

Climate Contribution Framework



WHITEPAPER

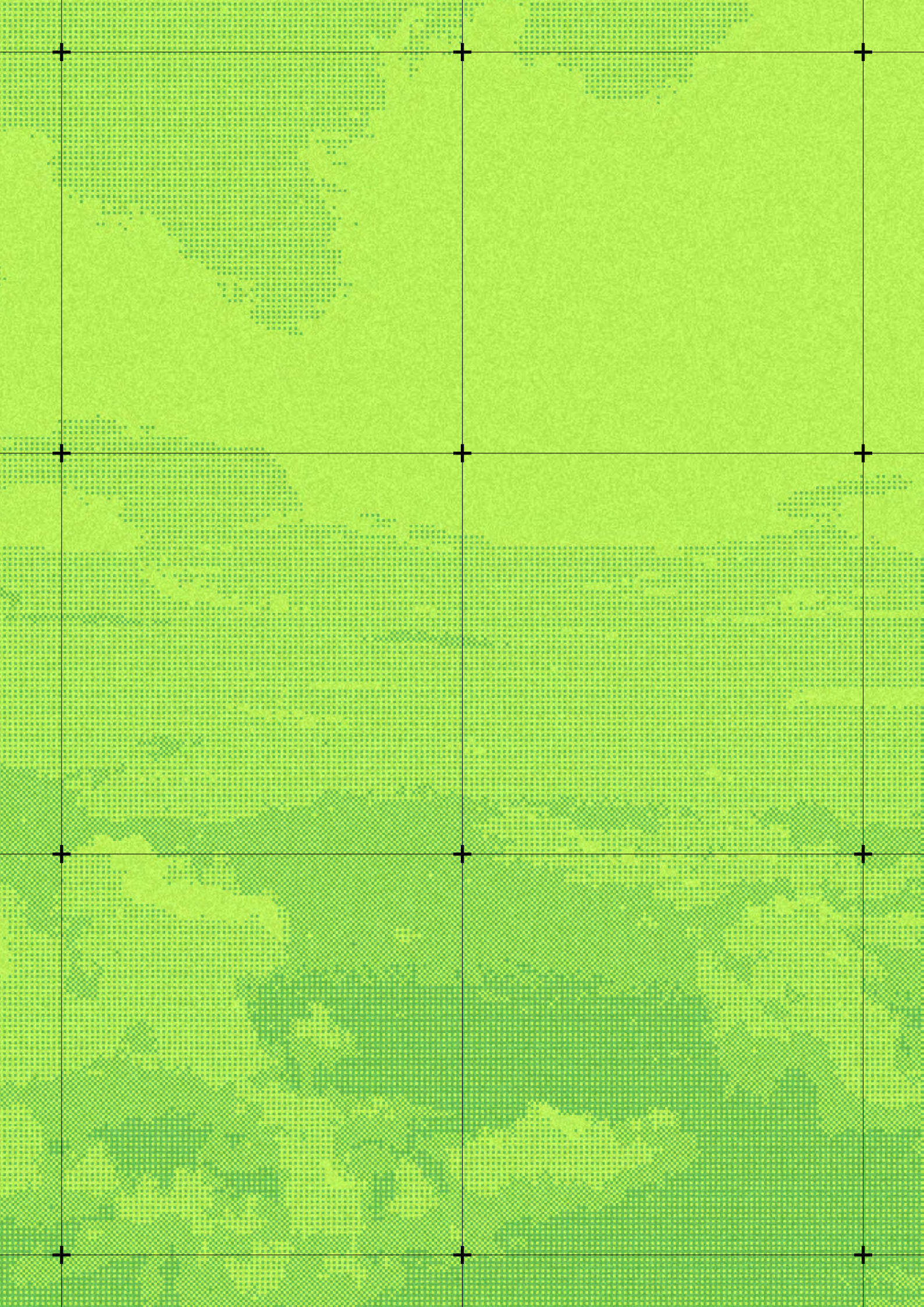
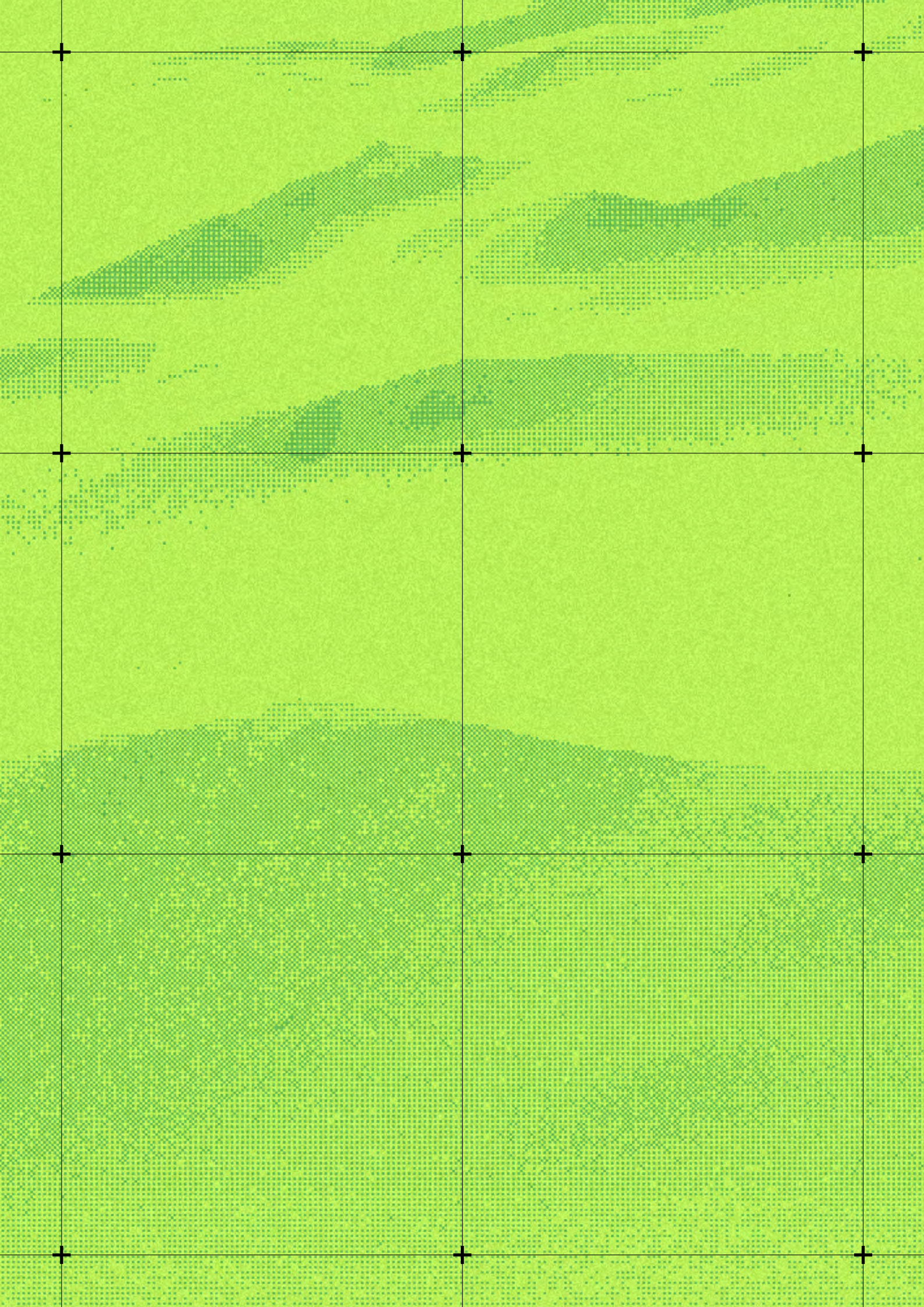


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A decade after the Paris Agreement, a paradox persists. Emissions reduction is embedded in corporate strategy, yet momentum is fading. Three forces are at play: a narrative that over-weights footprint decarbonization alone, a fragmented patchwork of useful methods that are poorly articulated to one another, and the lack of a robust, fair, and comparable indicator of real corporate climate effort. The consequence is a structural measurement deficit: capital keeps flowing to companies with a low footprint rather than to those delivering high impact. This White Paper reframes the ambition: from a narrative of reduction to one of contribution. The point is not to replace reduction, but to expand it, recognizing, measuring, and valuing companies as engines of the transition and providers of climate solutions.

The Climate Contribution Framework (CCF) is the missing infrastructure: a meta-framework that translates the information already produced under existing standards (SBTi, CDP, TCFD, ACT, TPI, CSRD, and others) into meaningful, decision-useful synthetic indicators. Rather than competing with these initiatives, it builds on them—creating the interoperability needed for fair sector and cross-sector comparison for the first time, and generating market signals capable of redirecting capital toward measurable climate leadership. It is designed to inform boards, C-level executives, investors, and regulators. The framework is built on three principles:

- **Sector nuance** by shifting rewards for companies for actions that don't show up in the GHG inventory (e.g., developing climate solutions and climate financing).
- **Comparability** by enabling intra-industry comparison and competition to reach higher Contribution scores over time.
- **Standards unification** by acting as a unifying meta-framework that incorporates information on climate mitigation performance from other standards.

A THREE-PILLAR ARCHITECTURE, NON-FUNGIBLE BY DESIGN

The CCF aggregates actions across 3 complementary pillars, each scored on a 0–100 scale:

- **Pillar A - Minimizing Footprint:** integrates performance to date, ambition and metrics, execution plan (including supplier and customer engagement), governance, and public policy alignment across Scopes 1–3.
- **Pillar B - Scaling Solutions:** recognizes solution providers through current green revenue share, planned green revenue and the magnitude of impact via the avoided/induced emissions ratio.
- **Pillar C - Financing Beyond:** values voluntary financing for mitigation beyond the value chain across a broader set of instruments (tonne-denominated credits and outcomes, non-tonne-denominated instruments, and investments with secondary climate impacts).

These pillars are not substitutable. They capture distinct forms of contribution that cannot offset one another. A company cannot compensate for a weak transition plan with generous climate financing. A high-emitting sector's primary responsibility remains Pillar A; a climate solution manufacturers' primary lever is Pillar B; financially strong firms can and should contribute via Pillar C. Yet all companies retain responsibilities across all three.

A CREDIBLE AND COMPARABLE SCORE ANCHORED IN EXISTING STANDARDS

Each sub-pillar follows a generic formula. A Performance score (0–100), derived from the outputs of recognized frameworks (e.g., SBTi, ACT, CDP, TPI, InfluenceMap, EU taxonomy, WBCSD, AEP, Climate Dividends...), is normalized via a Translation Kit and adjusted by:

- an Assessment Framework score (70% weight) reflecting the completeness and transparency of the framework used; and
- an Assessment Quality score (30% weight) reflecting robustness of data, independence, and assurance of the assessment.

In Pillar C, performance reflects the overall share of net profit allocated into the retained financial vehicles, while framework and quality are combined into a single integrity factor applied at the level of each financial instrument.

For companies not yet covered by external frameworks, a CCF “Simplified Approach” provides a structured first assessment, with appropriately lower credibility weighting but without excluding these actors from measurement.

SECTOR-SPECIFIC WEIGHTINGS FOR MATERIALITY AND FAIRNESS

Sector-specific pillars' weightings α (pillar A), β (pillar B), and γ (pillar C) are established at a NACE level across 100+ subsectors. This ensures a steel manufacturer and a software company are each judged against what is genuinely expected of them, not a one-size-fits-all standard. They:

- reflect each sector's climate materiality ($\alpha + \beta + \gamma$ ranges from 10% to 100%);
- focus assessment on the most material levers for each business model; and avoid bias between structurally low-emitting sectors and high-emitting or high-solution-potential sectors.

$$\text{Climate Contribution Score} = (A \times \alpha) + (B \times \beta) + (C \times \gamma)$$

Weightings ensure cross-sector fairness without preventing multi-pillar contribution, and they prevent strong performance on one pillar from compensating for structural under-performance on another.

IMPLEMENTATION TOOLS

Two tools ensure consistent, scalable adoption:

- Translation Kit: converts heterogeneous outputs (scores, tiers, certifications, unbounded metrics) to standardized 0–100 performance scores.
- CCF Simplified Approach: maturity matrices for Pillar A sub-pillars to assess companies with limited external evaluations or disclosures.

OUTPUTS AND DECISION VALUE

The CCF produces three complementary outcomes:

- Contribution Potential (10–100): sectoral climate materiality, i.e., $\alpha + \beta + \gamma$.
- Raw Performance (0–100): current performance, adjusted for framework completeness and assessment quality, weighted by $\alpha / \beta / \gamma$.
- Contribution Score (0–100%): ratio of Raw Performance to potential.

A compact visual output combines pillar-level scores with sectoral weightings, enabling rapid comparison, diagnosis of strengths and gaps, and prioritization of two improvement axes: demonstration (better measurement and third-party evaluation) and action strengthening (raising ambition and execution on material levers).

PROOF OF CONCEPT

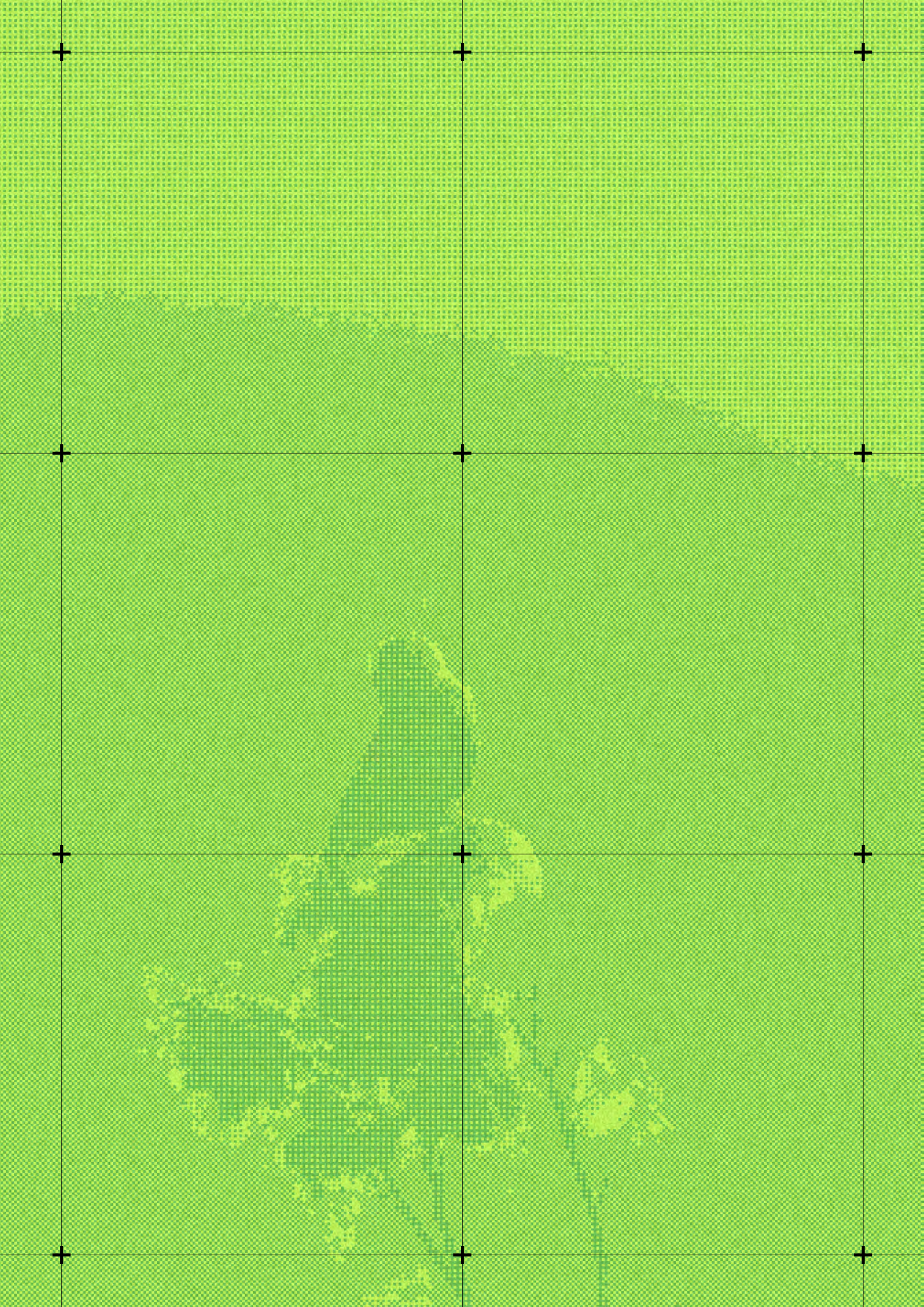
The framework has already moved beyond theory:

- More than 15 large multinationals assessed across multiple sectors.
- Observer Committee endorsement spanning WBCSD, SBTi, CERES, EDF, and ICROA, among others.
- Integrated into the Action Agenda of COP30 (Activation Group 23—Harmonizing climate standards and carbon markets).

WHO IT IS FOR

- Companies: to plan credible strategies, balance reductions, solutions, and financing, and report transparently.
- Investors and financial institutions: to apply a consistent lens and steer capital toward leaders of climate impact.
- Policymakers and civil society: to complement reporting rules with a comparable, non-duplicative benchmark.

By broadening the narrative from reduction to contribution and providing a robust, fair, and comparable indicator, the Climate Contribution Framework shifts corporate climate action from defensive compliance to measurable, credible, and rewarded positive impact.



Ten years after the Paris Agreement, a dual reality emerges.

Methodological progress has embedded emissions reduction into corporate strategy. Yet momentum is fading amid three converging constraints: a narrow narrative focused **exclusively on companies' decarbonization**, increasing **fragmentation of standards**, and the **absence of a robust, fair, and comparable indicator** to assess companies' real climate effort.

This White Paper aims to restore ambition by broadening the frame: moving from a single narrative of “reduction” to one of “**contribution.**” **Not a substitution, but an expansion**—maintaining rigor on emissions while recognizing, measuring, and **valuing companies as systemic drivers of the transition** and **providers of climate solutions**.

2.1

BEYOND REDUCTION: REFRAMING CORPORATE CLIMATE ACTION FOR SYSTEMIC IMPACT

A reduction-centric narrative, anchored in accounting scopes and linear pathways, no longer reflects the complexity or pace of the transition.

It places too much emphasis on **direct footprint management** while underemphasizing the market, value-chain, infrastructure, and usage shifts required for system change. It largely overlooks **positive externalities and spillovers firms can create** by maturing low-carbon technologies, building net-zero-aligned business models, shaping sector standards, and developing critical capabilities that unlock mitigation for customers and suppliers. It also fails to consolidate and compare the strategic efforts that determine outcomes—green CAPEX, R&D, product and service redesign, long-term contracting, industrial coalitions, and infrastructure investments—reducing clarity for boards and investors and weakening incentives to raise ambition.

Compounding this, a **growing patchwork of standards and methods**—useful in isolation but poorly articulated together —creates perimeter and time-horizon inconsistencies, risky comparisons, and reporting inflation that diverts resources from material decarbonization levers and scaling solutions.

The result is a compliance-heavy view of corporate climate action rather than **a catalyst for innovation, capital allocation, and systemic impact**—hence the urgency of a **contribution-centered narrative** and a framework that fairly and comparably measures the **full corporate climate effort beyond direct footprint alone**.

Current gaps in corporate climate leadership frameworks

A company's carbon inventory and the changes year-on-year is an incomplete metric of climate leadership, but is the primary metric of success for leading standards

Standards don't sufficiently encourage companies to compete against their peers on climate

The climate standard landscape is crowded, complex and fragmented

How the Contribution Framework fills these gaps

Sector nuance: Shifts rewards for companies for actions that don't show up in the GHG inventory e.g., developing climate solutions and climate financing

Comparability: CCF enables intra-industry comparison and competition to reach higher Contribution Performance scores over time

Standards Unification: Acts as a unifying meta-framework that incorporates information on climate mitigation performance from other standards

Figure 1: The CCF fills important gaps in current Framework Landscape

WHAT A UNIFIED MEASUREMENT FRAMEWORK MUST DO

- 1 Recognize the diversity of contributions beyond emissions reduction alone
- 2 Integrate and align existing standards under a coherent umbrella rather than adding complexity
- 3 Provide a positive, mobilizing narrative centered on contribution and impact, not mere compliance
- 4 Enable fair comparisons across firms while accounting for sectoral specificities
- 5 Steer companies toward the highest-impact climate actions



What's missing is a **fair, comparable measure of effort that recognizes diverse trajectories and contexts** while remaining clear and integral.

- **Fairness:** differentiate ambition and relative effort by starting point, sector, business mix, and value-chain constraints, so firms tackling harder-to-abate decarbonization are not penalized.
- **Comparability:** make contributions legible across sectors and over time to inform governance, guide investment, and support public policy—clarifying who does what, how fast, and with what results. This requires the framework to assess and rank the differentiated a priori climate contribution potential by sector.
- **Integrity:** clearly structure the company-specific hierarchy of actions—direct reductions, enablement in the value chain through products, services, and procurement, and financing of additional external solutions—linking measurement to real, verifiable climate impacts.

This methodological clarity comes with a change in lens: companies should be viewed not merely as “objects to be decarbonized” but as transition engines—execution platforms, ecosystem orchestrators, and innovation catalysts mobilizing capital, engineering, supply chains, purchasing power, and market influence to accelerate low-carbon adoption, reshape infrastructures and sector standards, and build credible, scalable solution markets. Recognizing and measuring this role rigorously sharpens incentives, de-risks investment, and aligns capital with a just and rapid transition.

WHO IT'S FOR AND HOW TO USE IT

- **Corporates:** To evidence credible climate strategies, balance value-chain reductions with broader contributions, and report progress transparently.
- **Investors and Financial Institutions:** To apply a consistent lens for assessing portfolio companies' climate contribution and steer capital toward leaders.
- **Policymakers and Regulators:** To complement existing reporting rules with a non-duplicative, comparable framework across sectors.
- **Civil Society and NGOs:** To benchmark corporate claims with an independent, transparent reference.

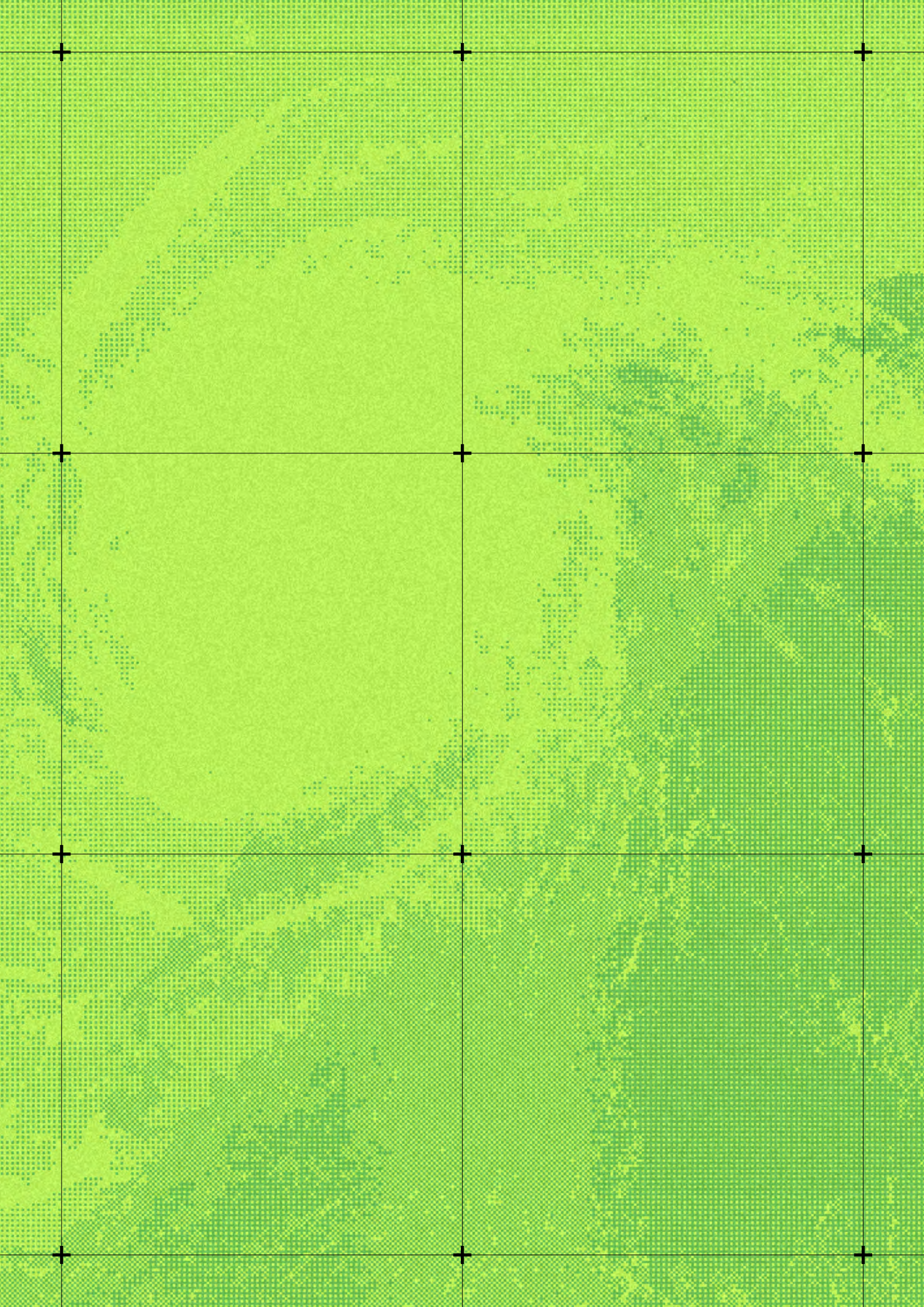
While companies are the primary reporters, the framework is built for the broader ecosystem that influences, regulates, finances, and evaluates corporate climate action—supporting decision-making, comparability, and accountability.

The Climate Contribution Framework seeks to reignite corporate climate ambition by shifting the narrative—from reduction to contribution—and by providing the tools to act.

By unifying the action frame around a simple grammar of contribution, explicitly linking objectives, execution plans, committed resources, and climate results, and introducing a robust, fair, and comparable indicator—designed to inform board, finance, investor, and regulatory decisions—this White Paper offers a pragmatic path to raise ambition. It delivers an operational definition of contribution, a clear taxonomy of levers (internal, value chain, external) with integrity safeguards, an aggregated indicator with principles of fairness and comparability, and an adoption pathway aligned with existing standards and market practice.

At the core, companies are recognized as transition engines: they develop, finance, industrialize, and diffuse low-carbon solutions, acting as execution platforms and ecosystem catalysts. This is the imperative for a unified framework that acknowledges diverse contributions, integrates standards, provides a mobilizing narrative, enables fair comparison, and directs capital to the highest-impact levers—shifting from defensive compliance to measurable, credible, and rewarded impact.





3.1

ARCHITECTURE OF THE FRAMEWORK

The Climate Contribution Framework does not aim to replace or duplicate the existing initiatives assessing aspects of corporate climate performance. Instead, it builds on their strengths and uses them as key inputs within a broader, complementary, and holistic approach. By integrating **three essential pillars** (Pillar A – Minimizing Footprint, Pillar B – Scaling Solutions, Pillar C – Financing Beyond) the Climate Contribution Framework offers a comprehensive scoring framework that **reflects the full range of meaningful contributions companies can make to a net-zero future**.

To provide a comprehensive understanding of how the Climate Contribution Framework functions in practice, the following section presents its **structural architecture**. It details the core equation, the pillars' scoring methodology, the sector-specific weighting logic, and the implementation tools that support consistent and credible application across diverse corporate contexts.

3.1.1 Climate Contribution Framework Core Equation

At the heart of the Climate Contribution Framework lies a unifying formula that enables the aggregation of climate actions across **three distinct contribution pillars**, while also accounting for **each industry's distinct role in collectively achieving global net zero**.

$$\text{Climate Contribution Framework Score} = (A \times \alpha) + (B \times \beta) + (C \times \gamma)$$

Where:

- **A, B, and C** $\in [0;100]$ represent the scores for:
 - **Pillar A – Minimizing Footprint:** Measures the company's ability to reduce its greenhouse gas emissions across Scopes 1, 2, and 3, and the credibility of its decarbonization strategy.
 - **Pillar B – Scaling Solutions:** Assesses the role of solution providers whose products and services enable avoided and negative emissions beyond their own footprint, as well as enhanced carbon sequestration for Forest, Land and Agriculture (FLAG) sectors.
 - **Pillar C – Financing Beyond:** Evaluates the company's voluntary financial contributions to climate mitigation efforts, including those outside its value chain, through a diverse set of eligible instruments.

α , β , and γ are **sector-specific weighting coefficients** applied to each pillar, reflecting the relative importance of each contribution type for a given industry. The **sum of the three coefficients** ($\alpha + \beta + \gamma$) captures the **sector's overall climate materiality**, which can range from **10% to 100%**. This weighting system is built using **NACE¹ granularity**, covering over **100 subsectors**.

This design ensures that companies are evaluated based on the **most material levers to their sector**, avoiding bias toward industries with inherently lower footprints or limited solution potential. It enables a fair and relevant comparison across sectors, while recognizing the diverse pathways through which companies can contribute to global decarbonization.

3.1.2 Description of Pillars

The Climate Contribution Framework is built around **three distinct and complementary pillars of climate contribution**. Each pillar captures a specific lever through which companies can support the transition to net zero, whether by reducing their own emissions (Pillar A), enabling reductions elsewhere (Pillar B), or mobilizing financial resources toward climate-aligned outcomes (Pillar C).

Together, these pillars reflect the **full spectrum of corporate climate action**, and their relative importance is adjusted through sector-specific weighting to reflect the materiality of each lever across industries.

The following subsections provide a detailed overview of each pillar, including its **definition, boundaries, sub-pillar structure**, and any **methodological exclusions**.

3.1.2.1 Pillar A – Minimizing Footprint

[Definition & Purpose]

Pillar A evaluates the extent to which a company **reduces its GHG emissions across its operations and value chain**, as well as the **tools and policies** it deploys to support that effort. It captures both **current performance** and **forward-looking ambition**, while assessing the company's **governance, implementation strategy, stakeholder engagement, and policy alignment**. This pillar reflects the credibility and maturity of a company's decarbonization approach.

[Sub-pillar Structure]

Pillar A is structured around **five sub-pillars**, each representing a distinct dimension of carbon footprint reduction. These sub-pillars are aligned with **international guidelines for assessing the credibility of a company's transition plan**, such as those developed by the Assessing Transition Plan Collective (**ATP-Col**).

1. NACE (Nomenclature statistique des Activités économiques dans la Communauté Européenne) is the European statistical classification of economic activities. It is used to categorize companies and sectors for regulatory, reporting, and analytical purposes, including climate-related disclosures and eligibility assessments. The current version is NACE Rev. 2.

These sub-pillars are aggregated into the final Pillar A score using a **weighted average**, with indicative weights provided in Table 1 below.

Sub-pillar	Description	Sub-pillar weightings
A1 Past & Current performance	Measures the company's current GHG performance and/or historical emissions reductions.	25%
A2 Metrics & Ambition	Assesses the level of ambition and credibility of climate targets.	15%
A3 Implementation & Engagement Strategy	Evaluates the robustness of the transition plan and stakeholder engagement across the value chain, through three complementary dimensions: A3a - Implementation Strategy (25%) A3b - Supplier Engagement Strategy (10%) A3c - Customer Engagement Strategy (5%)	40%
A4 Governance	Captures the governance structures supporting climate action.	10%
A5 Policy & Influence	Assesses alignment between public policy engagement and climate ambition.	10%

Table 1: Sub-pillar structure and weightings for Pillar A on Minimizing Footprint

This pillar covers **Scope 1, 2, and 3 emissions** in an integrated manner, encompassing both **past and current performance** and **forward-looking ambition**. Although actions on Scope 1–2 and Scope 3 emissions may differ in nature, the framework **does not split them into separate pillars**. This choice reflects the **interconnectedness of decarbonization levers** (e.g., energy sourcing often spans all scopes), and ensures **alignment with external frameworks**, which typically provide **aggregated assessments** across the full inventory. Splitting scopes would introduce unnecessary complexity and reduce comparability.

3.1.2.2 Pillar B – Scaling Solutions

[Definition & Purpose]

Pillar B is designed to recognize companies that contribute to climate change mitigation by enabling emissions reductions elsewhere—through the deployment of low-carbon products and services. It captures the role of **solutions providers**, whose core offerings help other actors reduce, avoid, or remove greenhouse gas emissions.

[Sub-pillar Structure]

Pillar B is structured around **three sub-pillars** designed to capture a distinct dimension of climate solution contribution. These sub-pillars are aggregated to the final Pillar B score through a **weighted average**, with indicative weights provided in Table 2 below.

Sub-pillar	Description	Sub-pillar weightings
B1 Current green revenue	Measures the share of current revenue derived from climate solutions, based on recognized taxonomies and eligibility frameworks.	30%
B2 Planned green revenue	Assesses the ambition of a company to scale its climate-aligned products and services in the next three years or more, based on its projected green revenues.	20%
B3 Avoided Emissions and/or enhanced carbon sequestration over induced emissions ratio	Quantifies the magnitude of climate impact generated by the company's solutions today, expressed as a ratio of avoided emissions and/or enhanced carbon sequestration to induced emissions using standardized methodologies.	50%

Table 2: Sub-pillar structure and weightings for Pillar B on Scaling solutions

One of the key goals of the Climate Contribution Framework is to **integrate the magnitude of impact (B3)**—by measuring real-world emissions avoided through company offerings, not just their financial scale or ambition. This approach also enables the capture of **geographic and sectoral specificities** (as the same climate solution can have different impact depending on the context in which it is deployed).

[Note on exclusions]

While **green capital expenditures (CAPEX)** are not explicitly scored under Pillar B, their treatment depends on their underlying purpose. CAPEX aimed at decarbonizing the company's own operations is assessed under sub-pillar A3a, whereas CAPEX directed toward developing or scaling climate solutions may support reporting of projected green revenue under Sub-pillar B2.

3.1.2.3 Pillar C – Financing Beyond

[Definition & Purpose]

Pillar C of the Climate Contribution Framework is designed to recognize companies that contribute to global climate goals by **mobilizing financial resources toward climate mitigation efforts**, including those that occur **outside their own value chain**. This pillar is grounded in the principle that companies—especially those with **high investment capacity**—

can, and should, finance climate mitigation efforts, even when: (a) the investment does not immediately result in measurable mitigation, and (b) the outcomes of those climate mitigation investments do not result in emission mitigation that can be claimed as happening within their value chains. Pillar C broadens the notion of climate leadership by valuing **voluntary financial contributions** made through a diverse set of instruments, beyond direct operational decarbonization.

[Sub-pillar Structure]

Pillar C encompasses a **broader spectrum of climate finance vehicles, extending beyond traditional carbon credits** to include non-tonne-denominated instruments and investments with indirect climate benefits. These eligible financial vehicles are grouped into three categories detailed in Table 3 below.

Sub-pillar	Definition	Examples
C1 Voluntary GHG-tonne-denominated instruments (non-value chain associated) N.B. C1 categories are detailed below for clarification; however, the methodology is applied uniformly at the overall C1 level.	GHG emission units that represent greenhouse gas mitigation outcomes either (1) resulting from the implementation of a change in practices, or (2) anticipated to result from such changes.	
C1.1 Carbon credits (non-value chain associated)	Emission units issued by a carbon crediting program that represent the reduction, avoidance or removal of greenhouse gases. These credits are uniquely serialized, issued, tracked, and cancelled via electronic registries.	Carbon credits are quantified using various methodologies developed through rigorous stakeholder and expert assessment processes, operated by programs such as ACR, Gold Standard, Verra, and others. Some of these programs and their methodologies are reviewed by the Integrity Council for the Voluntary Carbon Market (ICVCM).
C1.2 Non-certified mitigation outcomes (non-value chain associated)	Other ex-post measurable and verifiable mitigation outcomes from projects or programs that are not in C1.1.	A company invests in a project that follows a credible methodology issued under a recognized carbon crediting standard, but the project is not formally certified under that standard. J-REDD+ results would also fall in this category.
C1.3 Ex-ante tonne-denominated instruments (non-value chain associated)	Unrealized GHG mitigation outcomes that are estimated to result from a change in practices (e.g., ex-ante carbon credits), or legal commitments to purchase emission units that have not yet been delivered.	Climate Forward ex-ante carbon credits. Estimated tons committed through Advanced Market Commitments (AMCs) for permanent carbon removals (Frontier Coalition), nature-based removals (Symbiosis Coalition), and/or energy transition credits (Kinetic Coalition).
C2 Non-tonne-denominated climate finance	Climate mitigation investments that cannot robustly estimate their resulting mitigation outcomes, or that have not yet led to measurable climate mitigation impacts.	Climate-focused patronage, sponsorship of NGOs or research institutions, low-carbon R&D and innovation funding Upfront investment in a J-REDD+ program.
C3 Investments with secondary climate impacts	Investments primarily aimed at generating non-GHG environmental benefits, but which also produce secondary positive externalities in terms of climate mitigation.	Nature-based funds, biodiversity credits, AMCs with uncertain secondary climate mitigation benefits

Table 3: Sub-pillar structure for Pillar C on Financing Beyond

Unlike Pillars A and B, **no fixed weightings** are applied to the sub-pillars of Pillar C.

Companies are free to choose the instruments that best suit their strategy, provided they fall into one of the sub-pillars. The total climate finance contribution is assessed in aggregate, with differentiation introduced through the Assessment Framework and Assessment Quality scores applied to each investment (see pillar scoring methodology in the Section below).

[Note on exclusions]

To preserve methodological clarity and avoid double-counting, the following financial flows are excluded from Pillar C scoring. Each exclusion is grounded in one of the Climate Contribution Framework's guiding principles:

- **Only voluntary instruments are valued**

- **Excluded:** Compliance market-based instruments e.g., carbon credits used as off-sets under emission trading systems or allowances under the EU-ETS.

- **Avoids double-counting with Pillar A**

- **Excluded:** Internal CAPEX & OPEX for decarbonization e.g., green CAPEX, R&D investments scored under Pillar A3.

- **Excluded:** Environmental Attribute Certificates (EACs) for sectoral emissions mitigation e.g., Guarantees of Origin for electricity scored under Pillar A.

- **Excluded:** Funding for lobbying, advocacy, or policy engagement scored under Pillar A5 as a credibility factor.

- **Investment strategy and asset management are out of scope of the 2025 CCF methodology**

- **Excluded:** Cash allocation, pension fund reserves, etc.: investment strategy deserves a dedicated assessment method that could be applied primarily to financial institutions and to some of the financial actions of corporate players. This is not covered in this first version of the methodology. This excludes investments that are temporarily held with the intention to be redeployed for another purpose later (such as pension funds or endowment dismantling funds)

- **Note that only spendings from the company towards financial vehicles contributing to climate change mitigation are considered:**

- **Excluded:** Mergers & acquisitions,

- **Excluded:** Bond issuance or financing raised by the assessed company.

3.1.3 Pillars' scoring

3.1.3.1 Generic formula

The Climate Contribution Framework scoring system is designed to **balance simplicity with methodological rigor**. Each pillar is broken down into sub-pillars (see Section 3.1.2), which capture the specific forms of climate action relevant to that domain. These **sub-pillars are scored individually** and then **aggregated into a pillar-level score** using a weighted average.

Each sub-pillar score is calculated using the following **generic formula**:

$$X_i = \text{Max}_{\text{framework}} (P_i \times (AF_i + AQ_i))$$

Where:

- X_i = Final score for sub-pillar i, within pillar X (where X = A, B, or C).
- P_i = Performance score for sub-pillar i.

Performance score [0-100] reflects the company's actual achievements and progress within the sub-pillar, based on **assessment outputs from existing frameworks**. These outputs (e.g., "1.5°C target set" by SBTi, "30/100 on ACT Module 1 by WBA²", "D Performance Band" by InfluenceMap, "70% green revenue", "avoided/induced ratio = 1", "2% of net profit spent in climate finance", etc.) are translated into a common 0-100 scale using a **dedicated conversion system, the CCF's "Translation kit"** (see toolkit Section and Appendix for further details).

- AF_i = Assessment Framework score for sub-pillar i.

Assessment Framework score (70% weight) captures the **transparency and completeness of the external framework** (i.e., methodology, standard, taxonomy, guidelines, etc.) used to assess performance. Different frameworks (such as ACT methodology, SBTi validation, InfluenceMap, EU taxonomy, WBCSD guidelines, etc.) may be mobilized depending on the sub-pillar. A dedicated scoring grid enables the mapping and benchmarking of existing climate frameworks relevant to each sub-pillar dimension (see Section 1.3.3 and Appendix for further details).

- AQ_i = Assessment Quality score for sub-pillar i.

Assessment Quality score (30% weight) assesses the **credibility and assurance level of the assessment process**. Underlying criteria include **robustness of underlying data, independence of the assessor** (i.e., self-assessed, mandated or independent third-party assessment), **level of audit assurance, and nature of the framework output** (see Section 1.3.4 and Appendix for further details).

Together, the Assessment Framework Score and the Assessment Quality Score act as **credibility enhancement factors** that ensure performance scores are adjusted to reflect both the robustness of the methodology used and the rigor of its application. For example, a company assessed through a well-established and transparent framework, supported by verified data and independent evaluation, receives higher recognition than one relying solely on self-declarations or less reliable default approaches. This mechanism helps prevent inflated claims and reinforces confidence in the reported outcomes.

The Assessment Framework and Assessment Quality together (AF+AQ) can be scored between 0% and 100%. Details defining each term can be found in Appendices.

If a sub-pillar is assessed through **multiple existing frameworks**, the **highest resulting score** (i.e., $Max_{framework}$ in generic formula) is retained. This principle ensures that **being assessed by more than one framework is always beneficial** and never penalizing. For example, when evaluating a company's sub-pillar A2 – Metrics & Ambition, both a SBTi target validation and an ACT Module 1 score may be available. In such cases, the Climate Contribution Framework applies the generic formula to each framework's output independently and retains the highest resulting sub-pillar score.

Each sub-pillar is associated with a **weighting** w_i within its respective pillar. The **overall pillar score** is then calculated as the **weighted average** of its sub-pillar scores:

$$Pillar\ X\ Score = \sum_i w_i \times X_i = \sum_i w_i \times Max [P_i \times (AF_i + AQ_i)]$$

where w_i is the weighting assigned to sub-pillar X_i (where $X = A, B$ or C). Please note that some sub-pillars – such as B2 (Planned green revenue) and Pillar C may follow a slightly adapted scoring logic, which are detailed in Appendix.

The following sections provide a detailed breakdown of each component of the generic formula as applied across all three pillars.

3.1.3.2 Performance score

[Generic description]

The Performance score is the quantitative backbone of all sub-pillars and answers the question: **“How does my company perform under a given assessment framework?”**. It reflects the company's actual achievements within a given sub-pillar and ranges from **0 to 100**, where 100 represents the best achievable result.

To ensure consistency across diverse output formats and methodologies, the Climate Contribution Framework uses a dedicated **Translation Kit** (see Section 1.5.1 and Appendix for further details) to convert any type of framework output into a normalized 0–100 Performance score. These outputs may include:

- **Linear scales** (e.g., “ACT Module 1 = 30/100”)
- **Tiering systems** (e.g., “Performance Band D” from InfluenceMap, A score on CDP Governance module)
- **Certifications or binary labels** (e.g., B Corp certified)
- **Checklist-based assessments** (e.g., series of Yes/No answers from the TPI Management Quality questionnaire)
- **(Unbounded) quantitative indicators** (e.g., avoided/induced emissions ratio, proportion of net profit dedicated to climate finance)
- **Other structured outputs** (e.g., 1.5°C targets validated by SBTi)

For example, the Translation Kit enables the conversion of a Performance Band D score from InfluenceMap into a 33/100 performance score using a linear scale. However, there are as many translation logics as there are output logics referenced above.

While the scoring logic and translation kit apply across all three pillars, some specificities are worth mentioning:

[Performance score within Pillar A]

This score is calculated at the **sub-pillar level**, using **outputs from existing frameworks** that address the **relevant dimensions of each sub-pillar** (e.g., ACT Module 1 Targets for the assessment of sub-pillar A2 (Metrics and Ambition), InfluenceMap Performance Band for the assessment of sub-pillar A5 (Policy & Influence) assessment, etc.). Please note that the **specific elements expected to be assessed under each sub-pillar** are not detailed below. They are listed in the Assessment Framework Scoring Grid’s sub-pillar specific criteria (see Appendix), which supports the evaluation of each **framework’s completeness** with respect to these elements.

Multiple frameworks can be leveraged for each sub-pillar. A non-exhaustive summary of applicable frameworks per sub-pillar is provided below. For companies that have not been assessed by any external frameworks, a CCF simplified approach has been designed (see Section 1.5.2 and Appendix for further details), enabling a rapid assessment of every company on each sub-pillar.

	SBTi	ACT	CDP	TPI Carbon Perfor- mance	TPI Management Quality	Influence Map	CA100+	GRESB	ISO 14060	CCF simpli- fied approach
A1 Current and past performance		X (ACT Module 4)					X (Disclosure Framework Indicator 11.1, 11.2)	X (GRESB GHG)	X	X
A2 Metrics & Ambition	X (Near Term & Net Zero)	X (ACT Module 1)	X (CDP Targets)	X (Short, medium & long term)	X (Questions 5, 8, 14)		X (Disclosure Framework Indicator 1, 2, 3, 4)	X (GRESB Targets)	X	X
A3a Implementation strategy		X (ACT Module 2+3)	X (CDP Business Strategy & Emissions Reduction Initiatives and Low Carbon Products)		X (Questions 16 to 23)		X (Disclosure Framework Indicator 5.1, 6.1)		X	X
A3b Supplier Engagement Strategy		X (ACT Module 6)	X (CDP Value Chain Engagement)					X (GRESB Stake- holder Enga- gement)	X	X
A3c Customer Engagement Strategy		X (ACT Module 7)						X (GRESB Tenants & Comm- unity)	X	X
A4 Governance		X (ACT Module 5)	X (CDP Governance)		X (Questions 7 to 15)		X (Disclosure Framework Indicator 8)	X (GRESB Leader-ship)	X	X
A5 Policy & Influence		X (ACT Module 8)	X (CDP Public Policy and Industry Collaboration)		X (Questions 11 to 24)	X (Performance Band score)	X (Disclosure Framework Indicator 7)		X	X

Table 4: Non-exhaustive mapping of applicable external frameworks by sub-pillar

This table is non-exhaustive: additional frameworks may be mobilized if they have been used to assess one or more companies on one or more dimensions of Pillar A.

To be considered eligible, a framework must meet two conditions:

- 1. **It must produce a usable output**—such as a score, rating, certification, label, or binary indicator.

→ **Examples:** ACT provides numerical scores; ISO 14060 provides certifications; SBTi validates targets; InfluenceMap assigns letter ratings.

→ **Counter-example:** CSRD prescribes reporting formats and disclosures, without producing evaluative outputs. The disclosed information can, and will, however feed eligible framework (such as the CCF simplified approach).

- **2. It must overlap with the thematic scope of one or more sub-pillars** of Pillar A.

→ **Examples:**

- SBTi aligns with A2 (Metrics & Ambition)
- ACT Module 5 aligns with A4 (Governance)
- CCF simplified approach aligns with A1 to A5.

→ **Counter-example:** Frameworks focused solely on risk disclosure are excluded as they do not assess any dimensions of Pillar A.

Any framework meeting these criteria can be used, allowing the integration of outputs from a wide variety of frameworks—not limited to the most well-known or widely used ones. This approach enables the continuous expansion of the list of mobilized frameworks, while ensuring that the final score is adjusted to reflect the completeness and transparency of each framework through the **Assessment Framework Scoring Grid** (see Section 1.3.3 and Appendix for further details).

[Performance score within Pillar B]

Each sub-pillar under Pillar B is assigned a Performance Score [0–100] based on quantitative indicators that reflect the company’s contribution as solution enablers.

- Sub-pillar B1 evaluates the **share of a company’s current revenue that is derived from climate-aligned products and services**.
- Sub-pillar B2 assesses the ambition of a company to scale its climate-aligned products and services in the next three years or more, based on its **projected green revenues**.
- Sub-pillar B3 evaluates the **magnitude of climate impact enabled by a company’s products and services**. This sub-pillar captures both:

→ **Greenhouse gas avoided emissions through the use of the company’s offerings**, and

→ **enhanced carbon sequestration enabled by the company**, for sectors where companies actively increase carbon sinks beyond a baseline scenario (e.g. improved forest management practices generating carbon credits). The inclusion of enhanced carbon sequestration applies specifically to **FLAG-related activities**, where carbon removals are a core component of climate contribution.

These impacts are then compared to the emissions induced by the company’s own operations and value chain.

These raw climate-related outputs are translated into 0-100 normalized scores using calibrated maturity matrices, following a dedicated Translation kit approach described in Section 1.5.1 and Appendix for further details. Each sub-pillar relies on distinct quantitative inputs and scoring logic, tailored to the nature of the contribution it captures.

Data sources may include self-assessments or third-party evaluations aligned with recognized frameworks—such as taxonomies (for B1 assessment) and standardized methodologies for avoided emissions quantification (for B3 assessment). Any framework may be mobilized, provided it meets **two key conditions**, as defined under Pillar A: 1) The framework must produce a usable output (e.g., EU taxonomy or IEA ETP Clean Energy Technology Guide can be used to compute green revenue, Avoided Emissions Platform (AEP), Climate Dividends or WBCSD³ guidelines provide quantified avoided emissions) and the framework must overlap with the thematic scope of the relevant sub-pillar (e.g., EU Taxonomy used for B1 scoring, AEP⁴ and/or used for B3). A dedicated Assessment Framework Scoring grid (see Appendix) enables the **mapping and benchmarking** of eligible climate frameworks, ensuring that their quantitative outputs are properly adjusted for **completeness** and **transparency** of the framework.

[Performance score within Pillar C]

Unlike Pillars A and B, Pillar C does not compute sub-pillar performance scores separately, and its sub-pillars are not weighted—each eligible climate investment contributes equally to the performance score and there is no penalty for a company if it only focuses investment on one financial vehicle. The Performance Score is calculated once at the aggregate level (i.e. on the total sum of all Pillar C eligible investments).

In contrast, the Assessment Framework and Assessment Quality scores are determined at the financial vehicle level (see Appendix), depending on the type of instrument or vehicle, and are subsequently aggregated into an investment-weighted factor that serves to adjust the Performance Score into the final Pillar C score. Thus, Pillar C scoring follows the equation below:

$$Pillar\ C\ Score = Performance\ Score \times \sum_i \left[\frac{Investment_i}{\Sigma(Investment_i)} \times (AF_i + AQ_i) \right]$$

Where:

- i = each eligible climate investment
- $Investment_i$ = Last year's spendings in investment i
- AF_i = Assessment Framework score for investment i
- AQ_i = Assessment Quality score for investment i

The Performance Score [0–100] answers the question: **How much money is the company allocating to climate financing** (only financial vehicles within the perimeter of this pillar) **relative to its net profits?** The score is calculated by applying a **maturity matrix** to the **ratio of total eligible climate financing—aggregated across all three sub-pillars (C1, C2, C3)—over net profit** (according to the Translation Kit approach in the Appendix). This ratio-based approach ensures **consistency across companies of varying sizes** and profitability levels and reflects the principle of **fair share by capacity**: expected climate contributions are linked to a company's profitability, not its residual emissions.

4. The Avoided Emissions Platform: The Avoided Emissions Platform (AEP) is a collective initiative led by I Care and Quantis, on behalf of a consortium of international financial institutions and guided by a scientific committee, that provides a robust methodology for avoided emissions harmonization, a database of avoided emissions, and a calculator of avoided emission factors. url: [AEP](#)

To calibrate the Performance Score under Pillar C, a reference threshold has been set: **a company allocating 5 % or more of its net profit to climate financing receives a score of 100**. This benchmark reflects global climate finance needs and the expected role of the private sector (see Appendix).

3.1.3.3 Assessment Framework score

The **Assessment Framework Score** answers the question: **"How complete and transparent is the framework used to assess the company's actions?"**. It is expressed as a percentage representing 70% of the (Assessment Framework + Assessment Quality) score. A score of **70%** corresponds to the most complete and transparent framework available for a given sub-pillar. This score is applied as a multiplier to the Performance Score and ensures that companies are rewarded not only for their climate performance, but also for the **completeness and transparency of the framework through which that performance is assessed**.

To evaluate external frameworks, the Climate Contribution Framework relies on a dedicated **Assessment Framework Scoring Grid** (see Appendix) that encompasses both **transversal criteria applicable across all sub-pillars** (e.g. transparency of the framework, original ownership of the framework, level of objectivity and measurability of scoring) and **sub-pillar specific criteria**.

This scoring logic applies **across all three pillars**, with specific nuances:

[Assessment Framework score within Pillar A]

In Pillar A – Minimizing Footprint, the Assessment Framework Score evaluates the completeness and transparency of the **framework used to assess the company's decarbonization efforts** (e.g., SBTi, ACT, InfluenceMap, TPI CP & MQ, CA100+, CPD, etc.).

Note that the **CCF simplified approach**—used to quickly assess companies that have not been evaluated under an external framework for one or more sub-pillars—also receives an Assessment Framework score on each sub-pillar. These scores are systematically lower than those assigned to the most exhaustive and robust frameworks, ensuring differentiation while maintaining inclusivity.

[Assessment Framework score within Pillar B]

In Pillar B – Scaling Solutions, the Assessment Framework Score evaluates the completeness and transparency of the **framework used to generate the quantitative input for each sub-pillar**. Frameworks may include taxonomies or equivalent nomenclature to derive the share of green revenue (e.g., EU taxonomy, Climate Bonds Initiative taxonomy, IEA ETP Clean Energy Technology Guide, etc.) or **methodologies to compute avoided emissions at company-level** (e.g., WBCSD guidelines, The Avoided Emissions Platform,

Climate Dividends etc.) or enhanced carbon removals generating carbon credits (e.g., ICROA approved/ ICVCM eligible carbon program using recognized methodologies).

[Assessment Framework score within Pillar C]

In Pillar C – Financing Beyond, the Assessment Framework Score is combined with the Assessment Quality Score into a single correction factor ranging from 0% to 100%. This combined score reflects both the **credibility and integrity of the financial instrument** itself (e.g., certification program, methodology, thematic relevance, durability of impact, etc.) and the **robustness of associated processes**, including selection, validation, reporting, and assurance mechanisms. These two dimensions are **scored jointly in Pillar C on a 0–100% scale**, using a **set of quality criteria tailored to the nature of the financial vehicle**. The dedicated scoring grids used to determine the combined [AF + AQ] score for each sub-pillar are detailed in the Appendix. The resulting AF + AQ score is then weighted by the relative size of the investment and applied as a correction factor to the performance score (see Equation in Section 1.3.2).

3.1.3.4 Assessment Quality score

The **Assessment Quality score** answers the following question: “**How reliable is the performance score generated by the assessment framework?**”. It evaluates the **credibility, independence, and assurance level of the assessment process**. This includes sub-questions such as:

- How robust are the underlying data?
- Who conducted the assessment and was the assessment formally audited?

The score represents 30% of the (Assessment Framework + Assessment Quality) score, where 30% reflects a top level of reliability and assurance. It is applied as a multiplier to the Performance Score and complements the Assessment Framework Score to ensure that companies are rewarded not only for what they achieve and how it is measured, but also for the **rigor of the assessment process itself**.

To determine this score, the Climate Contribution Framework relies on a dedicated Assessment **Quality Scoring Grid** (see Appendix), which includes criteria such as:

- **Data reliability** (i.e., public vs. private data)
- **Assessor independence** (e.g., self-assessed, mandated, or independent third-party assessed or verified) and **presence (or absence) of formal audit**.

The scoring logic is applied **consistently across Pillars A and B**. In contrast, **Pillar C combines directly the Assessment Quality Score and the Assessment Framework Score into a single correction factor** ranging from 0% to 100%, derived using a dedicated scoring grid (see Appendix).

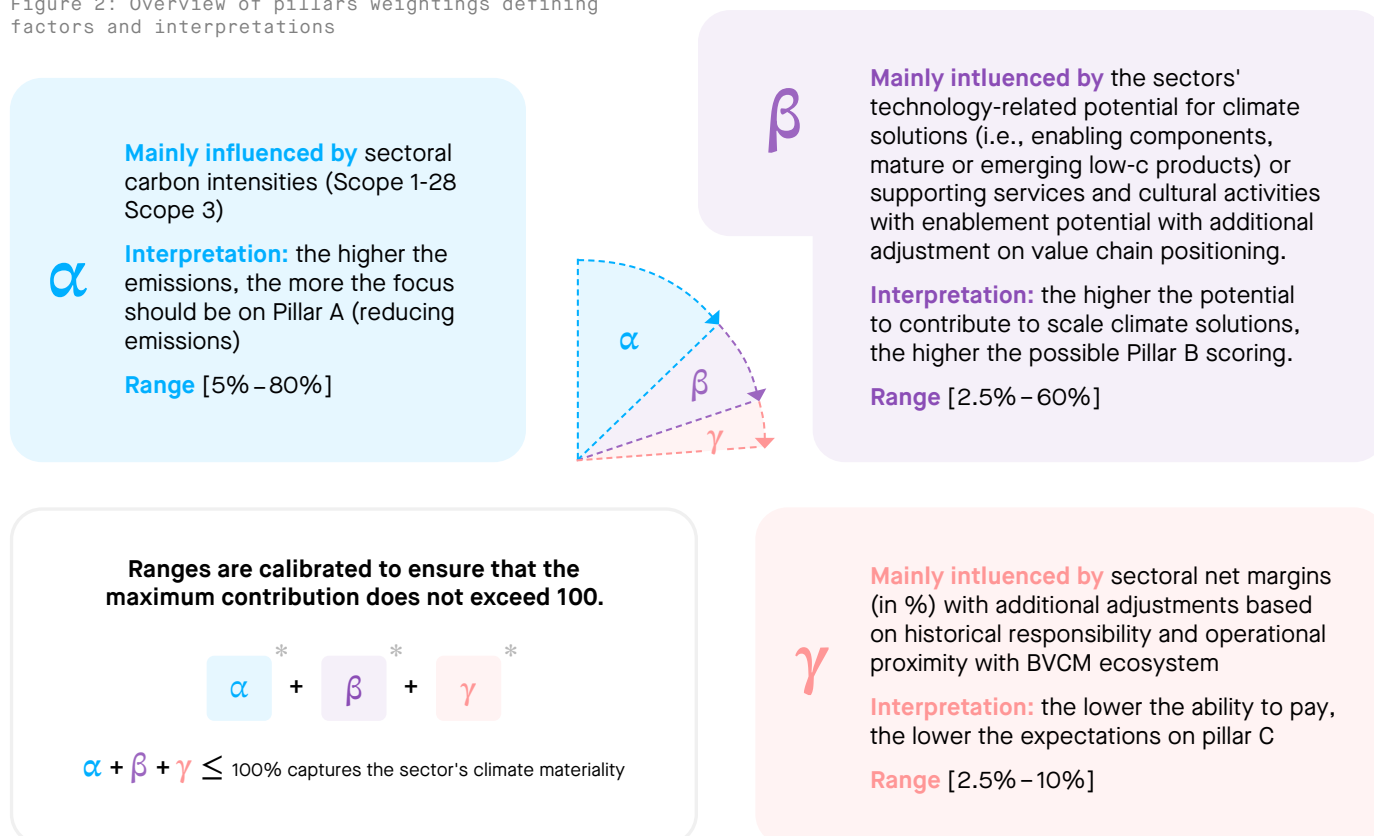
3.1.4 Pillars' weighting

[Key concept and underlying rationale]

Sector-specific pillar weightings are a foundational feature of the Climate Contribution Framework's architecture. They reflect **structural differences across industries** in terms of carbon footprint, capacity to enable climate solutions, or ability to mobilize climate finance. This approach acknowledges that **not all sectors should, and can, contribute to climate change mitigation in the same way**. Some sectors must focus primarily on reducing their own emissions, while others could contribute most effectively by enabling solutions or mobilizing climate finance. This is reflected both in absolute ($\alpha + \beta + \gamma$), and in the relative proportion of α , β and γ for a given sector.

For example, cement manufacturers receive a higher α weighting on Pillar A, while wind turbine manufacturers may have a higher β weighting on Pillar B. This adjustment—**based on both quantitative and qualitative criteria**—creates a level playing field for cross-sector comparison. It ensures that each company is **assessed primarily on the pillar(s) where its core business have the greatest responsibility and potential to drive systemic climate impact**. Without such weighting, companies in low-emission sectors could appear disproportionately ambitious compared to those in high-emission sectors, simply due to structural differences in their mitigation potential profiles. Sector-specific pillars' weighting ensures that the Climate Contribution Framework remains **fair, meaningful, and material** across industries.

Figure 2: Overview of pillars weightings defining factors and interpretations



While a cement manufacturer's primary responsibility—and the main driver of its score—remains the reduction of its own emissions under Pillar A, it may also contribute to Pillar B by supplying low-carbon construction materials. Conversely, a wind turbine manufacturer must also manage its operational footprint (Pillar A), even though its most material contribution lies in enabling large-scale emissions reductions through climate solutions (Pillar B). Sector-specific weightings reflect these asymmetries: they do not prevent companies from contributing across all three pillars, but they ensure that each company is primarily assessed on the pillar(s) where its core business has the greatest potential to drive systemic climate impact.

This safeguards the integrity of the framework and prevents companies from compensating for weak performance in one pillar with strong performance in another.

[Methodological principles to deriving weighting coefficients]

Weighting coefficients (α , β and γ) are derived **for each subsector at NACE 4-digit granularity**. These coefficients are determined by applying a structured set of **quantitative and qualitative criteria** that reflect the potential contribution of each pillar within a given sector. For instance:

- Sectors with a high emissions intensity and/or absolute emissions are more heavily weighted toward Pillar A (higher α) as priority should be placed on reducing their own emissions. Therefore, alpha is mainly derived from carbon intensity figures by subsector sourced from Iceberg Data Lab⁵.
- Sectors with strong potential to enable low-carbon solutions (such as upstream actors in carbon-intensive value chains and closely linked to recognized climate solutions) are more heavily weighted toward Pillar B (higher β), as their overall contribution can, and should, come from their ability to deploy solutions across the economy.
- Sectors with strong financial power and/or historical responsibility in climate change are heavily weighted toward Pillar C (higher γ), as they are comparatively better positioned than other sectors to provide additional contributions through beyond value chain climate financing.
- This is an **inclusive and extensible approach**, conceived as an **open-source** questionnaire that can evolve over time by incorporating new criteria and stakeholder feedback by design.
- The potential ranges for the combined total ($\alpha + \beta$), for α , β , and γ are calibrated to ensure that the **maximum contribution does not exceed 100%**, even for the highest-stake subsectors.

For a detailed overview of the methodology, questionnaire and rationales used to derive these coefficients, refer to Appendix.

5. **Iceberg Data Lab** - Enabling Sustainable Goals. Iceberg Data Lab is a Fintech which developed several environmental databases to serve investors' needs. For our study, carbon intensity data at NACE 4 level, sourced from Iceberg Data Lab's climate model, SB2A, were used.

	α	β	γ	$\alpha + \beta + \gamma$	Max. sectoral score
Extraction of crude petroleum	80%	9%	10%	99%	99
Manufacture of batteries and accumulators	39%	51%	4%	94%	94
Business and other management consultancy act	8%	18%	5%	31%	31

NB: For **diversified companies**, the final weighting coefficients will be derived as the average of their coefficients by business activities weighted by revenues.

Figure 3: Illustration of obtained pillars weightings for a selection of subsectors

3.1.5 Climate Contribution Framework Toolkit

To ensure adaptability and consistency across a wide range of external climate assessment frameworks and contexts, the Climate Contribution Framework relies on **two core tools**: the **Translation Kit** and the **CCF Simplified Approach**.

3.1.5.1 Translation Kit

The Translation Kit is designed to answer a fundamental question: **How can an external framework output be translated into a standardized performance score on a 0–100 scale?**

Given the diversity of climate assessment frameworks—ranging from numerical ratings and tiered classifications to binary certifications and open-ended quantitative indicators—the Translation Kit provides a **structured method for converting these outputs into a normalized score**.

The Translation Kit is used in combination with the Assessment Framework Scoring Grid, which evaluates the completeness and transparency of the external framework itself. Together, these tools enable the **integration of virtually any climate action assessment framework**, regardless of its format, structure, or origin.

The following Table 5 summarizes the different translation logics applied to each category of assessment output, ensuring that all formats—whether labels, unbounded quantitative indicators, binary certifications, or tiered classifications—can be consistently converted into a standardized 0–100 performance score. Methodological details and examples illustrating the application of the Translation Kit across output formats are provided in Appendix.

Framework output format	Examples	Translation kit approach
Linear scale	• ACT performance score (0-100) • WBA ranking (0-60)	• Best assessment framework output gets 100/100. • Worst assessment output/ no assessment gets 0/100. • All intermediary outputs are linearly interpolated.
Tiering system	• InfluenceMap Performance Band (A+ to F) • CDP scores by category (A to D-) • ERI climate performance review of actions: “Not started/Started planning/ Started action/Advancing/ Leading” on each action	• Best assessment framework output gets 100/100. • Worst assessment output/ no assessment gets 0/100. • All intermediary outputs are linearly interpolated.
Label/Binary certification	• B Corp • ISO certified	• Aligned/certified = 100% • Not aligned = 0%
Box-checking	• CA100+ questionnaire (with Yes, No, Partial for each indicator) • TPI management quality (5 levels but with underlying Yes/No criteria checking)	Counting approach: • “yes” everywhere = 100 / “no” everywhere = 0, • $(\# \text{Yes} \times 100 + \# \text{No} \times 0) / \# \text{Answers} = \text{translated output}$ (note: can be combined with Tiering system if answers are not binary)
Unbounded linear scale	• Green share from climate solutions • Avoided / induced emissions ratio (no theoretical limit) • Spending (\$) as a proportion of adjusted profit ratio	Maturity matrix derived to allocate a score for segments of performance: • Ratio between [1 ; 2[output = 80 • ...
Other specific	• SBTi • TPI Carbon Performance	Specific approach for each

Table 5: Translation kit across diverse framework outputs

3.1.5.2 CCF Simplified approach

As the Climate Contribution Framework is designed to be **universally applicable across companies**, it includes a **CCF Simplified Approach** for cases where a company has not been assessed by an external framework for one or more sub-pillars **within Pillar A**. This internal method provides a structured and consistent way to evaluate climate performance, particularly suited to **smaller companies** or those with limited disclosure.

The Simplified Approach is designed to ensure that all companies can be evaluated within the Climate Contribution Framework. However, it receives a **lower Assessment Framework Score**, reflecting its reduced level of methodological robustness and transparency.

For each sub-pillar, the Simplified Approach is structured as a **maturity matrix**, which defines several levels of performance. Each level corresponds to a set of criteria that the company must demonstrate in order to qualify. An example of a maturity matrix is provided below for the assessment sub-pillar A3a. All CCF Simplified Approach matrices for each sub-pillar are available in Appendix.

A3a — Implementation strategy	Criterion unmet	Criterion partially met	Criterion fully met
Implementing strategy maturity & ambition For each criterion, 3 possible answers :	0	0.5	1
Score = Sum of points / 7			

7 criteria required to score the best in this module:

- The company has identified sector-specific decarbonization levers.
- The company has planned key decarbonization actions both for the near term (before 2030) and the long term (after 2030).
NB: "Partially" if only near-term or long-term.
- Carbon savings associated with each decarbonization levers/actions are computed.
NB: "Partially" if only for certain levers, on a limited scope or at a limited time horizon.
- Computed carbon savings cover at least 80% of the total GHG reduction target.
NB: "Partially" if at least 50% of total GHG emission targets are covered.
- Associated investment needs (CapEx/OpEx) required for the deployment of levers are computed.
NB: "Partially" if only for certain levers, on a limited scope or at a limited time horizon.
- Budget is allocated to finance the implementation of identified actions.
NB: "Partially" if only for certain levers, on a limited scope or at a limited time horizon.
- Decarbonization levers & actions account for various future risks and uncertainties (e.g. assumptions in energy / GHG savings calculations, potential policy or technological changes, macroeconomic trends, shifts in consumer demand, physical impacts of climate change, locked-in emissions of the company).
NB: "Partially" if only one type of risk or uncertainty.

Derived from ACT Core B02.A, B02.B, B02.C, B02.D, B02.E
Also consistent with ATP Col

Figure 4: Example of CCF simplified maturity matrix for sub-pillar A3a scoring

3.2.1 Three new outcomes on climate action leadership

The Climate Contribution Framework introduces three distinct but complementary outcomes to characterize a company's climate leadership:

- **Contribution Potential:** Reflects the company's theoretical capacity to contribute to climate mitigation, based on its sectoral characteristics and the weighting coefficients applied across the three pillars. It is calculated as the sum of $\alpha + \beta + \gamma$ and reflects the climate materiality of the sector—i.e., the maximum achievable contribution given the company's sector(s) of activity. The Contribution Potential is expressed on a scale from 10 to 100.
- **Raw Performance:** Captures the company's **real-world climate actions**, as measured through performance scores adjusted by assessment framework and quality scoring, and given pillars' weighting. It reflects the company's current performance across the Climate Contribution Framework.
- **Contribution Score:** Represents the final, **aggregated score** that compares Raw Performance to contribution potential in a percentage ratio.

Together, these three outcomes provide a nuanced understanding of **where a company stands** (Raw Performance), **what it could achieve** (Contribution Potential), and **how effectively it is acting on its climate potential** (Contribution Score).

3.2.2 Visual representation

The Climate Contribution Framework includes a **visual output** that provides a holistic view of a company's climate contribution. This visualization integrates both pillar-level scores and sector-specific weightings of pillars.

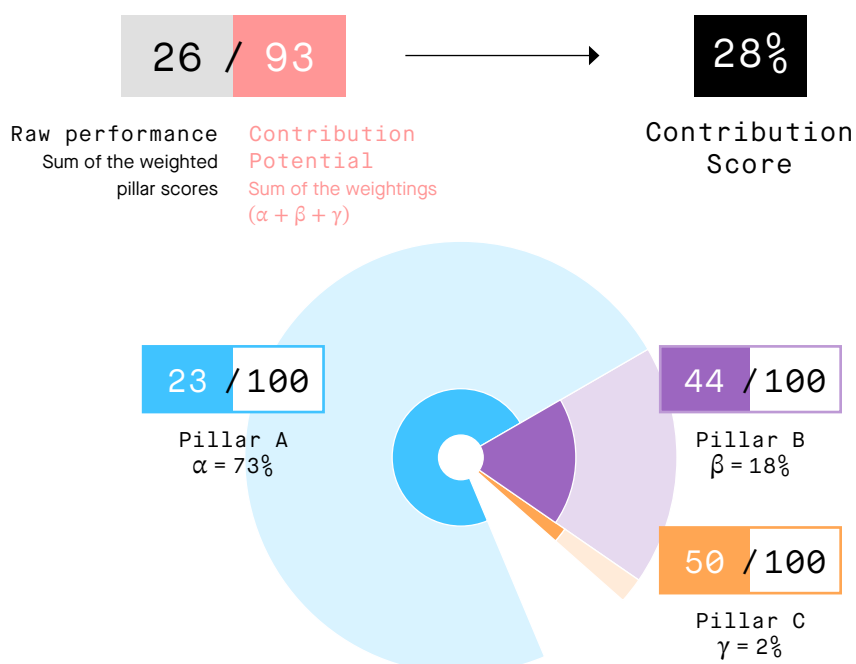


Figure 5: Visual representation of CCF main outcomes

The visual output includes:

- **Single headline scores at company level**, namely:

- Contribution Potential (10–100)

- Raw Performance (0–100)

- Contribution Score (0–100%)

These scores enable stakeholders to compare companies at a glance, regardless of sector.

- **Disaggregated pillar-level results**, including both **pillar scores** and **weightings**, which provide diagnostic insights into a company's key strengths and areas of improvement at pillar-level.

Based on these outputs, the Climate Contribution Framework delivers value to companies, investors and the broader ecosystem of stakeholders seeking to achieve global net zero. It serves both evaluative and strategic purposes:

- **For companies**, the Climate Contribution Framework offers a nuanced understanding of what climate leadership entails, along with a strategic tool to plan, report, and prioritize high-impact contribution actions. It enables companies to chart a pathway for improving their Contribution Framework scores over time.
- **For investors, NGOs, civil society and policymakers**, the framework provides a robust benchmark to distinguish climate leaders, guide engagement, and (for investors) allocate capital toward measurable climate impact. It enhances comparability across companies—both within and across sectors.
- **For the broader ecosystem of stakeholders**, the Climate Climate Contribution Framework leverages existing standards and provides greater transparency into the actions of both climate leaders and laggards .



The Climate Contribution Framework application enables companies to identify:

- The sectoral potential for contribution spread across the three dimensions (pillars weightings: absolute and relative)
- The scores obtained across the different pillars and sub-pillars, enabling a grasp of the heterogeneity of performances
- Two axes of improvement: **demonstration effort** whenever the company's efforts are not captured (need to improve disclosure, to assess the actions on more stringent frameworks, etc.) and **climate action strengthening** for the areas where the company is least advanced. The company-specific weightings help prioritize the most relevant sub-pillars to focus on.

Pillar	Sub-pillar	Sub-pillar score	Assessment framework
A – Minimize Footprint 77 / 100 → 49 / 64	A1 – Past & Current performance	92/100	CF simplified - Result-oriented Other frameworks assessed: CF simplified - Mean-oriented
	A2 – Ambition & targets	74/100	TPI - Carbon Performance Other frameworks assessed: CF simplified, SBTi, ACT Module 1 WBA, Moody's NZA
	A3a – Implementation Strategy	67/100	CF simplified Other frameworks assessed: Moody's NZA, ACT Module 2+3 WBA, TPI- Management Quality
	A3b – Supplier engagement	60/100	ACT Module 6 WBA Other frameworks assessed: CF simplified
	A3c – Customer engagement	84/100	ACT Module 7 self-assessed Other frameworks assessed: CF simplified ACT Module 7 WBA
	A4 – Governance	81/100	TPI - Management Quality w frameworks assessed: CF simplified, ACT Module 5 WBA, Moody's NZA
	A5 – Policy & Influence	70/100	ACT Module 8 WBA Other frameworks assessed: CF simplified, InfluenceMap, TPI - Management Quality
B – Scale solutions 67 / 100 → 15 / 22	B1 – Current green revenues	74/100	EU Taxonomy
	B2 – Forecast green share	74/100	EU Taxonomy
	B3 – Current avoided emissions and/or enhanced carbon sequestration	59/100	EDF internal methodology
C – Finance beyond 50 / 100 → 3 / 6	C1 – GHG tonne-denominated instruments	50/100	Label Bas Carbone, Gold Standard, Verra
	C2 – Non-tonne denominated climate finance		Scientific patronage (chaînes Economie du Climat, Finance, DD, RRSg...) Membership of advocacy organizations (Bruegel Florence School of Regulation, European Policy Centre) Partnerships with think-tanks and NGOs (IDDRI, National Museum of Natural History, IUCN, Birdlife, Conservatories of Natural Areas)
	C3 – Instruments with secondary climate impacts		EDF Pulse Ventures

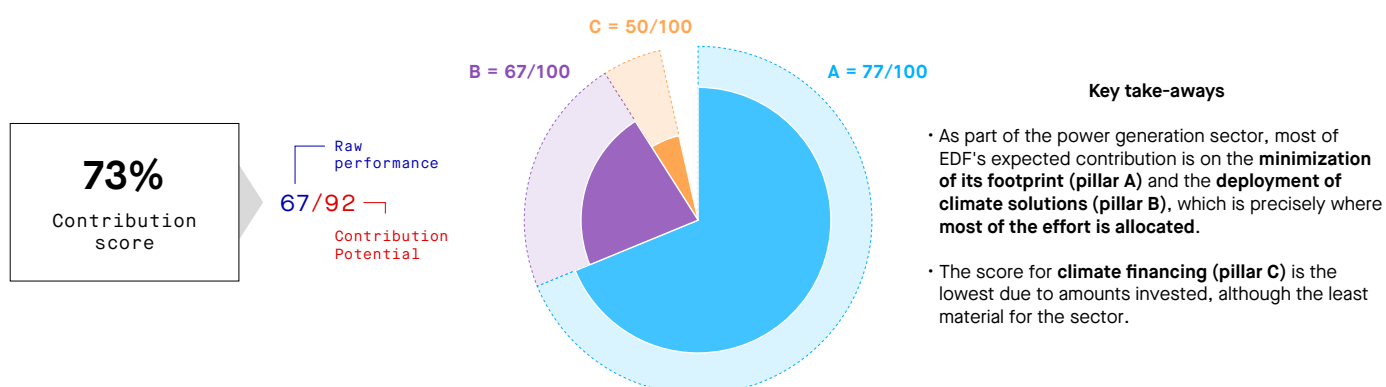
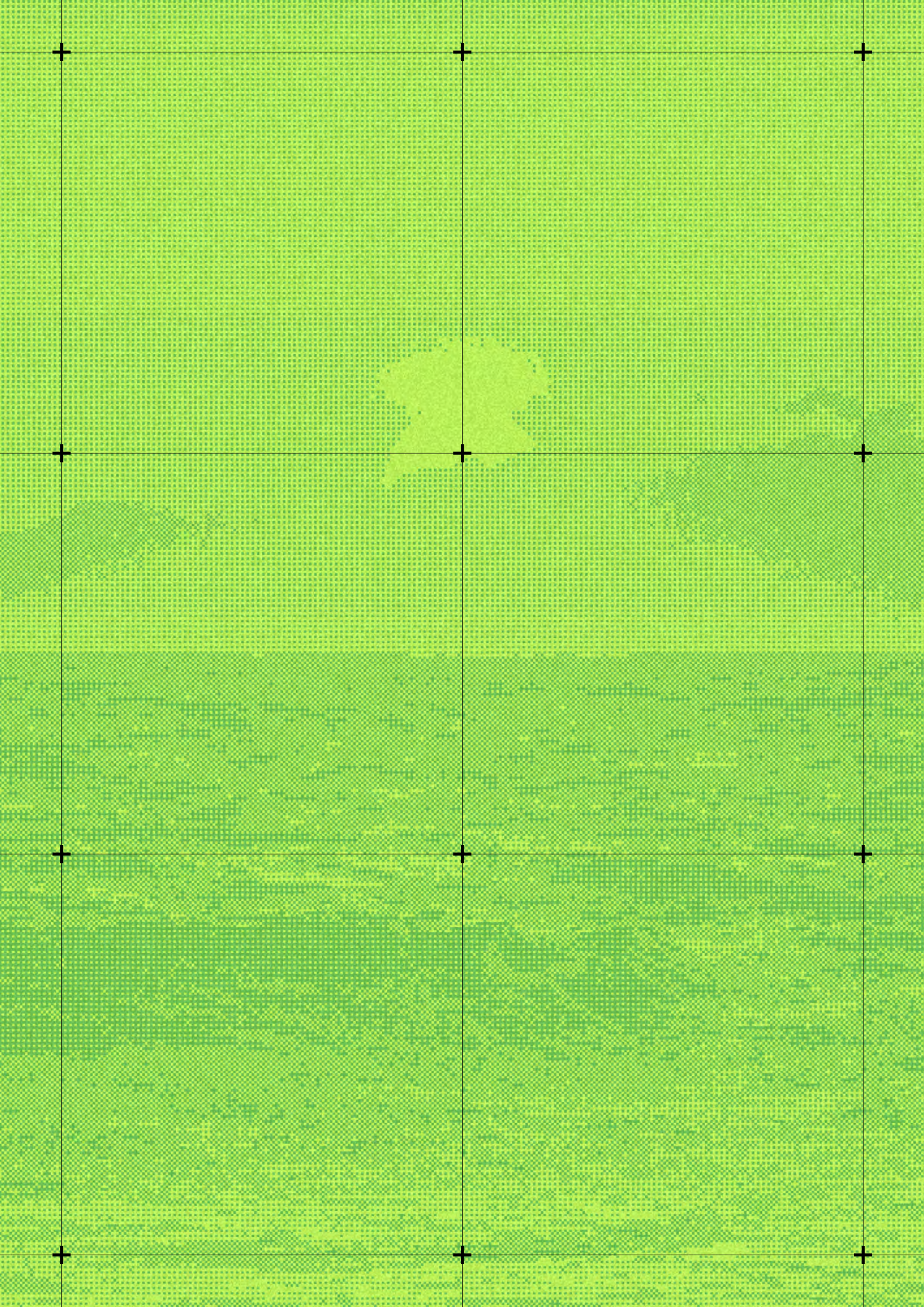


Figure 6: EDF scorecard



As a first-generation framework, the Climate Contribution Framework (CCF) presents several **limitations that will need to be addressed through continuous improvement**. These challenges are acknowledged and form part of the roadmap for future development. A non-exhaustive list of areas for refinement and expansion include:

PILLARS' DEFINITION

- The **treatment of environmental attribute certificates (EACs)** remains a methodological area requiring further clarification. While tonne-denominated instruments such as carbon credits are consistently treated under sub-pillar C1, other EACs (e.g. renewable energy certificates, SAF certificates, or plastic credits) are generally considered under Pillar A when they relate to the company's own decarbonization strategy or value chain interventions. However, this boundary remains unclear in certain cases—e.g., for insetting-related mechanisms, where interventions within the value chain may generate carbon credits—creating ambiguity between Pillar A and Pillar C that may require further clarification in future iterations of the framework.
- **Investments and investment strategies**, which would be particularly relevant for extending the Climate Contribution Framework to financial institutions, are not yet covered in the current version.

PILLARS' SCORING

- **Within each pillar, sub-pillar weightings are currently fixed**, regardless of the company's specific profile and do not adapt to the specific profile of the company. By contrast, other frameworks—such as the ACT methodology—allow for module weightings to vary depending on the sector. Future iterations of the CCF may explore more dynamic weighting schemes.
- The ratio in sub-pillar B3 does not currently include a verification of the GHG inventory boundary, which may affect the ratio—and therefore the scoring—for boundary-related rather than real contribution reasons. In addition, the sub-pillar does not yet fully address methodological choices regarding the allocation versus non-allocation of avoided emissions, nor does it differentiate between ex-post and ex-ante climate impacts.

- The current version of the Climate Contribution Framework has **benchmarked a limited range of existing frameworks** across Pillars A (SBTi, ACT, InfluenceMap, TPI Carbon Performance & Management Quality, Moody's NZA, CA100+, CDP, GRESB,) and Pillar B (EU taxonomy, IEA ETP Clean Energy Technology Guide, AEP, Climate Bonds Taxonomy, etc.), applying the Assessment Framework scoring grid and developing a dedicated translation kit. However, the current assessment scoring system has proven capable of integrating new frameworks. This flexibility demonstrates the relevance of the CCF as a **meta-framework that can be continuously fed by diverse inputs** and applied across a wide range of companies. Future versions will **expand the scope of integrated frameworks**.
- Currently, all sector-specific criteria used to assess the completeness of a framework within a given sub-pillar receive the same score under the Assessment Framework score. This uniform treatment may dilute the relative importance of certain criteria.

PILLARS' WEIGHTINGS

- **Pillars weightings are currently sector-specific only** and do not yet account for other relevant dimensions such as geography, company size, or influence potential, which could further refine the estimation of contribution potential.
- More precisely, the current construction of the β coefficient remains relatively binary and does not fully capture the quantitative variability of contribution potential across contexts. In practice, a company's contribution may vary significantly depending on geographical, temporal, and technological factors. For example, some activities offer full substitution potential (e.g. heat pumps replacing fossil fuel consumption), while others only allow partial or limited substitution (e.g. telecommunications reducing but not replacing transport demand, or hard-to-abate sectors such as cement). Introducing greater granularity in the construction of the β coefficient could improve the framework's ability to reflect where the highest emissions-abatement potential lies across markets. Potential evolutions include the introduction of intermediate tiers or more quantitative approaches to assessing sectoral deployment potential.

The Climate Contribution Framework is designed to **evolve through stakeholder feedback, pilot testing, and ongoing consultation**. This iterative approach ensures the framework remains robust and credible.

Appendix

A

APPENDIX A - PILLARS' DEFINITION AND DOUBLE COUNTING ISSUES

The table below illustrates how climate actions taken by one company (Company 1) can interact with and influence the contribution pillars of another company (Company 2). These examples highlight the interconnected nature of corporate climate efforts.

	Pillar A	Pillar B	Pillar C
Pillar A	Company 1 influences its supplier, Company 2, to set a climate target → both improve Pillar A (Company 1 via A3b – Supplier Engagement; Company 2 via A2 – Metrics & Ambition)		
Pillar B	Company 1 purchases a decarbonized product from Company 2 (e.g., a heat pump replacing a gas boiler) → Company 1 improves its Pillar A score (lower emissions), while Company 2 improves its Pillar B score (generating green revenue and avoided emissions).	Company 1 produces lithium used in Company 2's manufactured battery → both generate avoided emissions and green revenue under Pillar B	
Pillar C	Company 1 finances Company 2's emissions reduction project → Company 1 improves Pillar C, company 2 improves Pillar A	Company 1 develops a decarbonization or sequestration project and issues a tonne-denominated instrument (e.g., carbon credit) purchased by Company 2 → Company 1 improves Pillar C, company 2 improves Pillar A	Not applicable: Pillar C is centered on financial transactions. Only one entity finances the project, only that entity is credited under Pillar C

Table 6: Cross-pillars interactions between companies - Illustrative scenarios

The **Translation Kit** is a set of standardized rules designed to **convert any assessment framework output** into a **normalized score on a 0–100 scale**, where **100 represents the best achievable score according to that framework**, not necessarily the science-based best performance. This enables consistent comparison across companies, regardless of the framework used to account for the company's performance.

Since assessment frameworks vary widely in structure and output—ranging from numerical scores to binary certifications or qualitative tiers—the translation rules are **tailored to each output format**. This ensures that performance scores are comparable across sub-pillars and companies.

Combined with the **Assessment Framework Scoring Grid**, the Translation Kit allows for the integration of a wide variety of climate action assessment frameworks, including emerging or less common ones. All translation approaches are summarized in Table 5 and each format type is illustrated with concrete examples below.

Translation kit under Pillar A

[Linear scale]

■ Translation rule:

- Best assessment framework output = 100/100 (Max).
- Worst assessment framework output / no assessment = 0/100 (Min).
- All intermediary outputs are linearly interpolated:

$$CCF \text{ performance score} = 100 \times \frac{\text{Company score} - \text{Min}}{\text{Max} - \text{Min}}$$

■ Examples:

- A company scoring 86/100 on ACT Module 1 receives a Performance Score of 86/100 for sub-pillar A2
- A company scoring 55/60 on ACT Module 5 on Management via WBA receives a Performance Score of 92/100 for sub-pillar A4.

■ **Translation rule:**

- Best Tier = 100/100
- Worst Tier / no assessment = 0/100.
- All intermediary tiers are linearly interpolated.

■ **Examples:**

Influence Map possible outputs	CCF Performance score
A+	100
A	93
A-	87
B+	80
B	73
B-	67

Influence Map possible outputs	CCF Performance score
C+	60
C	53
C-	47
D+	40
D	33
D-	27

Influence Map possible outputs	CCF Performance score
E+	20
E	13
E-	7
F	0

Table 7: Translation kit for InfluenceMap Performance Band

Some CDP categories are leveraged within the Climate Contribution Framework, particularly when their scope aligns exclusively with a given CCF sub-pillar. The extent to which these categories cover all relevant criteria of the CCF sub-pillar is addressed through the **assessment framework scoring grid applied to each CDP category**. The corresponding **mapping between CCF sub-pillars and CDP categories** is presented below.

Table 8:
Mapping between
CCF sub-
pillars and CDP
categories

CCF sub-pillars	CDP categories
A1 – Past and current performance	—
A2 – Ambition and Targets	CDP-Targets
A3a – Implementation strategy	Average score from CDP – Business Strategy and CDP - Emissions Reduction Initiatives and Low Carbon Products
A3b – Supplier engagement	CDP – Value Chain Engagement
A3c – Customer engagement	—
A4 – Governance	CDP – Governance
A5 – Policy & Influence	CDP - Public Policy Engagement and Industry Collaboration

For all leveraged CDP categories, **performance scores are derived using the translation kit below.**

Table 9: Translation kit for CDP scores on relevant modules

CDP possible outputs	CCF Performance score
A	100
A-	93
B	87
B-	80

CDP possible outputs	CCF Performance score
C	100
C-	93
D	87
D-	80

ERI possible outputs on each action	CCF Performance score
Leading	100
Advancing	75
Started action	50
Started planning	25
Not started	0

Table 10: Translation kit for ERI Climate performance review of actions

A company tagged as “Advancing” on a specific action under the Exponential Roadmap Initiative (ERI) Climate Performance Review of Actions will receive a CCF Performance Score of 75/100. Each action is mapped to a corresponding sub-pillar under Pillar A, and the individual scores at action-level are averaged to determine the final sub-pillar score.

[Label/Binary certification]

■ **Translation rule:**

- Aligned or certified = 100/100.
- Not aligned / Not certified = 0/100.

- **Examples:** B Corp certification, ISO certification on corresponding sub-pillars.

[Box-checking list]

In the context of the Climate Contribution Framework, a box-checking list refers to an assessment format composed of a series of binary or semi-binary questions, typically answered with “yes” or “no”, or mapped to discrete levels of maturity. These lists are commonly used in climate-related questionnaires and scoring tools.

- **Translation rule:** In the Translation Kit, these lists are processed using a counting-based scoring rule, which assigns a normalized score based on the proportion of positive answers:

$$CCF \text{ performance score} = 100 \times \frac{\#yes \times 100 + \#No \times 0}{\# \text{ Answers}}$$

(Note that it can be combined with Tiering system if answers are not binary).

■ **Examples:**

- TPI Management Quality scoring includes 5 levels with underlying criteria mapped to sub-pillars A2, A3a, A4, and A5 (see Table 9). Each sub-pillar score is calculated based on the relevant questions using the above formula.

Levels	N°	Question	Sub-pillar
Level 0 Unaware of Climate Change as a Business Issue	1	Does the company acknowledge climate change as a significant issue for the business?	
Level 1 Acknowledging Climate Change as a Business Issue	2	Does the company recognize climate change as a relevant risk and/or opportunity for the business?	
	3	Does the company have a policy (or equivalent) commitment to action on climate change?	
Level 2 Building Capacity	5	Has the company set greenhouse gas emission reduction targets?	A2
	6	Has the company published information on its Scope 1 and 2 greenhouse gas emissions?	
Level 3 Integrating into Operational Decision Making	7	Has the company nominated a board member or board committee with explicit responsibility for oversight of the climate change policy?	A2
	8	Has the company set quantitative targets for reducing its greenhouse gas emissions?	A2
	9	Does the company report on Scope 3 emissions?	
	10	Has the company had its operational (Scope 1 and/or 2) greenhouse gas emissions data verified?	
	11	Does the company support domestic and international efforts to mitigate climate change?	A5
	12	Does the company have a process to manage climate-related risks?	
	13	Does the company disclose materially important Scope 3 emissions?	

Levels	N°	Question	Sub-pillar
Level 4 Strategic Assessment	14	Has the company set long-term quantitative targets for reducing its greenhouse gas emissions?	A2
	15	Does the company's remuneration for senior executives incorporate climate change performance?	A4
	16	Does the company incorporate climate change risks and opportunities in their strategy?	A3a
	17	Does the company undertake climate scenario planning?	A3a
	18	Does the company disclose an internal price of carbon?	A3a
	19	Does the company disclose the actions necessary to meet its emissions-reduction targets?	A3a
Level 5 Transition Planning and Implementation	20	Does the company quantify the key elements of its emissions reduction strategy and the proportional impact of each action in achieving its targets?	A3a
	21	Does the company's transition plan clarify the role that will be played by offsets and/or negative emissions technologies?	A3a
	22	Does the company commit to phasing out capital expenditure on carbon intensive assets or products?	A3a
	23	Does the company align future capital expenditures with its long-term decarbonisation goals and disclose how the alignment is determined?	A3a
	24	Does the company ensure consistency between its climate change policy and the positions taken by trade associations of which it is a member?	A5

Table 11: Translation kit for TPI management quality scoring

→ Same logic applies to CA100+ questionnaire responses.

Some framework outputs require a dedicated translation approach due to their unique structure or methodology. This applies notably to frameworks such as SBTi target validation or TPI Carbon Performance, which do not fit into standard formats above. For these cases, a **custom scoring logic** is defined:

→ SBTi Translation Kit – General principles

A performance score is first derived based on the validation of near-term (NT) targets, with a maximum score of 80 points (following the methodological approach detailed below).

Following this initial step, specific adjustments are applied depending on the combination of near-term (NT) and net-zero (NZ) target statuses.

- If the company has a net-zero validated target, its performance score reaches 100. A company has to be 1.5°C validated by SBTi in order to reach the top performance score under this framework.

- If the company has a validated near-term target and a net-zero commitment, the performance score is adjusted upward as follows:

$$\text{Performance score} = \text{NT score} + ((100 - \text{NT score})) / 2$$

This reflects partial recognition of the company's long-term ambition.

- If the company has a near-term target commitment only (i.e., not validated and no net-zero target), the score is discounted:

$$\text{Performance score} = (\text{NT validated equivalent score}) / 2$$

This reflects the lower credibility associated with non-validated targets.

- If the company has both a near-term target commitment and a net-zero commitment, but no validated targets, the company is treated as having a net-zero commitment only:

$$\text{Performance score} = (\text{NZ validated equivalent score}) / 2 = 100 / 2 = 50$$

This corresponds to half of the score associated with a validated net-zero target.

→ SBTi Near-Term Translation Kit – Non-FLAG

For companies not covered by FLAG guidance, the translation of SBTi near-term targets into A2 performance scores differentiates between:

- **Scope 3 relevant sectors**, or which Scope 3 emissions are material and expected to be explicitly targeted with GHG emissions reduction target (covering category 3.11 (e.g., automotive, buildings developer and property manager, fossil fuel sales, distribution and other business) or category 13 (e.g., buildings owner-lessee) in SBTi sectoral guidance).
- **Other sectors**, including both generic approaches and sectors covered by specific SDAs where Scope 1 and 2 emissions are the primary drivers of decarbonization.

Following this logic: 80 points are awarded to each company with a 1.5°C NT target validated, with a downward notch applied for less ambitious T°C alignment on Sc.3 for specific sectors

Sc. 1-2 target	Sc. 3 target	Scope 1-2 SDA (Cement, Aluminium)	Scope 3 SDA (Real estate, Automotive)	All others
1.5°C	1.5°C	80	80	80
	WB2C		72.5	
	2C		65	
WB2C	WB2C	70	65	70
	2C		57.5	
2C	2C	60	50	60

Sectors listed under SBTi sectoral guidance except those in Scope 3 SDA category

Sectors listed under SBTi sectoral guidance with Scope 3 Cat. 11 (e.g., automotive, Buildings Developer and Property manager, fossil fuel sales, distribution and other business) or Cat.13 (Buildings Owner-lessee) mandatory targets

	Scope 1-2 SDA	Scope 3 SDA	Generic
Scope 1 down-notch	-10	-7.5	-10
Scope 3 down-notch		-7.5	

Sectors (excl. automotive and real estate) do not have a T°C alignment for Scope 3 targets. However, not having set a Scope 3 target will result in a -10 malus and having an engagement rather than emissions reduction target will result in a -5 malus.

Table 12: SBTi Translation Kit for near-term targets – Non-FLAG sectors

For near-term targets, the A2 performance score is derived from the level of temperature alignment of the company's SBTi-validated targets. The scope of assessment depends on sector relevance: for Scope 3 relevant sectors, the assessment places primary emphasis on Scope 3 targets, while for other sectors it focuses on Scope 1 and 2 targets. In all cases, achieving a net-zero target validated by SBTi is required to obtain the maximum score of 100/100.

• Scope 3 relevant sectors

For previously listed sectors where Scope 3 emissions are material, the A2 near-term performance score reflects the overall robustness of the company's decarbonization strategy by jointly considering the **temperature alignment of Scope 1–2 targets and Scope 3 targets**.

In this context, a **1.5°C-aligned Scope 1–2 near-term target establishes a baseline score of 80 points**. For each lower level of Scope 1-2 temperature alignment (e.g. WB2°C or 2°C), a **deduction of 7.5 points** is applied, ensuring a gradual differentiation of ambition levels.

This baseline is then adjusted to reflect the treatment of Scope 3 emissions. A company with a **Scope 3 target aligned with 1.5°C** receives no additional adjustment. However, when the Scope 3 target is less ambitious, a progressive downward adjustment is applied, with a **deduction of 7.5 points per level below 1.5°C alignment**.

For example, if an automotive manufacturer has validated a WB2°C target for Scope 1 & 2 and a 2°C target for Scope 3, the associated performance score would be: $80 - 7.5 \text{ (WB2°C Scope 1 \& 2)} - 7.5 \times 2 \text{ (2°C Scope 3)} = 57.5/100$.

This approach ensures that companies are not only evaluated on the ambition of their operational decarbonization (Scope 1–2), but also on their ability to address value chain emissions, which are structurally material in these sectors.

- **Other sectors (including generic)**

For sectors where Scope 3 emissions are not structurally material or not explicitly required under SBTi sectoral guidance, the assessment focuses primarily on the ambition of Scope 1–2 targets.

In this case, a **1.5°C-aligned Scope 1–2 near-term target also results in a baseline score of 80 points**. However, lower levels of temperature alignment are penalized more strongly than in Scope 3 relevant sectors, with a **deduction of 10 points per level** (e.g. from 1.5°C to WB2°C or 2°C). This reflects the greater relative importance of scope 1-2 emissions for these sectors.

As SBTi does not systematically define temperature alignment benchmarks for Scope 3 targets in these sectors, **no systematic penalty is applied for the absence of Scope 3 targets level of ambition**. Nevertheless, where no **Scope 3 target is defined**, a **penalty of 10 points is applied**, reflecting the absence of a key component of the decarbonization strategy. When the company defines only an **engagement target rather than a quantified emissions reduction target**, a more limited **penalty of 5 points** is applied, acknowledging partial alignment with best practices.

For example, if a cement manufacturer has validated a WB2°C target for Scope 1 & 2, with an engagement target on scope 3, the associated performance score would be: $70 \text{ (WB2°C for scope 1\&2)} - 5 \text{ (penalty for engagement target on scope 3 only)} = 65$. If the company is also net zero committed, its performance score would be $65 + (100-65)/2 = 65 + 35/2 = 65 + 17.5 = 82.5$.

Overall, this approach reflects the fact that, in these sectors, climate performance is primarily driven by **direct operational decarbonization**, while still encouraging consideration of value chain emissions where relevant.

• SBTi Near-Term Translation Kit – FLAG

For companies covered by FLAG guidance, the approach follows the same principles as the computation of the A1 performance score under the CCF Simplified framework.

Specifically, the A2 performance score is derived from a weighted combination of:

- **the score associated with Scope 1, 2, and 3 targets validated by SBTi**, accounting for 80% of the total, and
- **the validation of a dedicated FLAG target**, accounting for **20% of the total** (100 points if a FLAG target is validated, 0 otherwise).

For example, if a FLAG company has a 1.5°C validated target for Scope 1 & 2 and a quantified Scope 3 target but no FLAG target, the performance score would be:

80 (1.5°C validated target) × 80% + 0 (no FLAG target validated) × 20% = 64/100.

• TPI Carbon Performance Translation Kit

For TPI Carbon Performance, the global Performance score is calculated as the average of the short-, medium- and long-term performance scores using translation kit in Table Table 11.

TPI CP – Temperature alignment	CCF Performance Score
1.5°C	100
Below 2°C	85
National Pledges	70
Not Aligned	0
No or unsuitable disclosure	0

Table 13: Translation kit approach for TPI Carbon Performance short-, medium- and long-term scoring

[Unbounded linear scale]

Unlike Pillar A, which primarily relies on external scores, or certifications provided by third-party frameworks, the performance scores for Pillar B and Pillar C are based on **raw climate performance indicators**. These indicators are typically **quantitative, continuous, and may be unbounded**, meaning they do not have a fixed theoretical maximum (e.g., the avoided / induced emissions ratio).

To translate these raw indicators into a standardized 0–100 score, the Translation Kit applies a **maturity matrix approach**. This method defines performance segments along a linear scale and assigns 0-100 scores accordingly.

This translation logic is applied **exclusively to Pillar B and Pillar C** as follows:

Translation kit under Pillar B

■ B1 – Current green revenue

Sub-pillar B1 evaluates the share of a company's current revenue that is derived from climate-aligned products and services. Its purpose is to recognize companies that already generate a meaningful portion of their business from solutions that contribute directly to global decarbonization.

The input metric for B1 Performance score is the percentage of total revenue attributable to climate solutions. The percentage of green revenue can be derived using any framework that enables a structured classification of eligible activities:

- **National and regional taxonomies**, including the EU Taxonomy for Sustainable Activities, the China Green Bond Endorsed Project Catalogue, the ASEAN Taxonomy for Sustainable Finance, and emerging frameworks.
- **Business and financial taxonomies**, such as the Climate Bonds Initiative Taxonomy, which provides detailed criteria for classifying green revenues across sectors.
- **Technology-specific references**, such as the IEA Energy Technology Perspectives (ETP) Clean Energy Technology Guide, which identify key decarbonization technologies across energy systems.
- **Dedicated thematic lists**, e.g., the CA100+ list of key transition metals (KTM) and other transition metals (OTM).
- Etc.

N.B. The robustness of the framework and the quality of the assessment process will be accounted for separately in the final scoring, through the Assessment Framework and Assessment Quality correction factors.

The percentage of green revenue is then translated into a performance score using a calibrated maturity matrix (see Table 12). This matrix is intentionally **non-linear** in order to reflect meaningful thresholds and **reward companies that have already taken action**. The scoring logic is as follows:

Current share of green revenue (%)	Performance Score
Not available	0
0%	0
> 0%	5
10%	25 (linear interpolation between 0% & 20% green revenue)
20%	50
50%	70 (linear interpolation between 20% & 100% green revenue)
100%	100

Table 14: Maturity matrix mapping green revenue share to B1 Performance score

This scoring logic recognizes incremental progress while reserving the highest scores for companies whose core business is fully aligned with climate solutions. A minimum score of 5 is assigned when a company demonstrates a strictly positive green share, even if marginal. This rule ensures that initial efforts to develop climate solutions are acknowledged, while still strongly incentivizing further scale-up. Moreover, the calibration ensures that companies demonstrating moderate alignment—such as 20% green revenue—receive a score of 50, acknowledging their contribution while encouraging further progress. Companies with 50% or more green revenue are scored above 70, signaling strong orientation toward climate solutions. Full alignment (100%) earns the maximum score of 100, typically reserved for pure-play climate solution providers.

If a company reports its share of green revenues using multiple frameworks, a single aggregated score is computed, reflecting both the company’s overall performance and the quality of each underlying assessment. The maximum performance score is multiplied by an overall Assessment Framework and Quality score, determined by taking the highest available Assessment Framework and Quality score for each portion of green share, using the following equation:

$$B1\ score = Max(P_i) \times \sum ((AF_i + AQ_i) \times (GS_i - GS_{i-1}))$$

Where:

- i = each green share assessment, from the lowest to the highest share
- P_i = Performance score [0-100] associated with assessment i , according to the maturity matrix presented in Table 12
- AF_i = Assessment Framework Score for assessment i
- AQ_i = Assessment Quality Score for assessment i
- GS_i = green share [0-100%] computed for assessment i

■ B2 – Planned green revenue

Sub-pillar B2 assesses the **ambition of a company to scale its climate-aligned products and services over time, based on its projected green revenues**. Unlike B1, which captures current contributions, B2 introduces a **forward-looking dimension** (similar to how Pillar A2 captures forward-looking ambition on climate targets) reflecting the company's internal reflection on the future role of climate solutions in its business model.

This sub-pillar is conceived as a bonus mechanism within Pillar B of the Climate Contribution Framework. It does not penalize companies that have not yet computed projections; however, it rewards those that have conducted an internal forward-looking assessment and whose projected green revenue share (in the next three years or more) exceeds their current share—even if the exercise remains informal, preliminary or exploratory.

B2 score is derived by comparing the **projected green revenue share in the next three years or more** to the current green revenue share assessed under B1. The scoring logic is structured around **three cases** in Table 15 :

→ Case 1 • Stable or unknown green share

If the company's projected share of green turnover is stable or not disclosed, the B2 score is set equal to the B1 score.

No penalty is applied, but no bonus is granted (this effectively corresponds to applying a 50% weighting to B1, instead of the standard 30% on B1 and 20%).

→ Case 2 • Increasing green share

If the company's projected share of green turnover is higher than its current share, the B2 score is determined as follows:

$$B2 \text{ score} = \text{MAX} [B1 \text{ score} + 10 ; \text{Projected B1 score in year projection} - \text{adjustment factor}]$$

Where:

- **Projected B1 score** corresponds to the score associated with the projected green share in the projection year, using the B1 performance scoring matrix (see Table 15), as well as the same assessment framework and quality scores as applied in B1.
- The **adjustment factor** is defined as: $5\% \times \text{MAX} [0 ; (\text{year projection} - 3) - \text{year assessment}]$. This implies that the B2 score is reduced by 5% for each year beyond a 3-year horizon.

This **downward adjustment** is applied to long-term projections in order to:

- Differentiate companies with similar levels of ambition but different time horizons (e.g., reaching 80% green revenue in 2029 versus 2035)

- Incentivize near-term action and encourage the definition of ambitious short-term targets
- Reflect the higher uncertainty associated with long-term targets not yet supported by implementation evidence

If a company discloses **several green share targets**, the **highest resulting B2 score** across all targets is retained.

If the company does not disclose quantitative projections but indicates a qualitative increase in green revenue, a **flat bonus of +10 points** is applied to the B1 score to derive the B2 score, reflecting positive strategic ambition.

→ Case 3 • Decreasing green share

If the company projects a decrease in its green revenue share, a penalty of **–10 points** is applied to the B1 overall score: **B2 score = B1 score – 10**

This reflects a declining strategic orientation toward climate solutions.

Case Type	Description	Overall score*
Case 1	No projected data provided	B2 score = B1 score (unchanged)
Case 2	Projected increase vs. B1	B2 score = B1 score + 10
Case 3	Projected decrease vs. B1	B2 score = B1 score - 10

Table 15: Maturity matrix to derive B2 overall score

*Note: The B2 score is computed directly at the overall level, without disaggregation between performance, assessment framework, and quality. The final sub-pillar score is capped at 100.

■ B3 – Current avoided emissions/enhanced removals

Sub-pillar B3 evaluates the magnitude of climate impact enabled by a company's products and services. This sub-pillar captures both:

- **greenhouse gas emissions avoided** through the use of the company's offerings, and
- **enhanced carbon sequestration**, for sectors where companies actively increase carbon sinks beyond a baseline scenario (e.g. improved forest management practices generating carbon credits). The inclusion of enhanced carbon sequestration applies specifically to FLAG-related activities, where carbon removals are a core component of climate contribution.

These impacts are then compared to the emissions induced by the company's own operations and value chain. This ratio enables comparison across sectors and company sizes and provides a direct measure of the company's net climate leverage—how much it helps reduce emissions in the wider economy relative to the emissions it generates. Moreover, it allows Pillar B to capture sectoral and geographic specificities.

The input metric for B3 is a ratio calculated as:

$$(AE + ECS) / IE \text{ Ratio} = \frac{\text{Avoided Emissions} + \text{Enhanced Carbon Sequestration}}{\text{Induced Emissions}}$$

Where:

- **Avoided emissions (AE)** refer to the volume of greenhouse gas emissions prevented or reduced through the use of the company's products or services, compared to a reference scenario. These can be computed using internal methodologies or externally recognized frameworks such as the WBCSD guidelines, the Avoided Emissions Platform (AEP), Climate Dividends or other sector-specific references.
- **Enhanced carbon sequestration (ECS)** refers to additional carbon removals generated through active interventions that increase carbon sinks beyond a baseline scenario (e.g. improved forest management practices generating carbon credits). The inclusion of enhanced carbon sequestration applies specifically to FLAG-related activities, where carbon removals constitute a core component of climate contribution. Passive sequestration is not included in the B3 computation; only enhanced carbon sequestration is considered. This approach is justified by the need to rely on a counterfactual scenario within B3, to ensure consistency with other carbon-credit-generating activities (e.g. renewable energy projects enabling avoided emissions captured under B3), and because pure sequestration is already accounted for under sub-pillars A1 and A2.
- **Induced emissions (IE)** include the company's own Scope 1, 2, and 3 emissions, reported in accordance with the GHG Protocol or equivalent standards.

The higher the ratio, the more the company contributes to the transition to a low-carbon economy. The ratio must be calculated using consistent system boundaries and time-frames to ensure comparability. Moreover, avoided emissions should be reported on a **non-allocated basis** when computing the (AE+ECS)/IE ratio. This choice is guided by several considerations:

- It avoids methodological debates, given the lack of consensus across frameworks (e.g., AEP allows non-allocation except in specific cases, while Climate Dividends requires allocation).

- It ensures recognition of all enablers, including small but critical components in the value chain that might be diluted under allocation.
- It maintains consistency with the reporting of induced emissions, which are typically non-allocated across Scope 1, 2, and 3.
- It reflects current data availability, as most companies report avoided emissions on a non-allocated basis. In terms of temporal scope, **either forward-looking or year-on-year figures may be used**. Most companies report their GHG inventories under GHGP or ISO standards, which are typically forward-looking for induced emissions. Using a forward-looking approach for avoided emissions therefore ensures consistency in the AE/IE ratio. Conversely, a year-on-year approach tends to be less generous for companies with growing activity. In practice, the choice of approach is unlikely to significantly affect results.

In terms of temporal scope, **either forward-looking or year-on-year figures may be used**. Most companies report their GHG inventories under GHGP or ISO standards, which are typically forward-looking for induced emissions. Using a forward-looking approach for avoided emissions therefore ensures consistency in the AE/IE ratio. Conversely, a year-on-year approach tends to be less generous for companies with growing activity. In practice, the choice of approach is unlikely to significantly affect results.

The (AE+ECS)/IE ratio is translated into a performance score using a calibrated **maturity matrix** in Figure 7. The scoring curve is designed to reward companies with significant net mitigation leverage, while **recognizing incremental progress**.

This performance score accounts for 75% of the final score, and is completed by a maturity score based on two questions, that help discriminate between companies with a potential for avoided emissions and those who have already taken steps to compute it. These two questions are:

- Is there clear potential for avoided emissions within company products? (10% of the final score)
- Does the company already compute avoided emissions or enhanced sequestration? (15% of the final score)

The translation matrix for the ratio is structured as follows:

A ratio of 1—indicating that the company enables as much emissions reduction as it induces—earns a score of 75 on gross performance. Ratios above 1 reflect net-positive climate leverage and are rewarded progressively, with stepwise bonuses up to 100 gross performance.

The following figure illustrates the scoring logic for sub-pillar B3 is calculated:

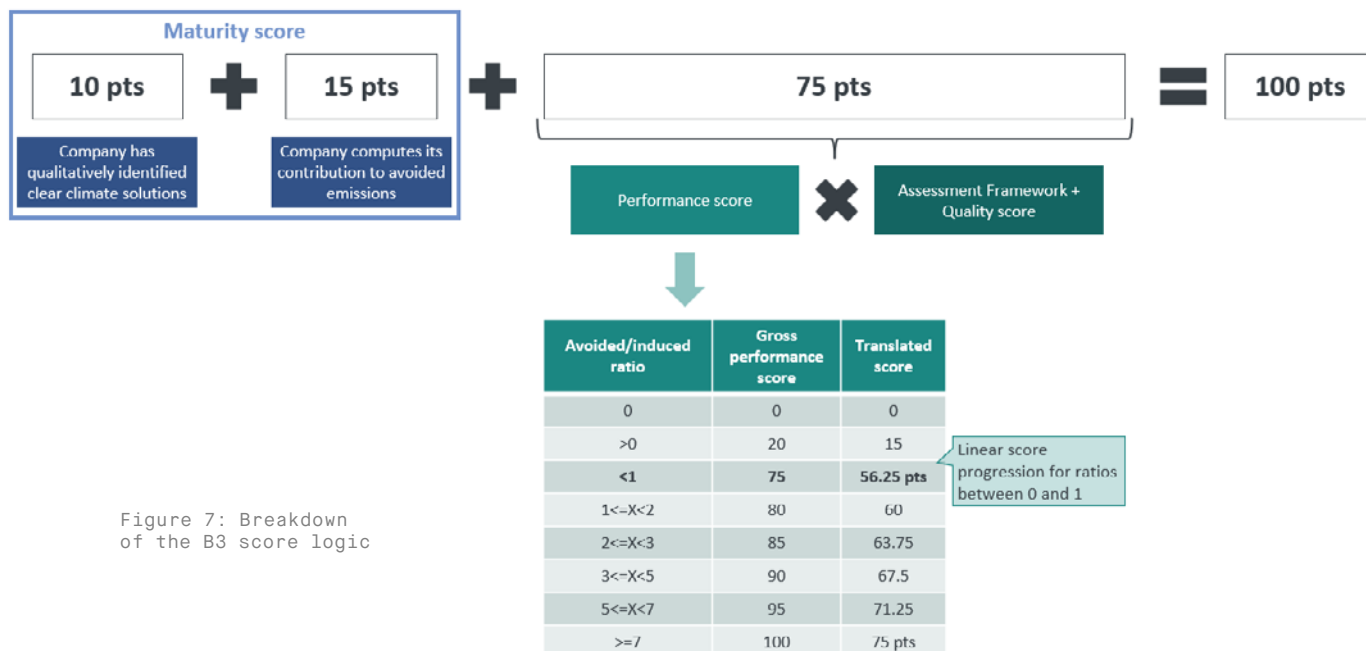


Figure 7: Breakdown of the B3 score logic

Translation kit under Pillar C

To determine the performance score under Pillar C, **all eligible investments across the three sub-pillars are aggregated**—without applying any weighting factors—and divided by the company's net profit.

[Temporal treatment of financial flows]

The ratio of beyond value chain climate-related financial flows to net profit is computed using a **multi-year approach**, in order to better reflect the economic reality of climate finance and ensure robustness of the assessment.

In principle, the **preferred approach** consists in calculating:

- **climate-related spendings over the last 5 years (N-4 to N),**
 - **divided by net profit over the previous 5 years (N-5 to N-1),**
- with N being the year of the CCF assessment.

This approach reflects the fact that, in practice, **past margins finance current expenditures**, and therefore provides a more accurate representation of the company's financial effort.

[Adjustment for limited track record]

In practice, companies may not always be able to provide a full 5-year track record of beyond-value-chain climate-related expenditures. In such cases, the ratio may be computed over a shorter time horizon using the following general formulation:

$$\text{Spending over } i \text{ years} / \text{Margin over the previous 5 years} \times (5 / i)$$

with i ranging from 1 to 5, corresponding to the number of available years of data.

This scaling factor ensures comparability with the 5-year reference approach by annualizing the financial effort. When the available track record covers less than 5 years, an additional downgrade factor is applied to the overall Pillar C Assessment Framework and Quality score, reflecting lower robustness and limited historical depth. This malus corresponds to:

- -5% per missing year relative to a 5-year track record
- -5% per year of gap between the most recent available year of spending data and the reference year (2025).

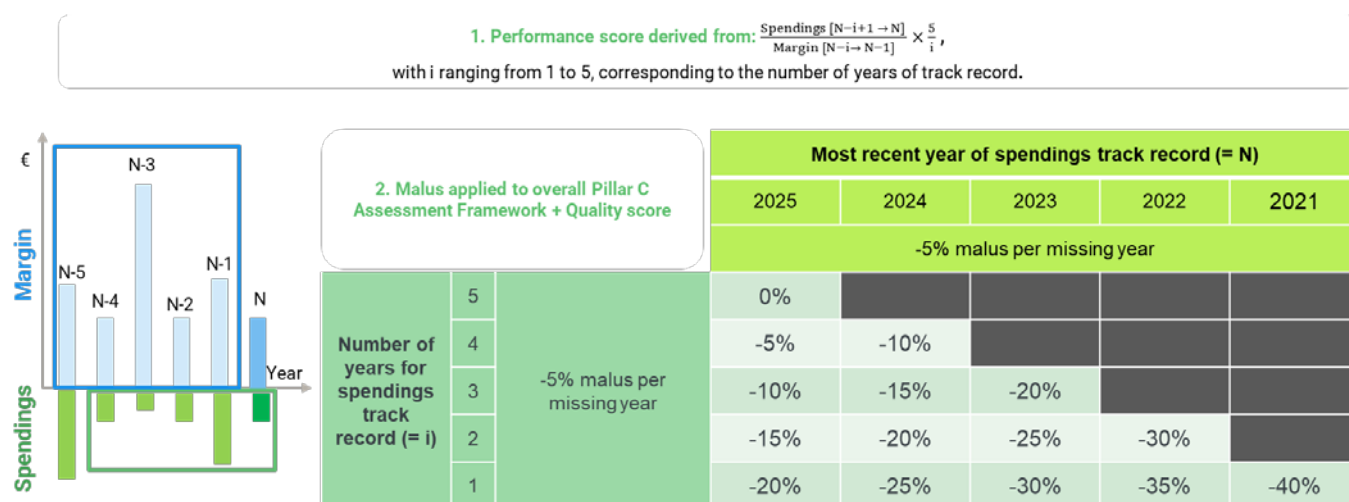


Figure 8: Temporal treatment of financial flows under Pillar C

The level of the malus therefore depends on:

- the **number of years available**, and
- the **recency of the data** (i.e. the most recent year covered).

This ensures that:

- companies with a **long and recent track record** of climate finance are appropriately rewarded,
- while **partial or outdated disclosures** are discounted.

Treatment of committed amounts vs. actual disbursements

For certain financial instruments (notably under sub-pillar C3), companies may disclose either:

- **actual disbursements**, or
- **committed amounts**, which may not yet have been fully spent

While actual disbursements remain the most robust measure of realized financial contribution, committed amounts are often the **only publicly available information** and provide valuable insight into future financial engagement.

As committed amounts reflect **forward-looking ambition rather than realized performance**, they are treated as a complementary signal. Accordingly, the financial input retained under Pillar C is defined as:

$$\text{MAX}(\text{actual disbursements} ; 50\% \times \text{committed amounts})$$

This approach ensures that:

- realized financial flows remain the primary driver of performance,
- while committed amounts are partially recognized,
- without overestimating their actual climate impact.

Conceptually, this treatment is consistent with the distinction applied in other pillars between:

- current performance (e.g. A1, B1), and
- forward-looking ambition (e.g. A2, B2).

Translation Kit

The resulting ratio is then mapped to a performance score using a **maturity matrix** (see Table). Once the upper threshold for the maximum score (100 points) is defined (i.e., set at **5% of net profits**) the scoring progression follows a **non-linear curve designed to reward incremental contributions** and differentiate between varying levels of financial engagement.

Ratio of climate investment to net profit	Performance score
$\geq 15\%$	120%
$\geq 5\%$	100%
$\geq 1,5\%$	80%
$\geq 0,5\%$	60%
$\geq 0,15\%$	40%
$\geq 0,05\%$	20%
$\geq 0\%$	10%
0%	0%

Table 16: Climate investment to performance score maturity matrix

For ratios exceeding 5%, the scoring curve is extended beyond 100 following the same non-linear progression, allowing performance scores above 100 to reflect exceptionally high levels of financial contribution. These scores remain subject to subsequent Assessment Framework and Quality adjustments, as well as an overall Pillar C score capped at 100.



Rationale for the Pillar C calibration performance score:

5% Net profit threshold = 100 points

To calibrate the performance score under Pillar C, a reference threshold has been established to anchor the scoring scale. Specifically, a company allocating 5% or more of its net profit to climate financing vehicles is assigned a score of 100 points. This threshold has been defined based on the rationale outlined below.

Achieving the global climate transition implies multi-trillion annual flows across energy and food/land systems. On the energy side, the IEA's Net Zero pathway calls for ~USD **4–4.5 trillion/yr** of clean-energy investment by 2030 (vs. ~USD 3.3 trillion total energy investment estimated in 2025) ([IEA, 2021](#)).⁵ For agrifood/land-use transformation, recent analyses put needs around **USD ~1.1 trillion/yr** by 2030 ([CPI, 2024](#)). The CPI also estimates the total climate finance needs at around USD 6.4 trillion/yr. Most energy investment is **commercial/private-sponsored**, with public finance playing a catalytic but smaller role—especially outside Emerging Market and Developing Economies (EMDEs)—so mobilizing private corporate capital at scale is essential ([IEA, 2025](#)).

Based on current estimates, private “external climate instruments” (including green bonds, voluntary carbon markets, climate-tech venture capital, and climate philanthropy etc.) channel roughly USD 0.5 trillion per year—about 15–20% of total climate-related investment today ([IEEFA, 2025](#); [CTVC, 2025](#); [Climate Works, 2024](#); [The Guardian, 2024](#)). Green bonds represent the bulk of these instruments, while other instruments (including voluntary carbon markets and philanthropy) remain relatively very small but important mechanisms for the needed “beyond-value-chain” engagement. Under a transition-aligned scenario, these flows could almost double to around USD 0.9 trillion annually by 2030, assuming continued expansion of sustainable debt markets and a maturing voluntary carbon market ([McKinsey, 2021](#); [Mordor intelligence, 2025](#)). This indicates that, to reach the required USD 6 trillion per year in global climate finance, the private sector's contribution through such instruments must scale significantly and represent around 15% of this total.

According to the [IMF World Economic Outlook \(2024\)](#), global nominal GDP is projected to reach around USD 135 trillion by 2030. Assuming that the Gross Operating Surplus (GOS) — the share of value added accruing to capital before depreciation, interest, and taxes — remains roughly 30% of GDP, the implied global GOS would be about USD 40 trillion in 2030. As GOS is conceptually equivalent to EBITDA⁶, one could say that companies would need to dedicate roughly 2.25% of their EBITDA to climate-finance instruments to deliver the required USD 0.9 trillion annually. EBITDA to Net Profits ratio could be estimated to range around 2–2.56 across all sectors. Applying this conversion, the required USD 0.9 trillion per year of private climate investment by 2030 could represent roughly 5% of global corporate net profits - a proportion that is both ambitious and economically feasible relative to firms' overall earnings capacity.

5. Both measure firms' operating income before financial and tax deductions.

6. Empirical financial data from [NYU Stern](#) indicate that large listed companies exhibit average EBITDA margins of ~15–20 % and net profit margins of ~6–9 %, implying a typical EBITDA / Net-Profit ratio of about 2–2.5

Although explored, basing the performance calibration on companies' revenues (instead of profits) was ruled out as it carried a much higher volatility for some sectors subject to strong market price variation.

Ton-for-ton bonus

As the performance score under Pillar C is primarily based on a **money-for-money approach**, it does not explicitly capture whether beyond-value-chain financial contributions are aligned with the company's **residual emissions strategy**.

To address this limitation, a complementary **ton-for-ton bonus** is introduced. This mechanism rewards companies that go beyond purely financial contributions by explicitly linking their climate financing efforts to the **management of their residual emissions**.

The money-for-money approach ensures comparability across companies by assessing financial effort relative to economic capacity. The ton-for-ton bonus therefore strengthens the Climate Contribution Framework by linking:

- **financial contribution** (how much is invested), and
- **climate responsibility** (which emissions are being addressed).

It is applied to the **final Pillar C score**, after computation of the performance score (money-for-money approach), and application of the weighted average of Assessment Framework and Quality scores across financial instruments.

The bonus is granted based on the extent to which the company:

- **currently addresses its residual emissions**, and/or
- **commits to addressing future residual emissions**.

The final Pillar C score remains **capped at 100**, ensuring consistency with the overall framework.

Bonus grid	Currently addressing	Pledge to address
Current emissions	+20	/
More than future residual	+15	+10
Future residual	+10*	+5

* The company is securing enough money to address its future residual emissions.

For example, companies with a net-zero commitment receive a +5 bonus provided they formally pledge a net-zero ambition.

This mechanism enables the framework to **reward immediate responsibility-taking** (highest bonus for current residuals), **recognize forward-looking ambition**, while maintaining a clear distinction between **actual financial effort and pledges**.

At this stage, the framework does not integrate **money-for-ton pledges**, which may require further methodological development.

B2

APPENDIX B2 - SUB-PILLAR A5 - POLICY AND INFLUENCE SCORING APPROACH

Rationale for specific treatment

Sub-pillar A5 – Policy and Influence evaluates the extent to which a company’s public positioning, lobbying activities, and broader influence ecosystem are aligned with climate objectives.

A5 relies, among other sources, on external frameworks such as **InfluenceMap**, which adopts a distinct and differentiated methodological positioning compared to other external frameworks.

InfluenceMap provides an **independent and evidence-based assessment of corporate policy engagement**, based on an in-depth and systematic review of corporate practices. This includes extensive screening for controversies and misalignment **across multiple data sources** (e.g. corporate websites, media outputs, CDP responses, direct consultation with policymakers, media reports, CEO messaging, and financial disclosures).

Compared to more traditional, disclosure-based frameworks such as **CDP (Public Policy Engagement and Industry Collaboration)**, InfluenceMap goes beyond companies’ self-reported statements and selective disclosures. While some framework rely on a declarative approach without systematic independent challenge of responses, InfluenceMap may identify situations where a company is associated with climate-negative positions (e.g. through trade associations), whether or not these positions are disclosed by the company. Furthermore, compared to other external frameworks (e.g. specific modules within ACT, TPI, CA100+, or CCF Simplified assessments), InfluenceMap **covers a broader range of policy and influence topics**, extending beyond the specific scope typically captured by these frameworks. As a result, InfluenceMap scores may significantly differ from those obtained through more disclosure-based or narrower approaches.

More generally, this highlights the specific nature of sub-pillar A5 compared to the others:

- For sub-pillars A1 to A4, as well as for pillars B and C, scores start from zero and increase as companies demonstrate positive elements through structured

frameworks (e.g. past emissions reductions, ambitious targets, transition plans, green revenues, or transition-related expenditures). In the absence of disclosure, the score remains at zero.

- For A5, inaction may in some cases result in a better outcome than engagement in climate-adverse lobbying. InfluenceMap explicitly captures controversies and misalignment, which should not be disregarded in the assessment.
- However, when taking the maximum score across multiple A5 (Policy & Influence) assessments, such controversies may effectively not be reflected in the final score.

Scoring approach

To reflect this specificity, A5 is structured in two steps. First, a **base A5 score** is derived from available frameworks (CDP, ACT, TPI, or CCF Simplified), following standard CCF translation rules. The maximum attainable score at this stage is **set at 75 points**, meaning that a raw score of 100/100 is rescaled to 75/100, while other sub-pillars can reach up to 100. Second, when an **InfluenceMap assessment** is available, the base score is adjusted through an additional **bonus or malus** based on the company's InfluenceMap Performance Band.

This adjustment ranges from:

- **+25 points** for the highest performance band (A+),
- to **-25 points** for the lowest performance band (F),

as detailed in the table below.

Performance Band	Bonus/Malus	Rationale
A+	25	Aligned
A	22	
A-	18	
B+	15	
B	12	
B-	8	Mix aligned
C+	5	
C	2	
C-	-2	
D+	-5	
D	-8	Increasingly obstructive
D-	-12	
E+	-15	
E	-18	
E-	-22	
F	-25	

Table 17: Bonus/Malus based on InfluenceMap Performance Band

Resulting A5 score

The final A5 score is determined as the **maximum between**:

- the score derived from InfluenceMap (translated into a 0-100 score following the translation kit under Pillar A), and
- the score derived from other frameworks (capped at 75), adjusted by the applicable bonus or malus based on the InfluenceMap Performance Band.

Key implications

This approach ensures that:

- InfluenceMap results are explicitly integrated through a dedicated adjustment mechanism
- No company can ultimately achieve a score of 100 without an InfluenceMap assessment conducted by InfluenceMap itself or by an equivalent recognized NGO applying the methodology rigorously
- If a company is assessed by InfluenceMap as the most obstructive (Performance Band F), its score cannot exceed 50
- The absence of an InfluenceMap assessment (typically for smaller companies) does not prevent the score from being calculated; however, in such cases, the maximum achievable score is **75/100**

Comparison with other sub-pillars

Compared to other sub-pillars, A5 introduces two key differences:

- A **lower maximum baseline score** (75 vs. 100) prior to adjustments
- The introduction of a **bonus/malus mechanism**, allowing both upward and downward adjustments based on external assessment by InfluenceMap

This contrasts with all other subpillars, where scores are primarily determined through the **accumulation of positive performance indicators**, without explicit post-adjustment mechanisms of this nature.



B3

APPENDIX B3 - ASSESSMENT FRAMEWORK SCORING GRID

Assessment Framework scoring grid under Pillar A & Pillar B

The Assessment Framework Score evaluates the transparency and completeness of the framework used under Pillars A & B. This score is determined in four steps:

- **Step 1- Transversal criteria** across sub-pillars.
- **Step 2- Sub-pillar-specific criteria** assessing the completeness and relevance of the framework in relation to the boundaries of each sub-pillar.
- **Step 3- Application of the grid to the different frameworks** for each sub-pillar to derive a gross Assessment Framework score
- **Step 4-** Normalization and calibration to obtain the **final Assessment Framework score** for each framework.

Step 1- The first step is based on **six transversal criteria**, each worth up to 5%, depending on their relevance to the sub-pillar being assessed. **Not all criteria apply to every sub-pillar**—for example, cross-sector comparability is not relevant for governance-related sub-pillar A4 (as well as A3b, A3c, and A5) where sector-specific differentiation is not required. Moreover, sub-pillar B2 on projected green revenue follows a dedicated scoring logic, detailed in Appendix B1, which builds on the overall score of sub-pillar B1.

Transversal criteria account for 30% of the Assessment Framework score for quantitative sub-pillars (A1, A2, B1 and B3), while they account for 50% of the score for qualitative sub-pillars (A3a, A3b, A3c, A4, A5). This share is divided equally among applicable transversal criteria.

Table 18 below summarizes the scoring logic and applicability of each criterion across sub-pillars:

Assessment item	Criteria	Scoring logic	A1	A2	A3a	A3b	A3c	A4	A5	B1	B3
Transparency and documentation	Is the methodology fully documented and publicly available with clear guidance on how the framework should be applied?	3 Tiers: • Best = Fully documented and publicly available (max %) • Medium: Fully documented but not publicly available (max % / 2) • Low: Not transparent or not available (0%)	X	X	X	X	X	X	X	X	X
Original ownership of the framework	Was the methodology (co-) created with NGOs, academia and public institutions?	3 Tiers: • Best = (Co-)created with NGOs, academia and public institutions (max %) • Medium = Reviewed or audited through a robust process with contributions from scientific experts and advisory groups (max % / 2) • Low = None of the above (0%)	X	X	X	X	X	X	X	X	X
Level of objectivity and measurability in scoring	Is the framework designed to produce objective and measurable results, minimizing subjectivity and ensuring that different assessors applying the methodology would reach identical or highly similar scores?	3 Tiers: • Best = no room for subjectivity (max %) - if quantitative sub-pillar (e.g. performance / targets) : one modelization & underlying scenario for all → if qualitative-only sub-pillar (e.g. governance / policy) : maturity matrix or equivalent • Medium = slightly subjective but well guided (max % / 2) → if quantitative sub-pillar (e.g. performance / targets) : more than one possible scenario or maturity matrix → if qualitative-only sub-pillar (e.g. governance / policy) : binary question or equivalent • Low = guidance only (0%)	X	X	X	X	X	X	X	X	X
Cross-sector comparability	Does the framework allow for like-for-like comparisons across different & within sectors, while adequately accounting for sector-specific characteristics - when relevant?	Binary: • Best = covers several sectors differently while taking into account sectoral specificities, where possible (max %) • Low = covers one sector OR covers all in one-size-fits-all approach (0%)	X	X	X					X	X
Granularity of the assessment	To what extent does the framework provide granular assessments rather than binary yes/no evaluations, allowing for differentiated scoring across companies?	Binary: • Best = 10 outputs or more, continuum of possible outputs (max %) • Medium = three possible outputs or more (max % / 2) • Low = binary output, in or out (0%)	X	X	X	X	X	X	X		X
Discrimination power of the assessment	Are there several paths for a company to reach the maximum score of the framework?	Binary: • Best = only one path for all companies (max %) • Low = several paths (0%)	X	X	X	X	X	X	X		X
Total max score on transversal criteria	—	—	30%	30%	50%	50%	50%	50%	50%	30%	30%

Table 18: Assessment Framework scoring grid for Pillars A & B – Transversal criteria

Step 2- The remaining points are derived from a **sub-pillar-specific checklist**. This checklist evaluates the **completeness** of the framework in addressing all relevant dimensions of the sub-pillar. Each checklist includes a set of **key elements** that must be simultaneously covered for the framework to be considered “**best-in-class**” for that sub-pillar. These elements differ from one sub-pillar to another and are detailed in the following tables. All these criteria are assessed using a binary logic and within each sub-pillar, all specific criteria carry the same maximum score, ensuring a balanced evaluation across the different dimensions of completeness. Most of these sub-pillar-specific criteria are derived from red flags outlined in ATP-Col framework and guidance V1.

Completeness criteria account for 40% of the Assessment Framework score for quantitative sub-pillars (A1, A2, B1, B3) and for 20% of the score for qualitative sub-pillars (A3a, A3b, A3c, A4, A5). This share is divided equally among applicable completeness criteria.

Sub-pillar A1 This sub-pillar aims to capture and valorize a company’s **historical decarbonization efforts** and its **current operational footprint**, including companies engaged in **intrinsically low-carbon activities**. It provides a view of past and current performance to complement forward-looking elements such as targets, transition plans, and policies that drive future improvements addressed in the following sub-pillars. By assessing **what has already been achieved**, sub-pillar A1 ensures that companies are recognized not only for their ambitions but also for their tangible decarbonization results to date. The evaluation relies either on existing assessment frameworks that already cover this dimension (e.g., CA100+, GRESB – GHG module, ACT Module 4) or on the CCF simplified approach for A1 (see Appendix C).

Sub-pillar specific criteria	Max score
The framework requires a GHG inventory computed through a recognized standard (e.g. GHG Protocol, ISO 14064).	10%
The framework builds on credible performance pathways from recognized institutions (e.g. SBTi, IEA) for measuring past and current alignment (e.g. carbon intensity thresholds).	10%
The framework factors in achievement of past targets.	10%
The framework factors in both Scope 1&2 and Scope 3 where relevant (i.e., Scope 3 is more than 30% of all emissions)	10%
Total max score on sub-pillar-specific criteria	40%

Table 19: Assessment Framework scoring grid -
Sub-pillar-specific criteria on A1- Past & Current performance

Sub-pillar A2 aims to capture and recognize companies that set ambitious emission reduction targets, taking into account both long-term and near-term goals, the level of ambition, and the boundaries of the emissions considered. The evaluation relies either on existing assessment frameworks that already cover this dimension (e.g., SBTi Near-Term and Net-Zero, TPI Carbon Performance, ACT Module 1 on Targets, CA 100+, GRESB – Targets module, Moody’s NZA – Ambition module, etc.), or on CCF simplified approach for A2 (see Appendix C).

Sub-pillar specific criteria	Max score
The framework assesses whether targets are compatible with a 1.5°C scenario with no or limited overshoot.	6.7%
The framework considers the time horizons of targets (short, medium, long-term) and whether the company sets more than just a long-term target.	6.7%
The framework assesses whether the company sets intermediary targets every 5 to 10 years maximum and takes into consideration the lifespan of assets.	6.7%
The framework considers whether targets in emissions intensity are based on relevant intensity metrics (e.g. not subject to variability in external factors) and do not allow for an increase in absolute emissions due to expected production growth.	6.7%
The framework assesses whether targets cover all relevant company activities, greenhouse gases (GHGs), and GHG emissions categories.	6.7%
The framework assesses whether targets are set and follow from a baseline year and if the baseline used is not too dated (more than five years old, for instance).	6.7%
Total max score on sub-pillar-specific criteria	40%

Table 20: Assessment Framework scoring grid -
Sub-pillar-specific criteria on A2 - Metrics & Ambition

Sub-pillar A3 aims to capture the role and means—whether **financial resources** or **value chain engagement** strategies—that a company must mobilize to advance its decarbonization journey.

This sub-pillar is divided into three distinct components:

- **A3a- Implementation Strategy:** Primarily refers to the financial aspects of the transition plan, including CAPEX and OPEX required to reduce emissions, particularly Scopes 1 and 2.
- **A3b- Supplier Engagement Strategy**
- **A3c- Customer Engagement Strategy**

The grouping of Implementation Strategy, Supplier Engagement Strategy, and Customer Engagement Strategy within a single pillar has been guided by analytical coherence and practical considerations.

The evaluation relies either on existing assessment frameworks that already cover this dimension (e.g., ACT Modules 2 & 3, CDP Business Strategy & Emissions Reduction Initiatives and Low Carbon Products, TPI Management quality, Moody's NZA, etc. on A3a; ACT Module 6, GRESB Stakeholder Engagement module, CDP Value Chain Engagement on A3b; ACT Module 7, GRESB Tenants & Community module on A3c), or on the CCF simplified approach for A3a, A3b or A3c (see Appendix C).

Sub-pillar specific criteria	Max score
The framework factors in whether the company provides a detailed action plan explaining how it will reach its short-, medium- and long-term targets and manage transition risks.	1.8%
The framework factors in whether the company quantifies the expected GHG emissions reductions from each planned action or decarbonization lever.	1.8%
The framework assesses whether the transition plan includes information on potential locked-in emissions (qualitative and/or quantitative).	1.8%
The framework assesses whether the company explains the sensitivity of its mitigation actions to external factors (dependencies, assumptions, risks).	1.8%
The framework assesses whether the plan provides financial details on how mitigation actions will be funded.	1.8%
The framework assesses whether the transition plan includes information on forecasted production activities.	1.8%
The framework assesses whether carbon credits are used appropriately: only as part of a long-term strategy and to compensate for residual emissions only.	1.8%
The framework assesses whether there is consistency between the company's investment plan (existing and planned) and the investments required for its planned decarbonization levers.	1.8%
The framework considers whether the company is transitioning its CapEx and OpEx towards low-carbon activities (as recognized by relevant green taxonomies) and aligns with investment needs of the sector if available.	1.8%
The framework considers whether the company reports transparently on its CapEx in carbon-intensive assets and/or products.	1.8%
For sectors relying on disruptive technologies: The framework factors in the reporting of credible R&D investments to scale and deploy at commercial scale the low-carbon plants and technologies needed post-2030.	1.8%
Total max score on sub-pillar-specific criteria	20%

Table 21: Assessment Framework scoring grid - Sub-pillar-specific criteria on A3a - Implementation strategy

Sub-pillar specific criteria	Max score
The framework assesses whether the company has a strategy to influence its suppliers' behaviors and activities to reduce GHG emissions and support the delivery of its transition plan.	4%
The framework valorizes the identification of strategic suppliers (key suppliers) to conducting its activities and delivering its transition plan, identified from a hotspot analysis or materiality analysis, for instance) AND/OR factors in the share of suppliers engaged in terms of expenses/emissions.	4%
The framework evaluates the extent of engagement activities carried out by the company to influence its strategic suppliers' behavior and activities to reduce GHG emissions and support the delivery of its transition plan.	4%
The framework evaluates the impact of engagement activities carried out by the company to influence its strategic suppliers' behavior and activities to reduce GHG emissions and support the delivery of its transition plan.	4%
The framework assesses whether the company has clear requirements regarding its climate-related expectations from its strategic suppliers.	4%
Total max score on sub-pillar-specific criteria	20%

Table 22: Assessment Framework scoring grid - Sub-pillar-specific criteria on A3b – Supplier Engagement Strategy

Sub-pillar specific criteria	Max score
The framework assesses whether the company has a strategy, ideally governed by policy and integrated into business decision-making, to influence, enable or otherwise shift customer choices and behavior in order to reduce GHG emissions related to the company's activities.	6.7%
The framework evaluates the extent of engagement activities carried out by the company to help, influence or otherwise enable customers to reduce their GHG emissions.	6.7%
The framework evaluates the impact of engagement activities carried out by the company to help, influence or otherwise enable customers to reduce their GHG emissions.	6.7%
Total max score on sub-pillar-specific criteria	20%

Table 23: Assessment Framework scoring grid - Sub-pillar-specific criteria on A3c – Customer Engagement Strategy

Sub-pillar A4 is intended to capture and recognize companies that have established coherent governance structures to ensure effective delivery and accountability throughout their decarbonization journey. The evaluation relies either on existing assessment frameworks that already cover this dimension (e.g., ACT Module 5, CDP Governance, GRESB Leadership, CA100+, TPI Management quality, Moody's NZA, etc.), or on the CCF simplified approach for A4 (see Appendix C).

Sub-pillar specific criteria	Max score
The framework factors in the disclosure of clear information about the governance body/bodies or individual(s) responsible for oversight of the transition plan.	5%
The framework factors in the disclosure of clear information on management's role in the governance processes, controls and procedures used to monitor, manage and oversee the transition plan, as well as how the transition plan is embedded within the company's wider control, review and accountability mechanisms.	5%
The framework factors in the disclosure of clear information on remuneration and incentives linked to ESG or sustainability performance, on how the company aligns or plans to align its remuneration and incentive structures with the strategic ambition of its transition plan, and how incentives and remuneration pertain to the company's board (or equivalent body) and executive pay.	5%
The framework factors in the disclosure of clear information about the competencies of the company's decision-makers in relation to climate change risks and opportunities, and about actions taken or projected to be taken to assess, maintain and build the appropriate skills, competencies and knowledge across the organization to achieve the strategic ambition of its transition plan.	5%
Total max score on sub-pillar-specific criteria	20%

Table 24: Assessment Framework scoring grid - Sub-pillar-specific criteria on A4 – Governance

Sub-pillar A5 is intended to capture the influence exerted by companies through trade associations or lobbying activities directed at public authorities, whether by supporting climate-aligned initiatives or by opposing ambitious climate agendas. The evaluation relies either on existing assessment frameworks that already cover this dimension (e.g., ACT Module 8, CDP Public Policy Engagement and Industry Collaboration, CA100+, TPI Management quality, InfluenceMap, etc.), or on CCF simplified approach for A5 (see Appendix C).

Sub-pillar specific criteria	Max score
The framework assesses the company's membership in trade organizations or industry bodies and whether these organizations or bodies hold negative positions of the low-carbon transition.	4%
The framework assesses public engagement on a variety of climate-related topics.	4%
The framework factors in whether the company has a public statement committing to conduct advocacy activities in support of the Paris Agreement goals.	4%
The framework assesses the intensity of the company's public engagement towards a low-carbon transition.	4%
The framework relies on more than five source types to identify inconsistencies in the company's public engagement strategy.	4%
Total max score on sub-pillar-specific criteria	20%

Table 25: Assessment Framework scoring grid - Sub-pillar-specific criteria on A5 – Policy & Influence

Sub-pillar specific criteria	Max score
The framework includes eligibility gates that restrict certain use cases (e.g. exclusion of fossil fuel-related applications, requirement for a transition plan).	13.3%
The framework includes DNSH principles/Environmental safeguards beyond climate impact to ensure solutions don't negatively affect other environmental objectives (e.g., biodiversity, water use).	13.3%
The framework requires quantitative performance levels to demonstrate environmental alignment (e.g., carbon intensity thresholds).	13.3%
Total max score on sub-pillar-specific criteria	40%

Table 26: Assessment Framework scoring grid - Sub-pillar-specific criteria on B1 – Current green revenue

Sub-pillar specific criteria	Max score
The framework includes eligibility gates that restrict certain use cases (e.g. exclusion of fossil fuel-related applications, requirement for a transition plan).	10%
The framework includes DNSH principles/Environmental safeguards beyond climate impact to ensure solutions don't negatively affect other environmental objectives (e.g., biodiversity, water use).	10%
The framework factors in potential rebound effects.	10%
The framework considers full lifecycle emissions rather than partial scopes (helping avoid rebound effects or “green” solutions with hidden upstream/downstream emissions, and supporting system-wide decarbonization).	10%
Total max score on sub-pillar-specific criteria	40%

Table 27: Assessment Framework scoring grid - Sub-pillar-specific criteria on B3 - Avoided / Induced emissions ratio

Step 3- Each framework used to assess Pillars A and B of the Climate Contribution Framework can be evaluated using this Assessment Framework Scoring Grid, resulting in a score between 0 and 70%. An illustrative example is provided below for sub-pillars A2 and B1.



Criteria	Max score	SBTi (both NT & NZ)	ACT Module 1	CDP Targets	TPI CP	CA100+ DF Indicators 1 to 4	CCF simplified on A2
Is the methodology fully documented and publicly available with clear guidance on how the framework should be applied?	5%	5%	5%	5%	5%	5%	5%
Was the methodology (co-)created with NGOs, academia and public institutions?	5%	5%	5%	5%	5%	3%	3%
Is the framework designed to produce objective and measurable results, minimizing subjectivity and ensuring that different assessors applying the methodology would reach identical or highly similar scores?	5%	5%	5%	5%	5%	5%	5%
Does the framework allow for like-for-like comparisons across different & within sectors, while adequately accounting for sector-specific characteristics - when relevant?	5%	5%	5%	5%	5%	5%	0%
To what extent does the framework provide granular assessments rather than binary yes/no evaluations, allowing for differentiated scoring across companies?	5%	3%	5%	5%	3%	5%	5%
Are there several paths for a company to reach the maximum score?	5%	5%	5%	0%	5%	5%	5%
The framework assesses whether targets are compatible with a 1.5°C scenario with no or limited overshoot.	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%
The framework considers the time horizons of targets (short, medium, long-term) and whether the company sets more than just a long-term target.	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%
The framework assesses whether the company sets intermediary targets every 5 to 10 years maximum and takes into consideration the lifespan of assets.	6.7%	6.7%	6.7%	0%	0%	6.7%	0%
The framework considers whether targets in emissions intensity are based on relevant intensity metrics (e.g. not subject to variability in external factors) and do not allow for an increase in absolute emissions due to expected production growth.	6.7%	6.7%	6.7%	0%	0%	6.7%	0%
The framework assesses whether targets cover all relevant company activities, greenhouse gases (GHGs), and GHG emissions categories.	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%
The framework assesses whether targets are set and follow from a baseline year and if the baseline used is not too dated (more than five years old, for instance).	6.7%	6.7%	6.7%	0%	6.7%	0%	0%
(gross) Assessment Framework score	70%	68%	70%	45%	54%	61%	43%

Table 28: Illustrative example of assessment framework scoring for sub-pillar A2 – Metrics & Ambition

Criteria	Max score	EU Taxonomy	IEA ETP Clean Energy Technology Guide
Is the methodology fully documented and publicly available with clear guidance on how the framework should be applied?	7.5%	7.5%	7.5%
Was the methodology (co-)created with NGOs, academia and public institutions?	7.5%	7.5%	7.5%
Is the framework designed to produce objective and measurable results, minimizing subjectivity and ensuring that different assessors applying the methodology would reach identical or highly similar scores?	7.5%	7.5%	7.5%
Does the framework allow for like-for-like comparisons across different & within sectors, while adequately accounting for sector-specific characteristics - when relevant?	7.5%	7.5%	7.5%
The framework includes eligibility gates that restrict certain use cases (e.g. exclusion of fossil fuel-related applications, requirement for a transition plan).	13.3%	13.3%	13.3%
The framework includes DNSH principles/Environmental safeguards beyond climate impact to ensure solutions don't negatively affect other environmental objectives (e.g., biodiversity, water use).	13.3%	13.3%	0%
The framework requires quantitative performance levels to demonstrate environmental alignment (e.g., carbon intensity thresholds).	13.3%	13.3%	0%
(gross) Assessment Framework score	70%	70%	43%

Table 29: Illustrative example of assessment framework scoring for sub-pillar B1 – Current green revenue

Step 4- The gross Assessment Framework scores are then normalized and calibrated:

- to ensure there is always one available framework that scores 70% (even if there is no framework checking all requirements, the highest assessment value should be obtained to not restrict ability to evaluate on the largest scale companies' performance);
- by providing a slight bonus of +5% for the frameworks that do reach a gross 70% (i.e., that meet all criteria listed for the sub-pillar) – which means this can slightly compensate a less advanced assessment quality score.

[Custom grid per financial instrument]

Unlike Pillars A and B, **Assessment Framework** and Assessment Quality scores are not evaluated separately under Pillar C. Instead, they are **scored jointly on a 0–100% scale**, using a dedicated scoring grid tailored to the nature of the financial instrument and corresponding integrity requirements.

■ **C1 – Voluntary GHG tonne-denominated instruments
(non-value chain associated)**

The following scoring grid applies to all GHG tonne-denominated climate finance instruments under sub-pillar C1, and evaluates **three core dimensions**:

- **Credibility of the certification program**, including its alignment with recognized standards;
- **Rigor of the underlying methodology**, particularly its eligibility under ICVCM;
- **Quality of the validation process**, based on the independence of assurance mechanisms.

Dimension	Criteria	Score
Certification Program	No carbon crediting program	0%
	Non-endorsed carbon crediting program	+15%
	ICROA-endorsed ⁷ / ICVCM-eligible ⁸ carbon crediting program, or demonstrating an equivalent level of rigor based on a reputable external source (e.g. Label Bas-Carbone)	+30%
Methodology	None / not transparent	0%
	Bespoke methodology	+15%
	ICVCM-eligible methodology	+30%
Validation of the project	Internal validation	+20%
	2 nd party validation	+30%
	3 rd party validation	+40%

Table 30: Assessment {Framework + Quality} scoring grid for C1 financing vehicles

7. ICROA Endorsed Crediting Programmes, url: [Endorsed Crediting Programmes | ICROA](#)

8. ICVCM Carbon Crediting Program Assessment Status, url: [Assessment Status - ICVCM](#)

The total score is the sum of the three dimensions, **capped at 100%**.

As a result, this scoring grid applies uniformly to all GHG tonne-denominated instruments—whether they are carbon credits certified under high-quality standards, issued through non-endorsed programs, or other tonne-denominated instruments that are, by definition, uncertified. The following illustrative configurations demonstrate how the scoring grid is applied in practice across varying levels of instrument integrity and assurance.

Illustrative cases	Certification	Methodology	Validation	Final Score
ICVCM-approved carbon credits, i.e., both Core Carbon Principles (CCP)-eligible program and methodology	+30%	+30%	+40%	100%
Credits issued through an ICVCM-eligible and/or ICROA-approved program using a non-ICVCM eligible methodology	+30%	+15%	+40%	85%
Credits issued through a non-endorsed carbon crediting program (e.g., local, innovative, emerging) using a non-ICVCM eligible methodology	+15%	+15%	+40%	70%
Credits/Projects with bespoke methodology and third-party validation	0%	+15%	+40%	55%
Credits/Projects with bespoke methodology and second-party validation	0%	+15%	+30%	45%
Credits/Projects with internal validation only	0%	0%	+20%	20%
Unequivocally low integrity (e.g., safeguard violations, fraudulent calculations) with no replacement procedures	0%	0%	0%	0%

Table 31: Illustrative Assessment {Framework + Quality} scoring outcomes for C1 instruments

■ C2 – Non-tonne-denominated climate finance

The following scoring grid applies to all non-tonne-denominated climate finance instruments under sub-pillar C2, and is designed to evaluate:

- The substantive quality of the climate contribution, including its thematic relevance, the credibility of the recipient, and the durability of its impact;
- The integrity of associated processes, including mechanisms for selection, reporting and, and independent verification.

Dimension	Sub-criteria	Score
Thematic focus What is the primary focus of the financial mechanism? 50 points	Dedicated to climate change mitigation (CCM) only	50%
	Environment with explicit CCM component	40%
	Environment only (no explicit CCM)	30%
	Broad sustainability (social + environment)	15%
	No link to climate/environment	0%
Credibility of the recipient / implementing partner How credible is the organization or project receiving the financial flows? 15 points	Internationally recognized organization listed by UNFCCC	15%
	For non-listed organizations, check cumulative criteria:	
	No major controversies	+5%
	External verification beyond the organization website	+5%
	Recognition by reputable institutions	+5%
Durability of the impact How durable or long-lasting is the impact of the financial mechanism? 10 points	Multi-year, capacity building, long-lasting systemic leverage	10%
	One-off action but with structured outcomes (e.g. pilot project)	5%
	No lasting impact	0%
Transparency and accountability Is there public reporting on the climate/environmental outcomes of the initiative? 5 points	Public reporting with climate impact evidence	5%
	No reporting	0%
Selection process robustness Is there a formal, structured selection process to choose which initiatives are funded? 10 points	Transparent, criteria-based selection with expert review	10%
	Internal but structured process	5%
	Ad hoc or purely discretionary	0%
Audit Has the use of funds been subject to an external audit? What level of assurance? 10 points	External audit with reasonable assurance	10%
	External audit with limited assurance	5%
	No audit conducted	0%

Table 32: Assessment {Framework + Quality} scoring grid for C2 (and C3) financing vehicles

■ C3 – Investments with secondary climate impacts

The **same scoring grid used for sub-pillar C2** also applies to all climate finance instruments under sub-pillar C3, including investments with secondary climate impacts.

[Complementary analytical layer across Pillar C instruments]

In addition to the Assessment Framework and Quality scoring grids defined for each sub-pillar (C1, C2, and C3), **a complementary analytical layer is applied to all types of financial instruments under Pillar C.**

Analytical framework

This complementary assessment is structured **around three key questions:**

Does the company provide financing **after the impact has occurred**, thereby limiting its risk through an instrument that does not incentivize early support for the underlying project?

→ Does the company obtain a **financial return on investment (ROI in €)**?

→ Does the company obtain a **carbon return on investment** (e.g. carbon credits in tCO₂e)?

Taken together, these dimensions allow the framework to distinguish between **upstream, risk-bearing financing and ex-post or return-driven instruments**, while also capturing the extent to which the company directly benefits from its financial engagement.

Bonus mechanism

Based on the combination of responses to the three questions above, a **bonus** is applied to the **Assessment Framework and Quality (AF + AQ) score at the level of each individual financial flow (i.e. each line of expenditure under Pillar C)**. This means that the adjustment is applied **independently to each instrument**, depending on its specific characteristics, before aggregation at the Pillar C level.

The logic is as follows:

→ Instruments characterized by **limited financial and carbon returns, and stronger upfront contributions to projects** are positively adjusted

→ Instruments associated with **financial returns, carbon returns, or ex-post financing structures** receive lower or no positive adjustments

The resulting bonus is determined linearly based on the number of “No” responses across the three questions, with each “No” contributing +5% to the Assessment Framework and Quality (AF + AQ) score:

Number of "No" responses	Typical instrument profile	Bonus applied to AF + AQ
3 No / 0 Yes	Pure philanthropic-type instruments (e.g. sponsorship, donations)	+15%
2 No / 1 Yes	Venture funds, carbon funds, advanced market mechanisms (AMCs)	+10%
1 No / 2 Yes	Spot market for carbon credits	+5%
0 No / 3 Yes	/	No bonus

Illustrative examples

- A **carbon credit purchase on the spot market (C1)** corresponds to an ex-post financing structure in which the company acquires already issued credits. This implies limited risk exposure and an absence of early-stage support for projects, while generating a direct carbon return. As a result, this configuration leads to one negative response and two positive ones, and therefore to a **+5% adjustment**.
- By contrast, **carbon funds financing projects upstream (C1)** typically rely on advance payments, providing early financing to enable project implementation. In return, the investor receives a share of future carbon credits. While this implies higher risk exposure, it still results in a carbon return. This configuration therefore leads to two negative responses and one positive response, corresponding to a **+10% adjustment**. From an economic perspective, prepayment structures may, in well-functioning markets, be considered broadly equivalent to spot purchases when accounting for the risk–price trade-off. However, in practice, such upstream financing remains less common and plays a critical role in enabling projects. The framework therefore preserves a differentiation in scoring to recognize this contribution.
- A **financial fund investing in carbon-generating projects (C3)** corresponds to a different configuration. In this case, the company provides financing to a vehicle that supports projects generating carbon credits, but these credits are subsequently sold to third parties. The investing company therefore receives a financial return, but does not directly benefit from a carbon return. Combined with upstream financing, this results in two negative responses and one positive response, leading to a **+10% adjustment**.
- A related but distinct case is that of **funds combining financial return and indirect carbon impact (C3)**, such as venture or infrastructure funds investing in climate solutions. These instruments provide early-stage financing and generate financial returns, but do not entitle the investor to carbon credits. This results in the same configuration (**2 "No" / 1 "Yes"**) and therefore a **+10% adjustment**.

- Finally, **quasi-philanthropic climate funds (C2)** provide upstream financing without financial return and without carbon return. These instruments receive the maximum adjustment (**3 "No" / 0 "Yes" → +15%**).

Role within the overall scoring logic

This complementary mechanism does not replace the core Assessment Framework and Quality scoring grids but rather **adjusts them** to reflect the broader nature of the financial instrument.

It ensures that the framework:

- differentiates between **types of financial engagement**, not only their integrity,
- recognizes **early-stage, risk-bearing contributions**,
- and limits the over-valorization of instruments primarily driven by **financial or carbon returns**.

B4

APPENDIX B4 - ASSESSMENT QUALITY SCORING GRID

Assessment Framework scoring grid under Pillar A & Pillar B

The Assessment quality score is determined using a structured grid which varies for quantitative or qualitative assessment. For quantitative assessments only (i.e. A1, B1, B3):

Criteria	Description	Sub-criteria	Score
Underlying Data source	Nature of the data used to support the assessment	Quantitative estimation from public data	5%
		Quantitative measured data / most accurate	15%
Assessor and auditor	Who applied the framework and was it subject to formal audit or assurance	Self-assessed – No audit	5%
		3 rd party mandated by the company – No audit	10%
		Independent third-party (e.g., WBA, SBTi, data provider)	15%
		Self-assessed - Audited	15%
		3 rd party mandated by the company - Audited	20%

Table 33: Assessment Quality scoring grid for Pillars A & B

For qualitative assessments only (i.e. A2, A3a, A3b, A3c, A4, A5):

Criteria	Description	Sub-criteria	Score
Underlying Data source	Nature of the data used to support the assessment	Qualitative data	0%
		Qualitative data – Entirely accessible	5%
Assessor	Who applied the framework	Qualitative data – Entirely audited	5%
		Qualitative data – Entirely accessible & audited	10%
		Self-assessed	5%
		Paid 3 rd party	10%
		Paid NGO	15%
		Independant 3 rd party	15%
Auditor	Was the assessment subject to formal audit or assurance	No audit	0%
		Challenged with iteration	5%
		Proper audit	5%
Framework output	Nature of the assessment result	Private	0%
		Public or purchasable	50%
		Fully public	10%

Table 34: Assessment Quality scoring grid for qualitative assessments

Each sub-pillar framework application is scored independently using this grid. The final assessment quality score per sub-pillar is the sum of the two components. In addition, **if the assessment date exceeds three years, a penalty of 5%** is applied to the assessment quality score.

To illustrate how the Assessment Quality Score is applied in practice, the following examples show typical configurations across different sub-pillars and assessment setups. Each case is scored using the three evaluation criteria—data source, assessor, and audit—with the resulting percentage reflecting the overall quality of the assessment process. These examples are indicative and help clarify how different levels of assurance and independence translate into scoring outcomes.

Case Description	Sub-pillar	Data	Assessor and auditor/ Assessor	Auditor	Framework output	Final Score
NGO applies ACT Module 1 to the company based on public data.	A2	5%	20%	0%	10%	35%
Self-assessment using any eligible framework on A sub-pillars - no review/audit.	A1 to A5	0%	5%	0%	10%	15%
Consulting firm applies ACT Module 4, mandated by the company, without formal audit.	A4	5%	10%	0%	10%	25%
Self-assessment using any eligible framework on A sub-pillars with third-party review by a consulting firm.	A1 to A5	0%	5%	5%	10%	20%
Company sets net-zero targets validated by SBTi, no formal audit.	A2	5%	10%	5%	10%	30%
Company's lobbying activity assessed by InfluenceMap.	A5	5%	20%	0%	10%	35%
Third-party mandated by the company applies any eligible framework, with formal audit.	A1 to A5	5%	10%	5%	10%	30%
Company discloses green revenue based on EU Taxonomy (or any other adapted framework) – no review or audit.	B1	15%	5%	N/A	N/A	20%
Independent data provider estimates green revenue based on EU Taxonomy (or any other adapted framework) – no audit.	B1	5%	15%	N/A	N/A	20%
Company discloses green revenue based on EU Taxonomy (or any other adapted framework) with third-party review by a consulting firm – no audit.	B1	15%	10%	N/A	N/A	25%
Company discloses green revenue based on EU Taxonomy (or any other adapted framework) with formal audit	B1	15%	15%	N/A	N/A	30%
Company estimates avoided emissions using WBCSD guidelines (or any other adapted framework) – no review or audit.	B3	15%	5%	N/A	N/A	20%
Company mandates a consulting firm to apply WBCSD guidelines (or any other adapted framework) to compute avoided emissions using private data, followed by formal audit.	B3	15%	20%	N/A	N/A	35%

Table 35: Illustrative Assessment Framework scoring outcomes for Pillar A & B

Note that these scores can go up to 35%: while most of the time Assessment Framework scores will score maximum 70%, and Assessment Quality will score maximum 30% (hence a global score of 100%), it means the most stringent Assessment Quality can slightly compensate for a slightly less stringent assessment framework. It enables in several occasions to reach the full scale of potential scorings and not be limited in the possibility to discriminate companies' performances.

The **CCF Simplified Approach** is a streamlined methodology designed to assess climate performance in **companies that lack external assessments on one or more sub-pillars within Pillar A**, particularly **small and medium-sized enterprises (SMEs)**.

Each sub-pillar is assessed through a **maturity matrix**, composed of progressive performance levels. These levels are defined by specific criteria that companies must demonstrate to qualify. While less demanding than external frameworks, this approach receives a **lower Assessment Framework Score** to reflect its reduced methodological depth. Nevertheless, it ensures that all companies—regardless of size or data availability—can be evaluated meaningfully.

Below are the maturity matrices and scoring approaches for each sub-pillar.

A1 Past & Current Performance sub-pillar CCF simplified approach

The CCF Simplified Approach for this sub-pillar offers multiple pathways depending on the company's profile:

- **Company maturity:**

- **Companies with computed current and historical emissions** are assessed based on their **emissions trajectory** and alignment with **sectoral decarbonization benchmarks**.

Smaller companies **without historical emissions data** may opt for a **mean-oriented approach**, which evaluates the presence of low-carbon practices. This option is not preferred, as it introduces high uncertainty and may not be well-suited to the company's emissions profile or sectoral context.

- **Sector of activity:**

- Companies operating in **SDA-covered sectors** (Sectoral Decarbonization Approach) are assessed against **intensity benchmarks** that define low-carbon versus carbon-intensive performance (see Figure 9).
- Companies in **non-SDA-covered sectors** are evaluated based on the **trend of their historical emissions compared to the decarbonization rate required** for their sector (see Figure 9).
- Companies **partially covered by SDA** are assessed using a **hybrid method** that combines benchmark comparison and emissions trend analysis (see Figure 9).

■ SDA-covered sectors

For companies operating in sectors where the SDA (Sectoral Decarbonization Approach) approach is applicable – e.g. automotive, power, etc.

	0	20	30	40	50	60	70	80	90	100
What is the company's current performance? (carbon intensity)	No information	Intensity computed & disclosed - Above RY-4 sectoral benchmark	Equal or below RY-4 sectoral benchmark	Equal or below RY-2 sectoral benchmark	Equal or below RY sectoral benchmark	Equal or below RY+2 sectoral benchmark	Equal or below RY+4 sectoral benchmark	Equal or below RY+6 sectoral benchmark	Equal or below RY+8 sectoral benchmark	Equal or below RY+10 sectoral benchmark

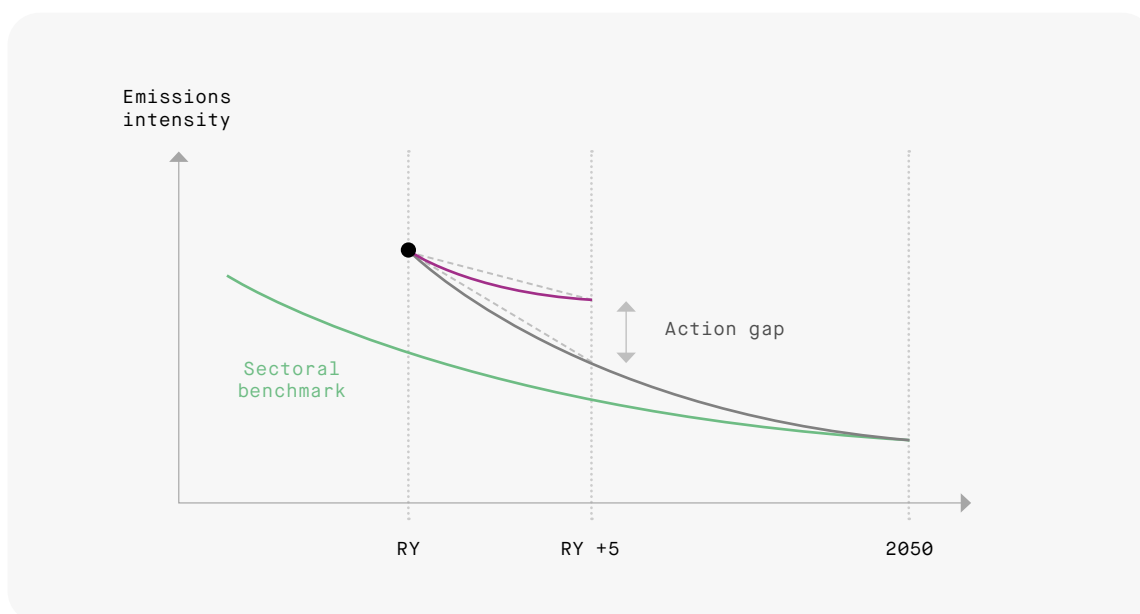


Figure 9: CCF simplified approach on A1 - For companies fully covered by SDA

■ Non- SDA sectors

For companies not covered by SDA, a realignment factor is computed for each relevant scope (Scope 1&2, Scope 3, and FLAG where applicable):

$$\text{Scope X realignment factor} = (\text{Required trend (Scope X)}) / (\text{Observed trend (Scope X)})$$

Where:

- Scope X refers to Scope 1&2, Scope 3, or FLAG emissions
- Required trend corresponds to SBTi-aligned trajectories:
 - -4.2%/year (Scope 1&2, absolute)
 - -7%/year (Scope 3, economic intensity) or -2.5%/year (absolute)
 - -3.03%/year (FLAG emissions)
- Observed trend corresponds to the actual reduction observed over the period with baseline year following specific requirements detailed below.

Realignment factors are translated into performance scores using the maturity matrix below, for scope 1&2, scope 3 and FLAG emissions separately.

For companies not covered by a SDA (Sectoral Decarbonization Approach) - e.g. service, telecom, etc.

$S1+2 \text{ Realignment factor} = (S1+2 \text{ required trend } [-4.2\%/yr \text{ absolute}]) / (S1+2 \text{ observed trend})$

$S3 \text{ Realignment factor} = (S3 \text{ required trend } [-7\%/yr \text{ economic intensity}]) / (S3 \text{ observed trend})$

$GHG \text{ realignment factor} = 50\% \times (S1+2 \text{ realignment factor}) + 50\% \times (S3 \text{ realignment factor})^*$

	0	10	20	30	40	50	60	70	80	90	100
GHG emissions realignment in the near term	$x < 0$	$x > 3$	$2.5 < x \leq 3$	$2 < x \leq 2.5$	$1.5 < x \leq 2$	$1.4 < x \leq 1.5$	$1.3 < x \leq 1.4$	$1.2 < x \leq 1.3$	$1.1 < x \leq 1.2$	$1 < x \leq 1.1$	$0 < x \leq 1$

(required data, taking most ancient year with same perimeter)

Directly derived from ACT Core F01.A

* 50% scope 1-2 vs 50% scope 3: if not SDA-covered, a priori lower scope 1-2 emissions but higher responsibility and capacity to influence these emissions hence higher focus/weighting.

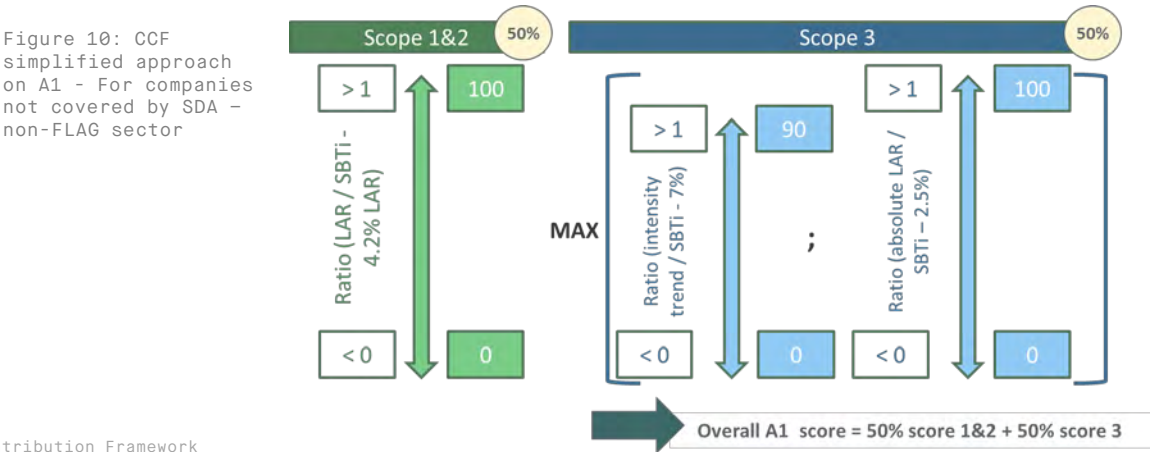
Table 36: Maturity matrix for realignment factors – Result-oriented approach under A1-
For companies not covered by SDA

The A1 score is computed as the average of Scope 1–2 and Scope 3 scores, with a 50% weighting applied to each.

N.B. Two possible required trends are considered for scope 3 past performance (absolute and intensity-based).

- A maximum score of 90 points applies to intensity-based reductions
- A maximum score of 100 points is reserved for absolute reductions, providing an additional incentive to reduce total Scope 3 emissions

The overall result-oriented approach for companies not covered by SDA in non-FLAG sectors is summarized below:



For FLAG sectors, please refer to methodological adjustments below:

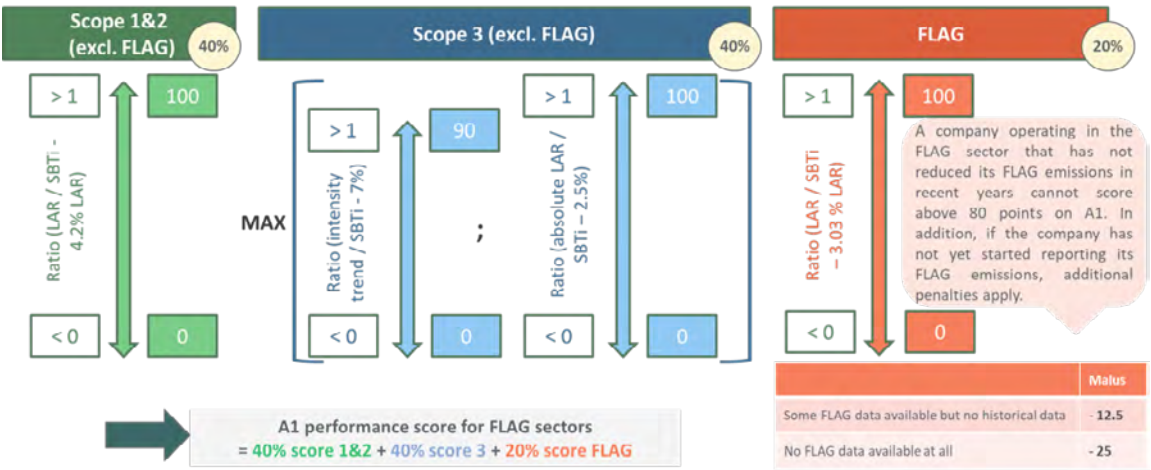


Figure 11: CCF simplified approach on A1 - For companies not covered by SDA – FLAG sector

The linear annual reduction rate is calculated between:

- the most recent reporting year, and
- the earliest available historical year,

provided both use a consistent organizational perimeter and accounting methodology.

Companies may not always provide a full 5-year history of emissions data. In such cases, the score can be computed over a shorter period, with a downgrade factor applied to the Assessment Framework and Quality score.

This downgrade corresponds to:

- -5% per missing year from the assessment year (2025)
- -5% per missing year relative to 2020

Table 37: Downgrade factor applied to A1 assessment framework and quality score for incomplete GHG time series (assuming 2025 is the most recent year)

		Most recent year with GHG reporting				
		2025	2024	2023	2022	2021
-5% malus applied for each missing year starting from 2025						
Earliest year with GHG reporting	<2020	0%				
	2021	-5%	-10%			
	2022	-10%	-15%	-20%		
	2023	-15%	-20%	-25%	-30%	
	2024	-20%	-25%	-30%	-35%	-40%

The level of the downgrade depends on:

- the number of years available
- the recency of the data

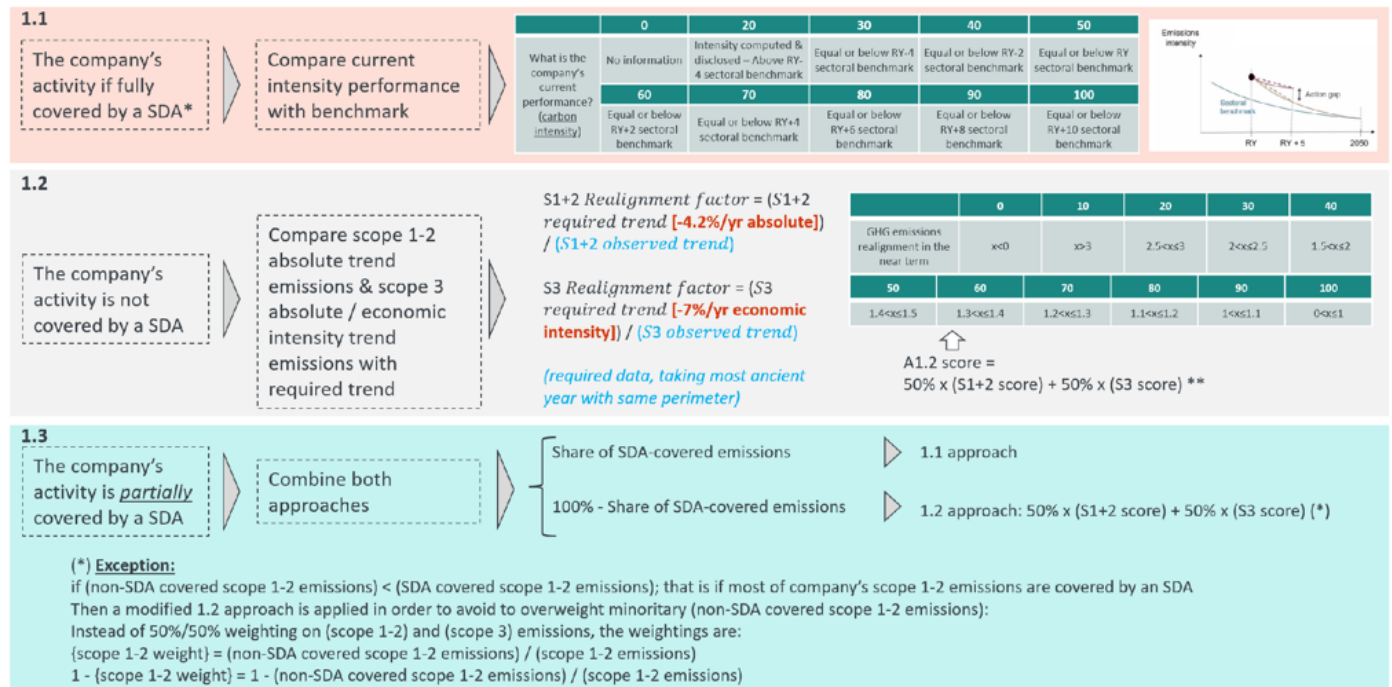
If different time horizons are used for Scope 1&2 and Scope 3, the **average of both downgrade factors** is applied.

If emissions are not calculated on a **consistent perimeter**, an additional -30% downgrade may be applied when methodological inconsistencies are deemed significant.

■ Companies partially covered by SDA

For companies partially covered by a SDA (Sectoral Decarbonization Approach) → case 1.3

For companies *partially* covered by a SDA (Sectoral Decarbonization Approach) → case 1.3



* SDA: Sectoral Decarbonization Approach (mostly for high-emitting homogeneous sectors, e.g. automotive manufacturing, power generation, etc.**)

** 50% scope 1-2 vs 50% scope 3: if not SDA-covered, a priori lower scope 1-2 emissions but higher responsibility and capacity to influence these emissions hence higher focus/weighting.

Figure 12: CCF simplified approach on A1 - For companies partially covered by SDA

■ Companies with limited maturity (no historical data emissions):

Mean-oriented approach (for smaller companies without historical emissions computed - at least 2 years available)

	Points
What are the current achievements?	Sum of points x 100 (90 is the maximum with the mean-oriented approach)

Between 0 & 1 point for each line below (20% low-carbon energy < 0.2 point):

1. Low-carbon energy procurement (incl. EAC) / on-site production: %
2. Share of low-consumption building: %
3. Low-carbon vehicle fleet: %
4. Share of eco-designed products or services: %

1 point for each criteria required to score the best in this module:

5. Energy efficiency measures undertaken on process & machines
6. Green policy on professional travel
7. Actions/incentives on low-carbon commuting
8. Financial incentives on low-carbon / recycled materials sourcing / green procurement policy
9. Intervention / roadmap in place targeting verifiable reduction on most intensive phases of main products/services

Derived from ERI Exponential Business Playbook and ACT generic module 4

* SDA: Sectoral Decarbonization Approach (mostly for high-emitting homogeneous sectors, e.g. automotive manufacturing, power generation, etc.**)

** 50% scope 1-2 vs 50% scope 3: if not SDA-covered, a priori lower scope 1-2 emissions but higher responsibility and capacity to influence these emissions hence higher focus/weighting.

For each of the following sub-pillars, the corresponding scoring grid (i.e., criteria, and possible answer options) are presented below, followed by the maturity matrix to compute CCF Simplified Performance score. N.B. A “Partially” answer scores 0.5 point per criterion. Note that all criteria don’t have the same level of difficulty, which enables companies to valorize low-hanging fruits while raising the bar for the next steps, the overall score reflecting the cumulative effort – this logic (the incremental effort to score one more point increases as the company become more advanced) can be found as well in Pillar C performance score.

A2 Metrics & Ambition sub-pillar CCF simplified approach

Criteria	Possible answers
The company has set at least one near-term (e.g., nearest to year 2030) and one long-term GHG emissions reduction target. NB: “Partially” if one near-term only or one long-term only.	Yes / No / Partially
These targets cover more than 66% of the company’s total GHG emissions. NB: “Partially” if at least 50% of total GHG emissions are covered.	Yes / No / Partially
These targets are aligned with a 1.5°C pathway, based on a science-based scenario from a recognized institution (e.g., SBTi, IPCC, IEA, etc.). NB: “Partially” if only on the near-term or long-term or only on Scope 1+2 or Scope 3.	Yes / No / Partially
These targets include at least one commitment expressed in absolute GHG emission reductions (not only in intensity metrics).	Yes / No

Table 38: CCF simplified scoring grid for sub-pillar A2 – Derived from ACT Core A01.b & A01.c

	Criterion unmet	Criterion partially met	Criterion fully met
What is the maturity and ambition of the company’s target? For each criterion, 3 possible answers:	0	0.5	1
Score = Sum of points / 4			

Table 39: CCF simplified maturity matrix for sub-pillar A2 scoring

A3a Implementation Strategy sub-pillar CCF simplified approach

Criteria	Possible answers
The company has identified sector-specific decarbonization levers.	Yes / No
The company has planned key decarbonization actions both for the near term (before 2030) and the long term (after 2030). NB: "Partially" if only near-term or long-term.	Yes / No / Partially
Carbon savings associated with each decarbonization levers/ actions are computed. NB: "Partially" if only for certain levers, on a limited scope or at a limited time horizon.	Yes / No / Partially
Computed carbon savings cover at least 80% of the total GHG reduction target. NB: "Partially" if at least 50% of total GHG emission targets are covered.	Yes / No / Partially
Associated investment needs (CapEx/OpEx) required for the deployment of levers are computed. NB: "Partially" if only for certain levers, on a limited scope or at a limited time horizon.	Yes / No / Partially
Budget is allocated to finance the implementation of identified actions. NB: "Partially" if only for certain levers, on a limited scope or at a limited time horizon.	Yes / No / Partially
Decarbonization levers & actions account for various future risks and uncertainties (e.g. assumptions in energy / GHG savings calculations, potential policy or technological changes, macroeconomic trends, shifts in consumer demand, physical impacts of climate change, locked-in emissions of the company). NB: "Partially" if only one type of risk or uncertainty.	Yes / No / Partially

Table 40: CCF simplified scoring grid for sub-pillar A3a – Derived from ACT Core B02.A, B02.B, B02.C, B02.D, B02.E, also consistent with ATP-Col

	Criterion unmet	Criterion partially met	Criterion fully met
Implementing strategy maturity and ambition For each criterion, 3 possible answers:	0	0.5	1
Score = Sum of points / 7			

Table 41: CCF simplified maturity matrix for sub-pillar A3a scoring

A3b Supplier Engagement Strategy sub-pillar CCF simplified approach

Criteria	Possible answers
The company collects carbon information from more than 80% of suppliers in share of supplier-related emissions or spend. NB: "Partially" if at least 50% in share of supplier-related emissions or spend.	Yes / No / Partially
The company systematically engages & incentivizes its suppliers (e.g. campaigns, provides tools, shares best practice, integrates financial incentives linked to carbon performance). NB: "Partially" if only some examples covering a limited share of suppliers and supplier-related emissions.	Yes / No / Partially
The company systematically shares innovation & collaboration projects (R&D, etc.) on low-carbon products/business models with its suppliers. NB: "Partially" if only some examples covering a limited share of suppliers and supplier-related emissions.	Yes / No / Partially
GHG emission reduction targets cover more than 60% of supplier-related emissions. NB: "Partially" if more than 30%.	Yes / No / Partially
The company sets GHG-related requirements as part of its supplier engagement activities (e.g. requirements included in contracts) for more than 80% of its suppliers in share of emissions or spend. NB: "Partially" if more than 50% of suppliers are required to set GHG-related requirements.	Yes / No / Partially

Table 42: CCF simplified scoring grid for sub-pillar A3b – Derived from ACT Core B03.A, B03.B, B03.E

	Criterion unmet	Criterion partially met	Criterion fully met
Engagement strategy maturity and ambition For each criterion, 3 possible answers:	0	0.5	1
Score = Sum of points / 5			

Table 43: CCF simplified maturity matrix for sub-pillar A3b scoring

A3c Customer Engagement Strategy sub-pillar CCF simplified approach

Criteria	Possible answers
The company systematically educates and informs its customers about the quantified climate change impacts of (using) its products, goods, and/or services (e.g., engagement campaigns, disclosure of environmental information, certification schemes, tools, etc.). NB: “Partially” if only a limited share of customers engaged.	Yes / No / Partially
The company systematically engages in innovation & collaboration projects with customers (e.g., campaign, multi-party working groups, R&D) on low-carbon solutions (circularity, downstream logistics efficiency, etc.). NB: “Partially” if only some examples are reported.	Yes / No / Partially
The company systematically uses financial incentives or commercial conditions to encourage environmentally-positive behaviours by its customers (e.g. rebates or discounts in BtoC contexts; preferential pricing, margin concessions, or other incentive-based commercial terms in BtoB contexts). NB: “Partially” applies where such incentives are limited to specific products, pilot initiatives, selected customers, or represent a limited share of total sales.	Yes / No / Partially
The company designs marketing campaigns and/or choice architecture (‘nudging’) targeting end customers (i.e. direct customers in BtoC contexts or final customers in BtoB contexts), with the aim of indirectly encouraging lower-GHG behaviours or choices. NB: “Partially” applies where such campaigns or nudging mechanisms only target a limited share of end customers or are restricted to specific products or services.	Yes / No / Partially
GHG emission reduction targets cover more than 60% of supplier-related emissions NB: “Partially” if more than 30%.	Yes / No / Partially

Table 44: CCF simplified scoring grid for sub-pillar A3c – Derived from ACT Core B03.C, B03.D

	Criterion unmet	Criterion partially met	Criterion fully met
Engagement strategy maturity and ambition For each criterion, 3 possible answers:	0	0.5	1
Score = Sum of points / 5			

Table 45: CCF simplified maturity matrix for sub-pillar A3a scoring

A4 Governance sub-pillar CCF simplified approach

Criteria	Possible answers
Sustainability decision-making is placed with the highest level of accountability (board, CEO).	Yes / No
There are functions/teams/committees responsible for implementation of sustainability plans.	Yes / No
The company's supervisory board includes experts in climate change and the low-carbon transition (based on academic qualification, previous professional experience, relevant/active membership in relevant organizations, technical knowledge). NB: "Partially" if other justification for competency than these options (e.g. training provided as part of company activities).	Yes / No / Partially
Senior executives' annual and long-term remuneration is linked to climate performance criteria. NB: "Partially" if only annual OR long-term.	Yes / No / Partially

Table 46: CCF simplified scoring grid for sub-pillar A3b – Derived from ACT Core C01.A, C01.B, C01.C, C01.D

	Criterion unmet	Criterion partially met	Criterion fully met
Governance maturity and ambition For each criterion, 3 possible answers:	0	0.5	1
Score = Sum of points / 4			

Table 47: CCF simplified maturity matrix for sub-pillar A4 scoring

A5 Policy & Influence sub-pillar CCF simplified approach

Criteria	Possible answers
The company publicly states support/lobby for significant climate policies OR publicly commits to international low-carbon commitments such as the Paris Agreement.	Yes / No
The company actively participates in / leads sectoral or cross-sectoral initiatives against climate change (e.g., SBTi, MPP, etc.).	Yes / No
The company is not affiliated (meaning a member of or providing funding to) with organizations holding climate-negative positions (according to InfluenceMap). N.B. Partially if affiliated, but the company engages in active efforts to influence the organization toward more ambitious, climate-aligned positions (e.g. internal advocacy, public positioning, or governance engagement)	Yes / No / Partially
The company establishes a transparent process for monitoring and reviewing climate policy engagement, ensuring consistency between the company's public policy positions and its direct and indirect engagement with climate policy, including through third parties and defines actions in situations where policy engagement is not aligned.	Yes / No
The company collaborates with local public authorities to achieve local emissions reductions.	Yes / No
The company was not subjected to any climate-related controversies in the last 5 years.	Yes / No

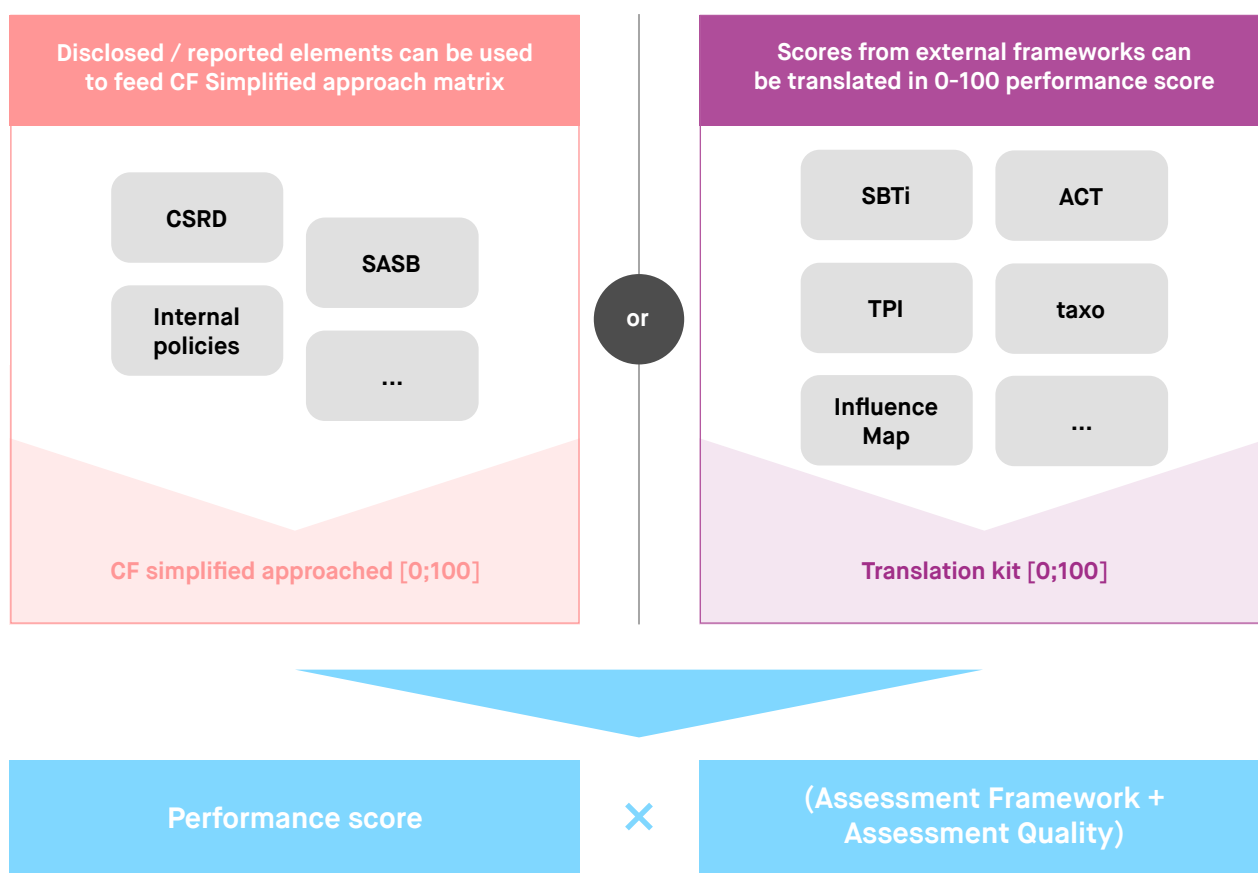
Table 48: CCF simplified scoring grid for sub-pillar A5 – Derived from ACT Generic GEB.1, 8.2, 8.3 and 8.4

	Criterion unmet	Criterion partially met	Criterion fully met
Engagement strategy maturity and ambition For each criterion, 3 possible answers:	0	0.5	1
Score = Sum of points / 6			

Table 49: CCF simplified maturity matrix for sub-pillar A5 scoring

Please note that existing disclosure frameworks can be harnessed to demonstrate compliance on the CCF simplified scoring grid (see figure below for comparison with Performance score leveraging existing external frameworks).

For each sub-pillar:



D1 Appendix D1 - Computing pillars relevance for each sector

Step 1-A: Computing "Pillar A relevance" for the different sectors. This step includes:

- **1A1) Building on carbon intensity per sector:** A logarithmic transformation is applied separately to Scope 1–2 and Scope 3 carbon monetary intensities, which makes it possible to linearize actors that differ by several orders of magnitude. For Scope 1–2, materiality is scored at 0 if the company is among the bottom 10 % emitters, and at 50 if it is the top 10% emitters. The same logic applies to Scope 3. Carbon intensity figures by subsector are sourced from Iceberg Data Lab. Iceberg Data Lab is a Fintech which developed several environmental databases to serve investors needs. For this study, carbon intensity data at NACE level 4, sourced from Iceberg Data Lab's climate model, SB2A, were used.
- **1A2) Aggregation:** The sum of (Scope 1–2) and (Scope 3) derived values (0-50 each) yields a total gross α ranging from 0 to 100: A sector that is among bottom 10% (resp. top 10%) Scope 1-2 and bottom 10% (resp. top 10%) Scope 3 emitter would get 0 (resp. 100).
- **1A3) Safeguard #1:** If the sector is within a recognized and consensual **list of highly contributing sectors** (e.g., SBTi FINZ 2.0 list of emissions-intensive sectors and activities, ACT sectoral methodologies), the Pillar A Relevance score is increased by **twice the gap to the maximum score of 100** multiplied by a 20% weighting. This acts as a safeguard to mitigate limits of monetary metrics.
- **1A4) Safeguard #2:** In order to account for sequestration effects in FLAG sectors, an additional safeguard is applied to avoid overstating (induced-only) emission intensity figures. **α is adjusted downward where net sequestration potential systematically exists along the value chain, following correction rules in the table below:**

Types of vegetated land	NACE Rev.2 - level 4 examples	Average annual net carbon storage (order of magnitude)	Alpha correction
Forest (managed forest land)	Silviculture and other forestry activities; Logging; Sawmilling and planing of wood	~5-12 tCO ₂ e/ha/an	-50%
Orchards	Growing of pome and stone fruits; Other saprocessing and preserving of fruit and vegetables	~3-5 tCO ₂ e/ha/an	-25%
Grasslands / Pasture	Raising of other cattle and buffaloes; Mixed farming	~1-2 tCO ₂ e/ha/an	-10%
Cropland / Annual Crops	Growing of cereals (except rice), leguminous crops and oil seeds; Manufacture of grain mill products	Net source of GHGs	0%

Table 50: α -coefficient downward adjustments to account for sequestration potential in FLAG sectors

- **1A5) Capping rule:** Pillar A relevance is capped at 100. Indeed, some sectors within the top 10% most emitters can score higher than 50 in one or both (Scope 1-2) and (Scope 3) intermediary indicators.

“Pillar A relevance” is an **intermediary output**: a score ranging from [0-100], reflecting the sector’s carbon footprint materiality:

- The higher the “Pillar A relevance”, the more a company should focus on its Pillar A (Minimizing Footprint), and the higher its α .
- This is an intermediary output only, as it still requires harmonization: two sectors with the same level of footprint materiality / “Pillar A relevance” but very different “Pillar B relevance” (i.e., different potential for climate solutions) may require different α values to make room for the importance of β and show the relative importance of each area of contribution potential.

Step 1-B: Computing “Pillar B relevance” for the different sectors. This step includes:

- **1B1) Assessing climate solution potential:** each sector is assessed on its potential to contribute to development of climate solutions as listed in the IEA ETP Clean Energy Technology Guide (interactive database of more than 600 individual technology designs and components across the whole energy system that contribute to achieving the goal of net-zero emissions) or equivalent. Technology-related potential of each sectors is classified within 4 categories of solution providers, each assigned different weight/point to allow for greater granularity and to account for **pillars A & B natural overlap (see Box below)**:

Categories in Question 1 (Q1)	Pillar A overlap	Points*	Examples
Enablers — sectors providing upstream technologies or components that enable downstream low-carbon solutions.	No	40	Batteries enabling electric mobility or grid flexibility
Producers of mature low-carbon solutions , with possible substitution occurring outside their own activity scope.	Limited	30	Heat pump manufacturers, where climate gains come from substituting gas boilers
Producers of mature low-carbon solutions , with possible substitution occurring within their own activity scope.	Yes	20	Car manufacturers producing ICEs and EVs
Producers of emerging low-carbon alternatives to conventional high-emission products (i.e., <i>transitioning activities</i>), with substitution occurring within the same activity scope.	Yes	10	Low-carbon cement replacing traditional cement

Table 51: Pillar B weightings technology-related categorization (non FLAG)

Note that a sector can end-up in several added categories at once (e.g. production of low-carbon power in “Producer of mature low-carbon solutions” while also “enabler” of electro-mobility: the sum is considered each time). Such distinguished categories make it possible to account for the natural overlap between Pillars A & B (see dedicated Box).

MANAGING OVERLAP BETWEEN PILLAR A AND PILLAR B

- Climate solutions from “end-use sectors” (e.g., automotive manufacturers) can contribute to both Pillar A and Pillar B. From a scaling solutions perspective, these contributions belong to Pillar B, while from a footprint reduction standpoint, they belong to Pillar A. Both perspectives are valid, and the framework adopts a continuous approach to minimize overlap and potential double counting by distinguishing four categories of low-carbon solution providers. action-supporting decision-making, comparability, and accountability.
- For instance, an electric vehicle (EV) is a clear climate solution, and its scaling is precisely what Pillar B aims to capture – it represents a green activity that generates green revenues and leads to avoided emissions. However, all efforts made to increase the EV share for a car manufacturer will also be reflected in Pillar A (better current performance, main lever for its transition plan to achieve ambitious targets, etc.): efforts to scale EV production and sales are captured both in Pillar A (reducing the company's footprint) and in Pillar B (scaling climate solutions).
- On the other hand, pure upstream enablers will not see their efforts to scale solutions reflected in their Pillar A score. For instance, producing more lithium to enable electro-mobility does not directly improve a mining company's current performance or the ability to deliver emission reduction targets – these actors are rather 'pure' Pillar B players.
- To account for this diversity and provide additional granularity, different weightings/points are applied: Scaling solutions are captured through a high β for pure enablers and through a medium β combined with higher α for producers of mature low-carbon solutions.
- In the end, this approach ensures that the overall contribution to scaling climate solutions is captured consistently and equitably across different types of actors.

- **1A2) Extending solution potential to account for solutions from FLAG sectors delivering carbon sequestration:** sequestration-related products and activities are also part of the solutions required to reach Net Zero, with activities recognized under several “pillar B” schemes. The approach presented in 1A1 is extended beyond carbon reduction technologies/activities to account for carbon sequestration activities and products.

Categories in Question 1-bis (Q1bis - FLAG-relevant)	Points	Examples
Product or service with Scope 1 sequestration	40	Forests, land-based carbon sinks
Product or service with with Scope 3 sequestration embodied in products	30	Long-lived wood products
Product or service with <i>potential/limited</i> Scope 3 sequestration embodied in products	20	Paper

Table 52: Pillar B weightings FLAG-related categorization

- **1A3) Extending solution potential beyond tangible / technology-related:** Two distinct types of activities that do not produce a low-carbon product or component themselves are assigned an increased Pillar B relevance.

Q°	Description	Points	Weight	Examples
2	Potential supporting services Activities that do not produce a low-carbon product or component themselves but provide strategic, technical, or operational services that help other sectors reduce their emissions.	+30	100%	Business and other management consultancy activities; Software publishing
3	Potential cultural and recreational awareness Activities that do not produce a low-carbon product or component themselves but hold significant potential to raise awareness, shift behaviors, or influence societal narratives around climate action.	+20	100%	Museum activities; Motion picture, video and television programme production activities

Table 53: Pillar B weightings intangible categorization

- **1B3) Safeguards:** Two additional questions are considered to refine or marginally adjust the “Pillar B relevance” score based on downstream carbon intensity and potential to substitute or switch to a similar service with reduced impact:

#	Description	Points	Weight	Examples
1	Sectors with highly emissive downstream value chains. To capture raw potential: small gains upstream have higher impact in intensive downstream value chain.	Based on sc. 3 down. monetary intensity, following log scoring logic	20%	Manufacture of rubber tyres and tubes gets 75 pts vs. Clothes hanger manufacturing gets 0 pts.
2	Sectors providing the same service as other activities Recognizes substitution and activity switch effects outside sector boundaries.	+100	20%	Freight rail transport acting as a substitute for freight air/road transport. Freight road transport with the potential to switch to rail transport.

Table 54: pillar B weightings safeguards

- **1B4) Aggregation and capping:** All questions and safeguards are aggregated into the Pillar B relevance score using appropriate weightings and capped at 100.

“Pillar B relevance” is an **intermediary output**: a score ranging from [0–100], reflecting the sector’s potential contribution to climate solutions.

- The higher the “Pillar B relevance”, the more a company should focus on its Pillar B (climate solutions), and the higher its β .
- This is an intermediary output only, as it still requires harmonization (see similar reflection held in step 1-A for link between “pillar A relevance” and α).
- Note that the questions and safeguards weightings are designed to allow the Pillar B relevance score to exceed the theoretical maximum of 100 before capping. This is not a zero-sum game: it acknowledges that there are multiple pathways to achieving a high β . This is an **inclusive and extensible approach**, conceived as an open-source questionnaire that can evolve over time by incorporating new criteria and stakeholder feedback by design.

UNFULFILLED POTENTIAL? HIGH β FOR COMPANIES NOT ACTIVE IN CLIMATE SOLUTIONS

- Accumulators and battery manufacturers receive the same β , whether they produce components for electric mobility or for non-transition-related appliances (e.g., electric toothbrushes). Having a high β –and likely a low B– in the latter case is not a penalty, but an intended feature of the framework: β reflects the potential for transition contribution, which is not being realized by the toothbrush manufacturer, even though its core activity and know-how could be redirected toward transition-enabling markets.
- Note that a low B-score does not mean a company is unfit for a low-carbon world (a low-impact company can be fully compatible with a low-carbon world without achieving a high score) but is not actively contributing to its achievement through this action lever. The purpose of the CCF is to enable benchmarking of companies based on their contribution to enabling the overall transition, not merely their compatibility with it.

Step 1-C: Computing “Pillar C relevance” for the different sectors. This step includes:

- **1C1) Building on sectoral margin:** A linear score between 0 and 100 is derived from the sector’s net margin (for all NACE Level 3 sectors), with a 100% weighting for subsequent aggregation. Sectoral margin figures are derived from Aswath Damodaran, NYU Stern School of Business — “Margins by Sector (US)”.
- **1C2) Safeguards:** two safeguards / refinement factors are applied to refine or marginally adjust the Pillar C relevance score.

#	Description	Points	Weight	Examples
1	Does the sector (NACE Level 3) have a responsibility to finance BVCM? In other words, has the sector contributed - or does it continue to contribute - significantly to historical GHG emissions and/or locked-in emissions?	+100	20%	05 - Mining of coal and lignite 06 - Extraction of crude petroleum and natural gas
2	Is the sector (NACE Level 3) strategically aligned with BVCM activities? i.e., Operational proximity to BVCM project ecosystems (e.g., agriculture, forestry, or mining sectors with similar value chains).	+100	20%	10 - Manufacture of food products (operational proximity)

Table 55: pillar C weightings safeguards

- **1C3) Aggregation and capping:** All questions and safeguards are aggregated into the Pillar C relevance score using appropriate weightings, and the final score is capped at 100.

Note that, as for Pillar B relevance, the question/safeguard weightings are designed to allow the **Pillar C relevance score to exceed the theoretical maximum of 100 before capping**. This is **not a zero-sum game**: it acknowledges that there are **multiple pathways to achieving a high γ** . This is an inclusive and extensible approach, conceived as an **open-source questionnaire** that can evolve over time by incorporating new criteria and stakeholder feedback by design.

D2 Appendix D2 - Deducing α , β , γ based on Sectors' Relevance and calibration rules

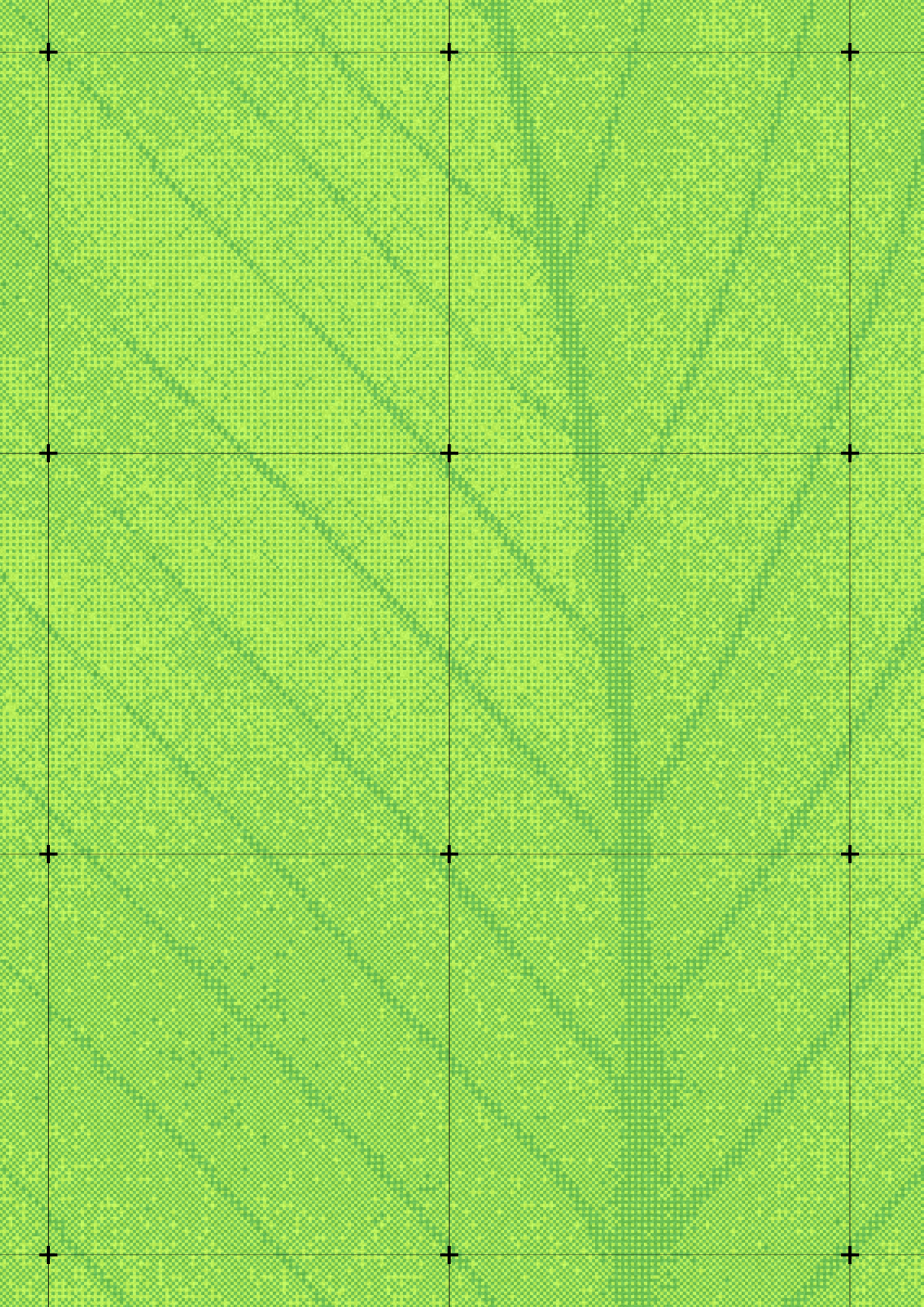
- Pillar C relevance (0-100) is translated in γ (2.5% - 10%) by applying a linear regression between 0 & 10% then setting the minimum value at 2.5%.
- Similarly, a raw α (5%-80%) and a raw β (2.5%-60%) are derived from Pillar A relevance (0-100) and Pillar B relevance (0-100). However, for very material sectors, an additional last step is required if $(\text{raw } \alpha + \text{raw } \beta) > \text{Max } (\alpha + \beta) = 90\%$: then $\alpha = \text{raw } \alpha \times (\text{Max}(\alpha + \beta) / (\text{raw } \alpha + \text{raw } \beta))$ to ensure the overall weightings do not exceed their maximum values.
- These calibration minima & maxima ensure each company has the potential to demonstrate some contribution across all pillars, ensure that each company is primarily assessed on the pillar(s) where its core business has the greatest potential to drive systemic climate impact, and prevents companies from compensating weak performance in one pillar with strong performance in another.

The following constraints have been derived to calibrate and normalize pillars' weightings:

- $\gamma \leq \text{Max } \gamma = 10\%$
- $\alpha + \beta \leq \text{Max } (\alpha + \beta) = 90\%$
- $\alpha \leq \text{Max } \alpha = 80\%$
- $\beta \leq \text{Max } \beta = 60\%$

The rationale for these calibration points are summarized in the table below:

Rationale	CF Implication	CF Result
→ “Supporting measures such as financing removals or offsets can complement but not replace direct emission abatement actions.” (ARG WGIII Chapter 5, p. 102). → “Mitigation pathways highlight the mitigation hierarchy with priority on direct emission reductions, followed by the use of CDR techniques to balance residual emissions that are hard to abate. Overreliance on offsetting or removal risks delaying critical transformations in energy and industrial systems.” (AR6 WGIII Chapter 4, p. 57)	γ is set one order of magnitude lower than $\alpha - \beta$ This sets the cap for $\alpha + \beta$ as $\alpha + \beta + \gamma \leq 1$	Max $\gamma = 10\%$ Max (or $+$ β) = 90%
1. Not every player/sector has the potential to develop climate solution nor the ability to contribute to climate financing. On the other hand, “Deep and rapid emissions reductions are required across all sectors and actors, including governments, industries, and individuals, to achieve the necessary mitigation.” (AR6 WG III Summary for Policymakers). 2. In order to leave the door open to all contribution, no minimum value is set at 0 (there is no sector for which we never envision any potential for pillar B or C contribution) 3. The metrics should enable fair comparison among sectors: - It should enable proper discrimination among players (not all outputs grouped) = The progress of companies must be measured and exceed the thickness of the line	1. Min(α) is set at a higher value than Min(β) and Min(γ) 2. Min(β) = Min(γ) = 0 3. Min($\alpha + \beta + \gamma$) is set one order of magnitude lower than Max $\alpha + \beta + \gamma$	Min $\alpha = 5\%$ Min $\beta = \text{Min } \gamma = 2.5\%$
“The deployment of technologies for mitigation—including energy efficiency, renewable energy, electrification, carbon capture, utilization and storage, and behavioural changes—is essential to achieve net zero CO₂ emissions.” (IPCC AR6 WGIII, Chapter 9, p. 9-43) “Widespread adoption of low-carbon technologies by firms and industries is pivotal to achieving the emission reductions necessary to limit warming to 1.5°C.” (IPCC ARG WGIII, p. 5-34) and “Businesses play a critical role in deploying these technologies at scale.” (IPC ARG WIII SPM, p. 15).	1. As companies' essential contribution can come from pillar B, whatever ($\alpha + \beta + \gamma$) up to 100%, β can always weight at least half of the contribution potential: Max $\beta > 50\%$ 2. Whatever the sectors' materiality (α), it must never dwarf the potential for contributing to solutions to an insignificant level: Max ($\alpha + \beta$) = Max $\alpha \geq 10\%$ = Max γ	Max $\alpha = 80\%$
All sectors and actors should limit their emissions while only some can contribute to scale solutions. Actions captured on A can have positive impact on B (e.g. reduction of products footprint hence increasing avoided emissions; reliable governance in place or documented transition plan; etc.): higher a does not preclude valorizing actions also relevant for B (increasing both B1 and A1), while the opposit is not true Additionally, there is more granularity in pillar A assessment than in pillar B: a wider range enables a wider différenciation]	Max $\alpha > \text{Max } \beta$	Max $\beta = 60\%$



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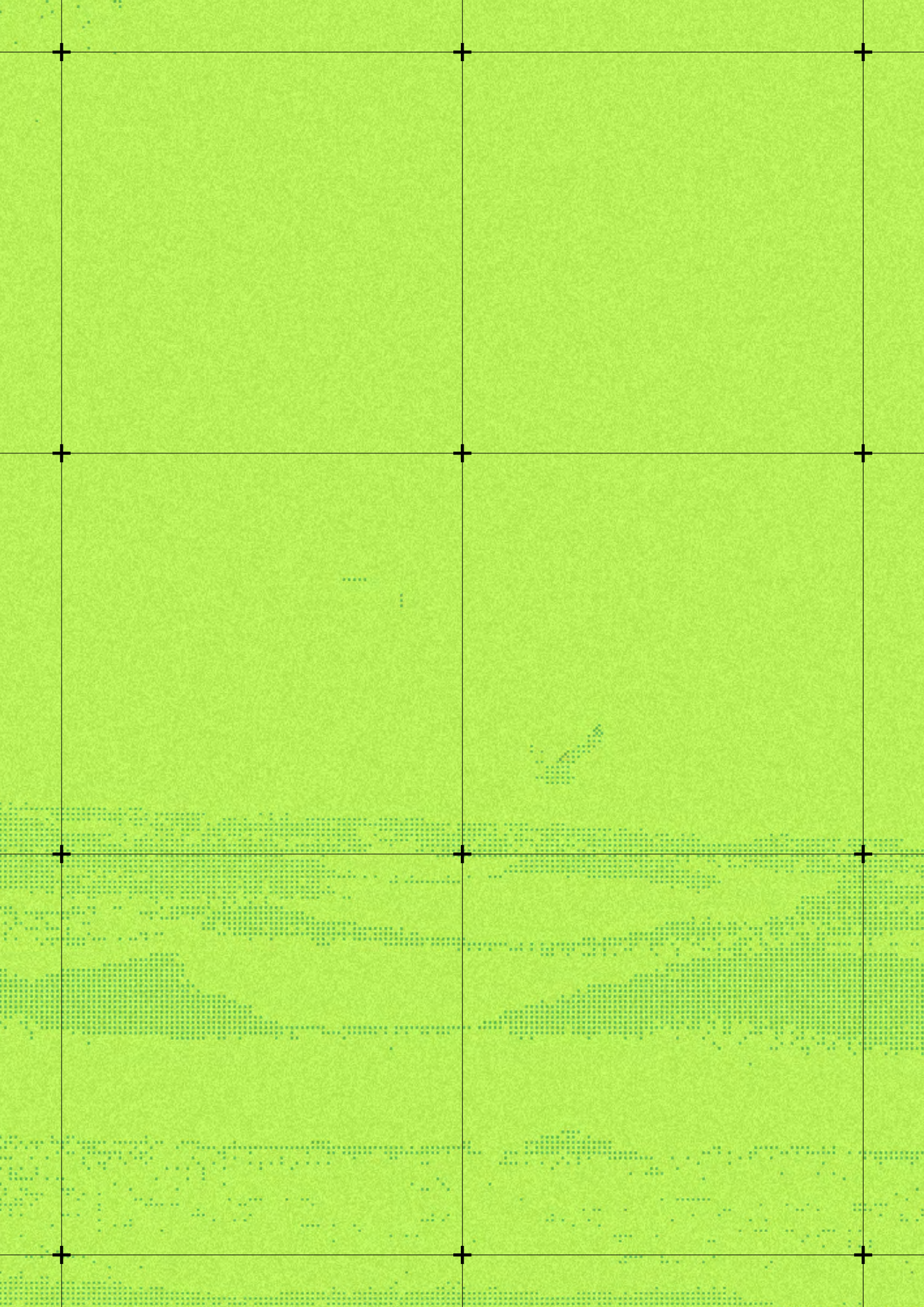
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Climate Contribution Framework

