

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



- 《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]》
- 气候相关财务信息披露工作组《气候相关财务信息披露工作组建议》
- 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》、《气候信息披露指引》

• 中国政府气候相关政策，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）
- 欧盟《Corporate Sustainability Reporting Directive》、《关于企业可持续发展尽职调查指令草案》

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，以及温室气体重点排放行业的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指数的指标 4.1。

• 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](#)、[2022](#)年CATI评价报告。

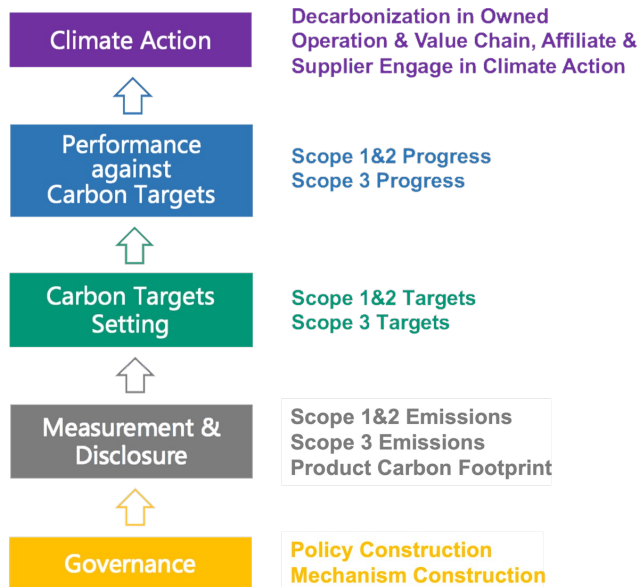
点击查看[全球企业责任地图](#)，追踪企业履行气候承诺的进展。

• 如何加入CATI评价？

欢迎致信咨询，邮箱：gsc@ipe.org.cn。

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



- **GHG Protocol Corporate Accounting and Reporting Standard**
 - **GRI Standards**
 - **International Financial Reporting Standards (IFRS) S2 Climate-related Disclosures [Draft]** (International Sustainability Standards Board)
 - **Recommendations on Climate-related Financial Disclosures** (Task Force on Climate-related Financial Disclosures)
 - **Standards for the Contents and Formats of Information Disclosure by Companies Offering Securities to the Public** (China Securities Regulatory Commission)
 - **The Environmental, Social and Governance Reporting Guide & Guidance on Climate Disclosure** (Hong Kong Exchanges and Clearing Limited)
- **China's climate policies, including:**
 - *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)
 - **Corporate Sustainability Reporting Directive (CSRD)** (EU)
 - **Proposal for a Directive on Corporate Sustainability Due Diligence and Annex** (EU)

FAQ:

- **Who does CATI evaluate?**

CATI primarily evaluates consumer-facing companies, as well as listed companies and large corporations from energy extensive sectors.

- **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 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 a score for CITI Indicator 4.1.

- **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](#) and [2022](#) CATI reports. [Click](#) to view the climate commitments made by the private sectors and track the progress.

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

Email us at gsc@ipe.org.cn.