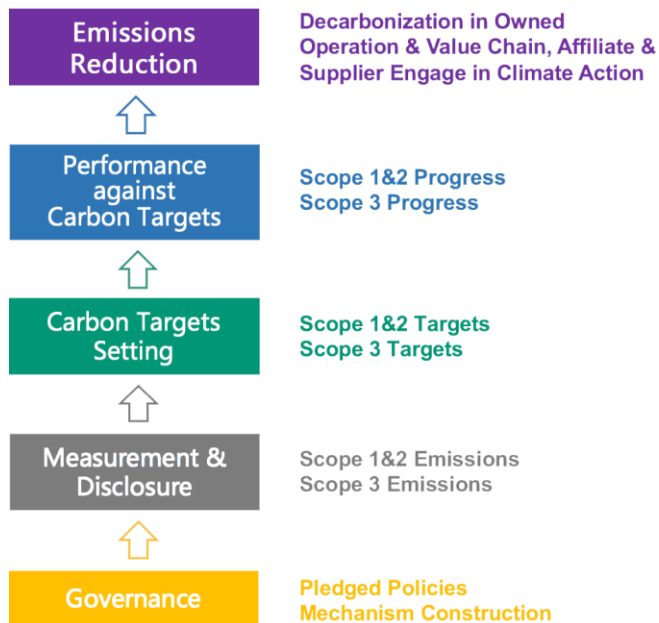


# Corporate Climate Action Transparency Index (CATI)


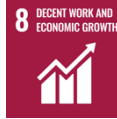








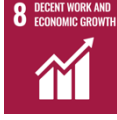






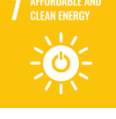





Developed by the Institute of Public & Environmental Affairs (IPE) in 2021 with the technical support from the Chinese Research Academy of Environmental Sciences, CATI dynamically evaluates a corporate's climate action in 5 aspects:



## Key Performance Indicators:

- Companies establish greenhouse gas inventories, **identify emission hotspots across Scope 1, 2 and 3, set emission reduction targets**, and develop relevant policies.
- Companies track emission reduction progress and ensure that climate actions are **implemented within the company's operational boundary and along the value chain**.
- Industrial companies break down emission reduction targets to emission hotspots within their operational boundaries.
- Companies that outsource production to supply chains prioritize the **efforts to reduce emissions from their supply chains**, targeting "hotspots" that are often located with **material suppliers** several steps up the supply chain from the final assembly plant; work with these suppliers to **implement emission reduction initiatives**, and track and publicly disclose the progress toward the GHG reduction targets.

# CATI aligned with: **SUSTAINABLE DEVELOPMENT GOALS**

| CATI Evaluation Dimensions         | CATI Evaluation Objectives  | The UN Sustainable Development Goals (SDGs)  |  |  |  |  |  |
|------------------------------------|---|--|--|--|--|--|--|
| Governance                         | Guiding companies to develop strategic roadmaps for low-carbon transition and identify climate risks and opportunities  |   |   |   |   |   |   |
| Measurement & Disclosure           | Guiding companies to measure and disclose Scope 1, 2 and 3 GHG emissions and product carbon footprints to establish their emissions baselines   |   |   |   |  |  |  |
| Carbon Targets Setting             | Guiding companies to set and disclose measurable and trackable climate targets and to extend targets to the full value chain  |   |   |   |   |   |  |
| Performance Towards Carbon Targets | Guiding companies to continuously track performance against targets to ensure that the progress is aligned with decarbonization pathways  |   |   |   |  |  |  |
| Climate Action                     | Guiding companies to implement emission reduction projects targeting emission hotspots in their own operations and supply chains, and to disclose the associated emission reduction performance |  |  |  |  |  |  |

## CATI aligned with:

- **GHG Protocol Corporate Accounting and Reporting Standard** (GHG Protocol)
- **GRI Standards** (GRI)
- **International Financial Reporting Standards (IFRS) S2 Climate-related Disclosures** (International Sustainability Standards Board)
- **Corporate Sustainability Reporting Directive** (European Union)
- **ISO 14067:2018 Greenhouse gases — Carbon footprint of products** (ISO)
- **ISO 14025:2006 Environmental labels and declarations — Type III environmental declarations** (ISO)
- **PAS 2060 Specification for the demonstration of carbon neutrality** (BSI)
- **Standards for the Contents and Formats of Information Disclosure by Companies Offering Securities to the Public** (China Securities Regulatory Commission)
- **Listed Company Self-discipline Supervision Guidelines - Sustainable Development Report (Trial)** (Shanghai, Shenzhen and Beijing Stock Exchange)
- **The Environmental, Social and Governance Reporting Guide** (Hong Kong Exchanges and Clearing Limited)
- **China's climate policies, including:**
  - *Interim Regulations on Carbon Emission Rights Trading Management* (State Council, 2024)
  - *The Guiding Opinion by the Supreme People's Court aims to provide robust judicial protection to achieve the 'dual carbon' goals in response to climate change* (Supreme People's Court, 2023)
  - *Implementation Plan for Carbon Dioxide Peaking in the Industrial Sector* (MIIT, NDRC and MEE, 2022)
  - *Implementation Plan for Synergizing Reduction of Pollution and Carbon Emission* (MEE and 6 other Ministries, 2022)
  - *Measures for the Administration of Legal Disclosure of Enterprise Environmental Information* (MEE, 2021)
  - *Guiding Opinions on Coordinating and Strengthening the Work related to Climate Change and Ecological Environmental Protection* (MEE, 2021)
  - *Action Plan for Carbon Dioxide Peaking before 2030* (State Council, 2021)
  - *Measures for the Administration of National Carbon Emission Trading (Trial)* (MEE, 2021)

## FAQ:

- **Who does CATI evaluate?**

CATI primarily evaluates consumer-facing companies, listed companies and large corporations.

- **What is the basis of the CATI evaluation?**

- Information obtained from companies' annual reports, corporate social responsibility reports, ESG reports, and other regular reports;
- Information published on companies' websites, social media, product and logistics packaging, and in-store, etc.;
- Information published by companies on third-party websites, including press coverage, the IPE website, and the CDP Climate Change Questionnaire, etc.

- **What is the connection between CATI and CITI evaluations?**

CATI is designed to evaluate a company's climate action performance, whereas [CITI](#) evaluates a company's overall supply chain environmental management performance. The total score of a company's CATI evaluation is converted by a factor of 20% into CITI evaluation.

- **What is the frequency and process of CATI evaluation?**

- The evaluation is conducted on a DYNAMIC basis.
- At the beginning of each year, IPE updates the CATI evaluation guidelines and publishes reports towards the end of the year, illustrating the progress and gaps in the evaluation.
- Prior to the publication of the annual evaluation report, IPE will attempt to inform the companies of the preliminary results and provide the opportunity to review the evaluation results.

- **Where can I find the CATI evaluation results?**

The results are available on the [IPE website](#) and the [Blue Map APP](#). Read the [2021](#), [2022 Supply Chain](#), [2022 Listed Company](#), [2023 Supply Chain](#), [2023 Listed Company](#) CATI reports.

- **How can companies join the CATI evaluation?**

Email us at [gsc@ipe.org.cn](mailto: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。

# 企业气候行动CATI指数对标：可持续发展目标

| CATI指数评价维度 | CATI指数评价目的  | 联合国可持续发展目标  |              |                |             |                |                |
|------------|---|-------------|--------------|----------------|-------------|----------------|----------------|
| 治理机制       | 引导企业通过顶层设计，建立企业低碳转型战略路线，识别气候风险与机遇                 | 7 经济适用的清洁能源 | 8 体面工作和经济增长  | 11 可持续城市和社区    | 12 负责任消费和生产 | 13 气候行动        | 17 促进目标实现的伙伴关系 |
| 测算披露       | 引导企业核算并披露范围1、2、3的温室气体排放量和主要产品碳足迹，摸清排放家底           | 12 负责任消费和生产 | 13 气候行动      | 17 促进目标实现的伙伴关系 |             |                |                |
| 碳目标设定      | 引导企业设定并披露可量化、可追溯的气候目标，并将目标范围扩展到价值链                | 7 经济适用的清洁能源 | 8 体面工作和经济增长  | 12 负责任消费和生产    | 13 气候行动     | 17 促进目标实现的伙伴关系 |                |
| 碳目标绩效      | 引导企业持续追踪目标完成绩效，确保减排绩效与脱碳路径相一致                     | 12 负责任消费和生产 | 13 气候行动      | 17 促进目标实现的伙伴关系 |             |                |                |
| 减排行动       | 引导企业针对价值链排放热点环节开展减排项目，披露减排项目成效，落实企业自身运营及供应链上的减排行动 | 7 经济适用的清洁能源 | 9 产业、创新和基础设施 | 11 可持续城市和社区    | 12 负责任消费和生产 | 13 气候行动        | 17 促进目标实现的伙伴关系 |

## 企业气候行动CATI指数对标:

- **GHG Protocol** 《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》
- **欧盟** 企业可持续发展报告指令 (Corporate Sustainability Reporting Directive, CSRD)
- **国际标准化组织** ISO 14067:2018 产品碳足迹 (Carbon footprint of products)
- **国际标准化组织** ISO 14025:2006 三型环境声明 (Environmental labels and declarations - Type III environmental declarations)
- **英国标准协会** PAS 2060 碳中和认证 (Specification for the demonstration of carbon neutrality)
- **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》
- **上海、深圳、北京证券交易所** 《上市公司自律监管指引——可持续发展报告（试行）》
- **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，包括：**
  - 《碳排放权交易管理暂行条例》（国务院，2024）
  - 《最高人民法院关于完整准确全面贯彻新发展理念 为积极稳妥推进碳达峰碳中和提供司法服务的意见》（最高人民法院，2023）
  - 《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）

## 常见问题 FAQ:

### • CATI的评价对象是谁?

主要是直接面向消费者的品牌型企业、上市公司和大型集团。

### • CATI的评价依据是什么?

CATI指数基于企业公开披露的信息开展评价，包括但不限于：

- 企业年报、社会责任报告、ESG报告等公开报告；
- 企业在其网站、自媒体、产品与物流包装、销售场所等公开发布的信息；
- 企业通过新闻报道、IPE网站、CDP问卷等渠道公开披露的信息。

### • 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指数评分中。

### • CATI指数评价的流程与更新频率是什么?

- CATI指数评价结果动态更新。
- 每年年初，IPE会更新CATI评价指南，并在年底发布年度CATI评价报告，阐述年度进展和差距。
- 在年度评价报告发布前，IPE会尝试将评价结果发送参评企业，并就评价结果进行沟通。

### • 如何获取CATI指数的评价结果?

IPE的官方网站和蔚蓝地图APP均可查看评价结果。

点击查看[2021年](#)、[2022年供应链](#)、[2022年上市公司](#)、[2023年供应链](#)、[2023年上市公司](#) CATI评价报告。

### • 如何加入CATI评价?

欢迎致信咨询，邮箱：[gsc@ipe.org.cn](mailto:gsc@ipe.org.cn)。