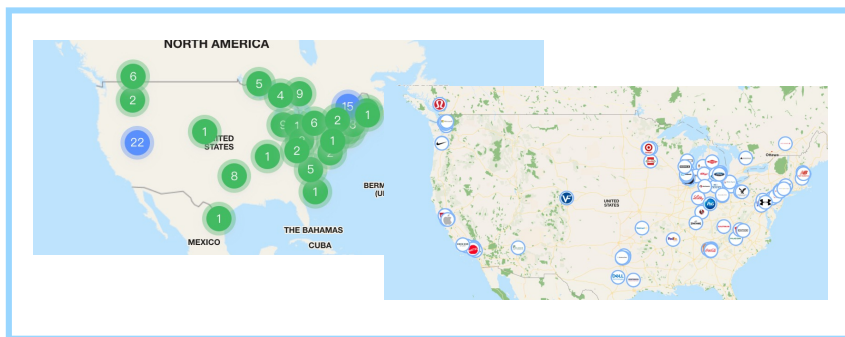


Global Business Accountability Map

Based on environmental big data, tracking climate and environmental commitments, emission data and reduction measures of major brands and listed companies in China and overseas, objectively presenting target setting and performance progress, and identifying best practices in climate and environmental management across global industry chains

In response to pressing climate challenges, more than 140 countries and regions have made carbon neutral pledges. Meanwhile, private sector stakeholders, including multinational corporations with operations and supply chains in China, Southeast Asia, and other developing countries, have announced climate commitments in Paris and Glasgow. For many industry-leading companies, especially consumer-facing brands, emissions from purchased goods and services constitute the bulk of their carbon footprint, making supply chain decarbonization central to fulfilling climate neutrality pledges.

China's success in controlling industrial pollution over the past decades has relied extensively on the power of information transparency and public participation. IPE has witnessed and proactively participated in this globally unique control effort, and believes that similar approaches can also be key to tackling climate change. With this in mind, IPE developed and operates the [Global Business Accountability Map](#), which tracks and visualizes the environmental and climate commitments, annual GHG emissions, and key emission reduction actions and progress made by various private sector actors - both major brands and listed companies in China and overseas - supplemented by IPE's ongoing annual efforts to analyze and score these efforts using the Corporate Climate Action Transparency Index (CATI). In addition to providing a score for public review, the evaluation provides a roadmap for companies to measure baseline emissions, identify emission hotspots, and ultimately reduce emissions. The map aims to identify best practices in climate and environmental governance within global industry chains, enable financial institutions and ESG investors to develop diversified financing mechanisms and tools to support companies in accelerating their green and low-carbon transformation, guide the public in making green choices, inspire brands and listed companies in China and overseas to implement their commitments, promote the decarbonization of supply chains, accelerate the global race to zero, and collectively safeguard our planet Earth.



The map displays the number of brands in each region based on the location of the company's headquarters. Zooming in will show brand logos, while zooming out will return to the default view.

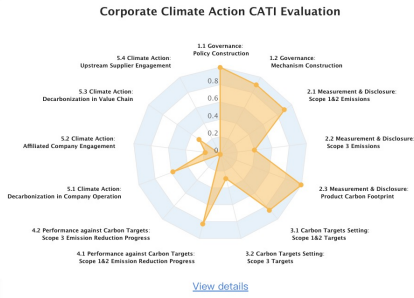
- The map supports both Chinese and English versions and offers a brand name keyword search function.
- Users can filter by industry to view the CATI climate action scores of brands within each industry.
- By clicking on a brand logo or name on the left, a pop-up window will appear on the right side of the map. Users can click "View Details" to be redirected to the brand's detail page (see the example on the next page), where they can learn about the brand's climate and environmental commitments, performance progress, annual emissions data for Scope 1, 2, and 3, as well as emissions reduction actions in their operations and supply chain.

Industry	LOGO	Brand	CATI Score
Leather & PU		Adidas	88
Textile		Adidas	88
		Puma	84.6
		Nike	81.6
		Inditex	78.8
		Levi Strauss & Co.	77.9
		M&S	73.6
		Primark	71.6

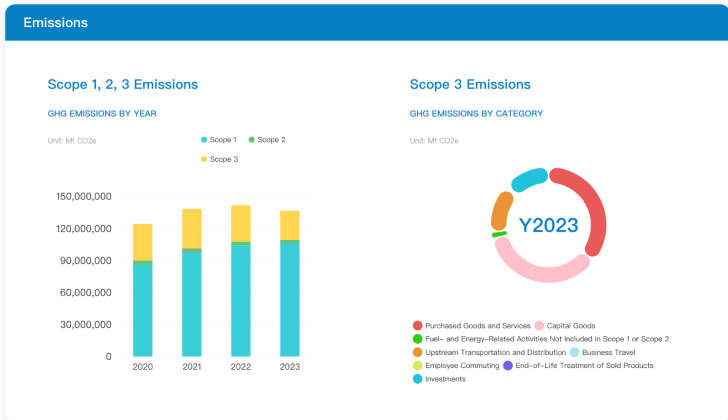
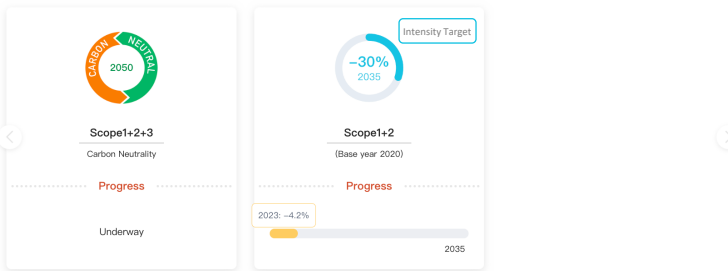
Company Profile

Company Name: Baoshan Iron & Steel Co., Ltd.
 Headquarters: Mainland China
 Sector: Steel
 Stock Ticker: 600019

CATI **63.50** / 100
 Rank: NO.22 / 1951



Climate and Environment Commitments



BAOSTEEL 宝钢股份

Company Profile
 Company Name: Baoshan Iron & Steel Co., Ltd.
 Headquarters: Mainland China
 Sector: Steel
 Stock Ticker: 600019

CATI **63.50** / 100
 Rank: NO.22 / 1951

Climate and Environment Commitments
 Carbon Neutrality (2050), Intensity Target (-30% 2035), 2023 Progress: -4.2%

Emissions
 Scope 1, 2, 3 Emissions (GHG Emissions by Year), Scope 3 Emissions (GHG Emissions by Category)

Carbon Management
 Scope 3 Value Chain, Scope 1+2

SCHAEFFLER

Company Profile
 Company Name: Schaeffler AG
 Headquarters: Germany
 Sector: Auto parts
 Stock Ticker: SIA:DF

CATI **61.20** / 100
 Rank: NO.28 / 1951

CITI **55.04** / 100
 Rank: NO.27 / 1951

Climate and Environment Commitments
 Carbon Neutrality (2050), Intensity Target (-25% 2035), 2035 Intensity Target: -100%

Emissions
 Scope 1, 2, 3 Emissions (GHG Emissions by Year), Scope 3 Emissions (GHG Emissions by Category)

Carbon Management
 Scope 3 Value Chain, Scope 1+2

- ▶ Click the CATI or CITI icon (if available) at the top to switch between the spider charts.
- ▶ **"Blue EcoChain"** icon: The blue icon indicates that the company uses this tool to automatically track the environmental performance and GHG emissions of its suppliers in China on a large scale and in real time.
- ▶ **"Green Supply Chain Map"** icon: The green icon indicates that the company has joined IPE's Green Supply Chain Map, which openly links the company's disclosed supplier list in China with publicly-available data concerning supplier environmental performance and carbon footprint.
- ▶ **"Product Carbon Footprint"** icon: The green icon indicates that the company publicly discloses product carbon footprint data, guiding stakeholders to consider the carbon footprint of the products or services they purchase or invest in.
- ▶ Click "View Details" to access the detailed evaluation results of the company's CATI and/or CITI scores.

- ▶ Hover over the blue circle to view emission reduction target types (absolute targets or intensity targets).
- ▶ Progress bar: Shows the progress toward achieving emission reduction targets.
- ▶ Types of climate and environmental targets: Include carbon neutrality, carbon peaking, emission reduction (absolute or intensity), product carbon footprint, renewable energy, plastics, water, chemicals, solid waste, biodiversity, and more.
- ▶ Scope 1, 2 and 3 Emissions: Displays the company's CO₂ emissions by year.
- ▶ Scope 2 emissions: Prioritizes the display of Scope 2 (market-based) emissions data.
- ▶ Total Scope 3 Emissions: Prioritizes the display of total emissions data disclosed by the company; if only Scope 3 category data is disclosed, it will be aggregated and displayed.
- ▶ Scope 3 Category Data: Categorized according to the GHG Protocol Corporate Accounting and Reporting Standard. If the company does not disclose data based on this standard or only provides percentages, no data will be displayed.

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To regain climate momentum amid the rising geopolitical divide, we need to start with climate and environmental transparency and based on it help foster global trust and collaboration, create accountability, enable market-based solutions, and empower stakeholders to join the global race to zero.

- MA Jun, Founding Director of IPE

The Global Business Accountability Map and its associated page are dynamically updated by IPE. For any questions, please contact gsc@ipe.org.cn.