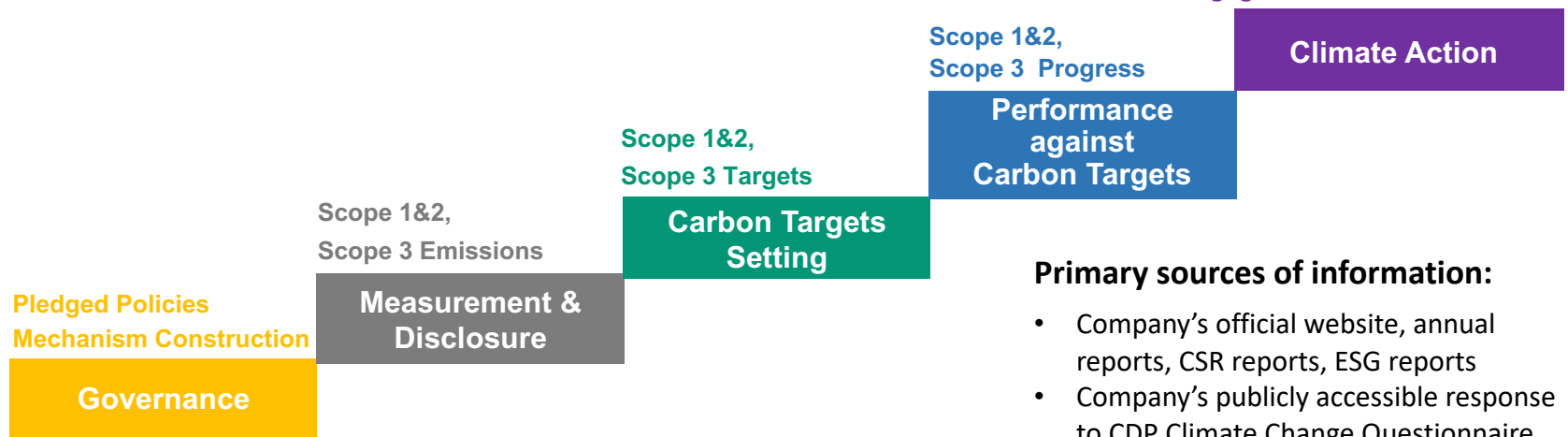


Corporate Climate Action Transparency Index (CATI)

Developed by the Institute of Public & Environmental Affairs (IPE) in 2021 with the technical support from the Chinese Research Academy of Environmental Sciences, Research Group on Corporate Climate Action Index, 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

Corporate Climate Action Transparency Index (CATI) aligned with:

- **SUSTAINABLE DEVELOPMENT GOALS**



- **The Greenhouse Gas Protocol:** A Corporate Accounting and Reporting Standard
- **GRI standards**
 - GRI 102: General Disclosures
 - GRI 302: Energy
 - GRI 305: Emissions
 - GRI 308: Supplier Environmental Assessment
- **Guidelines for the Content and Format of Information Disclosure by Companies That Are Publicly Issuing Securities** (China Securities Regulatory Commission)
- **HK ESG REPORTING GUIDE**



- **China's policies, including:**
 - *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)
 - *China's Revised National Determined Contribution* (NDRC, 2021)
 - *The interim regulation on the management of carbon trading* (MEE, 2021)
 - *China will aim to hit peak emissions before 2030 and for carbon neutrality by 2060* (President Xi, 2020)
 - *China's First National Determined Contribution* (NDRC, 2016)
 - *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 in 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 as well as along the value chain.
- 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?**

At the beginning of each year, IPE updates the CATI evaluation guideline. 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](#).

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

As one option, IPE has developed [Corporate GHG Emissions Accounting Platform](#), to assist companies in China to estimate their GHG emissions and disclose their GHG data via [IPE's carbon datasheet](#). Affiliates and suppliers 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企业气候行动指数研究课题组的技术支持下，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

GRI 102: 一般性披露

GRI 302: 能源

GRI 305: 排放

GRI 308: 供应商环境评价



- 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:

- 《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)
- 更新国家自主贡献目标(发改委, 2021)
- 碳排放权交易管理办法(试行)(生态环境部, 2021)
- “力争于2030年前达到峰值, 努力争取2060年前实现碳中和”(习近平主席, 2020)
- 巴黎协定-国家自主贡献目标(发改委, 2016)
- 中国应对气候变化的政策与行动2015年度报告(国务院, 2015)

企业气候行动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**，设定减排目标并制定对应的减排政策；
- 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**；
- 对于将生产外包给供应链的企业来说，排放热点通常来自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**。因此，这些企业尤其需要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指数评价是动态更新的，点击[IPE的官方网站](#)查看评价结果。每年年初，IPE会更新CATI评价指南，并在年底发布年度CATI报告，阐述年度进展和差距。点击查看历年的CATI评价报告：[2021](#)。

• 关联企业和在华供应商如何计算并披露温室气体数据？

IPE为企业核算和披露温室气体开发了一系列工具。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、年报、CSR报告、ESG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。