> Clinical data
<input checked="" type="checkbox"/>	<input type="checkbox"/> Dual use research of concern

Methods

n/a	Included in the study
<input checked="" type="checkbox"/>	<input type="checkbox"/> ChIP-seq
<input checked="" type="checkbox"/>	<input type="checkbox"/> Flow cytometry
<input checked="" type="checkbox"/>	<input type="checkbox"/> MRI-based neuroimaging

Antibodies

Antibodies used

Describe all antibodies used in the study; as applicable, provide supplier name, catalog number, clone name, and lot number.

Validation

Describe the validation of each primary antibody for the species and application, noting any validation statements on the manufacturer's website, relevant citations, antibody profiles in online databases, or data provided in the manuscript.

Eukaryotic cell lines

Policy information about [cell lines](#)

Cell line source(s)

State the source of each cell line used.

Authentication

Describe the authentication procedures for each cell line used OR declare that none of the cell lines used were authenticated.

Mycoplasma contamination

Confirm that all cell lines tested negative for mycoplasma contamination OR describe the results of the testing for mycoplasma contamination OR declare that the cell lines were not tested for mycoplasma contamination.

Commonly misidentified lines
(See [ICLAC](#) register)

Name any commonly misidentified cell lines used in the study and provide a rationale for their use.

Palaeontology and Archaeology

Specimen provenance

Provide provenance information for specimens and describe permits that were obtained for the work (including the name of the issuing authority, the date of issue, and any identifying information). Permits should encompass collection and, where applicable, export.

Specimen deposition

Indicate where the specimens have been deposited to permit free access by other researchers.

Dating methods

If new dates are provided, describe how they were obtained (e.g. collection, storage, sample pretreatment and measurement), where they were obtained (i.e. lab name), the calibration program and the protocol for quality assurance OR state that no new dates are provided.

Tick this box to confirm that the raw and calibrated dates are available in the paper or in Supplementary Information.

Ethics oversight

Identify the organization(s) that approved or provided guidance on the study protocol, OR state that no ethical approval or guidance was required and explain why not.

Note that full information on the approval of the study protocol must also be provided in the manuscript.

Animals and other organisms

Policy information about [studies involving animals](#); [ARRIVE guidelines](#) recommended for reporting animal research

Laboratory animals

For laboratory animals, report species, strain, sex and age OR state that the study did not involve laboratory animals.

Wild animals

Provide details on animals observed in or captured in the field; report species, sex and age where possible. Describe how animals were caught and transported and what happened to captive animals after the study (if killed, explain why and describe method; if released, say where and when) OR state that the study did not involve wild animals.

Field-collected samples	<i>For laboratory work with field-collected samples, describe all relevant parameters such as housing, maintenance, temperature, photoperiod and end-of-experiment protocol OR state that the study did not involve samples collected from the field.</i>
Ethics oversight	<i>Identify the organization(s) that approved or provided guidance on the study protocol, OR state that no ethical approval or guidance was required and explain why not.</i>

Note that full information on the approval of the study protocol must also be provided in the manuscript.

Human research participants

Policy information about [studies involving human research participants](#)

Population characteristics	<i>Describe the covariate-relevant population characteristics of the human research participants (e.g. age, gender, genotypic information, past and current diagnosis and treatment categories). If you filled out the behavioural & social sciences study design questions and have nothing to add here, write "See above."</i>
Recruitment	<i>Describe how participants were recruited. Outline any potential self-selection bias or other biases that may be present and how these are likely to impact results.</i>
Ethics oversight	<i>Identify the organization(s) that approved the study protocol.</i>

Note that full information on the approval of the study protocol must also be provided in the manuscript.

Clinical data

Policy information about [clinical studies](#)

All manuscripts should comply with the ICMJE [guidelines for publication of clinical research](#) and a completed [CONSORT checklist](#) must be included with all submissions.

Clinical trial registration	<i>Provide the trial registration number from ClinicalTrials.gov or an equivalent agency.</i>
Study protocol	<i>Note where the full trial protocol can be accessed OR if not available, explain why.</i>
Data collection	<i>Describe the settings and locales of data collection, noting the time periods of recruitment and data collection.</i>
Outcomes	<i>Describe how you pre-defined primary and secondary outcome measures and how you assessed these measures.</i>

Dual use research of concern

Policy information about [dual use research of concern](#)

Hazards

Could the accidental, deliberate or reckless misuse of agents or technologies generated in the work, or the application of information presented in the manuscript, pose a threat to:

No	Yes	
<input type="checkbox"/>	<input type="checkbox"/>	Public health
<input type="checkbox"/>	<input type="checkbox"/>	National security
<input type="checkbox"/>	<input type="checkbox"/>	Crops and/or livestock
<input type="checkbox"/>	<input type="checkbox"/>	Ecosystems
<input type="checkbox"/>	<input type="checkbox"/>	Any other significant area

Experiments of concern

Does the work involve any of these experiments of concern:

No	Yes	
<input type="checkbox"/>	<input type="checkbox"/>	Demonstrate how to render a vaccine ineffective
<input type="checkbox"/>	<input type="checkbox"/>	Confer resistance to therapeutically useful antibiotics or antiviral agents
<input type="checkbox"/>	<input type="checkbox"/>	Enhance the virulence of a pathogen or render a nonpathogen virulent
<input type="checkbox"/>	<input type="checkbox"/>	Increase transmissibility of a pathogen
<input type="checkbox"/>	<input type="checkbox"/>	Alter the host range of a pathogen
<input type="checkbox"/>	<input type="checkbox"/>	Enable evasion of diagnostic/detection modalities
<input type="checkbox"/>	<input type="checkbox"/>	Enable the weaponization of a biological agent or toxin
<input type="checkbox"/>	<input type="checkbox"/>	Any other potentially harmful combination of experiments and agents

ChIP-seq

Data deposition

- Confirm that both raw and final processed data have been deposited in a public database such as [GEO](#).
- Confirm that you have deposited or provided access to graph files (e.g. BED files) for the called peaks.

Data access links

May remain private before publication.

For "Initial submission" or "Revised version" documents, provide reviewer access links. For your "Final submission" document, provide a link to the deposited data.

Files in database submission

Provide a list of all files available in the database submission.

Genome browser session

(e.g. [UCSC](#))

Provide a link to an anonymized genome browser session for "Initial submission" and "Revised version" documents only, to enable peer review. Write "no longer applicable" for "Final submission" documents.

Methodology

Replicates

Describe the experimental replicates, specifying number, type and replicate agreement.

Sequencing depth

Describe the sequencing depth for each experiment, providing the total number of reads, uniquely mapped reads, length of reads and whether they were paired- or single-end.

Antibodies

Describe the antibodies used for the ChIP-seq experiments; as applicable, provide supplier name, catalog number, clone name, and lot number.

Peak calling parameters

Specify the command line program and parameters used for read mapping and peak calling, including the ChIP, control and index files used.

Data quality

Describe the methods used to ensure data quality in full detail, including how many peaks are at FDR 5% and above 5-fold enrichment.

Software

Describe the software used to collect and analyze the ChIP-seq data. For custom code that has been deposited into a community repository, provide accession details.

Flow Cytometry

Plots

Confirm that:

- The axis labels state the marker and fluorochrome used (e.g. CD4-FITC).
- The axis scales are clearly visible. Include numbers along axes only for bottom left plot of group (a 'group' is an analysis of identical markers).
- All plots are contour plots with outliers or pseudocolor plots.
- A numerical value for number of cells or percentage (with statistics) is provided.

Methodology

Sample preparation

Describe the sample preparation, detailing the biological source of the cells and any tissue processing steps used.

Instrument

Identify the instrument used for data collection, specifying make and model number.

Software

Describe the software used to collect and analyze the flow cytometry data. For custom code that has been deposited into a community repository, provide accession details.

Cell population abundance

Describe the abundance of the relevant cell populations within post-sort fractions, providing details on the purity of the samples and how it was determined.

Gating strategy

Describe the gating strategy used for all relevant experiments, specifying the preliminary FSC/SSC gates of the starting cell population, indicating where boundaries between "positive" and "negative" staining cell populations are defined.

- Tick this box to confirm that a figure exemplifying the gating strategy is provided in the Supplementary Information.

Magnetic resonance imaging

Experimental design

Design type

Indicate task or resting state; event-related or block design.

Design specifications *Specify the number of blocks, trials or experimental units per session and/or subject, and specify the length of each trial or block (if trials are blocked) and interval between trials.*

Behavioral performance measures *State number and/or type of variables recorded (e.g. correct button press, response time) and what statistics were used to establish that the subjects were performing the task as expected (e.g. mean, range, and/or standard deviation across subjects).*

Acquisition

Imaging type(s) *Specify: functional, structural, diffusion, perfusion.*

Field strength *Specify in Tesla*

Sequence & imaging parameters *Specify the pulse sequence type (gradient echo, spin echo, etc.), imaging type (EPI, spiral, etc.), field of view, matrix size, slice thickness, orientation and TE/TR/flip angle.*

Area of acquisition *State whether a whole brain scan was used OR define the area of acquisition, describing how the region was determined.*

Diffusion MRI Used Not used

Preprocessing

Preprocessing software *Provide detail on software version and revision number and on specific parameters (model/functions, brain extraction, segmentation, smoothing kernel size, etc.).*

Normalization *If data were normalized/standardized, describe the approach(es): specify linear or non-linear and define image types used for transformation OR indicate that data were not normalized and explain rationale for lack of normalization.*

Normalization template *Describe the template used for normalization/transformation, specifying subject space or group standardized space (e.g. original Talairach, MNI305, ICBM152) OR indicate that the data were not normalized.*

Noise and artifact removal *Describe your procedure(s) for artifact and structured noise removal, specifying motion parameters, tissue signals and physiological signals (heart rate, respiration).*

Volume censoring *Define your software and/or method and criteria for volume censoring, and state the extent of such censoring.*

Statistical modeling & inference

Model type and settings *Specify type (mass univariate, multivariate, RSA, predictive, etc.) and describe essential details of the model at the first and second levels (e.g. fixed, random or mixed effects; drift or auto-correlation).*

Effect(s) tested *Define precise effect in terms of the task or stimulus conditions instead of psychological concepts and indicate whether ANOVA or factorial designs were used.*

Specify type of analysis: Whole brain ROI-based Both

Statistic type for inference (See [Eklund et al. 2016](#)) *Specify voxel-wise or cluster-wise and report all relevant parameters for cluster-wise methods.*

Correction *Describe the type of correction and how it is obtained for multiple comparisons (e.g. FWE, FDR, permutation or Monte Carlo).*

Models & analysis

n/a | Involved in the study
 Functional and/or effective connectivity
 Graph analysis
 Multivariate modeling or predictive analysis

Functional and/or effective connectivity *Report the measures of dependence used and the model details (e.g. Pearson correlation, partial correlation, mutual information).*

Graph analysis *Report the dependent variable and connectivity measure, specifying weighted graph or binarized graph, subject- or group-level, and the global and/or node summaries used (e.g. clustering coefficient, efficiency, etc.).*

Multivariate modeling and predictive analysis *Specify independent variables, features extraction and dimension reduction, model, training and evaluation metrics.*