

# SCORECARD



ClimateCounts.org

## CBS

### REVIEW

	SCORE	HIGHEST POSSIBLE SCORE		SCORE	HIGHEST POSSIBLE SCORE
<b>1 GHG emissions inventory completed?</b> 0 No 1-3 Yes, partial inventory only reviewing some of the company's emission sources (dependent on percentage of emitting sectors covered) 4 Yes, almost comprehensive inventory 5 Yes, comprehensive inventory	2	5	<b>4 Are indirect emissions accounted for? (e.g., supply chain, travel, commuting, use/disposal of products/services, investment)</b> 0 Only accounting for direct and facility energy use emissions 1 Including emissions from one indirect source 2-4 Including emissions from multiple indirect sources	0	4
<b>2 Rough calculations or standard protocol/calculator?</b> 1 Rough, partial calculations 2 Generalized, but complete calculations (estimates, perhaps using a general calculator) 3 Full calculations using a standard protocol/methodology (e.g., WRI)	3	3	<b>5 Is there external, qualified third party verification of emissions data, reductions, and reporting (where applicable)?</b> 0 No 1 Yes, verification by a trade association 2 Yes, verification by a qualified, external consultant working on company's inventory 3 Yes, verification by a qualified, third-party, not involved in developing the inventory. Extra point for verification beyond basic inventory (e.g., verification of physical reductions or reporting)	0	4
<b>3 Are Kyoto gases besides CO2 included?</b> 0 Just inventorying CO2 emissions 1 Measuring CO2, CH4, and N2O 2 All relevant, material Kyoto gases included If other Kyoto gases are not emitted, full points can be awarded	0	2	<b>6 Is the inventory an ongoing, regular process accounting for multiple years?</b> 0 One time project 1 Plans for future, annual inventory work 2 At least two inventories completed 3 Multiple inventories completed 4 Multiple inventories completed and a time-series of emissions presented (i.e., emissions covering beyond the baseline and current year)	0	4
			<b>REVIEW SUBTOTAL</b>	5	22

### REDUCE

	SCORE	HIGHEST POSSIBLE SCORE		SCORE	HIGHEST POSSIBLE SCORE
<b>7 Has a clear goal been set?</b> 0 No target 1 Loose, undefined goal 2-3 Defined goal specifying baseline, reduction amount/percentage, or timeframe but not all three 4 Goal with defined baseline, reduction amount/percentage, and timeframe	0	4	<b>13 Has the company achieved emissions reductions?</b> 0 No 1-4 Partial reduction (below target or in limited sub-sectors) 5-6 Achieved goal reductions or reductions on a timeline to meet significant target in a later year 7-10 Exceeded goal reductions Points awarded here for absolute or intensity-based achievements	0	10
<b>8 Strength of baseline year used for the reduction goal? (keeping in mind changes in company's size/composition)</b> 0 No baseline 1 Using year of inventory or 1-4 years back as baseline 2 Using a baseline 5-10 years back 3 Baseline over 10 years back When scoring, consider if company has significantly changed in size or divested during the time period or if the company has picked a year with atypically high emissions, as this will affect the appropriateness of the baseline; also adjust scoring if company is new and older baselines are not possible	0	3	<b>14 Absolute or intensity-based reductions?</b> 0 Only intensity-based (relative) reductions 1-2 Absolute reductions for a sub-unit of the company 3-4 All absolute reductions When scoring, consider if company has significantly changed in size or divested during the time period, as this will affect ease of achieving absolute reductions; Note that absolute reductions can be achieved even if a relative target was set	0	4
<b>9 Magnitude of reduction goal (considering size of reduction and target year)</b> 0 No reduction goal 1 Keep emissions constant 2 Up to 5% reduction 3 6-10% reduction 4 >10% reduction Discretionary point based on timeliness of target year (i.e., large goal set for near term scores better than small reduction goal set far in the future)	0	5	<b>15 Has the company achieved verified reductions to date (prior to current goal-setting)?</b> 0 No 1-5 Yes, reductions achieved prior to current goal setting (based on magnitude, frequency, etc)	0	5
<b>10 Have a management plan and organizational structure been established for climate?</b> 0 No plan established 1 General carbon/climate plan established 2 Designation of committee or responsible parties for company climate strategy 3 Designation of key responsible people and a specific plan for climate action 4 Climate strategy incorporated into overall business strategy Extra point for publicly available detailed plan	2	5	<b>16 Has the company made successful efforts to reduce GHG impacts associated with the use of its products/services?</b> 0 No 1 Conducting partial analyses (e.g., partial LCA, eco-assessment, etc.) of GHG impacts from use of products/services 2 Conducting full analyses of GHG impacts associated with use of products/services 3-4 Producing low/no carbon product line that realizes a reduction in carbon-intensity of the traditional line of products/services	0	4
<b>11 Is there top-level support for climate change action?</b> 0 No 1 Senior level executive or Board members designated as responsible for climate issues 2 Clear, public articulation of company's views on climate by CEO and/or top management	0	2	<b>17 Does the company work to educate its employees, trade association, and/or customers on how they can reduce individual GHG emissions (through direct education programs, incentives, or philanthropic projects)?</b> 0 No educational efforts Up to 2 points for each of the following categories: Internal employee education, Incentives that will increase employee awareness (e.g., tax breaks for using mass transit), Education of peer companies within trade association, and customer/general public education, for a maximum of 4 points	1	4
<b>12 Has the company taken steps towards achieving reduction target? (Interim progress on reduction)</b> 0 No Points awarded for actions such as the following: Programs to improve energy efficiency; Use of emissions-reducing technology; Projects to reduce corporate travel; Investments in technology for future reductions; Incentive programs; Purchase of additional, verifiable offsets; etc.; Up to 2 points per action, based on level and depth of actions and company size, for a maximum of 8 points	2	8	<b>18 Does the company require suppliers to take climate change action or give preference to those that do?</b> 0 No 1 Yes, gives preference to suppliers who take action 2 Yes, requires suppliers to take action	0	2
			<b>REDUCE SUBTOTAL</b>	5	56

### POLICY STANCE

	SCORE	HIGHEST POSSIBLE SCORE		SCORE	HIGHEST POSSIBLE SCORE
<b>19 Does the company support public policy that could require mandatory climate change action by business?</b> 0 No 1-3 Yes, on a local level or in a generalized manner 4-6 Yes, on a state or regional scale or in multiple strong general stances 7-10 Yes, supports non-voluntary federal- or international-level initiatives Points awarded within each specified range for demonstrated depth of support in company materials (website, publications), via a public forum (press, speeches, advertising), and active lobbying	0	10	<b>20 Does the company oppose public policy on climate change that could require mandatory action by business, or has it made efforts to undermine climate change action?</b> 0 No 1-3 Yes, opposes local initiative 4-6 Yes, opposes a state or regional scale initiative 7-10 Yes, publicly opposes non-voluntary federal-level initiatives Range of negative points awarded for depth of opposition as displayed in company materials (website, publications), via a public forum (press, speeches, advertising), and active lobbying. Note: negative points will also be awarded if company belongs to trade association seeking to undermine climate change action	-	-10
			<b>POLICY STANCE SUBTOTAL</b>	0	10

### REPORT

	SCORE	HIGHEST POSSIBLE SCORE		SCORE	HIGHEST POSSIBLE SCORE
<b>21 Is the company publicly reporting on emissions, risks, and actions? How is information disclosed? Company-based (e.g., on their website or annual report) or through a credible third-party program (e.g., CDP, GRI, etc.)?</b> 0 No information on company climate change actions is available 1-2 Minimal, general info available through company report or website 3-4 Minimal/basic info available through third party (e.g., CDP) 5-6 Detailed info (emissions, reductions, goals) on company website/reports 7-8 Detailed disclosure through third-party An extra 1-2 points awarded for time series of emissions and other climate action or risk data (e.g., in SEC filings or 10Ks)	3	10	<b>22 Are emissions broken out by facility, business unit, country of operations, or other meaningful subsegments?</b> 0 Only total emissions or one lumped number are presented 1 Some sub-unit emissions broken out 2 Emissions clearly tallied by company-appropriate sub-units	0	2
			<b>REPORT SUBTOTAL</b>	3	12

### SUMMARY

	SCORE	HIGHEST POSSIBLE SCORE		SCORE	HIGHEST POSSIBLE SCORE
<b>REVIEW</b>	5	22	<b>POLICY STANCE</b>	0	10
<b>REDUCE</b>	5	56	<b>REPORT</b>	3	12

## CBS

# TOTAL SCORE

SCORE	HIGHEST POSSIBLE SCORE
13	100