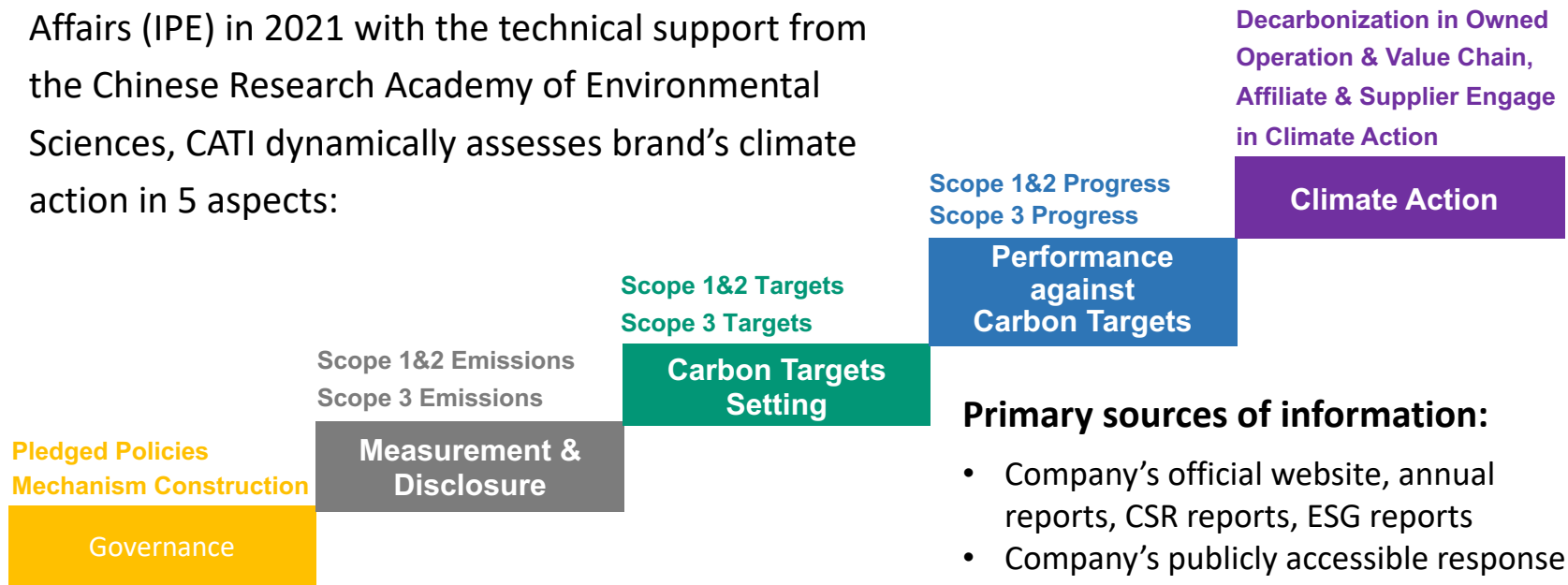


Corporate Climate Action Transparency Index (CATI)

Developed by the Institute of Public & Environmental Affairs (IPE) in 2021 with the technical support from the Chinese Research Academy of Environmental Sciences, CATI dynamically assesses brand's climate action in 5 aspects:



Primary sources of information:

- Company's official website, annual reports, CSR reports, ESG reports
- Company's publicly accessible response to CDP Climate Change Questionnaire
- Self-disclosure on Blue Map

CATI aligned with:

-    
- **The Greenhouse Gas Protocol:** A Corporate Accounting and Reporting Standard
- **GRI standards** 
- ***Illustrative Guidance on [Draft] IFRS S2 Climate-related disclosures*** (The International Sustainability Standards Board)
- ***Guidelines for the Content and Format of Information Disclosure by Companies That Are Publicly Issuing Securities*** (China Securities Regulatory Commission)
- ***The Environmental, Social and Governance Reporting Guide*** (Hong Kong Stock Exchange)

- **China's policies, including:**

- *Implementation Plan of Industrial Sector Carbon Peak* (MIIT, NDRC and MEE, 2022)
- *Carbon Reduction and Synergy Implementation Program* (MEE and 6 other Ministries, 2022)
- *The Measures for the Administration of Legal Disclosure of Enterprise Environmental Information* (MEE, 2021)
- *Carbon Peak before 2030 Action Program* (State Council, 2021)
- *Guideline to accelerate the development of a green and low-carbon circular economic development system* (State Council, 2021)
- *The interim regulation on the management of carbon trading* (MEE, 2021)
- *China's Climate Change Response policy and action 2015 Annual Report* (SCPRC, 2015)

Key performance indicators:

- Companies should create greenhouse gas inventories, identify emission hot spots across Scope 1, 2 and 3, set emissions reduction target(s) and drafted relevant policies.
- Companies should track emission reduction progress and ensure climate action being implemented within company's operational boundary and along the value chain.
- Large emitters should break down reduction targets to emission hot spots within its operational boundary.
- Supply chain-based companies, especially brands, should prioritize **emissions reduction efforts from their supply chain**, targeting the “hot spots” which are often located with **material suppliers** several steps up beyond the final assembly plant within their supply chain. Companies should work with these suppliers to **implement emissions reduction initiatives**, and track and publicly disclose the progress towards the GHG reduction targets.

FAQ:

• How is CATI connected with CITI?

CATI is dedicated to evaluate companies' performance on climate action, whereas [CITI](#) evaluate the overall performance of companies' supply chain management. A company's CATI score accounts for 20% of its overall CITI score.

• What is the frequency of CATI Evaluation?

The evaluation is conducted on a DYNAMIC basis (check out the results on [IPE's website](#)), with an annual report published towards the end of the year, illustrating the progress and gaps in company's performance every year. Read the CATI reports from [2021](#), 2022.

• How can affiliates and suppliers in China calculate and disclose their GHG data?

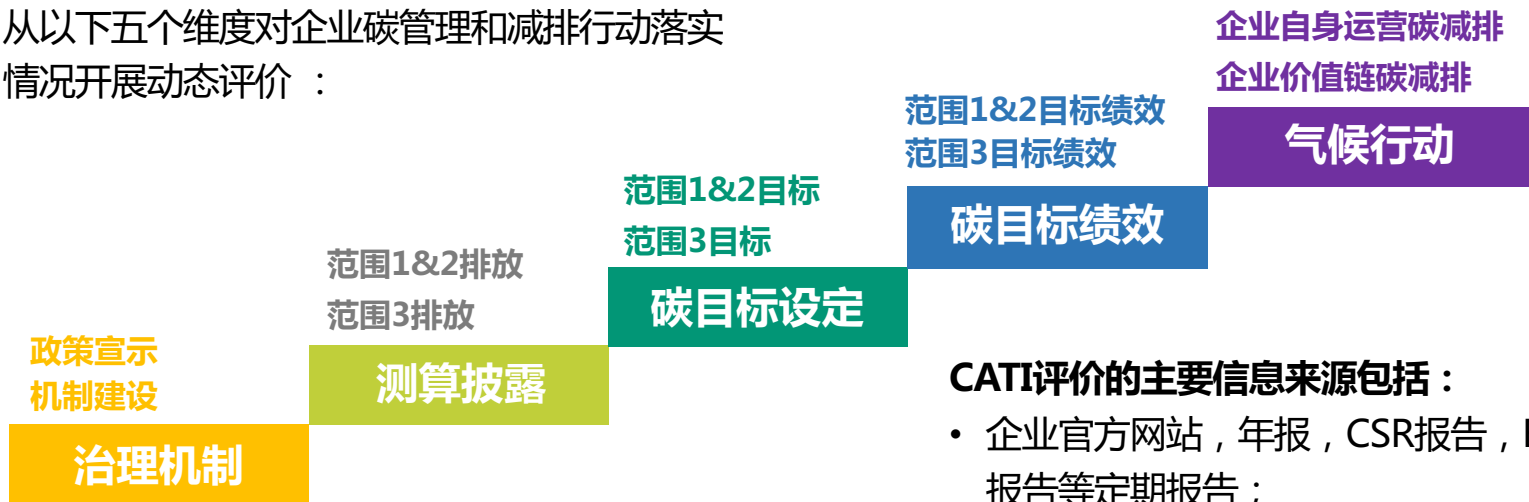
As one option, IPE has developed [Enterprise GHG Emission Accounting Platform](#), to assist companies in China to estimate their GHG emissions and disclose their GHG data via [IPE's carbon datasheet](#). Companies can also choose to disclose carbon data via their own website, annual reports, CSR reports, ESG reports and other open-accessed platforms.

• How can companies join CATI Evaluation?

Email us at gsc@ipe.org.cn.

企业气候行动CATI指数

CATI指数在中国环境科学研究院的技术支持下，由公众环境研究中心（IPE）于2021年开发，从以下五个维度对企业碳管理和减排行动落实情况开展动态评价：



CATI评价的主要信息来源包括：

- 企业官方网站，年报，CSR报告，ESG报告等定期报告；
- 企业公开披露的CDP气候变化问卷回复；
- 企业在蔚蓝地图网站自主披露。

企业气候行动CATI指数对标

• 可持续发展目标



• 《温室气体核算体系: 企业核算与报告标准》

• GRI标准



- 国际可持续发展准则理事会《国际财务报告可持续披露准则第2号——气候相关披露[草案]》
- 中国证券监督管理委员会《公开发行证券的公司信息披露内容与格式准则》
- 香港交易所《环境、社会及管治报告指引》

• 中国政府气候相关政策要求, 包括:

- 《工业领域碳达峰实施方案》(工业和信息化部、国家发展改革委、生态环境部, 2022)
- 《减污降碳协同增效实施方案》(生态环境部等7部委, 2022)
- 《企业环境信息依法披露管理办法》(生态环境部, 2021)
- 《关于统筹和加强应对气候变化与生态环境保护相关工作的指导意见》(生态环境部, 2021)
- 《2030年前碳达峰行动方案》(国务院, 2021)
- 《碳排放权交易管理办法(试行)》(生态环境部, 2021)
- 《中国应对气候变化的政策与行动2015年度报告》(国务院, 2015)

CATI指数重点关注：

- 企业通过创建温室气体清单，开展温室气体核算，识别范围一、二、三中的**热点排放源**，**量化减排目标**并制定有针对性的减排方案；
- 企业在自身运营和价值链上**减排进展的追踪和减排行动的落实**；
- 工业企业基于生产工艺及流程，根据排放源特征，将**减排目标**进一步向下分解至主要生产环节；
- 将生产外包给供应链的企业关注范围三中的外购商品和服务，特别是**上游的原材料生产和加工环节**；推动**热点供应商核算并披露温室气体排放量**，尝试设定**减排目标并追踪减排绩效**，并将碳管理持续向上游延伸。

常见问题 FAQ：

• CATI和CITI的关系是什么？

CATI指数重点关注企业如何应对气候变化，开展碳管理。[绿色供应链CITI指数](#)关注企业如何整体管控供应链的环境风险和温室气体排放。企业在CATI指数的总分，将以 20%的系数折算计入CITI 指数的指标 4.1。

• CATI指数评价的更新频率是什么？

CATI指数评价动态更新，点击[IPE的官方网站](#)查看评价结果。IPE每年发布年度CATI评价报告，阐述年度进展和差距。点击查看[2021](#)、[2022](#)年CATI评价报告。

• 关联企业和在华供应商如何计算并披露温室气体数据？

企业可以利用[中国企业温室气体排放核算平台](#)，测算企业边界内的温室气体排放，通过[碳数据表](#)披露碳相关数据。企业也可以选择通过网站、定期报告等公开平台发布年度排放数据、目标与减排进展。

• 企业如何加入CATI评价？

欢迎致信咨询，邮箱：gsc@ipe.org.cn.