

# 1 FOUNDATIONS FOR CREATING CTAPS CHECKLIST

## Company Action

## Resources

### FOUNDATIONAL ELEMENTS

<input type="checkbox"/>	Have you calculated and publicly disclosed your scope 1, 2, and 3 emissions?	Guidance: <b><u>The Greenhouse Gas Protocol</u></b> CDP Questionnaire: C4.2c, C6.1, C6.3, C6.5, C10.1 GFANZ Guidance Section: Metrics and Targets
<input type="checkbox"/>	Have you published a near-term 1.5°C-aligned target?	Guidance: <b><u>SBTi Near Term Criteria</u></b> CDP Questionnaire: C4.1, C4.1a, C4.1b, C4.2 GFANZ Guidance Sections: Metrics and Targets and Foundations
<input type="checkbox"/>	Have you published a long-term 1.5°C-aligned net zero goal?	Guidance: <b><u>SBTi Net-Zero Standard</u></b> CDP Questionnaire: C4.1a, C4.1b GFANZ Guidance Section: Foundations

### CONTEXTUAL ELEMENTS EMISSIONS REDUCTION STRATEGY

<input type="checkbox"/>	Have you identified your largest emissions sources and assessed all technologically and financially feasible mitigation opportunities?	Guidance: <b><u>The Greenhouse Gas Protocol</u></b> CDP Questionnaire: C5.2, C6.1, C6.3, C6.5, C10.1
<input type="checkbox"/>	Have you assessed what investments you need to take to reduce emissions in line with your targets and have you disclosed the methodology used to determine how future capital expenditures will align with your 1.5°C targets?	Guidance: <b><u>Climate Disclosure Standards Board: Accounting for climate</u></b> CDP Questionnaire: C3.4, C3.5 GFANZ Guidance Sections: Metrics and Targets and Implementation Strategy; 1. Activities and decision-making
<input type="checkbox"/> <ul style="list-style-type: none"> <li>• Have you redesigned products and services to reduce emissions and/or created new products or business lines?</li> <li>• Are you engaging your supply chain in climate efforts?</li> <li>• Have you set renewable energy procurement targets and strategies?</li> <li>• Have you set energy efficiency targets and strategies?</li> <li>• Have you set fuel switching and electrification targets and strategies?</li> <li>• Have you set zero emission fleet targets and strategies?</li> </ul>	<p>The following are typical emissions reduction strategies that companies should plan for and invest in to meet their targets. Please check all that are relevant to your company and sector that you have considered. This is not an exhaustive list and sector-specific guidance should be consulted.</p>	<p>Guidance: see appendix for sector-specific resources</p> <p>CDP Questionnaire: C4.2, C4.5, C12.1, C12.2, C8 module</p> <p>GFANZ Guidance Sections: Engagement Strategy and Implementation Strategy</p>

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<b>CONTEXTUAL ELEMENTS EMISSIONS REDUCTION STRATEGY</b> continued	
<input type="checkbox"/> If an emissions reduction strategy is limited by technical or financial feasibility, have you defined what other actions your company should take, such as policy advocacy, to address these limitations?	Guidance: see public policy guidance box on page 9 CDP Questionnaire: C12.3 GFANZ Guidance Sections: Engagement Strategy; 2. Industry and 3. Government and public sector
<input type="checkbox"/> Have you identified the just transition implications of the emissions reduction strategies you are deploying?	Guidance: see public policy guidance box on page 9 GFANZ Guidance Sections: Foundations and Implementation Strategy; 1. Activities and decision-making and 2. Policies and conditions
<b>CONTEXTUAL ELEMENTS BUSINESS STRATEGY INTEGRATION &amp; GOVERNANCE</b>	
<input type="checkbox"/> Have you conducted and published the results of climate scenario analysis for physical, financial, and transition risks from various climate change scenarios (e.g., business as usual, 3-4°C, orderly or disorderly transition scenario) and opportunities from a 1.5°C scenario?	Guidance: <a href="#"><u>TCFD Knowledge Hub's The Use of Scenario Analysis in Disclosure of Climate-related Risks and Opportunities</u></a> and <a href="#"><u>Climate Disclosure Standards Board's Accounting for Climate</u></a> CDP Questionnaire: C3.2 GFANZ Guidance Sections: Implementation Strategy; 1. Activities and decision making and 2. Policies and conditions
<input type="checkbox"/> Does your board have oversight and competence on climate-related issues?	Guidance: see business strategy integration guidance box on page 8 CDP Questionnaire: C1.1 GFANZ Guidance Section: Governance; 2. Skills and culture
<input type="checkbox"/> Is executive compensation tied to performance against goals?	Guidance: see business strategy integration guidance box on page 8 CDP Questionnaire: C1.3 GFANZ Guidance Section: Governance; 1. Roles, responsibilities and remuneration
<input type="checkbox"/> Do you have organizational structures in place that bring together and incentivize units – the financial team, government and investor relations, research & development, and procurement & supply chain relations, etc. – to address and act on your company's climate goals and plan?	Guidance: see business strategy integration guidance box on page 8 GFANZ Guidance Sections: Implementation Strategy and Governance

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### CONTEXTUAL ELEMENTS PUBLIC POLICY

<input type="checkbox"/>	Have you disclosed your lobbying, political giving, and trade association activity as it relates to climate?	Guidance: see public policy guidance box on page 9 CDP Questionnaire: C12.3a, C12.3f GFANZ Guidance Sections: Engagement Strategy; 2. Industry and 3. Government and public sector
<input type="checkbox"/>	Do you have a commitment to ensure policy engagement and advocacy is aligned with the company's 1.5°C targets and a process in place to implement this commitment? Do you have metrics and publicly assess this alignment?	Guidance: see business strategy integration guidance box on page 8 CDP Questionnaire: C12.3 GFANZ Guidance Section: Engagement Strategy; 3. Government and public sector

### CONTEXTUAL ELEMENTS JUST TRANSITION

<input type="checkbox"/>	Have you considered potential climate impacts on your employees and customers and the communities in which you operate? Have you defined and used specific metrics to assess and reduce these impacts?	Guidance: see just transition guidance box on page 10 GFANZ Guidance Sections: Governance; 2. Skills and culture and Engagement Strategy; 1. Value chain
<input type="checkbox"/>	Have you developed and publicly shared formal policies to ensure your 1.5°C transition (inclusive of emission reduction strategies and policy advocacy) is aligned with just transition principles?	Guidance: see just transition guidance box on page 10 GFANZ Guidance Sections: Foundations and Implementation Strategy; 1. Activities and decision-making and 2. Policies and conditions