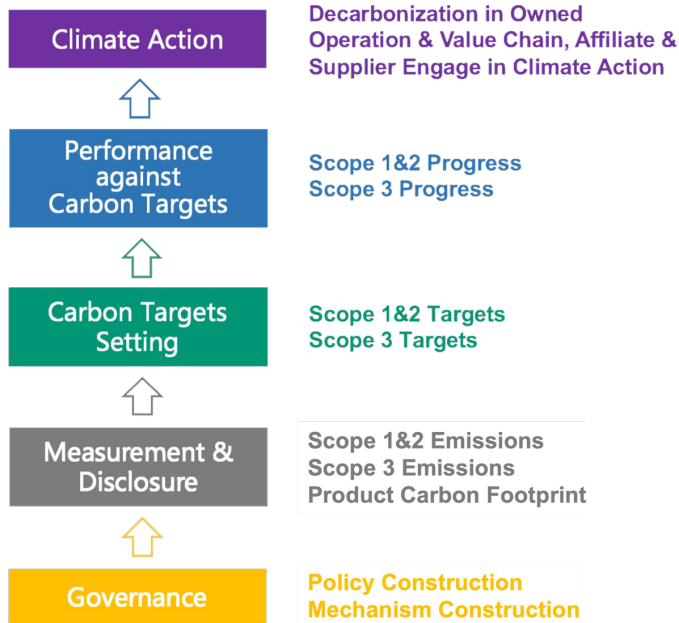


# Corporate Climate Action Transparency Index (CATI)


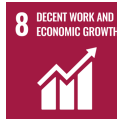








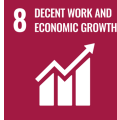












Developed by the Institute of Public & Environmental Affairs (IPE) in 2021 with the technical support from the Chinese Research Academy of Environmental Sciences, CATI dynamically evaluates a corporate's climate action in 5 aspects:



## 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)。