Climate Contribution Framework

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WHITEPAPER

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1. Executive Summary

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. 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) unifies existing initiatives under a common banner of action and a synthetic, decision-useful indicator. 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 Performance 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 three complementary pillars, each scored on a 0–100 scale:

- **Pillar A – Carbon Footprint Reduction:** 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 – Climate 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 – Climate Financing:** 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 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, TPI, InfluenceMap, EU taxonomy, WBCSD, AEP), 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 (A), β (B), and γ (C) are established at a NACE level across 100+ subsectors. They:

- reflect each sector's climate materiality (α+β+γ 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.

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

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., α+β+γ.
- Actual Contribution (0–100): current performance, adjusted for framework completeness and assessment quality, weighted by α/β/γ.
- Contribution Performance (0–100%): ratio of actual contribution 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).

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 CCF shifts corporate climate action from defensive compliance to measurable, credible, and rewarded impact.

2. Context and Ambition

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**.

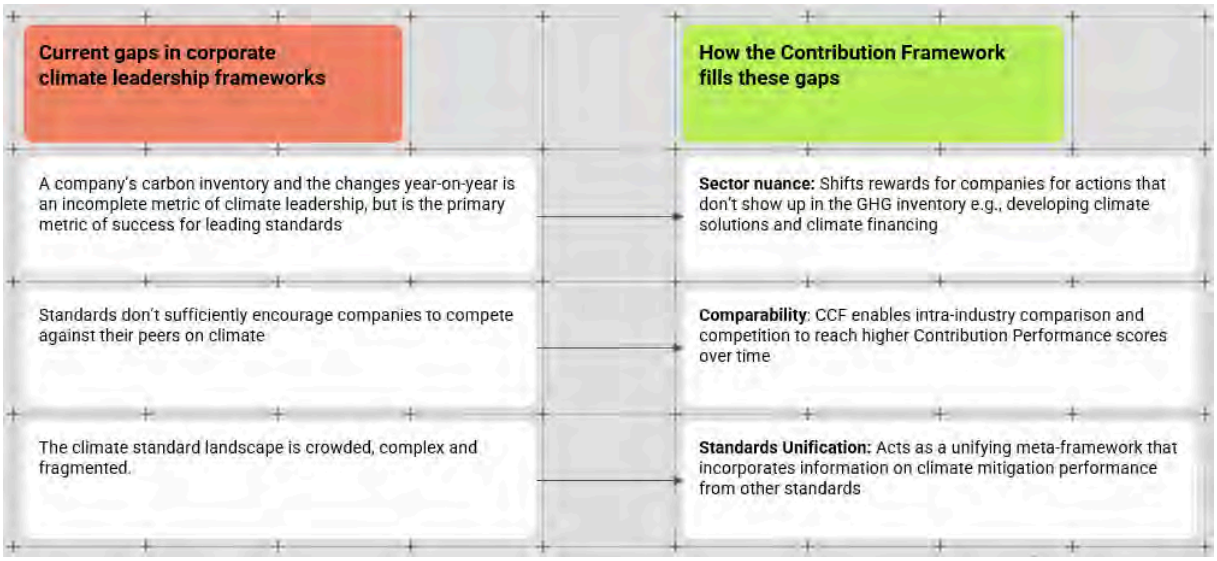

Figure 1: The CCF fills important gaps in current Framework Landscape

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

2.2. The Missing Link: Fairly Measuring Corporate Climate Effort

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. The Climate Contribution Framework

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: Carbon Footprint Reduction, Pillar B: Climate Solutions, and Pillar C: Climate Financing) 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**.

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

Where:

- **A, B**, and **C** ∈ **[0;100]** represent the scores for:
    - **Pillar A – Carbon Footprint Reduction:** 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 – Climate Solutions:** Assesses the role of solution providers whose products and services enable avoided and negative emissions beyond their own footprint.
    - **Pillar C – Climate Financing:** 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 (α + β + γ)** captures the **sector's overall climate materiality**, which

can range from **10% to 100%**. This weighting system is built using **NACE[1] 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 – Carbon Footprint Reduction

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**

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[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.*

guidelines for assessing the credibility of a company's transition plan, such as those developed by the Assessing Transition Plan Collective (**ATP-Col**).

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

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

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%

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 – Climate 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.

Table 2: Sub-pillar structure and weightings for Pillar B on Climate Solutions

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/Induced Emissions Ratio	Quantifies the magnitude of impact of solutions today, expressed as a ratio of avoided emissions to induced emissions using standardized methodologies.	50%

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 – Climate Financing

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.

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

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

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 offsets 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**:

$$X_i = Max_{framework}(P_i \times (AF_i + AQ_i))$$

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 WBA[2]", "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**

[2] *World Benchmarking Alliance, url: Climate Benchmark | World Benchmarking Alliance*

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) and the **level of audit assurance** (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 B2 and B3.

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)
- **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.

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

	SBTi	ACT	TPI Carbon Performance	TPI Management Quality	InfluenceMap	CA100+	ISO14060	CCF simplified approach	…
A1 – Current and past performance		X (ACT Module 4)				X (Disclosure Framework Indicator 11.1, 11.2)	X	X	
A2 – Metrics & Ambition	X (Near Term & Net Zero)	X (ACT Module 1)	X (Short, medium & long term)	X (Questions 5, 8, 14)		X (Disclosure Framework Indicators 1, 2, 3, 4)	X	X	
A3a – Implementation strategy		X (ACT Module 2+3)		X (Questions 16 to 23)		X (Disclosure Framework Indicators 5.1, 6.1)	X	X	
A3b – Supplier Engagement Strategy		X (ACT Module 6)					X	X	
A3c – Customer Engagement Strategy		X (ACT Module 7)					X	X	
A4 – Governance		X (ACT Module 5)		X (Questions 7, 15)		X (Disclosure Framework Indicator 8)	X	X	
A5 – Policy & Influence		X (ACT Module 8)		X (Questions 11, 24)	X (Performance Band score)	X (Disclosure Framework Indicator 7)	X	X	

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**. It does so by comparing the greenhouse gas emissions avoided through the use of the company's offerings to the emissions induced by its 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) or WBCSD[3] 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, AEP[4] 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

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[3] *WBCSD, Guidance on Avoided Emissions v2;0: Drive Innovations and Scale Solutions Toward Net Zero, url: Guidance on Avoided Emissions v2.0: Drive Innovations and Scale Solutions Toward Net Zero | WBCSD*

[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*

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:

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

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.

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 B1).

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 – Carbon Footprint Reduction, 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+, 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 – Climate 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.).

Assessment Framework score within Pillar C

In Pillar C – Climate Financing, 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 (α + β + γ), 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.

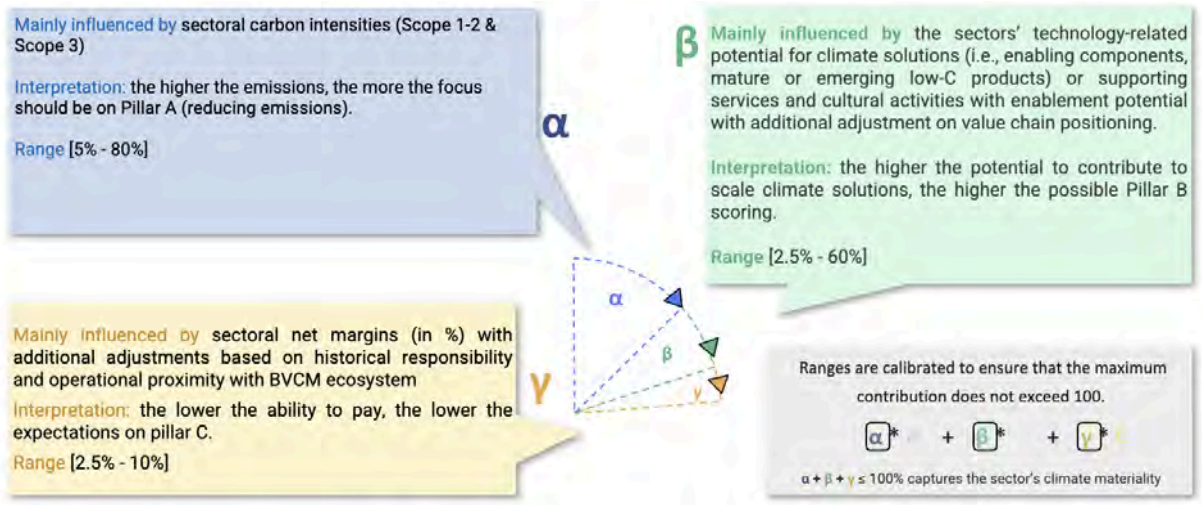

Figure 2: Overview of pillars weightings defining factors and interpretations

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 criteri**a 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.
- 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 (**α + β**), 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 D.

	α	β	γ	α+β+γ	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

N.B. 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 .

Table 5: Translation kit across diverse framework outputs

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) • 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, - (#Yes x 100 + #No x 0)/#Answers = 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

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 C.

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 CoI

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

3.2. Outputs of the framework

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 α + β + γ 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.
- **Actual Contribution:** 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 Performance:** Represents the final, **aggregated score** that compares actual contribution to contribution potential in a percentage ratio.

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

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.

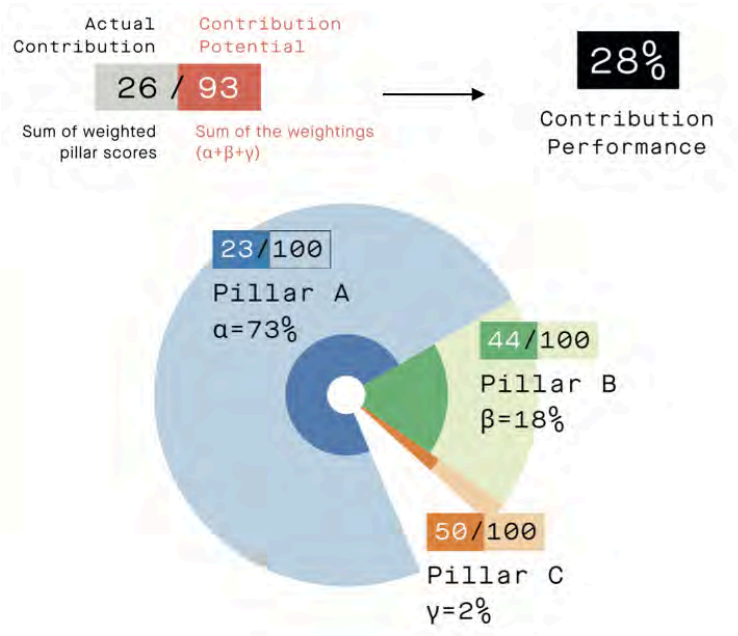

Figure 5: Visual representation of CCF main outcomes

The visual output includes:

- **Single headline scores at company level**, namely:
  - Contribution Potential (10–100)
  - Actual Contribution (0–100)
  - Contribution Performance (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.

4. Case study

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.

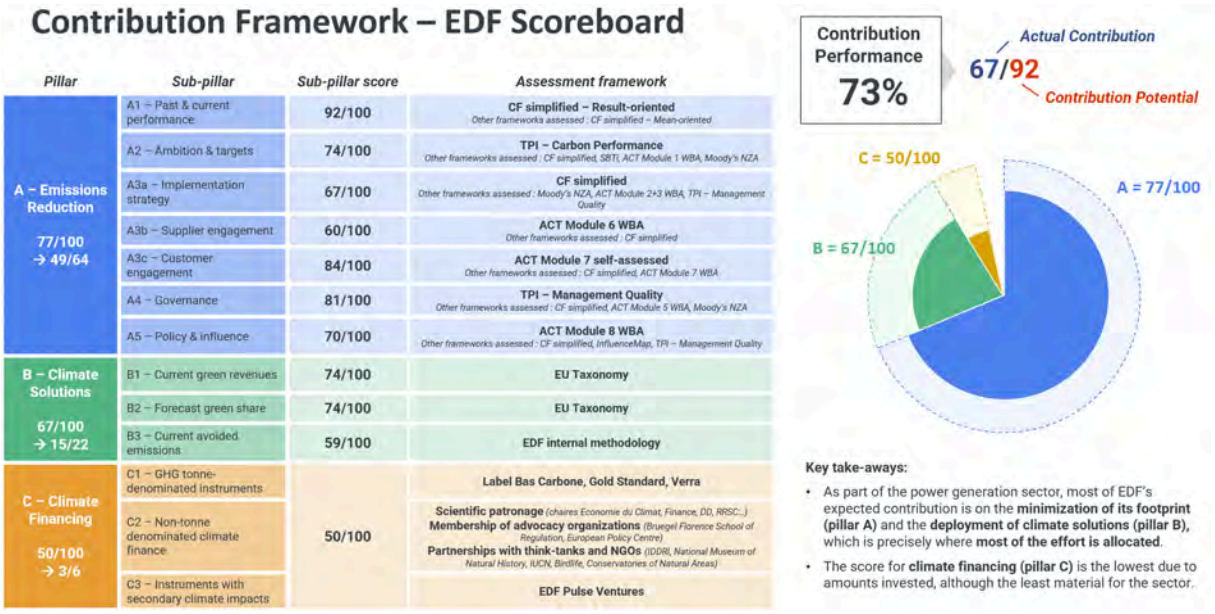

Figure 6: EDF scorecard

5. Limits and Future Developments

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

- Pillar B does not yet fully capture companies whose **products or technologies enable carbon removals** beyond their own footprint. Examples include sectors such as construction materials, and agriculture/soil management as well as manufacturers of CCS components, developers of CO_2 mineralization accelerators, or suppliers of algae feed that enhance photosynthetic sequestration. These enablers are often overlooked by accounting standards, which tend to focus on direct sequestration rather than its enablement. While the avoided/induced emissions ratio could theoretically be adapted to cover sequestration, questions remain around permanence and methodological robustness. This area requires further exploration.
- Moreover, **companies using removal levers within their own value chain** (e.g., soil carbon enhancement) are not exhaustively covered under Pillar A. Therefore, future versions should expand the framework's **ability to assess removal-related contributions**.
- **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 **avoided/induced emissions 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 actual contribution reasons.

- The current version of the Climate Contribution Framework has **benchmarked a limited range of existing frameworks** across Pillars A (SBTi, ACT by WBA, InfluenceMap, TPI CP & MQ, Moody's NZA, CA100+) and Pillar B (EU taxonomy, IEA ETP Clean Energy Technology Guide, AEP), 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.

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.

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

	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

B Appendix B - Pillars' scoring details

B1 Appendix B1 - Performance score via Translation kit

The **Translation Kit** is a set of standardized rules designed to c**onvert 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:

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

- **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.

Tiering system

- **Translation rule:**

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

- **Examples:**

Table 7: Translation kit for InfluenceMap Performance Band

InfluenceMap possible outputs	CCF Performance score
A+	100
A	93
A-	87
B+	80
B	73
B-	67
C+	60
C	53
C-	47
D+	40
D	33
D-	27
E+	20
E	13
E-	7
F	0

Table 8: Translation kit for ERI Climate performance review of actions

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

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 Performance score = $\frac{\#yes \times 100 + \#No \times 0}{\#\ Answers}$ (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.

Table 9: Translation kit for TPI management quality scoring

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?	A4
	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?	
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

- Same logic applies to CA100+ questionnaire responses.

Other structured outputs

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:

Example for a SBTi target validation is shown in Table 10.

Table 10: Translation kit approach for SBTi target validation

SBTi Target Status	CCF Performance Score
Net Zero validated	100
Net Zero committed (without Near Term targets)	50
Near Term 1.5°C validated	80
Near Term 1.5°C committed	40
WB2C / 2°C validated	40–80 (interpolated)
No target disclosed or validated	0

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.

Table 11: Translation kit approach for TPI Carbon Performance short-, medium- and long-term scoring

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

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 (KTMs) 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:

Table 12: Maturity matrix mapping green revenue share to B1 Performance score

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

This scoring logic recognizes incremental progress while reserving the highest scores for companies whose core business is fully aligned with climate solutions. 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:

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

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 in the next three years or more, 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) that reflects 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 a projection, but it provides a reward to those that have conducted an internal projection exercise and whose projected green revenue share (in the next three years or more) is higher than their current share—even if the exercise remains informal or exploratory.

The performance score for B2 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 :

- **Case 1** applies when **the company has not conducted a projection or is unable to share one**. In this case, the B2 overall score is set equal to the B1 overall score. There is no penalty, but also no bonus (this effectively corresponds to applying a 50% weighting to B1, instead of the standard 30% on B1 and 20% on B2).
- **Case 2** applies when **the company provides a projected green revenue share that is higher than its current share**. A bonus of +10 points is added to the B1 overall score, reflecting positive ambition.
- **Case 3** applies when **the company projects a decrease in green revenue share**. A penalty of –10 points is applied to the B1 overall score, signaling a declining strategic orientation toward climate solutions.

Table 13: Maturity matrix to derive B2 overall score

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

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

- **B3 – Current avoided/induced emissions ratio**

Sub-pillar B3 evaluates the **magnitude of climate impact enabled by a company's products and services**. It does so by comparing the greenhouse gas emissions avoided through the use of the company's offerings to the emissions induced by its 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 the **avoided/induced emissions ratio**, calculated as:

$$AE/IE\ Ratio = \frac{Avoided\ Emissions}{Induced\ Emissions}$$

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.
- **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 timeframes to ensure comparability. Moreover, avoided emissions should be reported on a **non-allocated basis** when computing the AE/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.

The AE/IE ratio is translated into a performance score using a calibrated **maturity matrix** in Table 14. The scoring curve is designed to reward companies with significant net mitigation leverage, while **recognizing incremental progress**. The matrix is structured as follows:

Table 14: Maturity matrix mapping current avoided/induced emissions ratio to B3 Performance score

Current avoided/induced ratio	**Associated performance score**
Not available	**0**
0	0
>0	20
0.5	47.5 (linear interpolation)
>1	**75**
[1;2[	80
[2;3[	85
[3;5[	90
[5;7[	95
≥7	**100**

As soon as a company reports even a minimal quantity of avoided emissions, it receives a score of 20, acknowledging the existence of climate solutions and the effort to quantify climate impact. A ratio of 1—indicating that the company enables as much emissions reduction as it induces—earns a score of 75. Ratios above 1 reflect net-positive climate leverage and are rewarded progressively, with stepwise bonuses up to 100.

Translation kit under Pillar C

To determine Performance score on 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.

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.

Table 15: Climate investment to performance score maturity matrix

Ratio of climate investment to net profit	Performance score
≥5%	100%
≥1,5%	80%
≥0,5%	60%
≥0,15%	40%
≥0,05%	20%
>0%	10%
0%	0%

The ratio is computed for the assessed year or the average of the previous 5 years, the best of the two ratio being selected. This valorizes most recent efforts while limiting possible volatility for some expenses (especially on C3 which may not be recurring financing while covering a longer-term strategy).

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)./ 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 EBITDA[5], 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 2-2.5[6] 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.

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.

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[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***

B2 Appendix B2 - 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 **five transversal criteria**, each worth up to 10%, 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 16 below summarizes the scoring logic and applicability of each criterion across sub-pillars:

Table 16: Assessment Framework scoring grid for Pillars A & B – Transversal criteria

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	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**	**X**

		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%)									
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**
Total max score on transversal criteria	**-**	**-**	**30%**	**30%**	**50%**	**50%**	**50%**	**50%**	**50%**	**30%**	**30%**

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., SBTi Near-Term & Net Zero, ACT Module 1, TPI Carbon Performance, Moody's NZA), or on the CCF simplified approach for A1 (see Appendix C).

Table 17: Assessment Framework scoring grid - Sub-pillar-specific criteria on A1- Past & Current performance

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%**

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, etc.), or on CCF simplified approach for A2 (see Appendix C).

Table 18: Assessment Framework scoring grid - Sub-pillar-specific criteria on A2 - Metrics & Ambition

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%

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, TPI Management quality, Moody's NZA, etc. on A3a; ACT Modules 6 & 7 on A3b & c respectively), or on the CCF simplified approach for A3a, A3b or A3c (see Appendix C).

Table 19: Assessment Framework scoring grid - Sub-pillar-specific criteria on A3a - Implementation strategy

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 20: 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 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 21: Assessment Framework scoring grid - Sub-pillar-specific criteria on A3c – Customer 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%**

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, TPI Management quality, Moody's NZA, etc.), or on the CCF simplified approach for A4 (see Appendix C).

Table 22: Assessment Framework scoring grid - Sub-pillar-specific criteria on A4 – Governance

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%**

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, TPI Management quality, InfluenceMap, etc.), or on CCF simplified approach for A5 (see Appendix C).

Table 23: Assessment Framework scoring grid - Sub-pillar-specific criteria on A5 – Policy & Influence

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 24: 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).	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 25: Assessment Framework scoring grid - Sub-pillar-specific criteria on B3 – Avoided / Induced emissions ratio

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%

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.

Table 26: Illustrative example of assessment framework scoring for sub-pillar A2 – Metrics & Ambition

Criteria	Max score	SBTi (both NT & NZ)	ACT Module 1	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?	**6%**	6%	6%	6%	6%	6%
Was the methodology (co-)created with NGOs, academia and public institutions?	**6%**	6%	6%	6%	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?	**6%**	6%	6%	6%	6%	6%
Does the framework allow for like-for-like comparisons across different & within sectors, while adequately accounting for sector-specific characteristics - when relevant?	**6%**	6%	6%	6%	6%	0%
To what extent does the framework provide granular assessments rather than binary yes/no evaluations, allowing for differentiated scoring across companies?	**6%**	3%	6%	3%	6%	6%
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%
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%
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%	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%	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%
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%	6.7%	0%	0%
(gross) Assessment Framework score	**70%**	**64%**	**70%**	**54%**	**60%**	**41%**

Table 27: Illustrative example of assessment framework scoring for sub-pillar B1 – Current green revenue

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%**

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.

Assessment Framework + Quality scoring grid under Pillar C

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.

Table 28: Assessment {Framework + Quality} scoring grid for C1 financing vehicles

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	+30%
Methodology	None / not transparent	0%
	Bespoke methodology	+15%
	ICVCM-eligible methodology	+30%
Validation of the project	Internal validation	+20%
	2nd party validation	+30%

[7] *ICROA Endorsed Crediting Programmes, url: Endorsed Crediting Programmes | ICROA*
[8] *ICVCM Carbon Crediting Program Assessment Status, url: Assessment Status - ICVCM*

	3rd party validation	+40%

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.

Table 29: Illustrative Assessment {Framework + Quality} scoring outcomes for C1 instruments

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%

- **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.

Table 30: Assessment {Framework + Quality} scoring grid for C2 (and C3) financing vehicles

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%

The total score is the sum of all applicable components, **capped at 100%**.

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.

B3 Appendix B3 - Assessment Quality scoring grid

Assessment Framework scoring grid under Pillar A & Pillar B

The Assessment quality score is determined using a structured grid based on **three dimensions**:

Table 31: Assessment Quality scoring grid for Pillars A & B

Criteria	Description	Sub-criteria	Score
Underlying Data source	Nature of the data used to support the assessment	*[For quantitative assessment only, i.e., A1, A2, B1, B3] Quantitative estimation from public data*	5%
		[For quantitative assessment only, i.e., A1, A2, B1, B3] Quantitative measured data / most accurate	15%
		[For qualitative assessment only, i.e., A3a, b, c, A4, A5] Qualitative data	15%
Assessor and auditor	Who applied the framework and was it subject to formal audit or assurance	*Self-assessed – No audit*	5%
		3rd-party mandated by the company – No audit	10%
		Independent third-party (e.g., WBA, SBTi, data provider)	15%
		Self-assessed - Audited	15%
		3rd-party mandated by the company - Audited	20%

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.

Table 32: Illustrative Assessment Framework scoring outcomes for Pillar A & B

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

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.

C Appendix C – CCF simplified approach

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 s**ectoral 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 7).
    - 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 8).
    - Companies **partially covered by SDA** are assessed using a **hybrid method** that combines benchmark comparison and emissions trend analysis (see Figure 9).

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

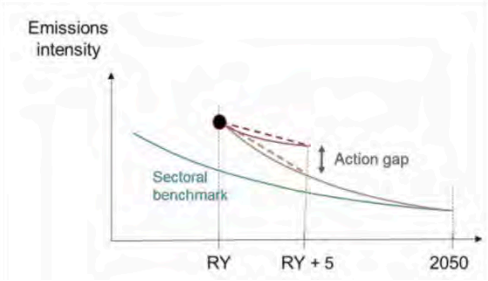

Figure 7: CCF simplified approach on A1 - For companies fully covered by SDA

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

$S1{+}2\ Realignment\ factor$ = ($S1{+}2\ required\ trend$ **[-4.2%/yr absolute]**) / ($S1{+}2\ observed\ trend$)
$S3\ Realignment\ factor$ = ($S3\ required\ trend$ **[-7%/yr economic intensity]**) / ($S3\ observed\ trend$)

GHG realignement factor = 50% x (S1+2 realignement factor) + 50% x (S3 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 ≤ 3	2 < x ≤ 2.5	1.5 < x ≤ 2	1.4 < x ≤ 1.5	1.3 < x ≤ 1.4	1.2 < x ≤ 1.3	1.1 < x ≤ 1.2	1 < x ≤ 1.1	0 < x ≤ 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.

Figure 8: CCF simplified approach on A1 - For companies not covered by SDA

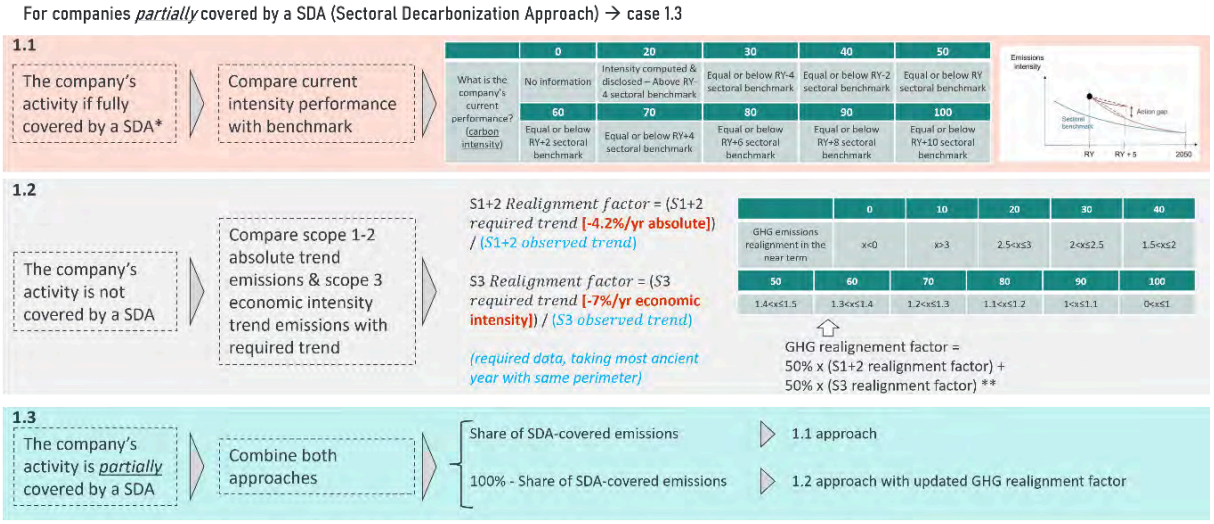

Figure 9: CCF simplified approach on A1 - For companies partially covered by SDA

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

Figure 10: CCF simplified approach on A1 – Mean-oriented approach

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

Table 33: CCF simplified scoring grid for sub-pillar A2 – Derived from ACT Core A01.b & A01.c

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 34: CCF simplified maturity matrix for sub-pillar A2 scoring

	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			

A3a- Implementation Strategy sub-pillar CCF simplified approach

Table 35: 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

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 36: CCF simplified maturity matrix for sub-pillar A3a scoring

	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			

A3b- Supplier Engagement Strategy sub-pillar CCF simplified approach

Table 37: CCF simplified scoring grid for sub-pillar A3b – Derived from ACT Core B03.A, B03.B, B03.E

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 38: CCF simplified maturity matrix for sub-pillar A3b scoring

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

A3c- Customer Engagement Strategy sub-pillar CCF simplified approach

Table 39: CCF simplified scoring grid for sub-pillar A3c – Derived from ACT Core B03.C, B03.D

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 provides compensation schemes (e.g., rebates) to incentivize environmentally friendly actions. *NB: "Partially" if some examples or limited share of customers.*	Yes/No/Partially
The company designs marketing campaigns/choice architecture ("nudging") to indirectly encourage customers to reduce their GHG emissions. *NB: "Partially" if only a limited share of customers or certain products/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 40: CCF simplified maturity matrix for sub-pillar A3c scoring

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

A4- Governance sub-pillar CCF simplified approach

Table 41: CCF simplified scoring grid for sub-pillar A3b – Derived from ACT Core C01.A, C01.B, C01.C, C01.D

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 42: CCF simplified maturity matrix for sub-pillar A4 scoring

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

A5- Policy & Influence sub-pillar CCF simplified approach

Table 43: CCF simplified scoring grid for sub-pillar A5 – Derived from ACT Generic GE8.1, 8.2, 8.3 and 8.4

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).	Yes/No
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 44: CCF simplified maturity matrix for sub-pillar A5 scoring

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

Please note that existing disclosure frameworks can be harnessed to demonstrate compliance on the CCF simplified scoring grid (see Figure 11 below for comparison with Performance score leveraging existing external frameworks).

For each subpillar:

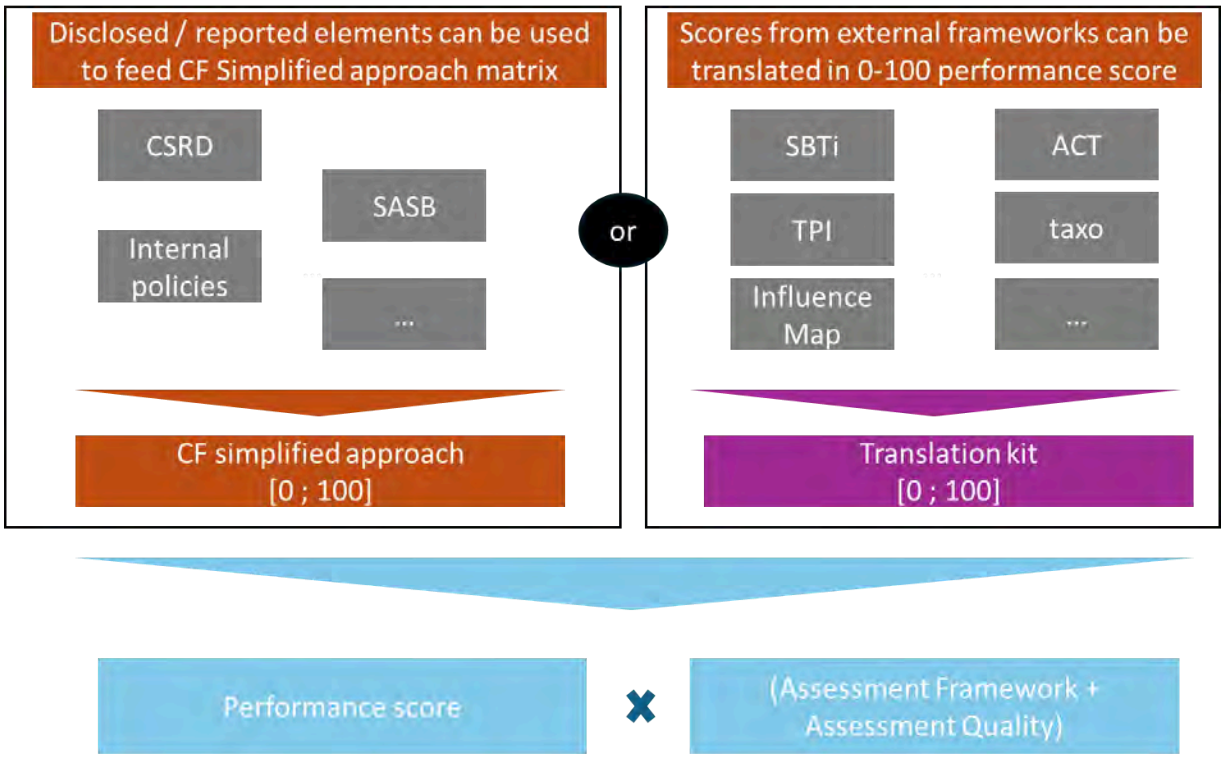

Figure 11: CCF simplified approach vs. leveraging external frameworks on Pillar A scoring

D Appendix D – Pillars' weighting details

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.
- **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:** 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) 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 (carbon footprint reduction), 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)**:

Table 45: Pillar B weightings technology-related categorization

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., *transitioning* activities), with substitution occurring within the same activity scope.	Yes	10	Low-carbon cement replacing traditional cement

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

Table 46: pillar B weightings intangible categorization

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

- **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:

Table 47: pillar B weightings safeguards

#	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.

- **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.

Table 48: pillar C weightings safeguards

#	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)

- **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 (raw α + raw β) > Max (α + β) = 90%: then α = raw α x (Max(α + β)/(raw α + raw β)) 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 49 below:

Rationale	CF Implication	CF Result
→ *"Supporting measures such as financing removals or offsets can complement but not replace direct emission abatement actions." (AR6 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 α – β This sets the cap for α + β as α + β + γ ≤ 1	Max γ = 10% Max (α + 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 pilar 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(α + β + γ)* is set one order of magnitude lower than Max(α + β + γ)	Min α = 5% Min β = Min γ = 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 AR6 WGIII, p. 5-34) and *"Businesses play a critical role in deploying these technologies at scale."* (IPCC AR6 WGIII SPM, p. 15).	1. As companies' essential contribution can come from pilar B, whatever (α + β + γ) up to 100%, β can always weight at least half of the contribution potential: Max β > 50% 2. Whatever the sectors' materiality (α), it must never dwarf the potential for contributing to solutions to an insignificant level: Max(α + β) - Max α ≥ 10% = Max γ	Max α = 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 α does not preclude valorizing actions also relevant for B (increasing both B1 and A1), while the opposit is not true *Additionaly, there is more granularity in pillar A assessment than in pillar B: a wider range enables a wider différenciation]*	Max α > Max β	Max β = 60%

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Climate Contribution Framework

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