Formazione ACT Initiative
Panorama delle metodologie ACT

Italian Country Partner

Dicembre 2025

RÉPUBLIQUE FRANÇAISE
Liberté
Égalité
Fraternité

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ACT ACCELERATE ® CLIMATE TRANSITION

1. Introduction

11h00 - 11h15

Training objectives

🌍 Understand the ACT Initiative

Get familiar with ACT's purpose, governance, and its role in the climate disclosure landscape (CSRD, CDP, SBTi…).

□ Explore the ACT Assessment and Step-by-Step Methodologies

Discover ACT's structure, understand the specificities of each method, and briefly explore the associated tools.

💬 Engage and Reflect

Discuss how to adapt the offering to the Italian context, taking into account local specificities, needs, and constraints.

DAY 1 : ACT Initiative & ACT Assessment

1. Introduction ***11h00 - 11h15***
2. Presentation of the ACT Initiative ***11h15 - 12h15***
3. The role of Aequilibria ***12h15 - 12h45***

BREAK ***12h45 - 14h00***

4. Focus on ACT Assessment methodology ***14h00 - 15h30***

BREAK ***15H30 - 15h45***

5. Focus on ACT Assessment tool and case study ***15h45 - 16h45***
6. Quick presentation of ACT Biodiversity and Adaptation ***16h45 - 17h30***

DAY 2 : ACT Step-by-Step

1. Introduction and Step 1 ***9h00 - 11h00***

BREAK 11h00 - 11h15

2. Step 2 ***11h15 - 12h30***

BREAK 12h30 - 14h00

3. Step 3 ***14h00 - 14h45***
4. Steps 4 and 5 ***14h45 - 17h00***
5. Closing session ***17h00 - 17h30***

2. Presentation of the ACT Initiative

11h15 - 12h15

The Paris Agreement, the trigger for the ACT Initiative project

ACT Initiative: the result of a collaboration between the Climate Disclosure Project (CDP) and ADEME following the Paris Agreement in 2015.

The ambition: to create a framework for climate accountability

196 signatory countries and voluntary contributions

It is up to each State to set its commitments. The national commitments are clearly insufficient to contain global warming to a maximum of 2°C, preferably 1.5°C.

Each company must then contribute at its own level by transitioning to a low-carbon model.

Ambition is increasing, credibility still lags behind

More companies are setting targets than ever before

53% of companies now set emission-reduction goals (*up from 37% in 2021*)

28% cover Scope 3 emissions (*up from ~20% in 2023*)

17% set 1.5 °C-aligned targets for 2040–2050 (*nearly double since 2021*)

From WBA study, November

But few back targets with credible, financed plans

Only 40% describe specific decarbonization measures

Just 12% quantify expected emission reductions

Less than 3% disclose the financing needed to deliver their targets

Helping companies move from commitments to the transition plan: the purpose of the ACT Initiative

OUR PURPOSE

In the face of the climate emergency, ambition is no longer enough, companies must deliver on their promises. Yet, many lack the tools to turn climate targets into credible action.

ACT bridges this gap.

It is the only international initiative that both **assesses** the alignment of corporate strategies with the Paris Agreement, and **supports** companies in building robust, science-based transition plans.

Because climate ambition means nothing without accountability and a plan

Currently funded by:

Strategic partner:

Strategic partner

World Benchmarking Alliance

Climate Indicator Development Partnership

BANQUE DE FRANCE
EUROSYSTÈME

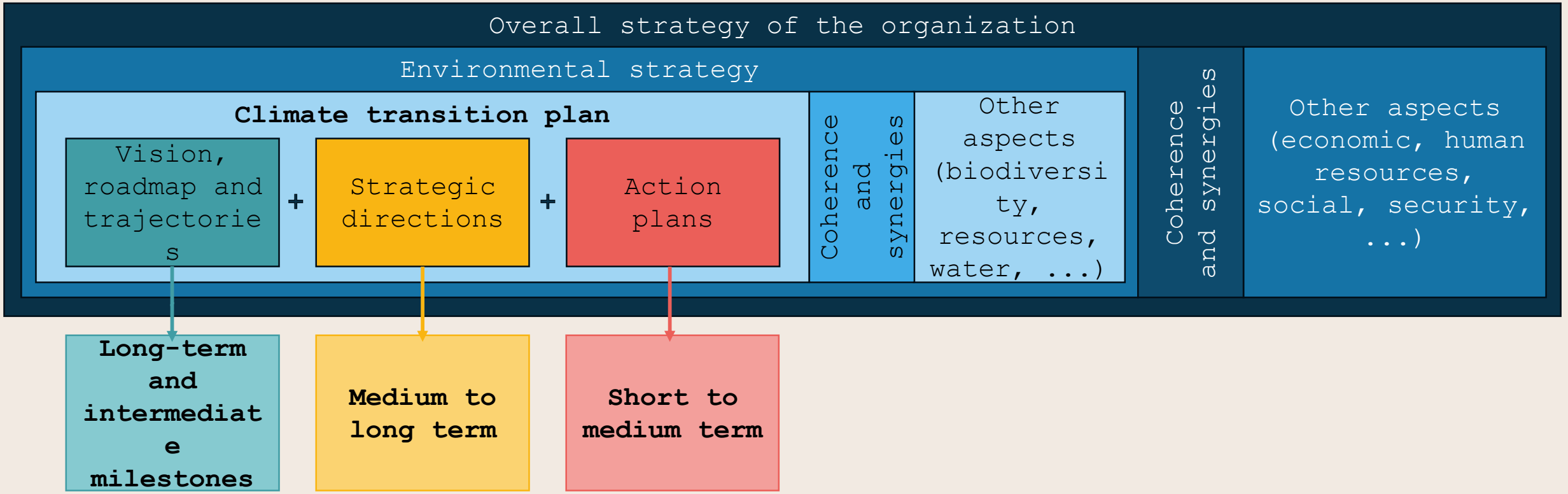
Methods recognized by

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

A GHG inventory and an action plan do not make a transition plan

Definition of a transition plan:

*"Integrated into an **organization's overall strategy**, the transition plan defines a set of **objectives, actions, resources, and accountability mechanisms** in order to align its activities with a **'net zero emissions by 2050' GHG trajectory** '…' and to **minimize the systemic risks** related to the organization's climate transition."*



ACT at the heart of the business journey

RÉPUBLIQUE FRANÇAISE

ACT ACCELERATE ® CLIMATE TRANSITION

1 Measure

GREENHOUSE GAS PROTOCOL

ISO 14064

Measure scope 1, 2 and 3 emissions to identify reduction levers and monitor the company's carbon performance over time.

2 Set a target

SCIENCE BASED TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

Define the level of ambition your company needs to align with science-based targets and the Paris Agreement.

3 Plan

ACT ACCELERATE ® CLIMATE TRANSITION STEP-BY-STEP

Develop a transition plan for your company to meet science-based targets and adapt its business model to the future low-carbon economy.

4 Assess

ACT ACCELERATE ® CLIMATE TRANSITION ASSESSMENT

Assess the alignment of your transition plan with the goals and ambition of the Paris Agreement.

FROM AMBITION TO ACTION

FROM PROMISES TO PROOF

Report

CSRD

ISSB

IFRS

GRI

TPT Transition Plan Taskforce

Make your company's environmental data and strategy publicly accessible, with transparent reporting that evolves based on your progress and maturity.

ACT serves as a benchmark for corporates, banks and consulting firms

+2 000
Companies engaged worldwide

140
New companies build their transition plan with *ACT* STEP-BY-STEP

+100
The number of consultancies trained and integrating ACT into their services

+660
Companies trained in ACT methodologies in 2024

ACCELERATE ® CLIMATE TRANSITION x BANQUE DE FRANCE EUROSYSTÈME

The **Bank of France** has chosen the **ACT methodology** to build its climate indicator, after benchmarking all existing standards, considering it the most robust and relevant methodology.

"This partnership with the Bank of France is for us a great recognition of the work done on ACT.

And it is a lever for mobilizing companies within business networks

ACCELERATE ® CLIMATE TRANSITION x Carrefour

Carrefour has partnered with ADEME to support the decarbonization of its SME suppliers through **the ACT Initiative**. The program targets **100 SMEs for ACT Assessment and 50 for ACT Step-by-Step** support, with up to 80% of costs covered by ADEME. This marks a new step in Carrefour's climate strategy, recognizing ACT alongs upplier climat

ACCELERATE ® CLIMATE TRANSITION x bpifrance

Bpifrance, France's public investment bank and a key climate actor, uses the **ACT Step-by-Step** methodology to support industrial SMEs in their low-carbon transition. Through its **Decarbonization Accelerator programs,** run in partnership with ADEME, companies receive tailored guidance to build credible, science-based climate s s c

ACCELERATE ® CLIMATE TRANSITION

COLLECTIVE INITIATIVES

Several professional networks, industry federations, and large corporations have become project leaders for collective action initiatives within their networks or value chains, using the ACT framework to drive decarbonization.

« VALUE CHAIN » INITIATIVES

GROUPE vyv · R3 · Fideas CAPITAL · HYPER U · Groupe ADP · Carrefour

« TERRITORIAL » INITIATIVES

B Lab · manu Facoure & emplois · INNOZH · Mouvement des Entreprises de France Normandie · EI · dirigeants responsables · GRAND POITIERS

« SECTOR » INITIATIVES

FRANCE CHIMIE · FCBA · VIVAVA · CETIM · UIT · CIRSES · cticm · PACT'ALIM LES PME & ETI FRANÇAISES

ACT has international recognition and credibility

Strong Institutional Support: Recognized by the French High Council on Climate and the United Nations as a relevant tool to assess the coherence and credibility of corporate low-carbon strategies.

Regulatory References: Integrated into Article 66 of the LFR3 as an evaluation framework for companies receiving public funding under the recovery plan.

Adopted by Major Financial Actors: Recommended in the Lemmet-Ducret report on sustainable finance, selected by the Banque de France to develop its climate score, supported by French public investors, and aligned with the expectations of the Climate Bonds Initiative, OECD, and ICMA for transition finance.

Alignment with Global Standards: Consistent with transparency and credibility requirements from GFANZ, SBTi FINZ, and Say on Climate guidelines.

Support from NGOs and Civil Society: Highlighted by Oxfam for evaluating the real climate commitments of major companies and financial institutions. ACT is also used by ClimateArc and the World Benchmarking Alliance (WBA) to conduct comparative

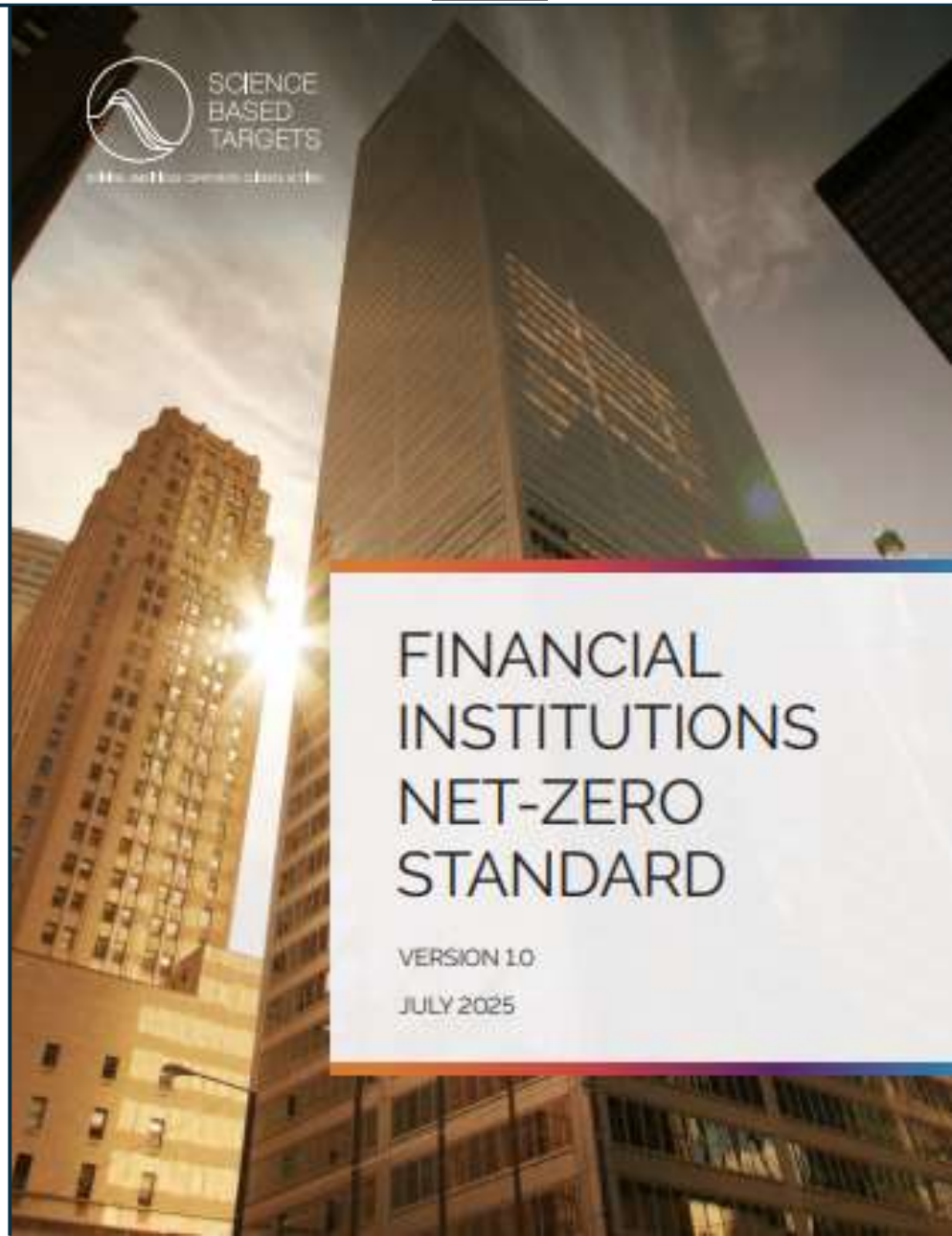
ACT is now also recognized by the Science Based Targets initiative Financial Institutions Net-Zero (FINZ)

The ACT methodologies (both generic and sector-specific) are eligible for assessing corporate climate alignment under the **Science Based Targets initiative Financial Institutions Net-Zero (FINZ) Standard.**

The FINZ standard evaluated the robustness of ACT against five criteria:

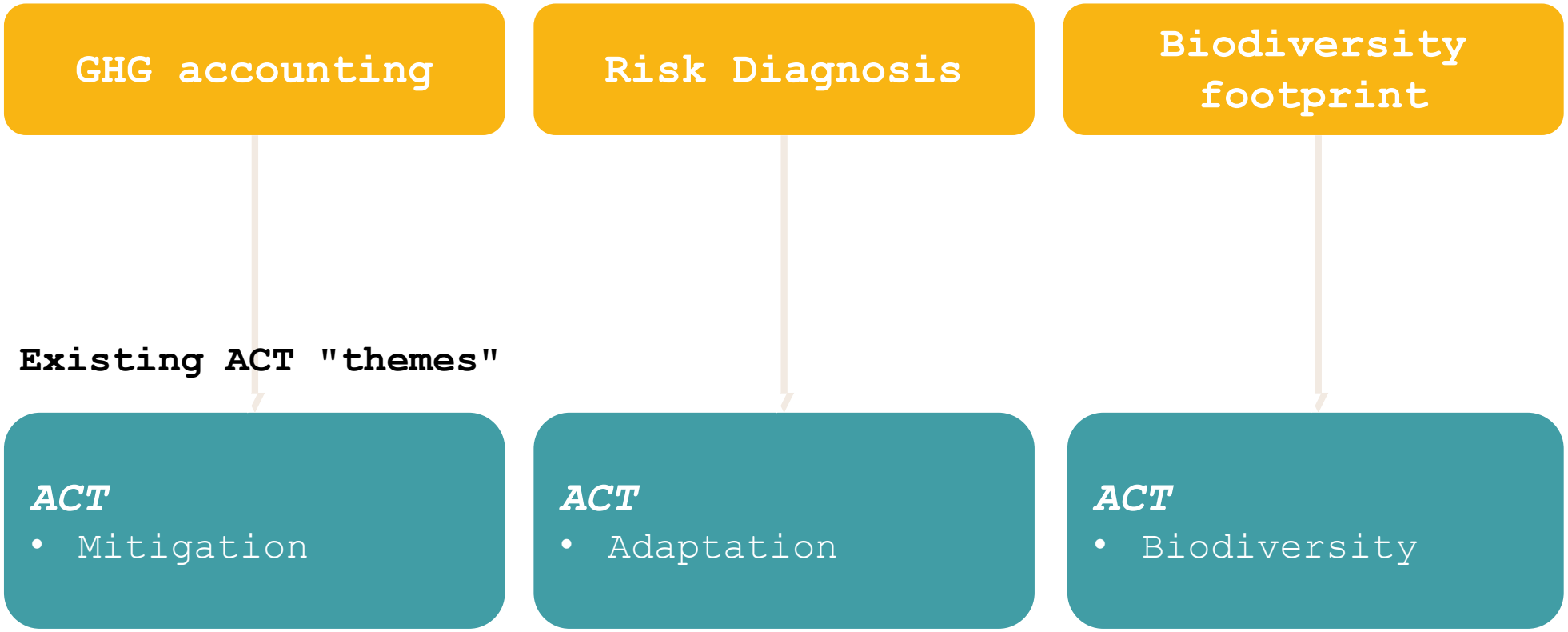
1. Governance and transparency of the methodology
2. Relevance for alignment assessment
3. Coverage of the company's operational scope
4. Alignment with 1.5°C scenarios
5. Consideration of forward-looking elements

The international adoption of ACT reinforces its credibility and confirms its consistency with the **Science Based Targets**



ACT is not just about the climate mitigation

Prerequisites



Overview of all *ACT* use cases

	COMPANIES (individual entities)	**LARGE CONTRACTING COMPANIES**	**FINANCIAL INSTITUTIONS** (Banks, funds, insurers)
Prerequisites for the ACT methodologies	Carbon footprint (scopes 1, 2, 3) for mitigation Risk analysis for adaptation Biodiversity impacts analysis for biodiversity		
***ACT* ASSESSMENT** • Transition • Adaptation • Biodiversity	Assess the strategy to strengthen it and demonstrate tangible progress		
	#INFLUENCE	Encourage or request an evaluation to better understand the maturity of the supply chain / holdings	
***ACT* STEP-BY-STEP** • Transition • Adaptation • Biodiversity	Build a strategy and action plan that are both credible and ambitious		
	#INFLUENCE	Drive action across the investment portfolio or the value chain by supporting and funding portfolio companies to build transition plans via ACT Step-by-Step	

How the ACT market works

ACT
Initiative

Develop the methodologies and provide tools, trainings, content and technical assistance.
Out of France trainings are provided by local partners.

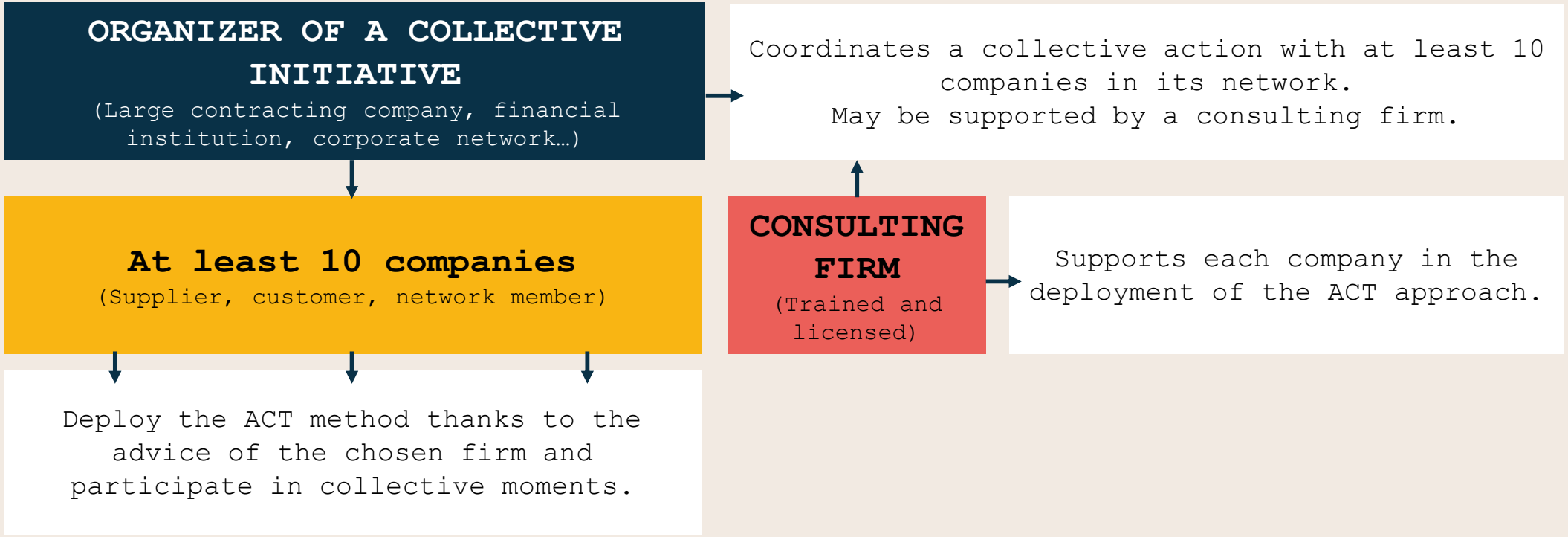
COMPANY

Willing to engage in ACT Step-by-Step or ACT Assessment, depending on its maturity level, with the help of a consultant.

CONSULTANT

Trained and licensed to use ACT methodologies and tools.
Help their clients build or assess their transition plan with ACT.

These projects can be implemented collectively and have proven effective in France : 600 companies collectively engaged



All companies can benefit from specialized consulting and from the advantages of a collective approach, such as: **shared learning** and peer exchanges, **accelerated progress** through **collaboration**, the opportunity to **benchmark and compare performance**, collective momentum that **encourages commitment** and accountability.

Two methods for two different targets

ACT STEP-BY-STEP

Objective: develop a transition plan for the company to meet science-based targets and adapt its business model to the future low-carbon economy.

8-12 months of consultancy

Assistance by trained advisors

A set of tools

5 steps to follow

Target: companies with
Output: a robust and long-term climate strategy and transition plan.

ACT ASSESSMENT

Objective: assess the alignment of a transition plan with the goals and ambition of the Paris Agreement.

A sector specific approach

Assessment by trained advisors

An online assessment tool

3 scores

Target: companies with an existing transition plan.
Output: a comprehensive multi-criteria evaluation of the relevance of the company's transition plan.

Performance score **1 - 20**

Narrative score **A - E**

Trend score **+ = -**

But a shared understanding of what makes a good climate strategy :

one that is **embedded across all aspects of the company's activities.**

1. Target
2. Material Investments
3. Intangible investments
4. Sold product & service carbon performance
5. Management
6. Supplier Engagement
7. Client Engagement
8. Policy Engagement
9. Business model

We call them "modules" :

ACT Step-by-Step, in a nutshell

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Why *ACT* Step-by-Step?

4 years after the launch of ACT Pas-à-Pas, ADEME is conducting an impact study, the full publication of which is scheduled for October. Based on the first 100 respondents, this study revealed that the approach allowed the participating companies to structure and accelerate their decarbonization strategy.

66%

of companies that completed the process more than a year ago **seized new commercial opportunities**.

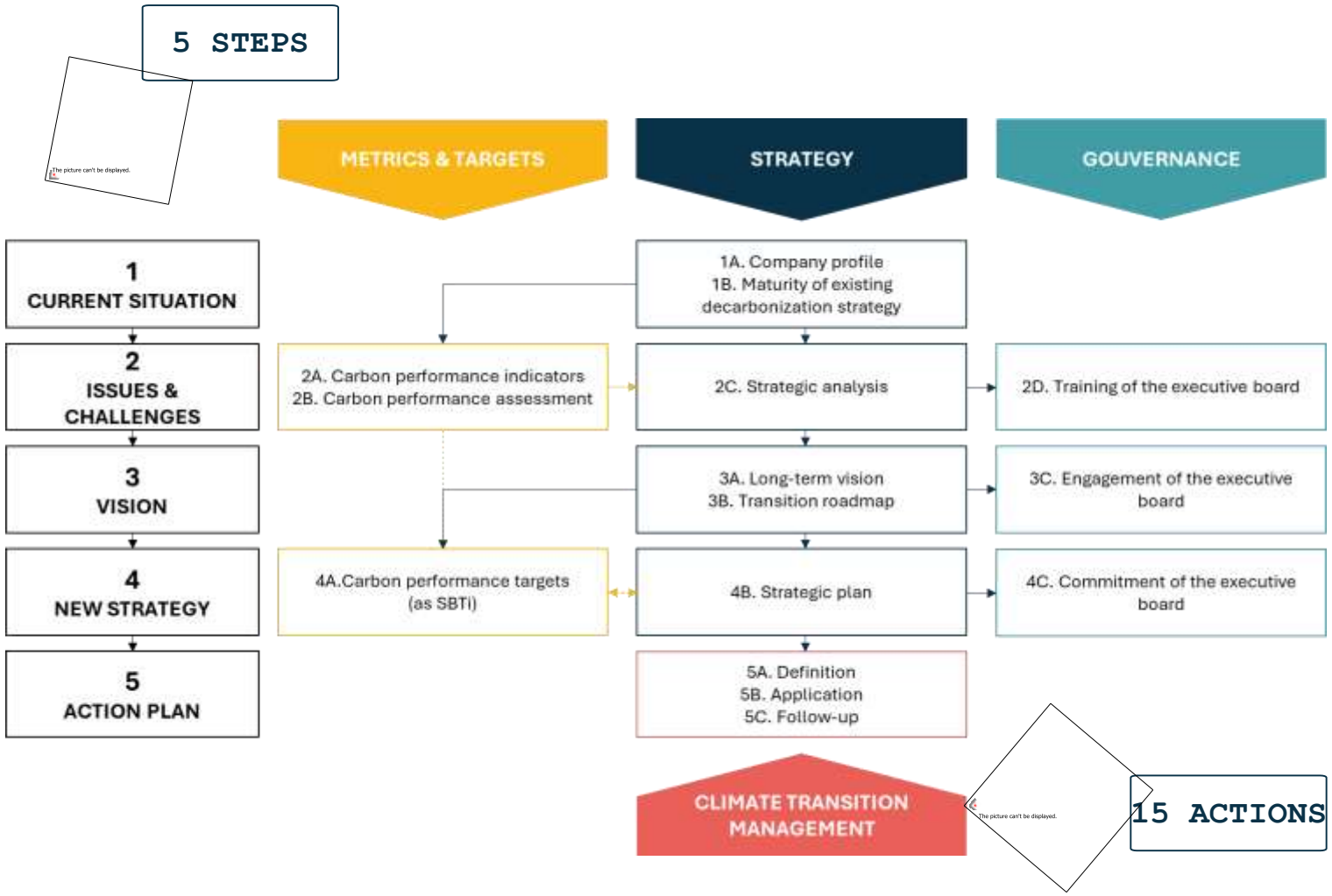
78%

of companies find that the support **has transformed their portfolio,** accelerating the transition to products and services low-carbon.

85%

companies have been able **to promote their climate strategy** to customers, suppliers and the public thanks to the methodology.

The 5 steps of an *ACT* Step-by-Step project



#CONCRETELY

- A specialized ACT Advisor, trained and accredited by ACT, guides the company throughout the process.
- The journey typically lasts between 8 and 12 months, depending on the company's complexity and governance.
- Collaborative co-construction workshops engage the leadership and teams to define the strategy—ensuring real decision-making rather than just advisor recommendations.
- The structured process is flexible and adapts to the company's size, governance, organizational structure, and pace.
- This approach serves as a clear roadmap for the company's transition planning journey.

Tools to facilitate the company's journey

1

A progression grid

To measure progress throughout the journey

2

A tool for managing carbon performance

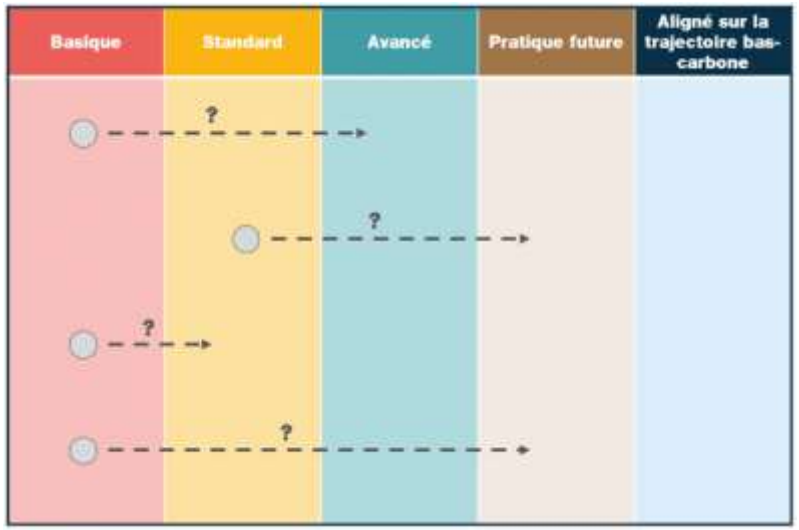
To define the right indicators to track and choose relevant, science-based decarbonization pathways

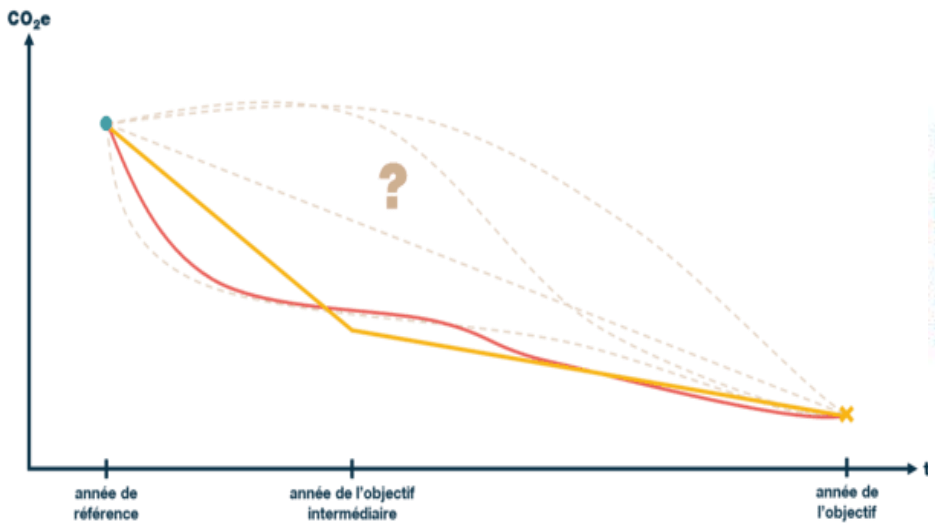
(between 600 and 800 sectoral trajectories available)

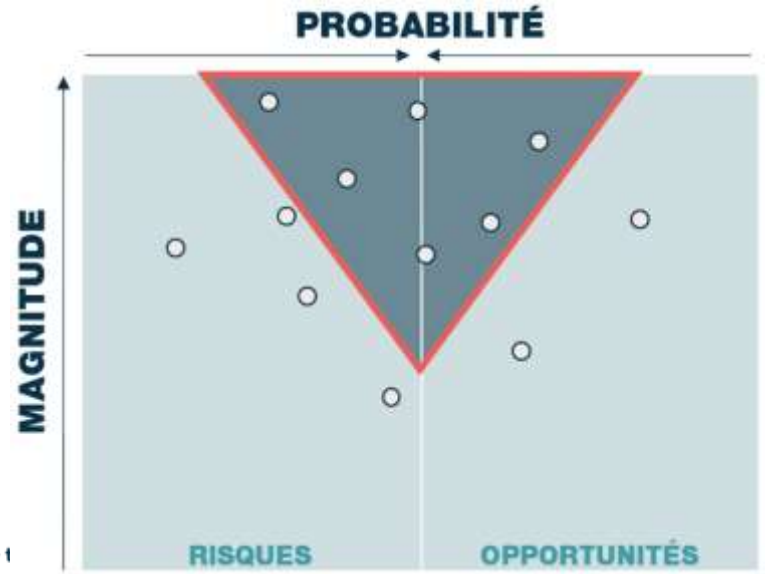
3

A strategic toolbox

To facilitate decision-making in the workshop and prioritize major issues







ACT Step-by-Step key deliverables and outcomes

- **A clear, actionable transition strategy** developed with guidance from an ACT expert advisor.
- **A comprehensive risk analysis** covering financial, operational, and regulatory factors.
- **A long-term vision** with defined intermediate milestones to track progress.
- **A science-based**, quantifiable decarbonization **trajectory** aligned with international standards.
- **A medium-term transition plan** with measurable commitments across all business operations.
- **Dedicated governance** structures to oversee strategy implementation.
- **Empowered leadership and teams** equipped with the skills to execute and sustain the strategy.
- **A transition plan compliant with CSRD** and other regulatory requirements.
- **An official report showcasing the company's maturity baseline and progress**, validating the strength of the new transition strategy.

https://actinitiative.org/en/build-your-strategy /

ACT Assessment, in a nutshell

ACT STEP-BY-STEP

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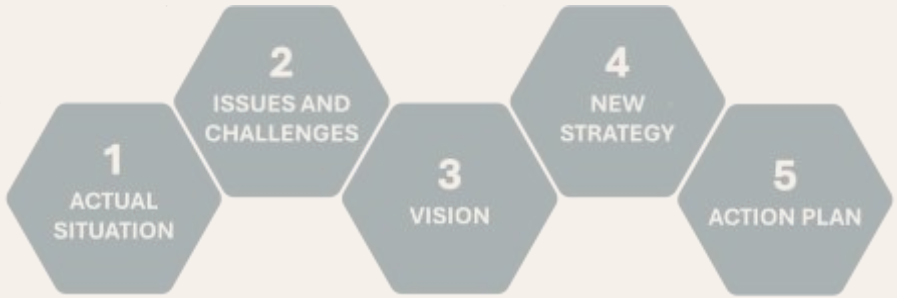

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We call them "modules":

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2. Material Investments
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9. Business model

Why *ACT* Assessment?

23 000+

companies published climate data in 2023, which is a testament to increasing transparency and commitment from companies. **But disclosure alone is not synonymous of effective action.**

37%

only report their scope 1 and 2 emissions, highlighting significant gaps in carbon accounting. Without complete data, it is impossible to assess the real impact.

A high CDP score

reflects transparency and quality of disclosure, but does not guarantee alignment with the goals of the Paris Agreement. **Transparency ≠ credibility.**

The scoring system of *ACT* Assessment

Bouygues

Year	Sector	ACT assessment methodology
2023	Immobilier	Building construction

PERFORMANCE SCORE

The analysis scope selected is the Bouygues Construction subsidiary (BYCN) of the Bouygues Group which was carried out. were defined for each subsidiary.
Those of BYCN are as follows: -40% scopes 1 and 2 in absolute, -30% in physical intensity for scope 3 (building) and -20% in absolute for scope 3b (public works).
These objectives have been validated by SBTi.

NARRATIVE SCORE

BYCN has developed its climate strategy by setting science-based targets for scopes 1, 2 and 3.
It is expected to be integrated into the company's strategic plan.
Overall, BYCN shows that it has been in transition for several years by focusing on the development and plurality of low-carbon solutions.

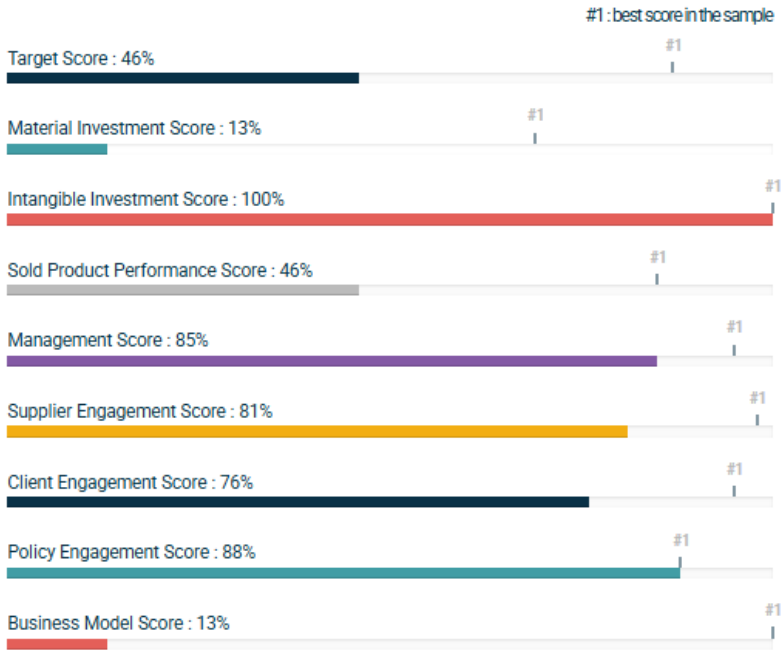
TREND SCORE

The definition of the climate strategy at the level of the Group and subsidiaries confirms the company's commitment.
Concrete and diverse actions moving towards the low-carbon transition are presented, which gives a stable trend.

GLOBAL SCORE

Performance score (/100)	Disclosure score (/100)
53	88
Narrative Score (A > E)	Trend Score (- = +)
A	+

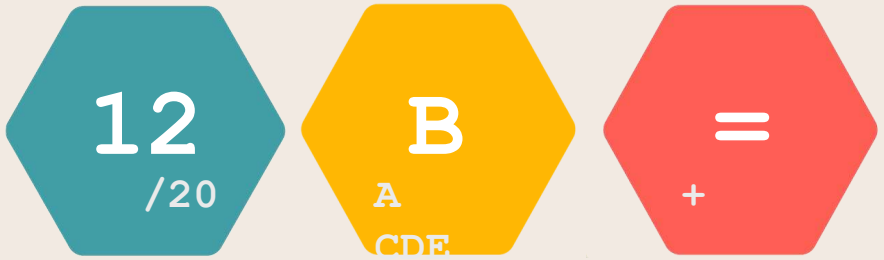
SCORES BY MODULE



#CONCRETELY

- A certified ACT evaluator guides the company through a tailored assessment using an online, sector-specific tool.
- The evaluation takes about 10 days, analyzing quantitative and qualitative data on the company's past, present, and future climate performance.
- A detailed report provides scores, indicators, and clear recommendations across all business areas **(Publication of the score to ACT or the public is optional)**.
- Companies can then use the ACT tool independently to monitor and improve their climate performance over time.
- Financial institutions use ACT or the streamlined ACT Core to evaluate portfolio companies' climate maturity from public data.
- Insurers rely on ACT Evaluation

What does the *ACT* assessment score mean?



The ACT score is not limited to a single number. It combines a quantitative measure, a qualitative analysis, and a trajectory indicator, providing a nuanced view of a company's strengths and weaknesses in the face of the climate transition.

How to read the scores:

20A+ → Maximum performance, strong alignment, improving trajectory.

10C= → Average performance, partial coherence, no expected change.

1E- → Very low performance, weak alignment, negative trajectory.

The ACT rating assesses a company's alignment with the low-carbon transition across three dimensions:

PERFORMANCE SCORE (1 TO 20)

Measures actual performance against the indicators of ACT's nine modules*, which vary in importance depending on the company's profile.

1 = very low performance
20 = maximum performance across all criteria

Based on commitments, actions, and observed results, using both a **quantitative approach** (alignment past, present, and future against

NARRATIVE SCORE (E TO A)

Assesses overall coherence between objectives, plans, actions, and communication.

E = very low coherence or alignment
A = strong alignment with the low-carbon transition

Qualitative analysis incorporating public data, transparency, and credibility.

TREND SCORE (+, −, =)

Indicates the company's likely trajectory:

+ : expected improvement
= : stable situation
− : probable deterioration

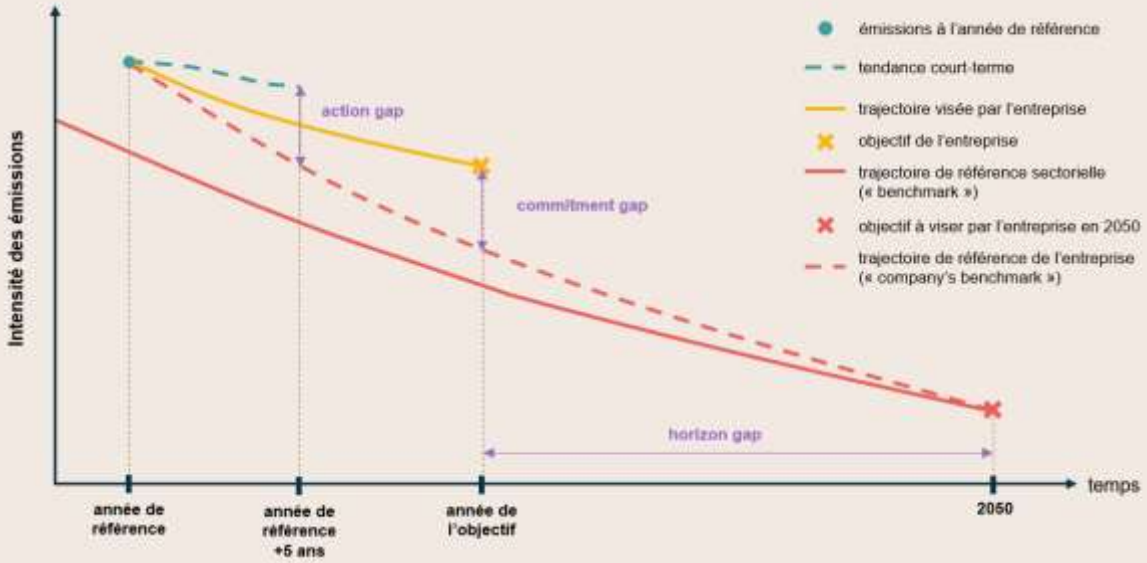
Based on forward-looking indicators: objectives, investments, innovations, business model changes, etc.

*1. Targets 2. Material investments 3. Intangible investments 4. Carbon performance of products & services 5. Management 6. Supplier engagement

Which is based on a quantitative and qualitative evaluation

Quantitative analysis

To measure the alignment of the company's activity with its sector reference pathway



Qualitative analysis

To measure the ambition of the company's practices in the different aspects of its activity but also of its economic model more broadly

Intervention title	Intervention maturity scoring	Level of ambition	Carbon mitigation potential	Extent or size of the intervention	Correspondence between the product/service life cycle phase the intervention targets and the highest GHG impact life cycle phase of the product/service
Mesure de l'impact des produits	Advanced	Basic			
Eco-conception du produit X	Low carbon al	Low carbon a			
Promotion des produits les moins carbonés	Advanced	Advanced			

Subdimension	Basic	Advanced	Low carbon aligned
Level of ambition	Incremental improvement	Product redesign	Breakthrough innovation
Carbon mitigation potential	Not significant or not verifiable	Significant and verifiable	Drastic and verifiable
Correspondence between the product/service life cycle phase the intervention targets and the highest GHG impact life cycle phase of the product/service	Intervention does not impact any of the most relevant life cycle phase(s) or processes of the product/service(s) in terms of GHG emissions.	Intervention impacts a relevant life cycle phase or process of the product/service(s) in terms of GHG emissions.	Intervention clearly targets and impacts the most relevant life cycle phase(s) or processes of the product/service(s) in terms of GHG emissions.
Intervention maturity scoring	Intervention is common practice and not backed with success factors like planning, adequate resources, clear goals, performance tracking and measures of success.	Intervention is an advanced practice and backed with some success factors like planning, adequate resources, clear goals, performance tracking, and measures of success.	Intervention is cutting-edge innovation practice and backed with all relevant success factors like planning, adequate resources, clear goals, performance tracking and measures of success.
Extent or size of the intervention	Intervention involves products/services that together represent a marginal share of the sold product/service emissions in the category.	Intervention involves products/services that together represent a significant share of the sold product/service emissions in the category.	Intervention involves products/services that together represent the major share of the sold product/service emissions in the category.

A dynamic and sector-specific online assessment tool

1

Sectoral methodological guides

With constant work on the development of new sectors by the ADEME methods teams

2

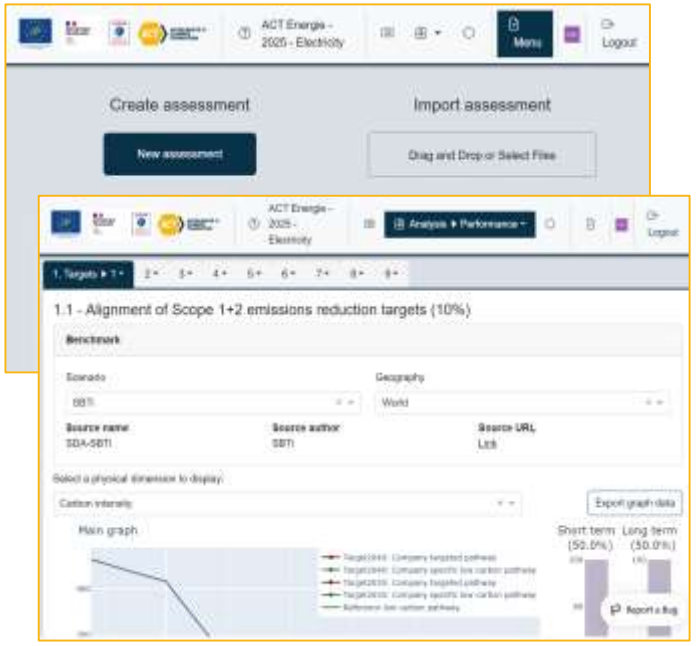
Sector-specific data-gathering tools

To facilitate the work of the company and the analyst

3

A digital assessment tool

Used by the analyst that allows for automatic evaluation



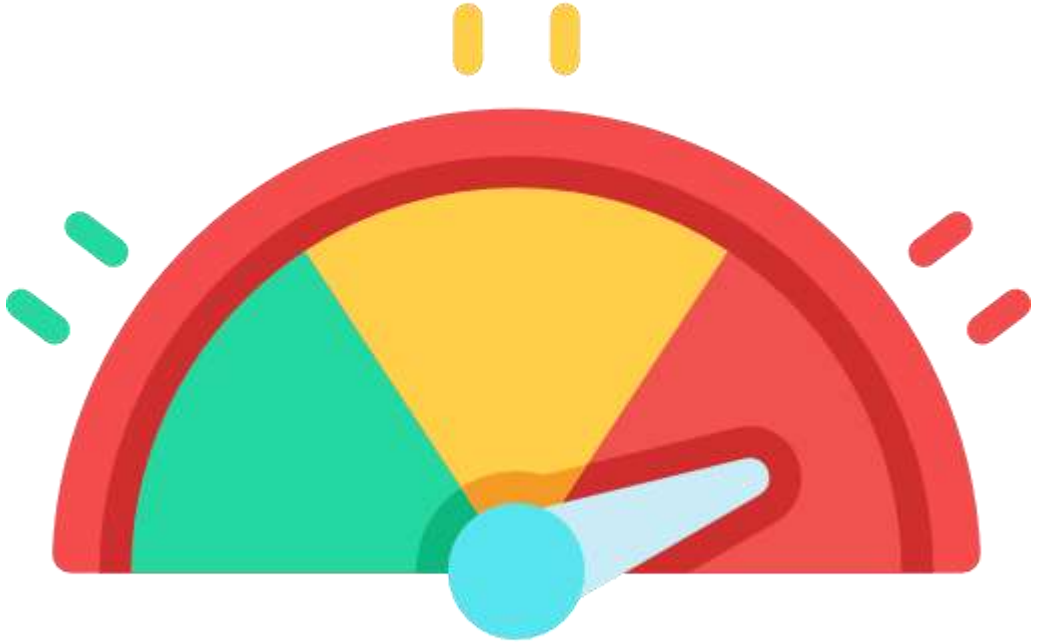
Two methods, one question: how to orient the company?

The company has carried out a GHG assessment and identified levers, but no complete plan

Next step: suggest ACT Step-by-Step to build its transition plan

The company does not yet know its climate impacts

Next step: carry out a GHG assessment



The company already has an ambitious transition plan

Next step: suggest an advanced ACT assessment

Both methods are adapted to the specificities of different sectors: work in continuous improvement

RÉPUBLIQUE FRANÇAISE

ACCELERATE ® CLIMATE TRANSITION

Sectoral variations of ACT Mitigation


Auto


Electricity


Retail


Cement


Steel & Iron


Chemistry


Property Management


Transport


Paper & Cardboard


Oil & Gas


Fashion


Real estate developers


Glass


Aluminium


Construction


Tourism


Agriculture & Agri-Food


Investors


Banks

Generic methodologies


Mitigation


Adaptation

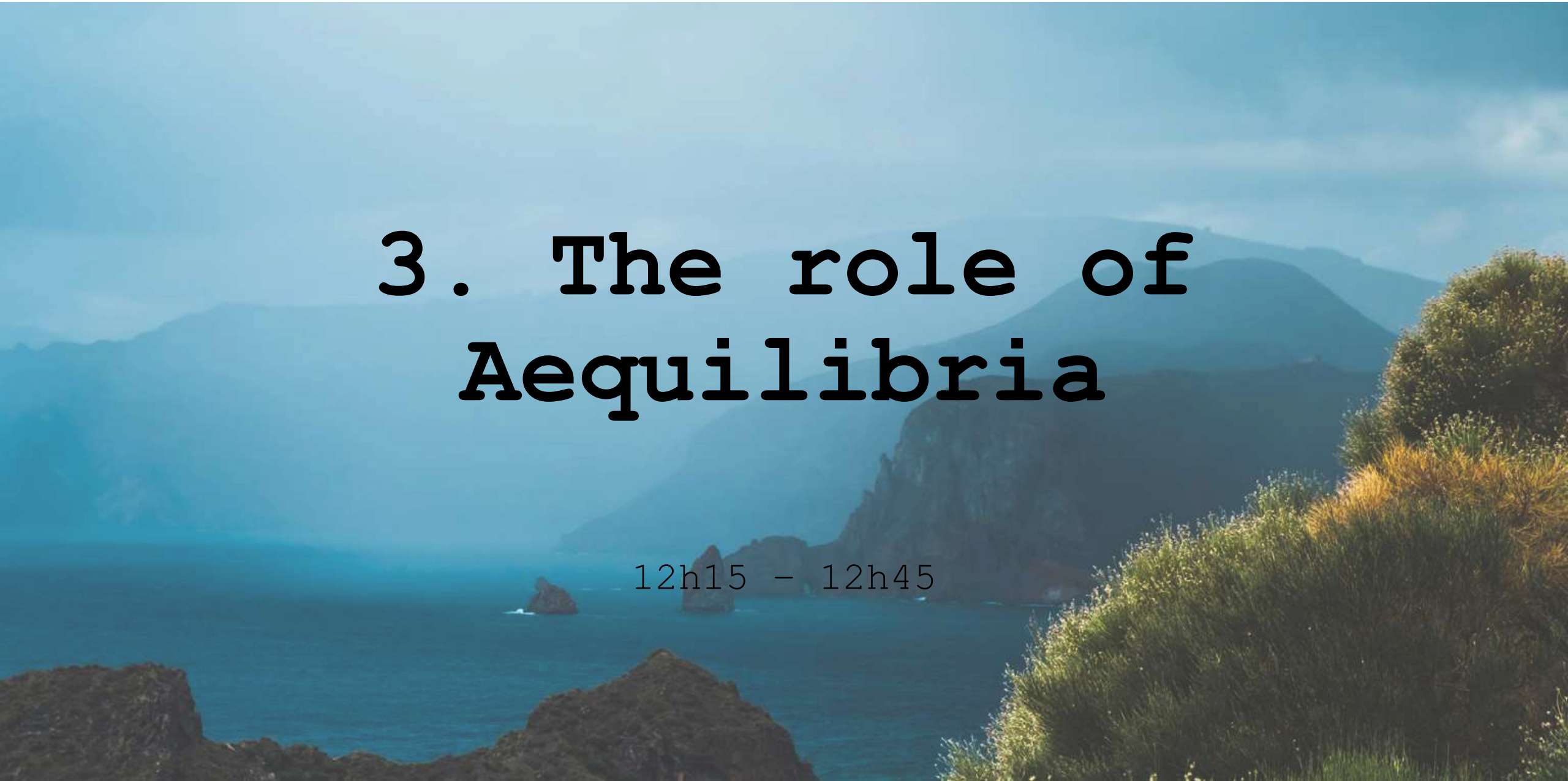

Biodiversity *(2026)*

A critical moment for transition plans

Under the **CSRD, ESRS E1 (Climate change)** makes the **climate transition plan** a core disclosure: companies must explain how their strategy and business model are compatible with the transition to a sustainable economy (Disclosure Requirement **E1-1 – Transition plan for climate change mitigation**).

In parallel, the **SBTi** is tightening expectations on credibility and execution: in its latest Corporate Net-Zero Standard update draft, **Category A companies are required to disclose a transition plan within 12 months of initial validation.**

Finally, the ongoing **SFDR review** is moving toward clearer product categories, including a **"Transition" category** for financial products—raising the bar for asset managers to evidence that portfolios (and underlying issuers) are **genuinely transitioning**, not just "ESG-labelled."



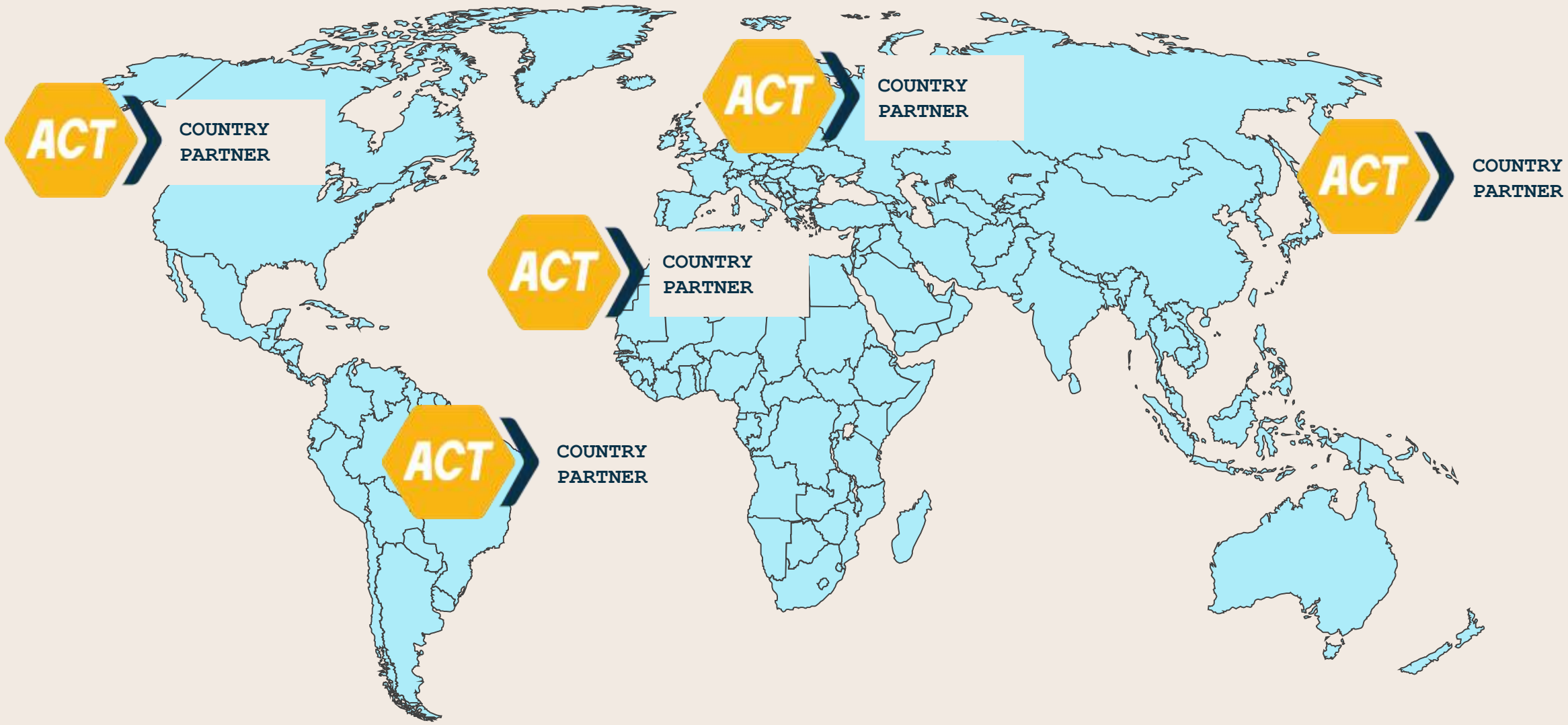
3. The role of Aequilibria

12h15 - 12h45

The international development priority for the year 2025 – 2026

RÉPUBLIQUE FRANÇAISE

ACCELERATE ® CLIMATE TRANSITION



Our first partners

Confirmed

BRAZIL ACT COUNTRY PARTNER

Cyrille Bellier - Executive Director
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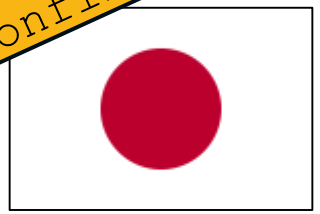
Leonardo Werneck
Leonardo Furquim Werneck - Associate Director
l.werneck@icarebrasil.com

Confirmed

ITALY ACT COUNTRY PARTNER

Daniele Pernigotti - Director
dpernigotti@aequilibria.com

Almost confirmed



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Our first partners

Under analysis

AUSTRALIA ACT COUNTRY PARTNER

Climateworks CENTRE

Steve Kelly - Program Lead
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Under analysis

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SNECI

Maxime Boniteau - Vice-Président Développement International
mboniteau@sneci.com

Under analysis

USA ACT COUNTRY PARTNER

SNECI

Maxime Boniteau - Vice-Président Développement International
mboniteau@sneci.com

The role of Aequilibria as Italian country partner

- Promotes the Country Partner and builds national visibility and legitimacy
- Provides skills and tools through training, capacity building, and methodological resources
- Supports market development

SOLUTIONS

COUNTRY PARTNER

Support companies

Train local consulting groups

Train companies

Support companies via Act Assessment and Act Step-by-Step

- Promote ACT by integrating it into service offerings and climate strategies
- Develop a local market by actively contributing to the visibility and credibility of the initiative
- Build local capacity by training both consulting firms and companies in the ACT methodology

Riflessione collettiva

1. Quali elementi del contesto italiano possono influenzare l'adozione dell'Iniziativa ACT?

2. Quanto sono oggi le aziende italiane preparate ad adottare strumenti come ACT Assessment e ACT Step-by-Step?

3. Quel'é la maturità generale delle aziende italiane post carbon footprint?

4. Come le metodologie ACT possono integrare il vostro portafoglio di servizi ?

5. Quali adattamenti sarebbero necessari per rendere ACT più utilizzabile nel contesto italiano?

6. Quali attori potrebbero favorire la diffusione di ACT in Italia?

LUNCH

12h45 – 14h00

RÉPUBLIQUE FRANÇAISE
Liberté
Égalité
Fraternité

The picture can't be displayed.

ACT ACCELERATE ® CLIMATE TRANSITION

4. Focus on ACT Assessment methodology

14h00 - 15h30

Two methods for two different targets

ACT STEP-BY-STEP

Objective: develop a transition plan for the company to meet science-based targets and adapt its business model to the future low-carbon economy.

8-12 months of consultancy

Assistance by trained advisors

A set of tools

5 steps to follow

Target: companies with
Output: a robust and long-term climate strategy and transition plan.

ACT ASSESSMENT

Objective: assess the alignment of a transition plan with the goals and ambition of the Paris Agreement.

A sector specific approach

Assessment by trained advisors

An online assessment tool

3 scores

Target: companies with an existing transition plan.
Output: a comprehensive multi-criteria evaluation of the relevance of the company's transition plan.

Performance score **1 - 20**

Narrative score **A - E**

Trend score **+ = -**

But a shared understanding of what makes a good climate strategy :

one that is **embedded across all aspects of the company's activities.**

1. Target
2. Material Investments
3. Intangible investments
4. Sold product & service carbon performance
5. Management
6. Supplier Engagement
7. Client Engagement
8. Policy Engagement
9. Business model

We call them "modules" :

Focus on *ACT* Assessment

ACT STEP-BY-STEP

Objective: develop a transition plan for the company to meet science-based targets and adapt its business model to the future low-carbon economy.

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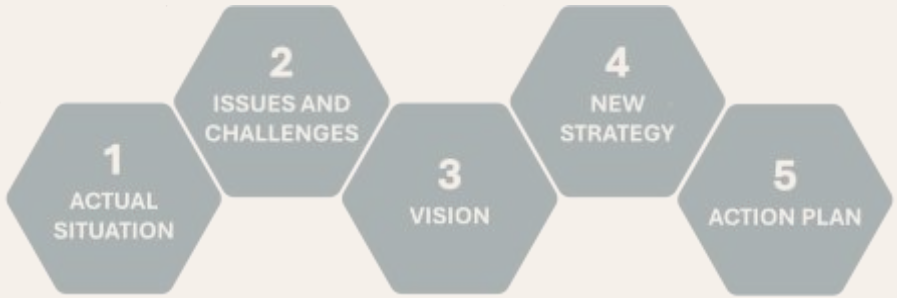

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9. Business model

We call them "modules" :

Why *ACT* Assessment?

23 000+

companies published climate data in 2023, which is a testament to increasing transparency and commitment from companies. **But disclosure alone is not synonymous of effective action.**

37%

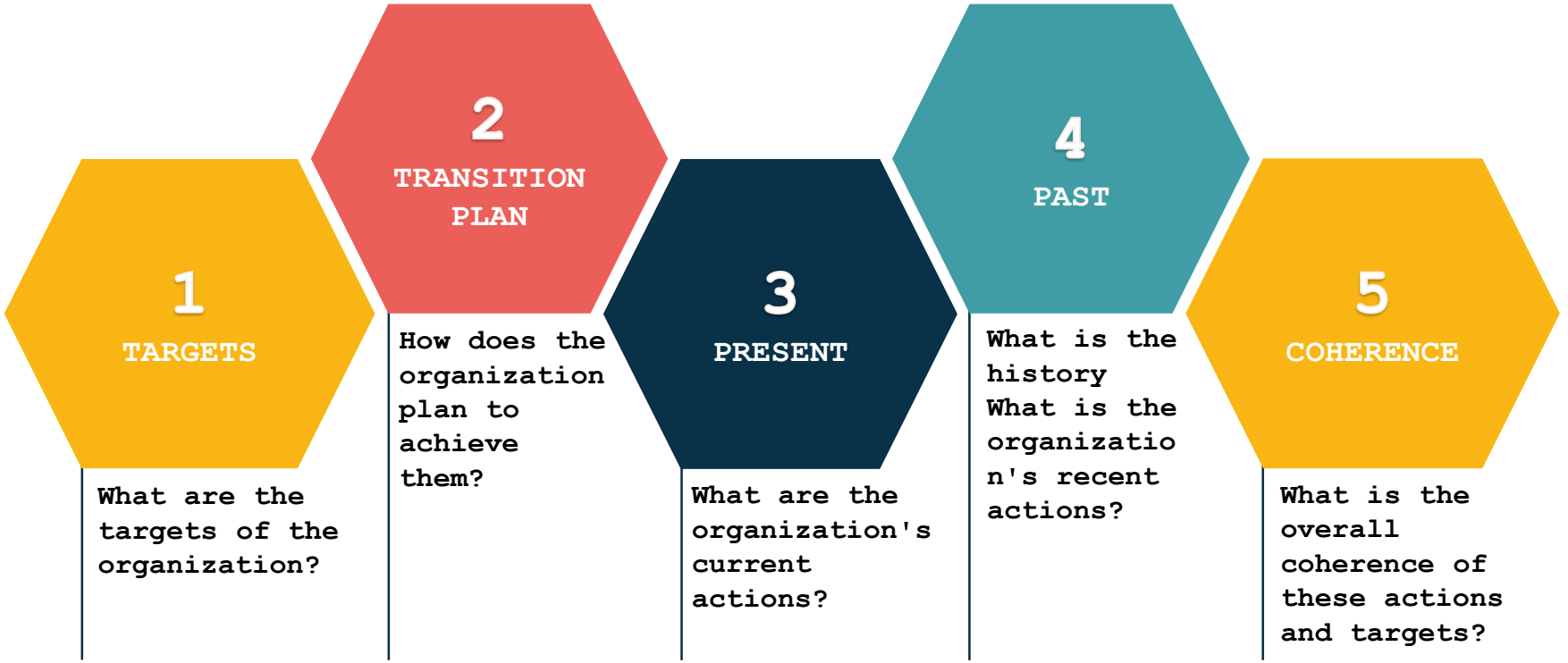
only report their scope 1 and 2 emissions, highlighting significant gaps in carbon accounting. Without complete data, it is impossible to assess the real impact.

A high CDP score

reflects transparency and quality of disclosure, but does not guarantee alignment with the goals of the Paris Agreement. **Transparency ≠ credibility.**

ACT: valuing real transition plans, not future pledges

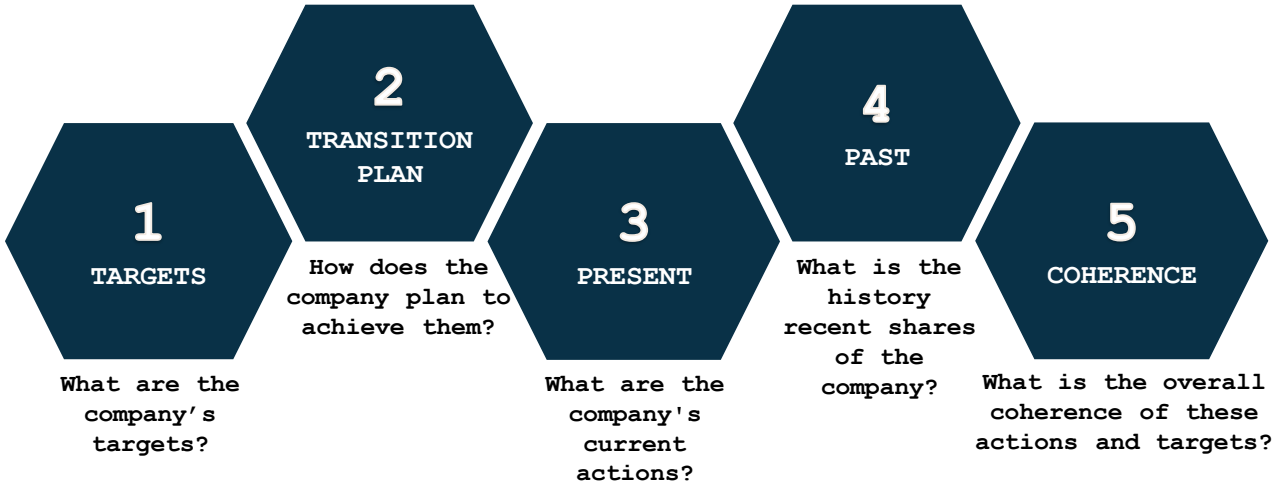
ACT Assessment focuses on the past, present and future activity



The ACT approach is:

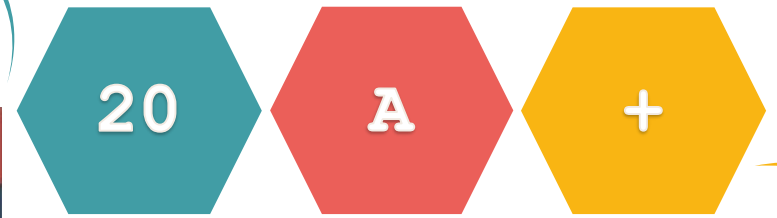
- **Innovative:** it incorporates a long-term approach for the company
- **Quantitative:** it measures the performance of the company at the past, present and future
- **Targeted:** it focuses on the main sources of emissions in the company's value chain
- **Sectoral:** it responds to the challenges specific to each sector
- **Transparent:** includes a third-party evaluation

The ACT score



A narrative score on 5 criteria (from A to E)

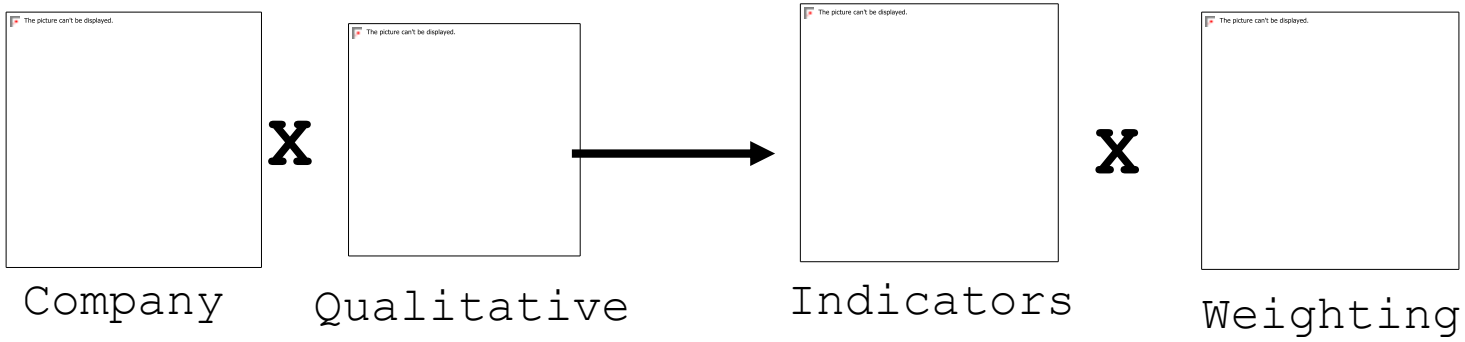
A performance score on the 9 modules (from 1 to 20)

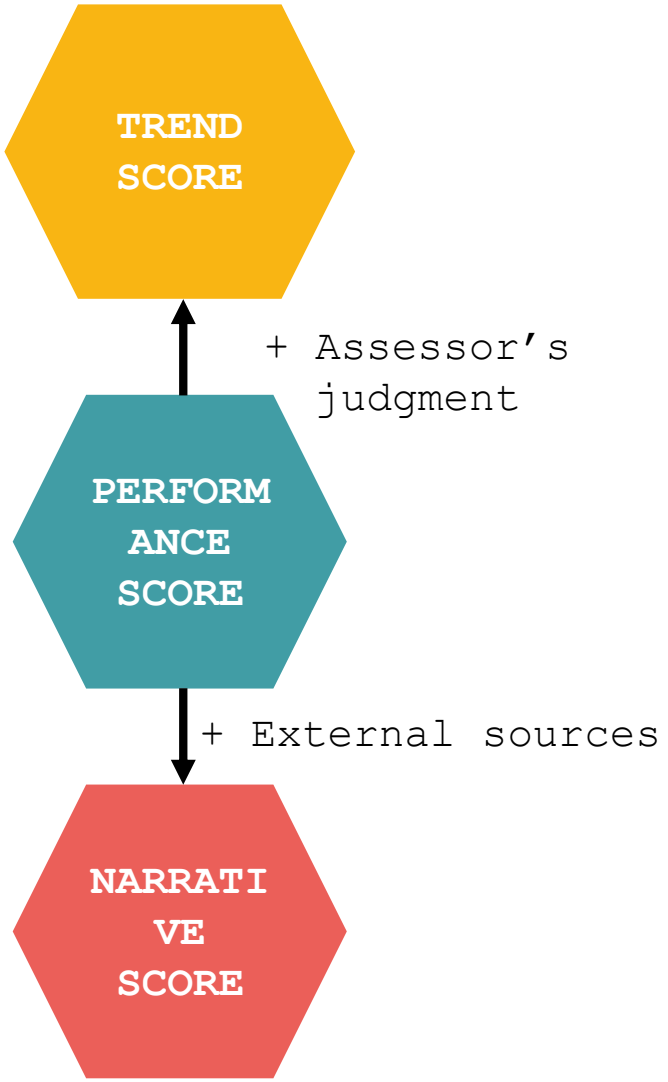


The ACT score is made up of 3 scores and based on the 5 core questions

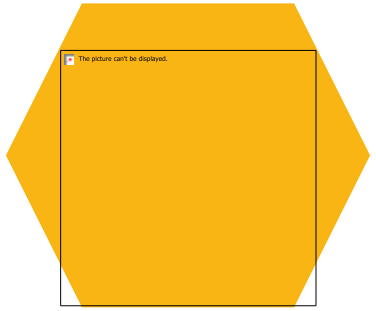
A trend score

How does it work?

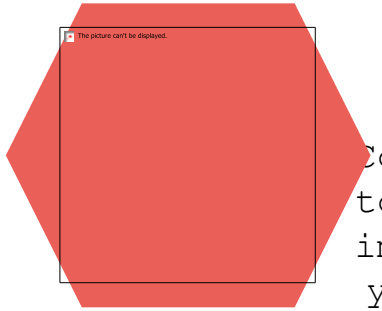




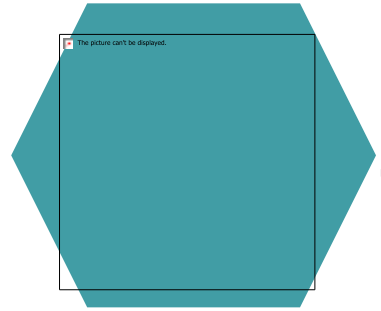
ACT: for whom and for what purposes?
>>> COMPANIES



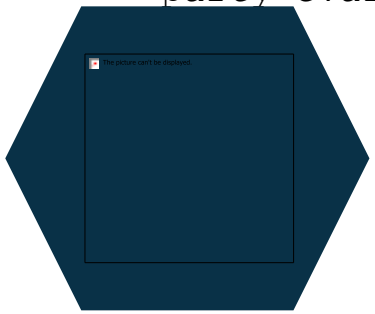
To give credibility to its objectives and transition plan, with third-party evaluation



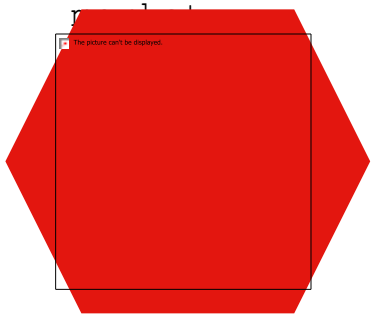
Competitive Advantage to identify areas for improvement, position yourself in relation to your competitors and stand out in the



To foster dialogue with its stakeholders to engage them in the transition



Providing relevant data for climate reporting



Communicate on your transition plan (internally, with your stakeholders, externally), avoiding greenwashing

ACT: for whom and for what purposes?
>>> COMPANIES

SHEIN

NEWSROOM

MAY 23, 2025 | COMPANY UPDATES, CORPORATE NEWS, PLANET, SUSTAINABILITY & SOCIAL IMPACT

SHEIN's Science-Based Net-Zero Target is Approved by SBTi

SCIENCE BASED TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

Overall Net-Zero Target:

- Reach net-zero greenhouse gas (GHG) emissions across the value chain by 2050.

Near-Term Targets:

- Reduce absolute Scope 1 and 2 GHG emissions by 42% by 2030.
- Reduce absolute Scope 3 GHG emissions[2] by 25% by 2030.
- Increase active annual sourcing of renewable electricity to 100% by 2030.

Long-Term Targets:

- Reduce absolute Scope 1 and 2 GHG emissions by 90% by 2050.
- Reduce absolute Scope 3 GHG emissions by 90% by 2050.

ACT ASSESSMENT REPORT OF SHEIN

ACCELERATE ® CLIMATE TRANSITION

PARIS GOOD fashion

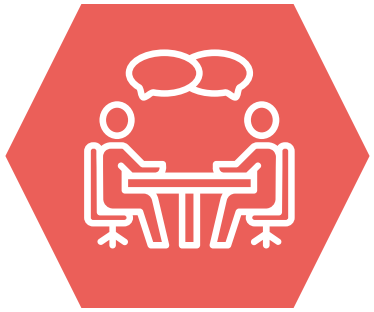
3. 2/20

E ABCD

1. **Economic model incompatible with low-carbon requirements** – Massive production growth neutralizes technical efforts (renewable energy, sustainable materials) and drives strong CO_2 emission increases.
2. **Limited environmental ambitions** – Product-level carbon reduction, eco-design, material mix, and transport initiatives fall far short of expected standards despite sales growth.
3. **Lack of transparency and management tools** – Carbon footprint is insufficiently detailed, limiting the ability to effectively monitor and reduce environmental impacts.

ACT: for whom and for what purposes?
>>> INVESTORS

Identify companies that are implementing ambitious carbon transition plans



Facilitating dialogue with businesses on climate action

Demonstrate that your portfolio is aligned with a low-carbon world

Challenging shareholders and companies in the face of the challenge of climate change

In a changing framework for sustainable finance in Europe

THE REDESIGN OF THE SRI LABEL PLACES THE CLIMATE TRANSITION AT THE HEA… OF SUSTAINABLE FINANCE (In Fra…

The new SRI label framework … now places the climate tra… the heart of the analysis.

- It requires a structur… of commitment by funds … companies: definition … objectives, monitoring … incentive schemes.
- The funds must demonstr… real contribution to the … decarbonization of econom…

Ministry of the Economy, "Revised SRI Label F… December 2023

SFDR REFORM CREAT… NEW CATEGORY OF …NSITION FUNDS'

…vision of the SFDR regulation …uropean Commission …tion 2024) **introduces a new …transition fund"**, located …icles 8 and 9.

…better supervise funds …companies undergoing …tion, to avoid …ng.

…mission, "Consultation on the reform of the …mber 2023.

What about Italy?

These developments show that sus… is no longer satisfied with promises: it now assesses the credibility and concrete management of the climate transition. ACT is becoming the essential reference for promoting the company's climate strategy, standing out to investors and meeting the expectations of major contractors.

ACT: for whom and for what purposes?
>>> GOVERNMENTS AND PUBLIC INSTITUTIONS

Collect data on organizations' transition plans and their level of climate readiness

Encourage companies to be evaluated, to raise awareness and ultimately increase the ambition and credibility of their transition plans

Assessing companies' transition plans in the light of national trajectories

Facilitating dialogue with companies on climate action and challenging them

Implement ambitious national and sectoral policies

ACT: for whom and for what purposes?
>>> GOVERNMENTS AND PUBLIC INSTITUTIONS

BANQUE DE FRANCE
EUROSYSTÈME

ACT ACCELERATE ® CLIMATE TRANSITION

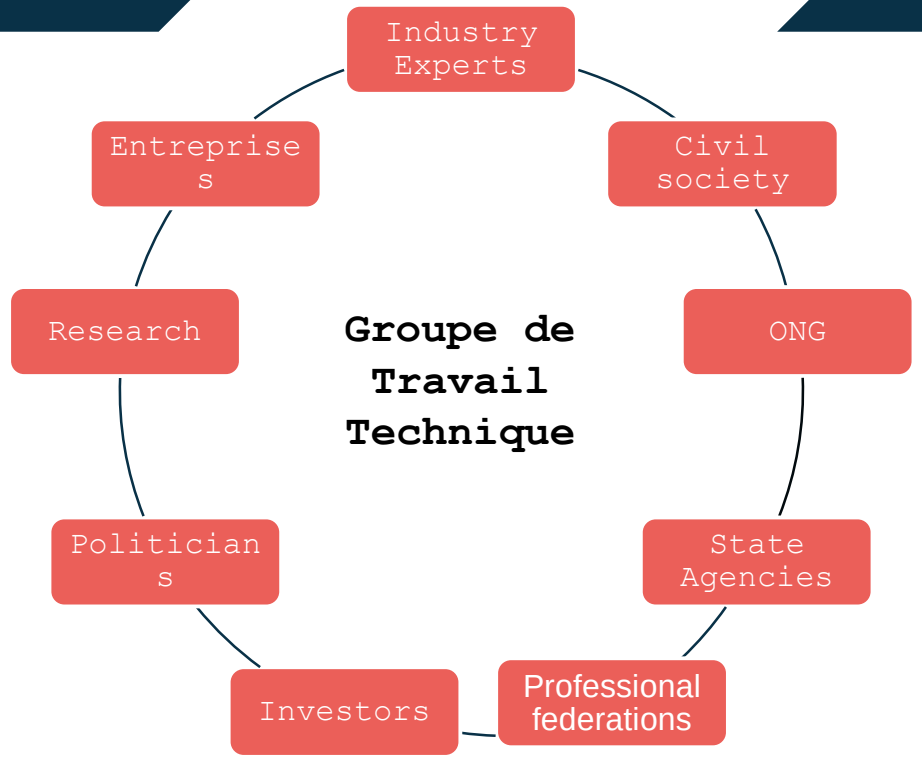
- The Bank of France is applying the ACT methodology to develop its corporate climate indicator, demonstrating institutional adoption of ACT to assess companies' climate performance.
- The indicator measures the gap between a company's actual trajectory and its sectoral benchmark, allowing institutional actors to evaluate climate-related risks in a standardized way.
- By integrating ACT-based assessments into financial oversight, the Bank of France aims to support corporate decarbonization, inform monetary policy, and potentially facilitate

How are ACT methodologies developed?

6 months to one year

Writing the sector methodology

- Identify relevant low-carbon trajectories and decarbonization levers
- Design indicators and define weights
- With the help of a Technical Working Group, mobilizing experts and stakeholders from the sector (5 meetings)
- Public consultation



6 months to one year

Experimentation (Roadtest)

- Up to 15 volunteer companies
- Back to the Technical Working Group
- Methodology Improvement

Publication of the methodology

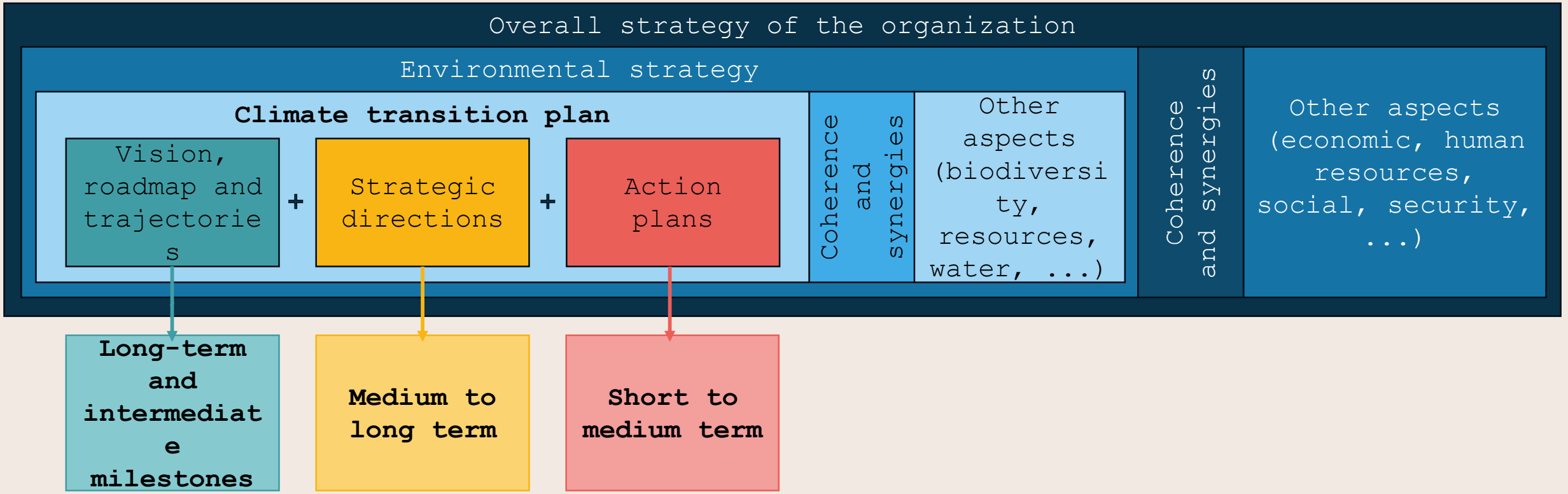
Geographic diversity

Value Chain Representation

A GHG inventory and an action plan do not make a transition plan

Definition of a transition plan:

*"Integrated into an **organization's overall strategy**, the transition plan defines a set of **objectives, actions, resources, and accountability mechanisms** in order to align its activities with a **'net zero emissions by 2050' GHG trajectory** '…' and to **minimize the systemic risks** related to the organization's climate transition."*



It should be science-based

SECTORAL DECARBONIZATION APPROACH (SDA)

For so-called "homogeneous" sectors

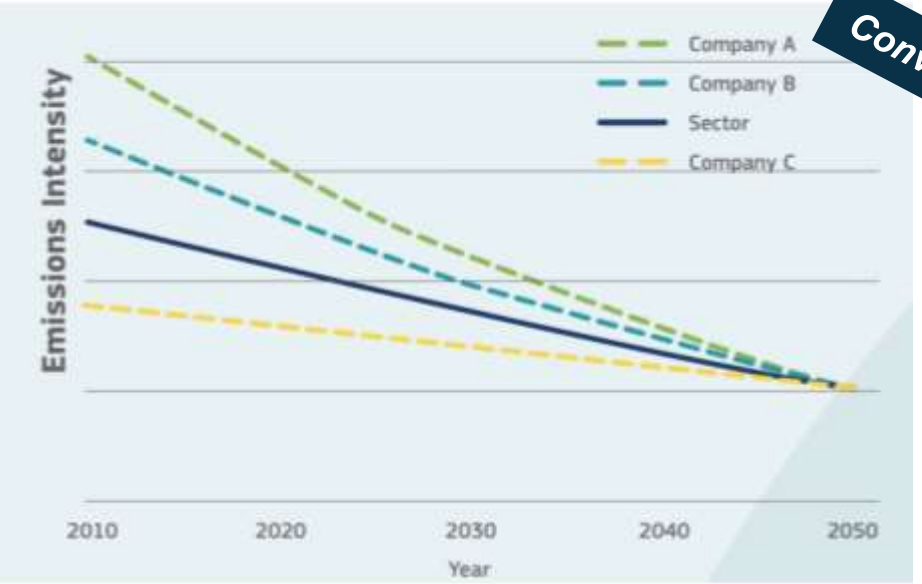
Examples of sectors concerned: electricity generation, steel production, chemicals, aluminum, cement, paper, road/rail/air transport, and construction
Metric: GHG intensity

ABSOLUTE CONTRACTION APPROACH (ACA)

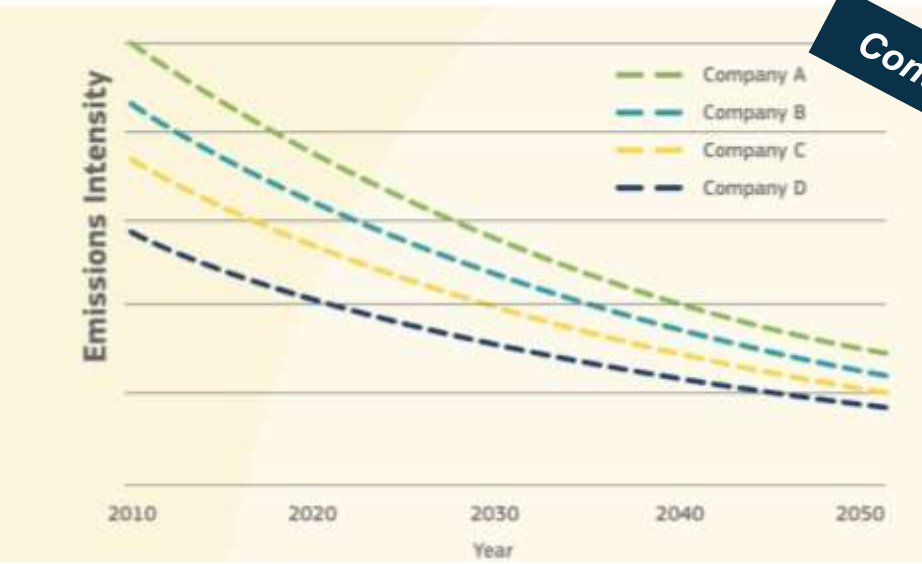
For other sectors

Examples of sectors concerned: service industries, tourism sector
Metric: GHG emissions in absolute value

Convergence



Contraction



And integrate all aspects of a company's activity

The ACT modules describe all the components of a climate transition plan:

1. TARGETS
(climate objectives and pathways)

2. MATERIAL INVESTMENTS
(scope 1 and 2)

3. INTANGIBLE INVESTMENTS
(R&D investments that contribute to decarbonization)

4. CARBON PERFORMANCE OF PRODUCTS AND SERVICES
(portfolio, scope 3)

5. MANAGEMENT
(skills, incentives, decision-making)

6. SUPPLIER ENGAGEMENT
(on climate issues)

7. CLIENT ENGAGEMENT
(on climate issues)

8. PUBLIC ENGAGEMENT
(on climate issues)

9. BUSINESS MODEL
(climate at the heart of the business model)

Let’s quickly present the 9 modules

The ACT modules describe all the components of a climate transition plan:

1. TARGETS (climate objectives and pathways)	

Module 1 : Targets

CONTENT

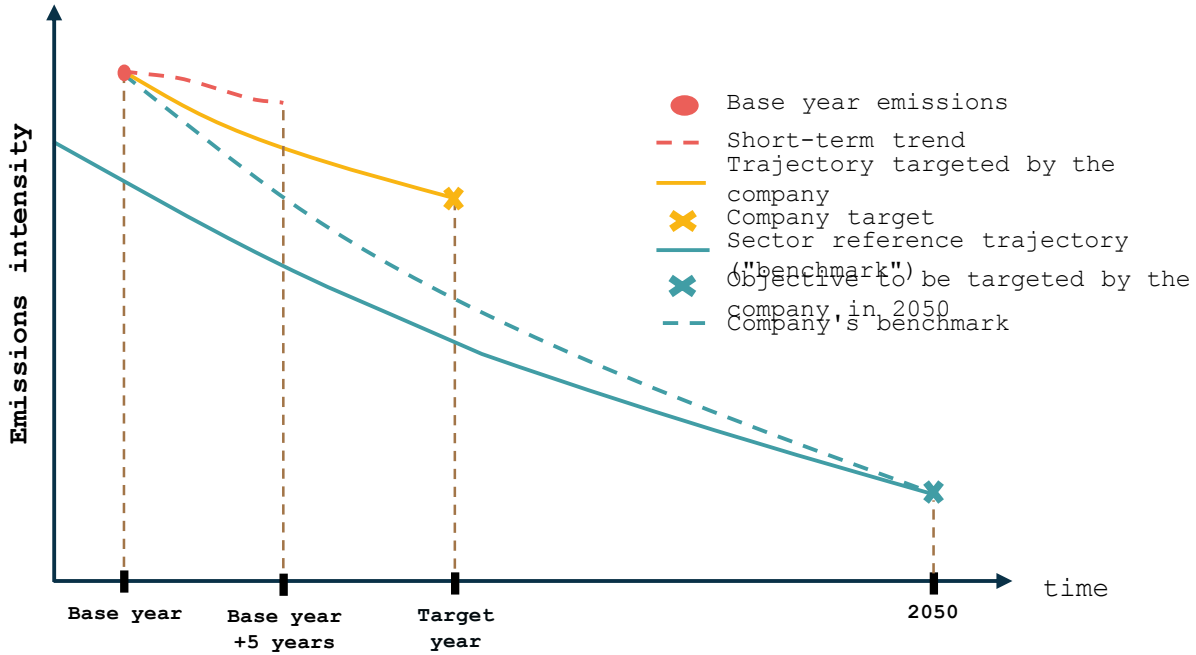
GHG Emission Reduction Targets

Several analytical angles are worth monitoring:

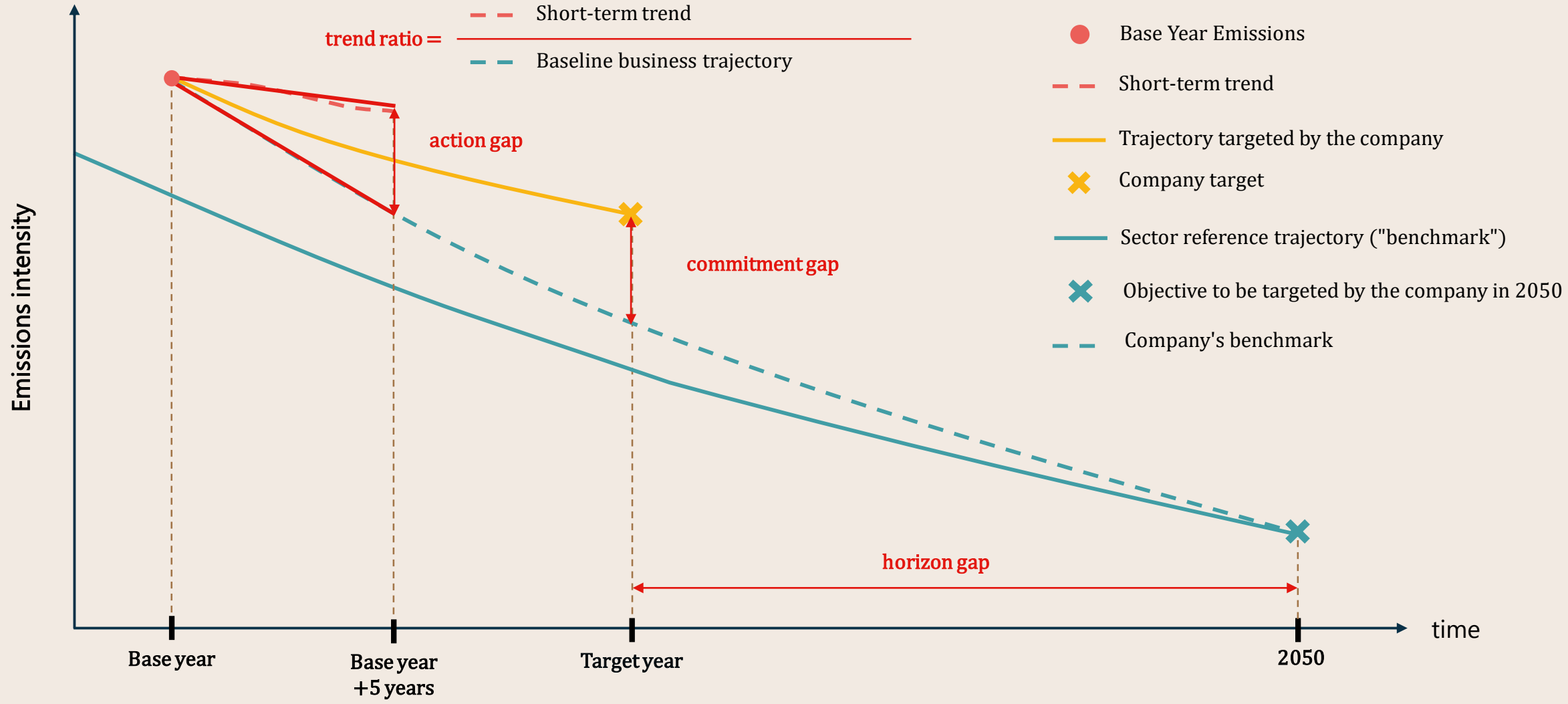
- **Scope of emissions** (Scopes 1, 2, or 3 upstream / downstream)
- **Level of ambition:** compared with benchmarks or reference pathways
- **Time horizon:** long-term, with intermediate milestones

KEY INDICATORS

- Existence and alignment of targets with reference pathways
- Presence of intermediate milestones and a long-term trajectory
- Achievement of past and current targets



Quantitative analysis



Module 1 : Targets

DATA TO BE COLLECTED FROM THE COMPANY

Example: ACT Electricity

1.1	Alignment of scope 1+2 emissions reduction targets
1.2	Alignment of scope 3 upstream emissions reduction targets
1.3	Time horizons of targets
1.4	Achievement of past and current targets

Indicators	Data request
1.1 1.2	Base year and base year emissions intensity or absolute emissions Reporting year and reporting year emissions intensity or absolute emissions Target year Targeted emissions reduction Coverage of emissions Scope of emissions For absolute targets, base, reporting and target year activity
1.3	Targets year (end and intermediate dates) Targets emissions coverage, scope of emissions
1.4	Base year
	Reporting year
	Target year
	Target reduction percentage from base year in absolute emissions
	Percentage of reduction target achieved in absolute emissions
	Percentage of reduction target from base year in emissions intensity
	Percentage of reduction target achieved in absolute emissions intensity

Let’s quickly present the 9 modules

The ACT modules describe all the components of a climate transition plan:

2. MATERIAL INVESTMENTS
(scope 1 and 2)

Module 2 : Material Investments

CONTENT

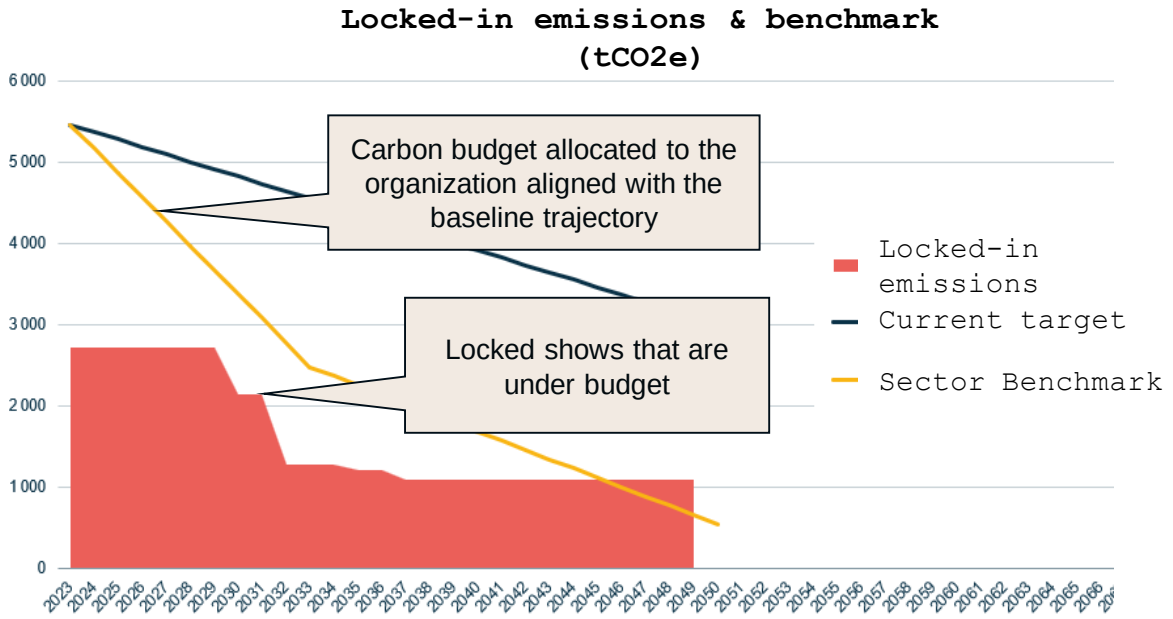
GHG Emission Reduction Targets

Several analytical angles are worth monitoring:

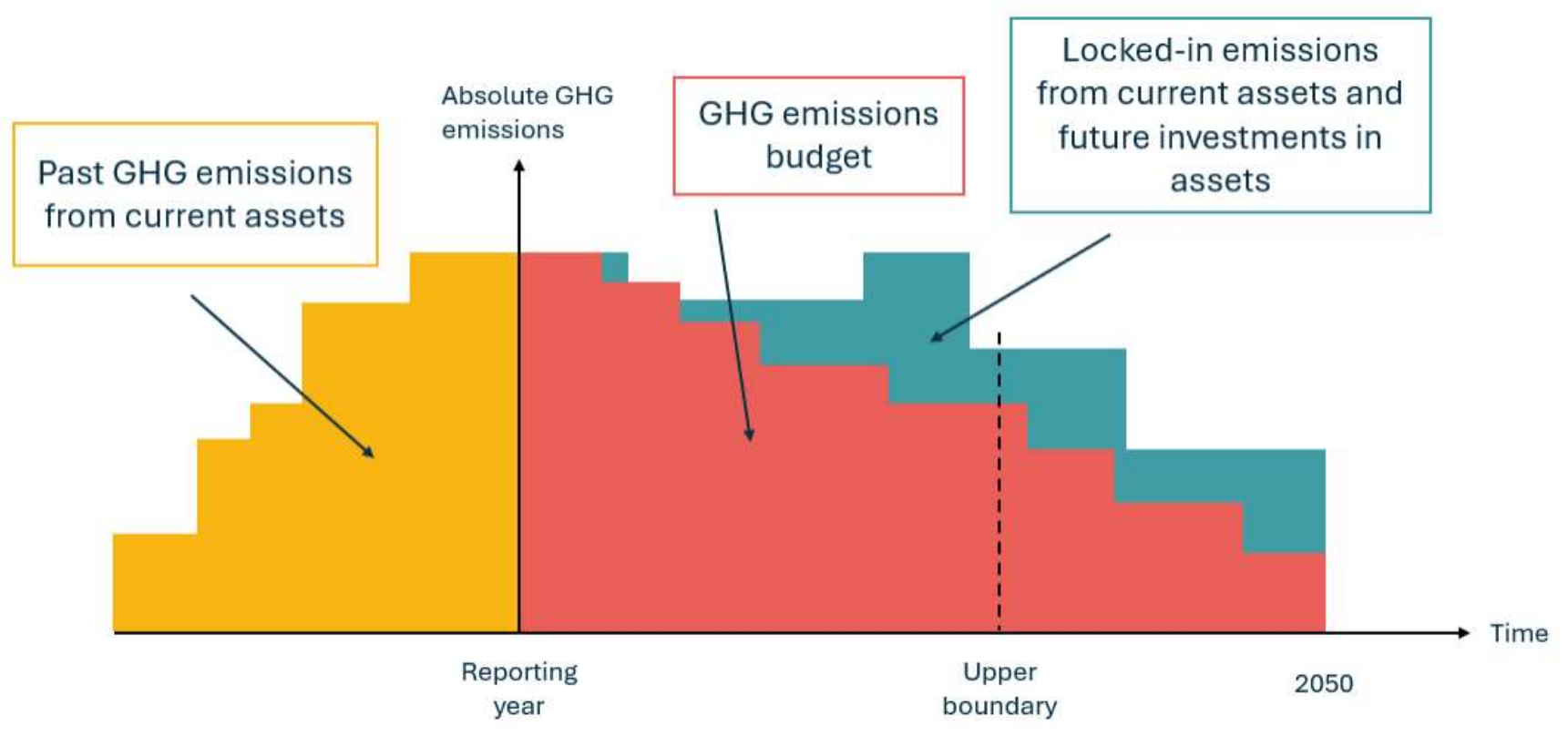
- **Scope of emissions** (Scopes 1, 2, or 3 upstream / downstream)
- **Level of ambition:** compared with benchmarks or reference pathways
- **Time horizon:** long-term, with intermediate milestones

KEY INDICATORS

- Past trend of Scope 1+2 emissions aligned with the reference pathway
- Share of CAPEX dedicated to low-carbon investments
- Future trend of Scope 1+2 emissions aligned with the reference pathway
- Locked-in emissions



The principle of locked emissions



Note: Locked-in emissions exceed the allocated budget → **low score**

LOCKED-IN EMISSIONS

Measurement of emissions related to the company's asset portfolio. Locked-in emissions are compared with the theoretical carbon budget compatible with a 1.5°C pathway.

Module 2 : Material Investments

DATA TO BE COLLECTED FROM THE COMPANY

Example: ACT Electricity

2.1	Trend in past emissions intensity for generated electricity
2.2	Locked-in emissions
2.3	Trend in future emissions intensity for generated electricity
2.4	Share of low-carbon CAPEX investments

Indicators	Data request
2.1	Electricity generation emissions intensity and activity at reporting year and Y-5
2.2	Generating assets and assets under development
2.3	Electricity generation emissions intensity and activity at reporting year and Y+5
2.4	Average share of CAPEX in low-carbon technologies (out of total CAPEX) for the next 3 years

Let’s quickly present the 9 modules

The ACT modules describe all the components of a climate transition plan:

3. INTANGIBLE INVESTMENTS
(R&D investments that contribute to decarbonization)

Module 3 : Intangible Investments

CONTENT	**Contribution to innovation through R&D investments** Analysis of the company's involvement in the development of solutions contributing to a low-carbon economy - R&D spending on low-carbon technologies and solutions - Patents filed - Employee training on low-carbon solutions
KEY INDICATORS	• Past trend of Scope 1+2 emissions aligned with the reference pathway • Share of CAPEX dedicated to low-carbon investments • Future trend of Scope 1+2 emissions aligned with the reference pathway • Locked-in emissions

Focus on an indicator from module 3

Question	Basic	Standard	Advanced	Next practice	Low carbon aligned	Comments	Primary source	Weight [%]
What is the share of R&D costs/investments in low-carbon technologies compared to the total R&D costs/investments?	Below 20%	Between 20% and 40%	Between 40% and 60%	Between 60% and 80%	Above 80%			50
What is the share of R&D costs in non-mature technologies within the total R&D in low-carbon technologies?	Below 20%	Between 20% and 35%	Between 35% and 50%	Between 50% and 65%	Above 65%			50

Share of R&D investments dedicated to mitigation: an indicator based on two questions using a maturity matrix evaluating quantitative data.

DATA TO BE COLLECTED FROM THE COMPANY

Example: ACT Electricity

3.1	R&D spending on low-carbon technologies
3.2	Company low-carbon patenting activity

Indicators	Data request
3.1	R&D costs/investments in climate change mitigation technologies of the company over the last 3 years.
	Total R&D costs/investments of the company over the last 3 years.
3.2	Patenting activity in climate change mitigation technologies of the company over the last 5 years.
	Total patenting activity of the company over the last 5 years

Let’s quickly present the 9 modules

The ACT modules describe all the components of a climate transition plan:

4. CARBON PERFORMANCE OF PRODUCTS AND SERVICES
(portfolio, scope 3)

Module 4 : carbon performance of products and services

CONTENT	**Analysis of the company's involvement in reducing its significant indirect (Scope 3) emissions, downstream and/or upstream** - The organization's responsibility for the use of the goods & services it sells - Emissions are considered across the entire product lifecycle (upstream and downstream)
KEY INDICATORS	• Trend of Scope 3 emissions (upstream and/or downstream) aligned with the reference pathway • Interventions, strategies, and measures to reduce the carbon footprint of products/services sold • Interventions, strategies, and measures to reduce GHG emissions related to the use of products/services sold • Share of low-carbon products

Focus on an indicator from module 4

Intervention title	Intervention maturity scoring	Level of ambition	Carbon mitigation potential	Extent or size of the intervention	Correspondence between the product/service life cycle phase the intervention targets and the highest GHG impact life cycle phase of the product/service
Mesure de l'impact des produits	Advanced	Basic	Basic	Low carbon al	Basic
Eco-conception du produit X	Low carbon al	Low carbon al	Advanced	Advanced	Low carbon align
Promotion des produits les moins carbonés	Advanced	Advanced	Basic	Advanced	Low carbon align

Subdimension	Basic	Advanced	Low carbon aligned
Level of ambition	Incremental improvement	Product redesign	Breakthrough innovation
Carbon mitigation potential	Not significant or not verifiable	Significant and verifiable	Drastic and verifiable
Correspondence between the product/service life cycle phase the intervention targets and the highest GHG impact life cycle phase of the product/service	Intervention does not impact any of the most relevant life cycle phase(s) or processes of the product/service(s) in terms of GHG emissions.	Intervention impacts a relevant life cycle phase or process of the product/service(s) in terms of GHG emissions.	Intervention clearly targets and impacts the most relevant life cycle phase(s) or processes of the product/service(s) in terms of GHG emissions.
Intervention maturity scoring	Intervention is common practice and not backed with success factors like planning, adequate resources, clear goals, performance tracking and measures of success.	Intervention is an advanced practice and backed with some success factors like planning, adequate resources, clear goals, performance tracking, and measures of success.	Intervention is cutting-edge innovation practice and backed with all relevant success factors like planning, adequate resources, clear goals, performance tracking and measures of success.
Extent or size of the intervention	Intervention involves products/services that together represent a marginal share of the sold product/service emissions in the category.	Intervention involves products/services that together represent a significant share of the sold product/service emissions in the category.	Intervention involves products/services that together represent the major share of the sold product/service emissions in the category.

Interventions / measures related to purchased products: an indicator based on a 3-level maturity matrix to be completed for each measure entered

DATA TO BE COLLECTED FROM THE COMPANY

Example: ACT Electricity

4.1	Product/service-specific interventions
4.2	Trend in past product / service specific performance
4.3	Locked-in from sold products
4.4	Sub-contracted transport service performance

Indicators	Data request
4.1	Intervention on products/service
4.2	Carbon intensity of the purchased products/service (if relevant) at RY-5 and RY+5:
4.3	Forecast sales (from RY to RY+5)
4.3	Annual expected GHG emissions from one year of sales. If transport equipment fleet emission intensity and annual activity
4.4	Information on subcontractors (projected emissions, activity, time horizon investments, low-carbon vehicles actions for emissions reduction)

Let’s quickly present the 9 modules

The ACT modules describe all the components of a climate transition plan:

5. MANAGEMENT (skills, incentives, decision-making)

Module 5 : Management

CONTENT

Integration of decarbonization into governance and the strategic plan
- Consideration of climate change at a high hierarchical level and the expertise of the managers involved
- Transition plan towards a low-carbon business model, detailed and clear

KEY INDICATORS

- Level of accountability for climate change issues and expertise
- Existence of a transition plan toward a business model, strategy, and operations compatible with a low-carbon economy
- Existence of incentives for action and carbon performance for managers
- Inclusion of climate scenario testing to inform analysis

Focus on an indicator from module 5

Subdimension	Basic	Standard	Advanced	Next practice	Low carbon aligned	Comments	Primary source	Weight [%]
Measure of success	No measure of success		At least one measure of success which is fully SMART* and contains both qualitative and quantitative elements.		More than one measure of success. All measures of success are fully SMART*, contain both qualitative and quantitative elements, and are aligned with a lowcarbon scenario.			10
Financial content in plan	No financial content	Financial projections, cost estimates or other estimates of financial viability are described but not quantified.	Financial projections, cost estimates or other estimates of financial viability are quantified in some detail.	Quantitative estimations of how the business will change in the future are included. Costs associated with the plan (e.g., write-downs, site remediation, contract penalties, regulatory costs) are included.	Description of the major financial changes to the business over all timescales is comprehensive and aligned with other indicators. The transition plan is integrated into the overall business strategy of the organization and linked to the profit and loss statement.			10
Short-term actions (recent past up to reporting year + 5 years)	Contains no discussion of short-term actions.		Contains examples of short-term actions the company expects to implement.		Contains detailed descriptions of relevant and achievable short-term actions the company expects to implement to make the transition a reality.			10
Long-term actions and vision (from reporting year + 5 years onwards)	Contains no discussion of		Contains descriptions of long-term actions the		Contains descriptions of long-term actions the company expects to implement to make the transition a reality. Contains			10

Transition plan: a 10-question indicator (3 shown here) based on a maturity matrix

DATA TO BE COLLECTED FROM THE COMPANY

Example: ACT Electricity

5.1	Oversight of climate change issues
5.2	Climate change oversight capability
5.3	Low carbon transition plan
5.4	Climate change management incentives
5.5	Climate change scenario testing

Indicators	Data request
5.1	Highest level of responsibility for climate change within the company
5.2	Level of expertise in climate change for the person holding this responsibility
5.3	Details regarding the company's transition plan
5.4	Management incentives linked to climate change issues
5.5	Details on climate change scenario testing

Let’s quickly present the 9 modules

The ACT modules describe all the components of a climate transition plan:

6. SUPPLIER ENGAGEMENT
(on climate issues)

Module 6 : Supplier engagement

CONTENT	**Engagement with the upstream part of the value chain** - Influence or support to suppliers to reduce their emissions during procurement, logistics, or production processes that help lower the product/service's emissions
KEY INDICATORS	• Engagement with the upstream part of the value chain • Influence or support for suppliers to reduce their emissions in procurement, logistics, or production processes, contributing to lower product/service emissions

Focus on an indicator from module 6

Question	Basic	Standard	Advanced	Next practice	Low carbon aligned	Comments	Primary source	Weight [%]
What is the scope of the supplier engagement strategy?	No strategy applied to any suppliers.	Strategy applied to up to 30% of total procurement spend OR up to 30% of supplier-related scope 3 emissions.	Strategy applied to 31-60% of total procurement spend OR 31-60% of supplier-related scope 3 emissions.	Strategy applied to 61-90% of total procurement spend OR 61-90% of supplier-related scope 3 emissions.	Strategy applied to over 90% of total procurement spend OR over 90% of supplier-related scope 3 emissions.			30
To what extent are GHG emissions reduction requirements integrated in engagement with suppliers?	No emissions reduction requirement included in key procurement templates.*	Unquantified emissions reduction requirement included in key procurement templates.*	Quantified emissions reduction requirement included in key procurement templates* but the supplier is not required to report progress to the company.	Quantified emissions reduction target included in key procurement templates* and the supplier is required to report progress to the company.	Quantified, science-based emissions reduction target (that is aligned with the sector/industry pathway) included in key procurement templates* and the supplier is required to report progress to the company.			20
To what extent are other low-carbon transition-related requirements/ recommendations† integrated in engagement with suppliers?	No other low-carbon transition-related requirements/ recommendations† included in key procurement templates.*				1 or more other low-carbon transition-related requirements/ recommendations† included in key procurement templates.*			5

Excerpt of the indicator's questions

Supplier engagement strategy: an indicator based on seven questions using a maturity matrix with differentiated weightings

Module 6 : Supplier engagement

DATA TO BE COLLECTED FROM THE COMPANY

Example: ACT Electricity

6.1	Strategy to influence suppliers to reduce their GHG emissions
6.2	Activities to influence suppliers to reduce their GHG emissions

Indicators	Data request
6.1	Methods of supplier engagement, strategy to prioritizing supplier engagements and measures of success
	Proportion of total procurement spend and/or supplier-related scope 3 emissions covered by the strategy
	Data on suppliers' GHG emissions and climate change strategies
	Key procurement templates
6.2	List of initiatives implemented to influence suppliers to reduce their GHG emissions, green purchase policy or track record, supplier code of conduct

Let’s quickly present the 9 modules

The ACT modules describe all the components of a climate transition plan:

7. CLIENT ENGAGEMENT
(on climate issues)

Module 7 : Client engagement

CONTENT	**Engagement with the downstream part of the value chain** - Influence or support to customers to change their consumption or usage behavior of the products/services sold in order to reduce the overall GHG emissions of the product/service
KEY INDICATORS	• Inclusion of customer engagement in reducing their GHG emissions within the strategy • Concrete actions taken to involve customers in reducing their GHG emissions

Focus on an indicator from module 7

Question	Basic	Standard	Advanced	Next practice	Low carbon aligned	Comments	Primary source	Weight [%]
What action levers* does the company use in practice to encourage clients to reduce their emissions?	No evidence of action levers* used in practice.	Evidence of company responding only to client demand for more low-carbon products without attempting to change the existing client demand towards low-carbon alternatives.	Evidence of company using action lever(s) from ONE of the four engagement types (Education/information sharing; Collaboration & innovation; Compensation; Customer motivation via marketing and choice architecture).*	Evidence of company using action lever(s) from TWO of the four engagement types (Education/information sharing; Collaboration & innovation; Compensation; Customer motivation via marketing and choice architecture).*	Evidence of company using action lever(s) from AT LEAST THREE of the four engagement types (Education/information sharing; Collaboration & innovation; Compensation; Customer motivation via marketing and choice architecture).*			30
What is the scope of the recent and current activities in client engagement?	No clients engaged.	Clients engaged represent up to 30% of revenues OR up to 30% of client-related scope 3 emissions.	Clients engaged represent 31-60% of revenues OR 31-60% of client-related scope 3 emissions.	Clients engaged represent 61-90% of revenues OR 61-90% of client-related scope 3 emissions.	Clients engaged represent over 90% of revenues OR over 90% of client-related scope 3 emissions.			40
How impactful has the company's client engagement been?	No evidence of impact† of action levers used.	Some action levers used have qualitative evidence of impact†.	Almost all action levers used have qualitative evidence of impact†.	Some action levers used have quantitative evidence of impact†.	Almost all action levers used have qualitative and quantitative evidence of impact†.			30

Customer engagement activities: a 3-question indicator based on a maturity matrix with differentiated weights

DATA TO BE COLLECTED FROM THE COMPANY

Example: ACT Electricity

7.1	Strategy to influence clients to reduce their GHG emissions
7.2	Activities to influence clients to reduce their GHG emissions

Indicators	Data request
7.1	Strategy to influence clients GHG emissions
	% of clients covered by the strategy
	Data on clients' choices and preferences towards reducing GHG emissions
7.2	Activities to influence clients GHG emissions
	% of clients covered by the activities
	Data on clients' choices and preferences towards reducing GHG emissions

Let's quickly present the 9 modules

The ACT modules describe all the components of a climate transition plan:

8. PUBLIC ENGAGEMENT
(on climate issues)

Module 8 : Public engagement

CONTENT

Public stance and commitment on climate change mitigation policies
- Support for climate mitigation public policies during consultations
- Contribution to professional associations with climate-aligned positions

KEY INDICATORS

- Existence of an engagement policy within collective actors (associations, alliances, coalitions, think tanks, etc.)
- Support for collectives that do not have climate-negative activities or positions
- Strategy for systematic positioning on important climate policies
- Collaboration with local public authorities

Focus on an indicator from module 8

Does the company support associations, alliances, coalitions or thinktanks that have climate negative activities/positions?

Basic	Standard	Advanced	Next practice	Low carbon aligned
The company is on the board or provides funding beyond membership to associations, alliances, coalitions and/or thinktanks that have climate-negative activities or positions		The company is not on the board or providing funding beyond membership of any associations, alliances, coalitions or thinktanks that have climate-negative activities or positions. Company may be a member.		The company is not a member of or providing funding for any associations, alliances, coalitions or thinktanks that have climate-negative activities or positions.

Supported associations, alliances, coalitions and think tanks do not have climate-negative activities or positions: a question with 3 possible levels of maturity

Module 8 : Public engagement

DATA TO BE COLLECTED FROM THE COMPANY

Example: ACT Electricity

8.1	Company policy on engagement with associations, alliances, coalitions or thinktanks
8.2	Associations, alliances, coalitions or thinktanks supported do not have climate-negative activities or positions
8.3	Position on significant climate policies
8.4	Collaboration with local public authorities

Indicators	Data request
8.1	Public climate change policy positions
	Description of this policy (scope & boundaries, responsibilities, process to monitor and review)
	Associations, alliances, coalitions or thinktanks that are likely to take a position on climate change legislation
8.2	Company policy on engagement with associations, alliances, coalitions or thinktanks
8.3	Position of the company on significant climate policies (public statements, etc.).
8.4	Participation in meetings/collaborations with public authorities/local actors
	Contracts with public authorities/local actors

Let’s quickly present the 9 modules

The ACT modules describe all the components of a climate transition plan:

9. BUSINESS MODEL
(climate at the heart of the business model)

Module 9 : Business model

CONTENT

Remaining profitable in a low-carbon economy

- Shaping the business model today toward a low-carbon economy
- Identification of value-creation opportunities decoupled from increased emissions

KEY INDICATORS

- Strategy & concrete actions for changing the business model toward a fully decarbonized organization
- Maturity of business models contributing to the low-carbon economy

Module 9 : Business model

Definition: A low-carbon product (or service) is the result of a low-carbon business model, which is defined as a plan that substantially contributes to climate change mitigation. Two main categories of business models: **aligned/transitional** and **enabling/contributing**.

	Examples
Aligned / transitional business models: Low-carbon solutions that are widely recognized or have GHG emissions well below the sector average (while not blocking the deployment of alternative low-carbon solutions and not locking in assets incompatible with mitigation objectives).	An organization generating electricity from sources that do not contain fossil fuels.
"Enabler" / contributing business models: Activities that provide a substantial contribution to mitigation (while not locking in assets incompatible with mitigation objectives).	An organization manufacturing solar panels.

Examples of low-carbon business models
(from sectoral methodologies)

Food & beverage	Automobile	Electricity	Iron and steel	Retail	Real estate
Significant reduction and replacement of animal-based proteins for plant-based proteins	Manufacture of low-carbon vehicles (light and electric vehicles)	Low-carbon and local energy supplier	Re-design of products to increase their durability, circularity and efficiency	Eco-design of products to promote the low-carbon and/or circular economy, and increase the longevity of products	Design and offer of collaborative and multi-use buildings
Switching to seasonal products from organic farming practices or limiting the use of pesticides and	Facilitation of shared mobility (carpooling, rental, self-service, etc.)	Optimization of the flexibility of energy sources (measurement, anticipation of needs, power fluctuation,	Increase in the share of recycling in steel production	Development of financial incentives for consumers to return their products at the end of their life	Rental of unused spaces (exhibitions, associations, etc.) and green spaces for urban agriculture

Focus on an indicator from module 9

Creation/Expansion of low-carbon business models: 50%

Actions to decarbonise activities within existing business models: 10%

Termination/Phase-out of existing high-carbon business models: 40%

Here, the focus is on what the company does to decarbonize its business model, not just its products/services (covered in Module 4).

Examples:

Developing a service activity represents a transformation of the business model.

Eco-designing a product corresponds to a performance improvement but does not constitute a transformation of the business model.

Subdimension	Basic	Advanced	Low carbon aligned
Size of business model (if started within RY-5)	Business model represents <1% of total FTE, revenue, or relevant activity-based metric of size	Business model represents 1 to 5% of total FTE, revenue, or relevant activity-based metric of size	Business model represents >5% of total FTE, revenue, or relevant activity-based metric of size
Size of business model (if started before RY-5)	Business model represents 0 to <5% of total FTE, revenue, or relevant activity-based metric of size	Business model represents 5 to 20% of total FTE, revenue, or relevant activity-based metric of size	Business model represents >20% of total FTE, revenue, or relevant activity-based metric of size
Scheduled growth of business model	Business model not scheduled to grow (based on total FTE, revenue, or relevant activity-based metric of size)	Business model scheduled to grow (based on total FTE, revenue, or relevant activity-based metric of size)	Business model scheduled to at least double in size within RY+5 (based on total FTE, revenue, or relevant activity-based metric of size)
Importance of business model for global low-carbon transition	The business model is of low importance to the global low-carbon transition	The business model is of medium importance to the global low-carbon transition	The business model is of high importance to the global low-carbon transition

Scoring table

Business model identifier	Size of business model	Scheduled growth of business model	Importance of business model for global low-carbon transition	Comm
Business model 1	Basic	Advanced	Basic	

Changes in the business model: an indicator in 3 dimensions, each scored on 3 criteria

Module 9 : Business model

DATA TO BE COLLECTED FROM THE COMPANY

Example: ACT Electricity

9.1	Revenue from low-carbon products and/or services
9.2	Changes to business models
9.3	Share of product/service sales used in client low-carbon products/services

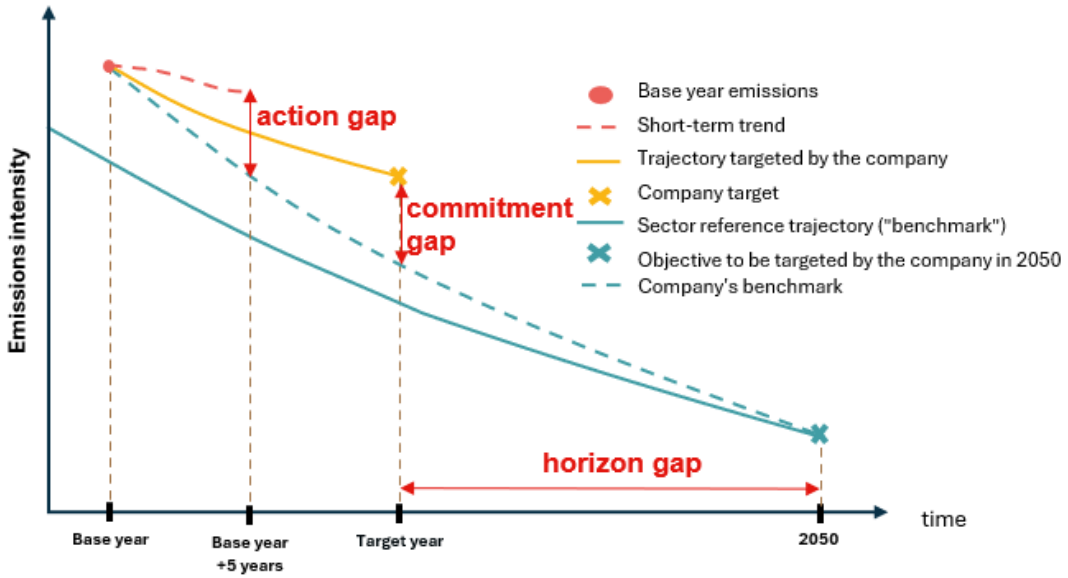
Indicators	Data request
9.1	Share of revenue from low-carbon products/services in reporting year
	Trend of the share of revenue from lox-carbon products/services over time (RY-3 to RY)
9.2	For each business model: description, size (as a percentage of total FTE, revenue, or relevant activity-based metric of size), and growth potential and timelines
	For each decarbonisation action: description, growth potential and timelines, life cycle phases impacted
	For high-carbon business models: commitments to terminate/phase out existing, termination/phase-out date, percentage of existing model to be terminated/phased out
9.3	revenue share of the company's products and/or services used by final low-carbon products/services/activity

In the analysis of the modules, we mentioned the four principles on which the ACT assessment is based

1. GAP ANALYSIS

QUANTITATIVE

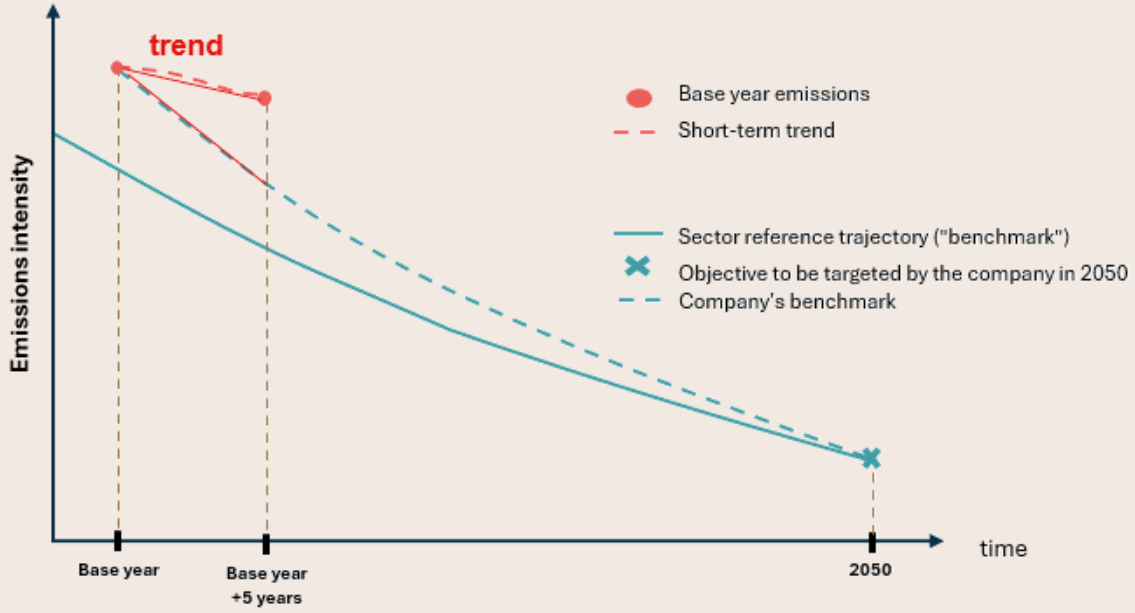
- Determines the gap, at a given date T, between the company's performance or target and the expected level of performance.
- This allows assessing the remaining effort the company needs to make.



2. TREND ANALYSIS

QUANTITATIVE

- Compares the rate of emissions reduction (past and present) with the decarbonization trajectory.

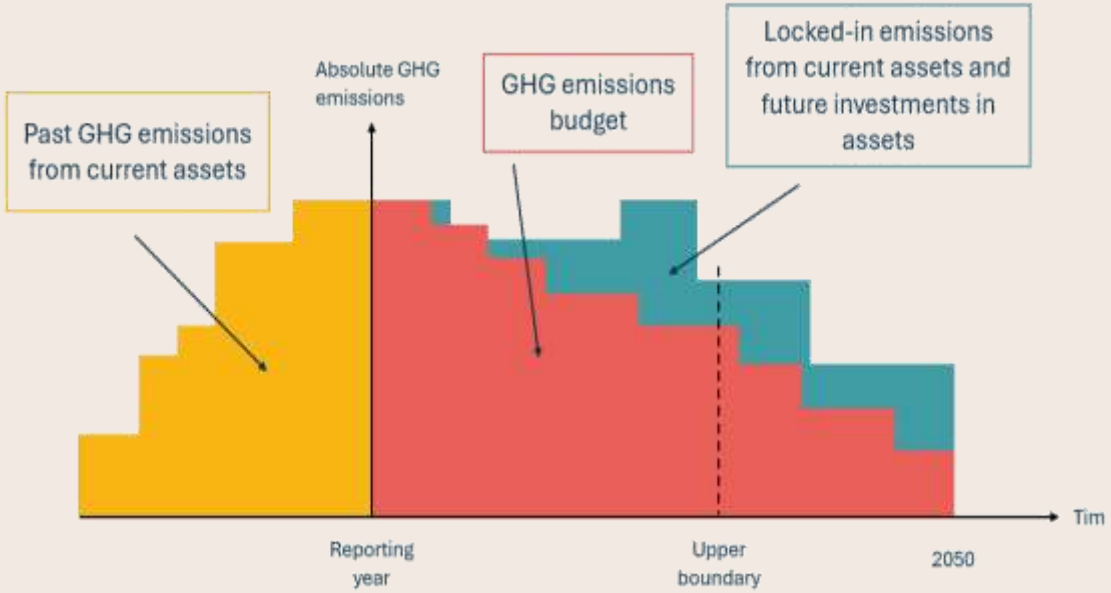


In the analysis of the modules, we mentioned the four principles on which the ACT assessment is based

3. LOCKED-IN EMISSIONS

QUANTITATIVE

- Ratio between the company's total cumulative emissions (current and projected assets) and its carbon budget over the same period.



4. MATURITY MATRIX

QUALITATIVE

- Evaluates qualitative data that allow assessing the maturity of a climate transition plan across multiple criteria.

Sub dimension	Basic	Standard	Advanced	Next practice	Low-carbon aligned	Weighting
Associated score	***0%***	***25%***	***50%***	***75%***	***100%***	
Measure of success	No measure of success		At least one measure of success which is fully SMART* and contains both qualitative and quantitative elements.		More than one measure of success. All measures of success are fully SMART*, contain both qualitative and quantitative elements, and are aligned with a low-carbon scenario.	***10%***
Financial content in plan	No financial content	Financial projections, cost estimates or other estimates of financial viability are described but not quantified.	Financial projections, cost estimates or other estimates of financial viability are quantified in some detail.	Quantitative estimations of how the business will change in the future are included. Costs associated with the plan (e.g., write-downs, site remediation, contract penalties, regulatory costs) are included.	Description of the major financial changes to the business over all timescales is comprehensive and aligned with other indicators. The transition plan is integrated into the overall business strategy of the organization and linked to the profit and loss statement.	***10%***

Example from the Agri-Agro sector

The assessment of the 9 modules gives the first score: the performance score

The ACT score is not limited to a single number. It combines a quantitative measure, a qualitative analysis, and a trajectory indicator, providing a nuanced view of a company's strengths and weaknesses in the face of the climate transition.

How to read the scores:

20A+ → Maximum performance, strong alignment, improving trajectory.

10C= → Average performance, partial coherence, no expected change.

1E- → Very low performance, weak alignment, negative trajectory.

The ACT rating assesses a company's alignment with the low-carbon transition across three dimensions:

PERFORMANCE SCORE (1 TO 20)

Measures actual performance against the indicators of ACT's nine modules*, which vary in importance depending on the company's profile.

1 = very low performance
20 = maximum performance across all criteria

Based on commitments, actions, and observed results, using both a **quantitative approach** (alignment past, present, and future against

NARRATIVE SCORE (E TO A)

Assesses overall coherence between objectives, plans, actions, and communication.

E = very low coherence or alignment
A = strong alignment with the low-carbon transition

Qualitative analysis incorporating public data, transparency, and credibility.

TREND SCORE (+, −, =)

Indicates the company's likely trajectory:

+ : expected improvement
= : stable situation
− : probable deterioration

Based on forward-looking indicators: objectives, investments, innovations, business model changes, etc.

*1. Targets 2. Material investments 3. Intangible investments 4. Carbon performance of products & services 5. Management 6. Supplier engagement

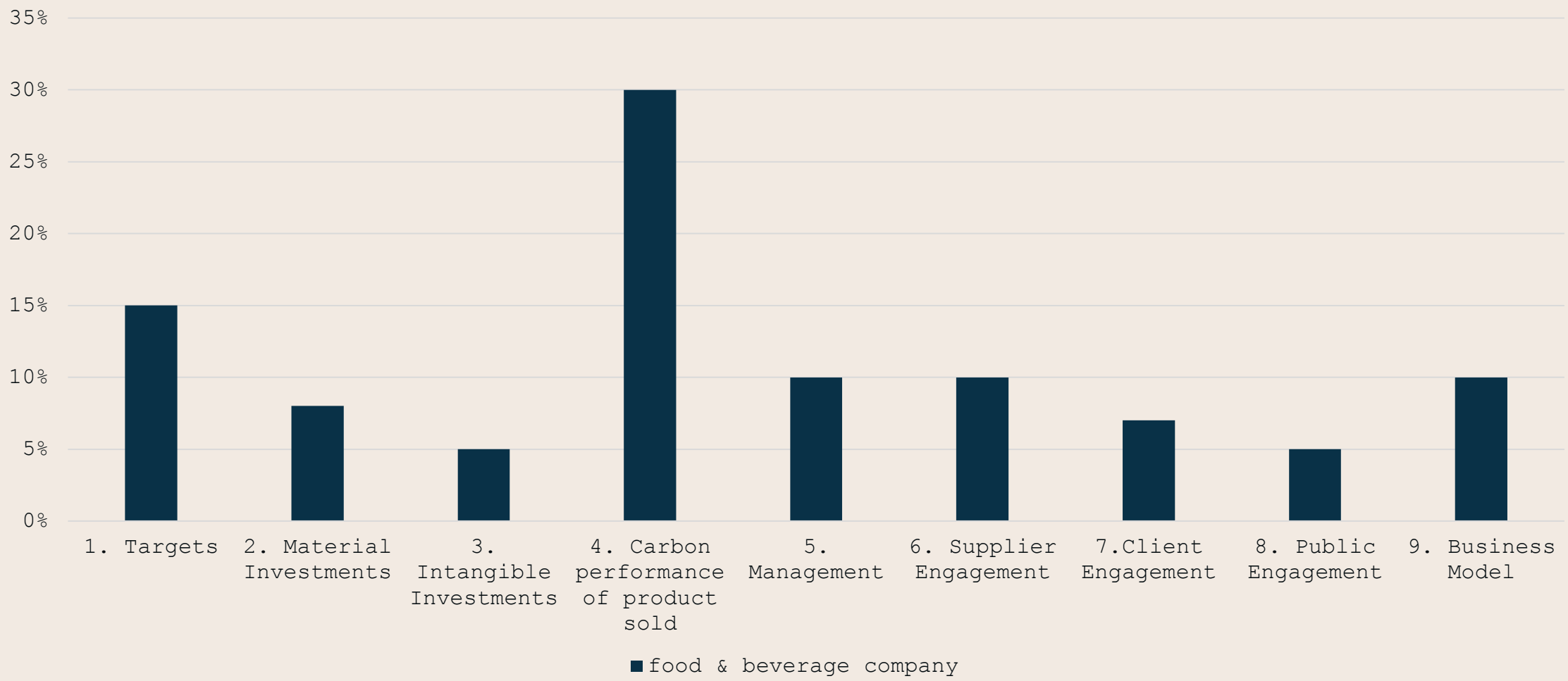
To determine the performance score, all nine modules are assessed, indicator by indicator (and they don't have the same importance according to the sector)

#	9 Modules	Associated indicators (sectoral or multi-sectoral)	Score	Weighting
1	TARGETS	1.1: **Alignment of emission reduction targets** 1.2: …	XX YY	X % X %
2	MATERIAL INVESTMENTS	2.1: **Trend of future emissions** 2.2: …	XX YY	X % X %
3	INTANGIBLE INVESTMENT (R&D)	3.1: **R&D effort in transition technologies** 3.2: …	XX YY	X % X %
4	MANAGEMENT	4.1: **Low-carbon transition plan** 4.2: …	XX YY	X % X %
5	PERFORMANCE OF THE PRODUCT SOLD	5.1: **Low-carbon share of vehicles sold** 5.2: …	XX YY	X % X %
6	POSITIONS AND PUBLIC COMMITMENT	6.1: **Company's stance on major climate policies**…	XX YY	X % X %
7	SUPPLIERS	7.1: **Supplier incentive strategy to reduce GHG emissions**…	XX YY	X % X %
8	CLIENTS	8.1: **Customer incentive strategy to reduce GHG emissions**…	XX YY	X % X %
9	BUSINESS MODEL	9.1: **Integration of the low-carbon economy into the current and future business model**	XX YY	X % X %
10 to 23 KPIs per industry			/20	100%

For example: which module do you think will have the most significant impact for a company…

AGRI-FOOD / FOOD & BEVERAGE

Module weightings for a food & beverage company



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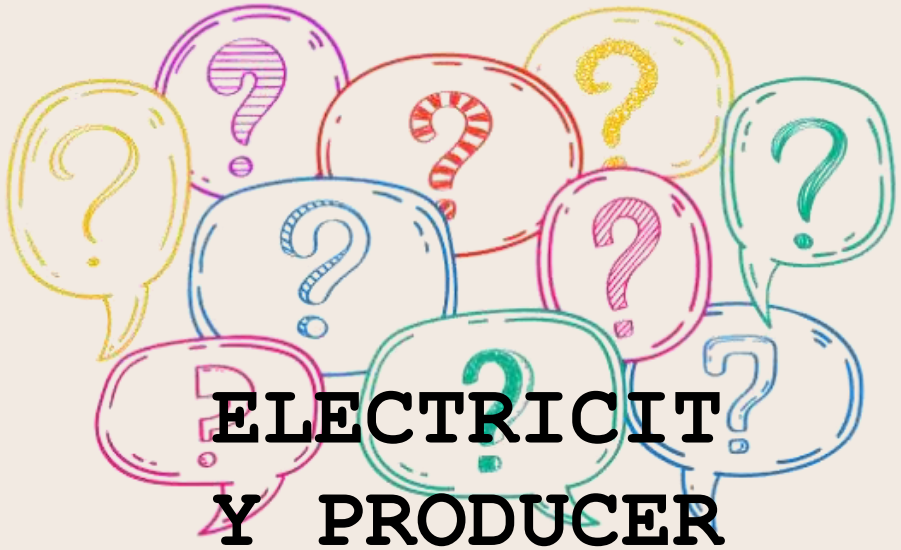
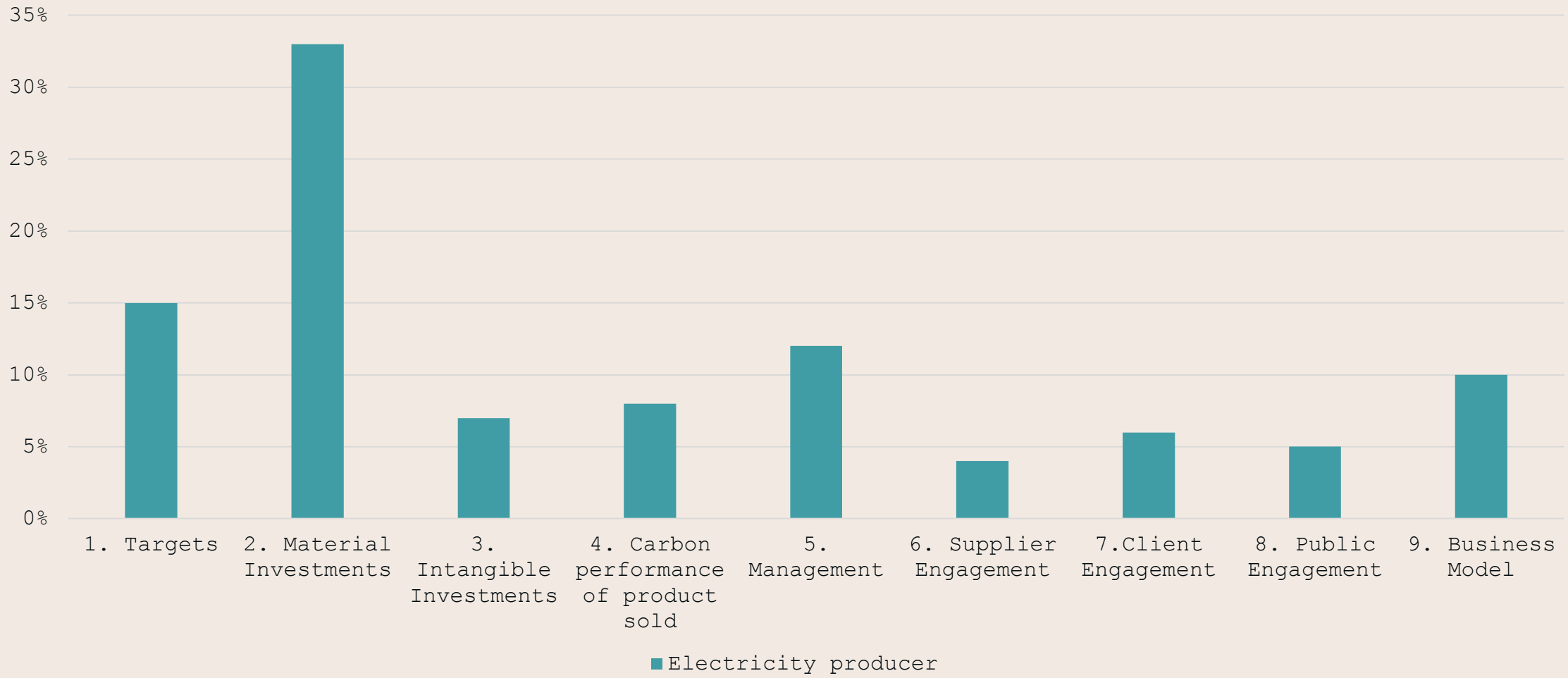


ELECTRICIT?
Y PRODUCER

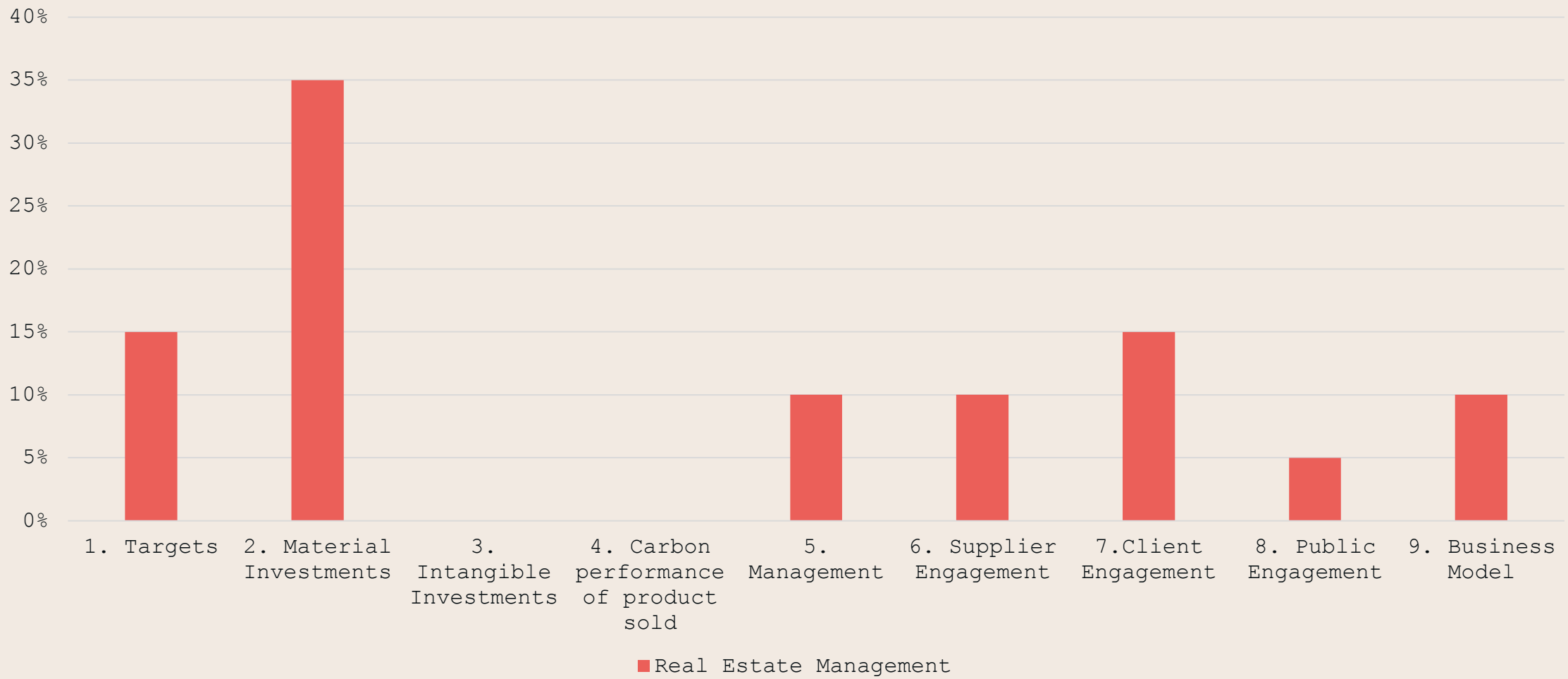
Module weightings for an electricity production company



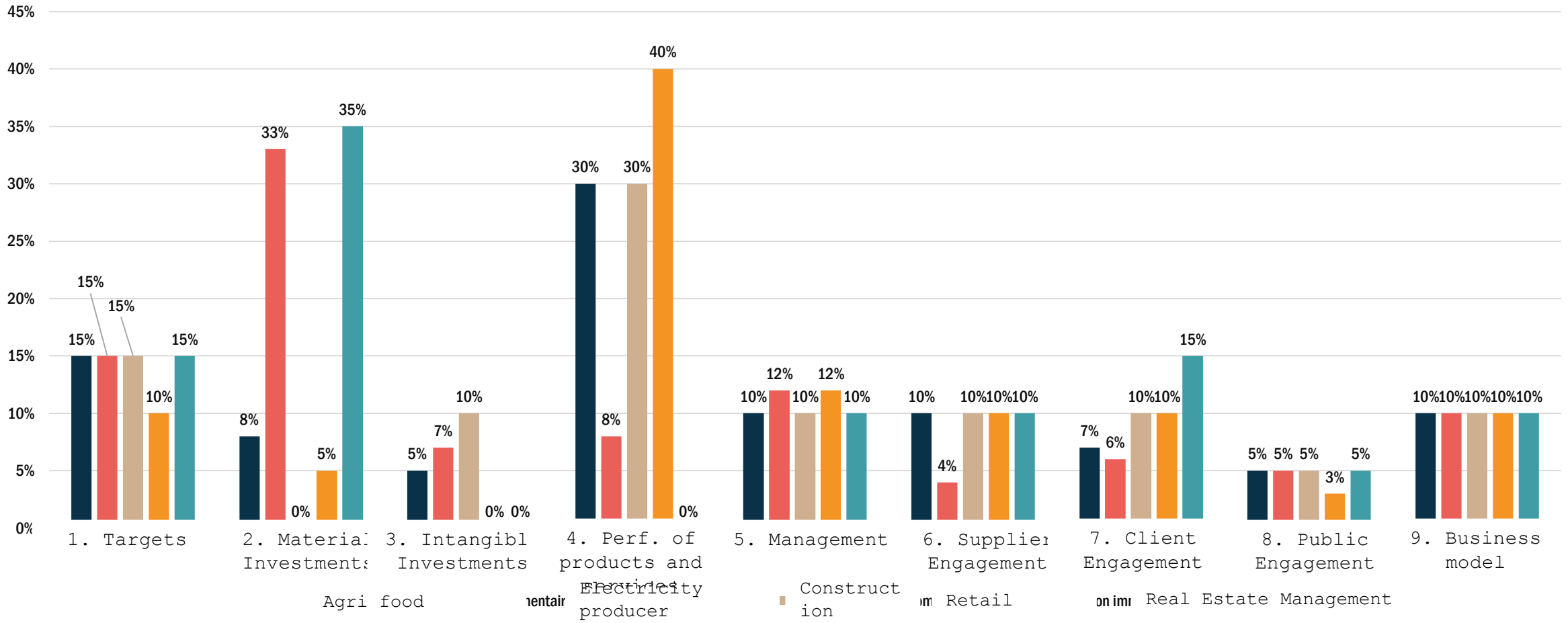
For example: which module do you think will have the most significant impact for a company…

REAL ESTATE MANAGEMENT

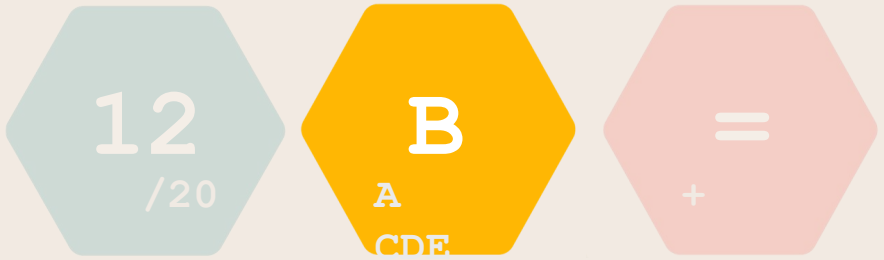
Module weightings for a real estate management company



Module weightings by sector



The second score, the narrative score, reflects the overall analysis of the company's climate strategy



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Based on forward-looking indicators: objectives, investments, innovations, business model changes, etc.

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How we define the narrative score?

1 maturity matrix per criteria

Business Model and Strategy | Consistency and Credibility | **Data Quality** | Reputation | Risk

Question	Basic	Standard	Advanced	Next practice	Low carbon aligned
Are there any concerns around the accuracy of any elements of the reported data? Guidance	Several major concerns exist around the accuracy of elements of the reported data.	One to two major concerns exist around the accuracy of elements of the reported data.	Several minor concerns exist around the accuracy of elements of the reported data.	One to two minor concerns exist around the accuracy of elements of the reported data.	No concerns exist around the accuracy of any elements of the reported data.
Are there any concerns around the completeness of any elements of the reported data? Guidance	Several major concerns exist around the completeness of elements of the reported data.	One to two major concerns exist around the completeness of elements of the reported data.	Several minor concerns exist around the completeness of elements of the reported data.	One to two minor concerns exist around the completeness of elements of the reported data.	No concerns exist around the completeness of any elements of the reported data.
Are there any concerns around the consistency of any elements of the reported data? Guidance	Several major concerns exist around the consistency of elements of the reported data.	One to two major concerns exist around the consistency of elements of the reported data.	Several minor concerns exist around the consistency of elements of the reported data.	One to two minor concerns exist around the consistency of elements of the reported data.	No concerns exist around the consistency of any elements of the reported data.
Are there any concerns around the validity of any elements of the reported data? Guidance	Several major concerns exist around the validity of elements of the reported data.	One to two major concerns exist around the validity of elements of the reported data.	Several minor concerns exist around the validity of elements of the reported data.	One to two minor concerns exist around the validity of elements of the reported data.	No concerns exist around the validity of any elements of the reported data.

Rating (sum of the 5 notes)

Alphabetical score	Required quantitative score
A	16 to 20
B	12 to <16
C	8 to <12
D	4 to <8
E	0 to <4

5 assessment criteria
(scored from 0 to 4)

- **Business model and strategy**
- **Consistency and credibility**
- **Data quality**
- **Reputation**
- **Risks**

How are these criteria evaluated?

1. "Global" analysis of the performance score indicators
2. Assessor's judgment
3. Verification of information and its consistency against external company

Reflects the overall trend of improvement or deterioration in the company's performance

The ACT score is not limited to a single number. It combines a quantitative measure, a qualitative analysis, and a trajectory indicator, providing a nuanced view of a company's strengths and weaknesses in the face of the climate transition.

How to read the scores:

20A+ → Maximum performance, strong alignment, improving trajectory.

10C= → Average performance, partial coherence, no expected change.

1E- → Very low performance, weak alignment, negative trajectory.

The ACT rating assesses a company's alignment with the low-carbon transition across three dimensions:

PERFORMANCE SCORE (1 TO 20)

Measures actual performance against the indicators of ACT's nine modules*, which vary in importance depending on the company's profile.

1 = very low performance
20 = maximum performance across all criteria

Based on commitments, actions, and observed results, using both a **quantitative approach** (alignment past, present, and future against

NARRATIVE SCORE (E TO A)

Assesses overall coherence between objectives, plans, actions, and communication.

E = very low coherence or alignment
A = strong alignment with the low-carbon transition

Qualitative analysis incorporating public data, transparency, and credibility.

TREND SCORE (+, −, =)

Indicates the company's likely trajectory:

+ : expected improvement
= : stable situation
− : probable deterioration

Based on forward-looking indicators: objectives, investments, innovations, business model changes, etc.

*1. Targets 2. Material investments 3. Intangible investments 4. Carbon performance of products & services 5. Management 6. Supplier engagement

How we define the trend score?

Initial automatic scoring

Module	Indicator	Question	Answer	Trend score
Targets	1.1 Alignment of Scope 1+2 inclusive targets with low-carbon mitigation scenario	Score equal to 100%	No	-1
	1.2 Alignment of Scope 3 inclusive emissions target with low-carbon mitigation scenario	Score above 50%	No	-1
Sold product performance	4.1 Product-specific interventions	Score above 50%	No	-1
Management	5.3 Low-carbon transition plan	Score above 50%	No	-1
Supplier engagement	6.1 Supplier engagement	Score above 50%	No	-1
	6.2 Activities to influence suppliers to reduce their GHG emissions	Score above 50%	No	-1
Business model	9.1 Integration of the low-carbon economy in current and future business models	Score above 50%	Yes	1

Guidance

Current score: -

Indicative trend score: Strong negative

Set a custom score: -

Possibility to change the result (with justification)

Indicates the company's likely trajectory:

+ : expected improvement
= : stable situation
– : probable deterioration

How is the trend score evaluated?

1. Initial automatic scoring based on the performance indicators
2. Reviewed by the assessor and validated or adjusted

The analyst has access to key tools and documents to successfully conduct an ACT assessment

Additional methodological documents

- **ACT 2.0 Framework:** A framework document explaining the key principles of the ACT methodology.
- **Sectoral methodologies:** For each sector, this document includes details on indicator calculations, considered benchmarks, etc.
- **Used by the analyst throughout the assessment**
- **PDF f**ce
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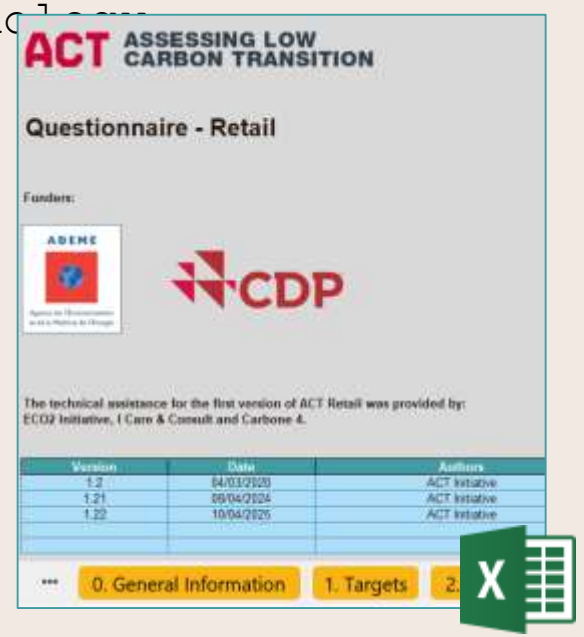
A data collection tool

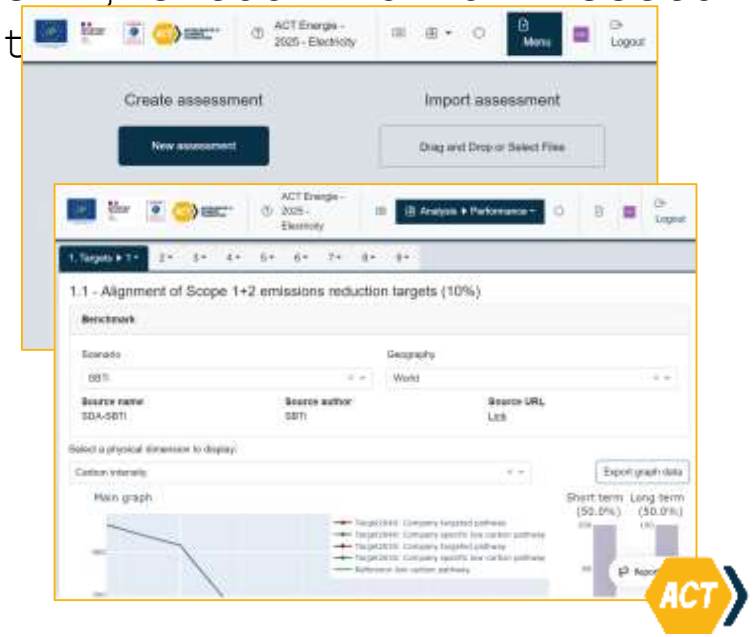
- Spreadsheet containing all data required for the assessment across each module
- Handled by the company with support from the analyst
- Excel format
- One file per sector-specific methodology



The analyst has access to key tools and documents to successfully conduct an ACT assessment

An online tool

- Tool that automatically calculates the ACT score based on the entered data
- Handled by the analyst
- Online tool with individual access codes
- A single tool for all sectoral met



A reporting template

- Final deliverable of the assessment presenting the detailed ACT score results and recommendations to improve the company's transition plan
- Prepared by the analyst for presentation to the company PPT format
- A template to be adapted by the analyst if necessary

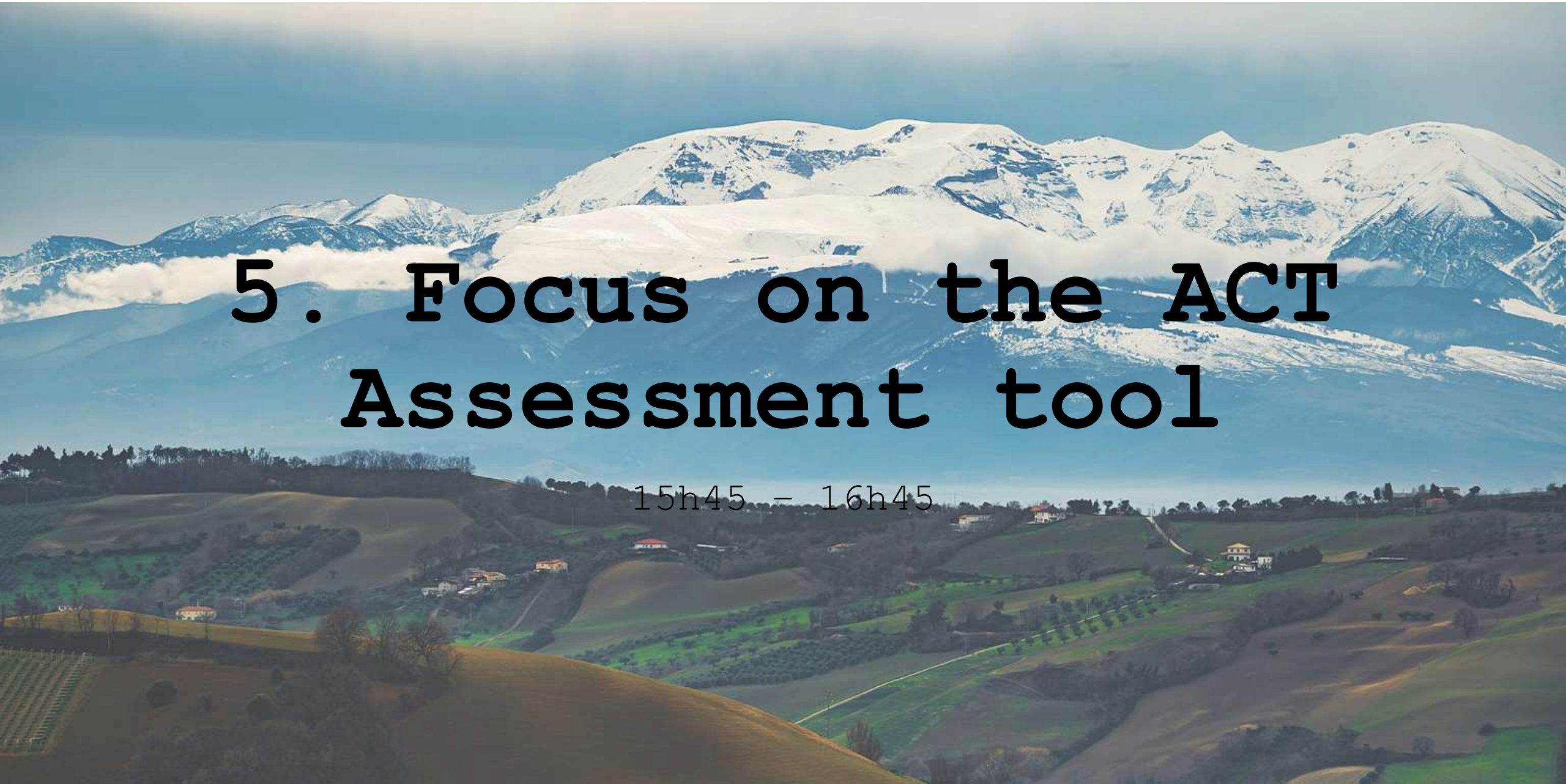
ACT Assessment key deliverables and outcomes

- **A full report of the company's climate strategy**, with scores and in-depth insights.
- **Clear identification of misalignments** with Paris goals and sector benchmarks.
- **Actionable recommendations** to strengthen ambition and close strategic gaps.
- Use of the only public, science-based tool **for evaluating transition credibility**.
- **Stronger positioning with regulators, investors, and key stakeholders.**
- **Internal capability-building** on defining and driving credible climate ambition.
- **Access to a digital tool for ongoing monitoring** and performance updates.
- **Optional disclosure of results** to support transparency and leadership positioning.

https://actinitiative.org/en/assess-your-strategy/

BREAK

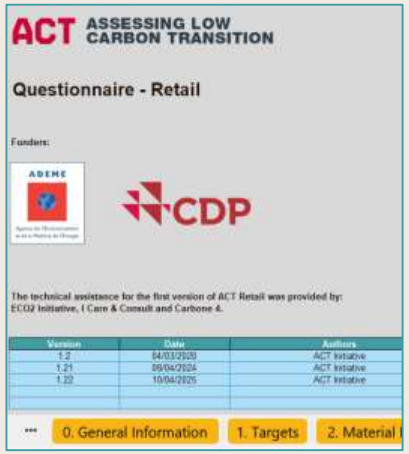
15h30 – 15h45



5. Focus on the ACT Assessment tool

15h45 – 16h45

Demo of the tool

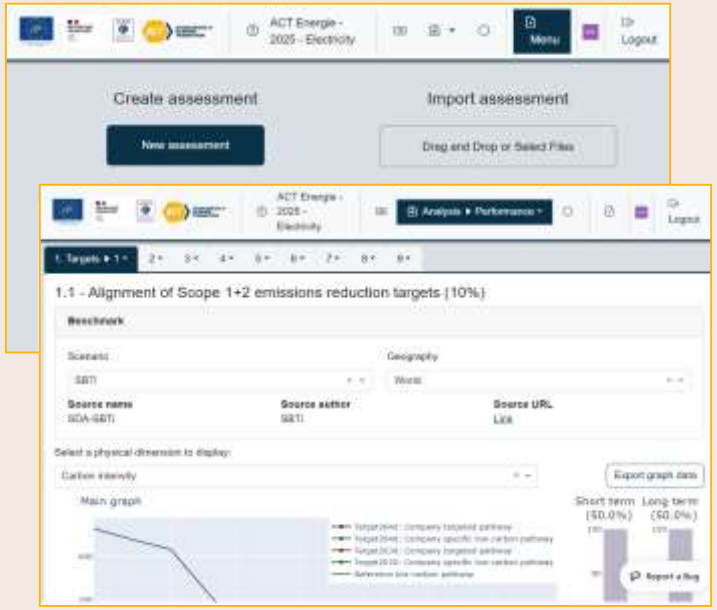


DATA COLLECTION FILE

Filled by the company
Different for each sector

ONLINE TOOL

Filled by the analyst



An Online Scoring Tool

- An online tool is used to automatically calculate the ACT score based on the information provided by the company in its data collection file.
- The tool is operated by the analyst and accessed through individual login credentials.
- It serves as a single, centralized platform used across all sectoral methodologies.

Let's practice!

Instructions:
You will work on the Distircompany case study in the retail sector, designed to be understandable for everyone.

- **Read the case study brief** carefully to familiarize yourself with the company and its context.
- **Review the pre-filled data collection file** provided by the company.
- **Access the online tool,** where an evaluation page has been created for each participant.

Using the case study and the data collection file, you will complete the following criteria:
1.1 – Alignment of Scope 1+2 inclusive targets with a low-carbon mitigation scenario
(buildings emissions only)
6.1 – Supplier engagement
RISKS of the narrative scoring control

ACT ASSESSMENT TRAINING

Discover the ACT Tools through a case study

Case Study – Distribution Sector – Distri Company

Case Statement

Retail Sector – Distri Company

The mass retail sector serves as the interface between producers and consumers. Most of the sector's emissions do not come directly from the company itself but are linked to the entire value chain of its activities. Transitioning toward a low-carbon 2°C world requires a transformation not only of the sector itself but also of the entire production and consumption chain, involving strong engagement from both suppliers and consumers.

Company Presentation

Distri Company operates in three European countries (France, Germany, and Belgium) and is therefore a leading food retailer in Europe. It manages **2,000 stores,** employs **60,000 people,** and welcomes **2 million customers every day.**

In 2024, management launched a transition plan aimed at improving quality and fostering more responsible business practices. Aware of climate challenges, the company seeks to significantly reduce its **Greenhouse Gas (GHG)** emissions and ensure its **economic viability** in a low-carbon 2°C world.

The group has committed to reducing its **GHG emissions by 20% between 2019 and 2035** on **Scopes 1 and 2.**

1

Case Study – Distribution Sector – Distri Company

We'll work on a commun sector

Included activities:

- **Local retail** (food stores, pharmacies, supermarkets, etc.)
- **Retail trade** (department stores, specialty stores, etc.)
- **Including online retail**

Excluded activities:

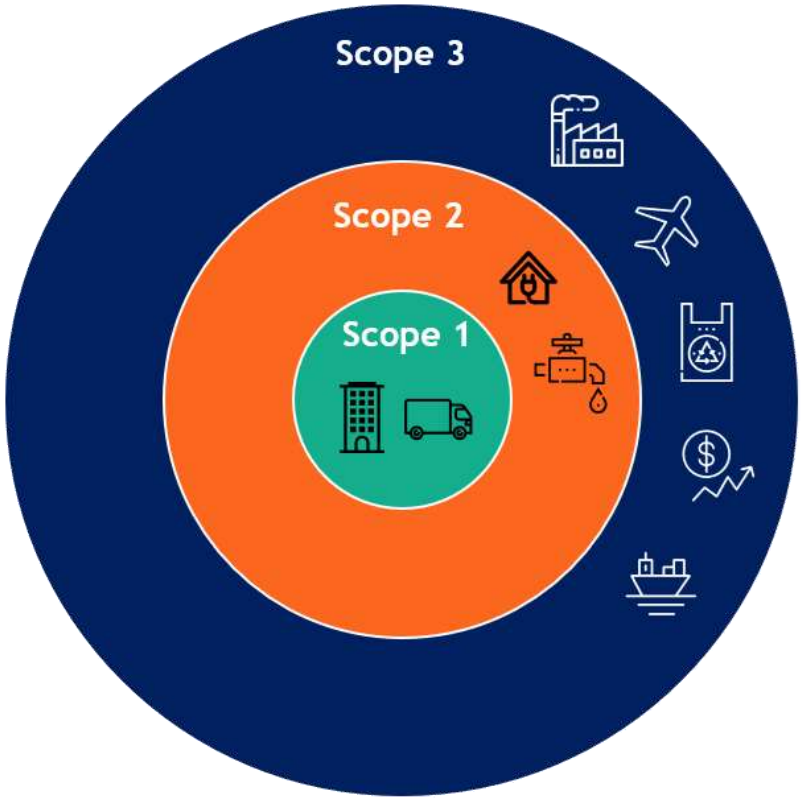
- Companies that **distribute exclusively to other businesses** and do not sell directly to consumers are excluded.

DEFINITION

The activities covered by the assessment relate to the direct sale of consumer goods to the general public.

NACE Classification – 47: Retail trade, except for motor vehicles and motorcycles

Some informations to keep in mind: retail sector



Which emissions scope will have the greatest impact in this sector?

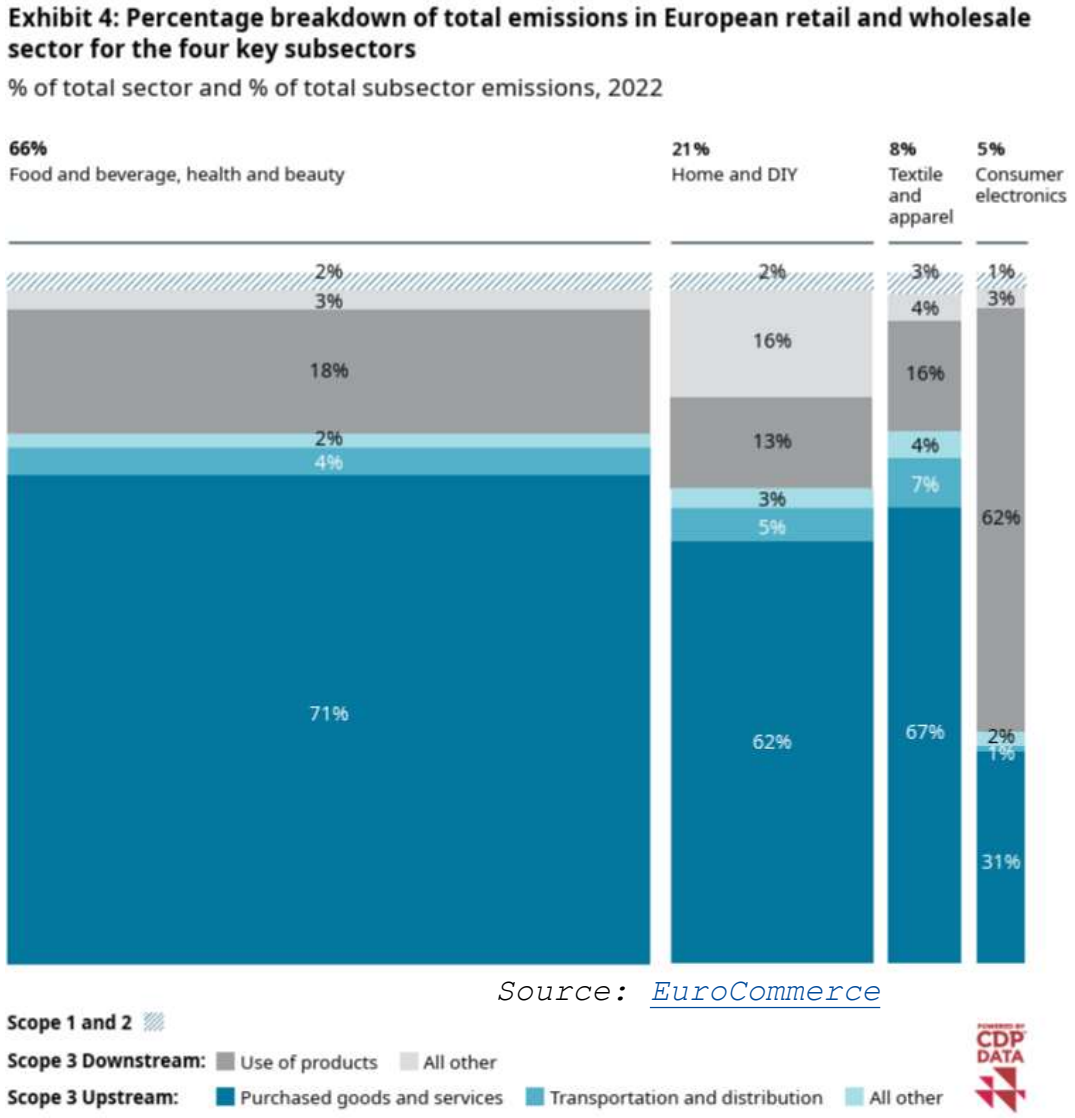
Some informations to keep in mind: retail sector

Share of Scope 3 emissions:

98%

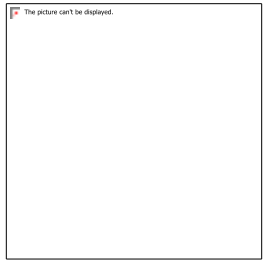
Mainly:
Production
Transport
Use of the products

A difficulty in the approach: heterogeneous sector



Some informations to keep in mind: retail sector

Modules
1. Targets
2. Material Investments
3. Intangible Investments
4. Carbon performance of product sol
5. Management
6. Supplier Engagement
7.Client Engagement
8. Public Engagement
9. Business Model



Which modules do you think have the highest weighting?

Some informations to keep in mind: retail sector

Modules	Weighting (in order of importance)
Performance of products and services sold	**40%**
Management	12%
Client engagement	10%
Supplier engagement	10%
Business model	10%
Reduction targets	10%
Material Investments	5%
Public engagement	3%
Intangible investments	Not significant

Some informations to keep in mind: retail sector

MODULES	INDICATORS	INDICATOR WEIGHTING	MODULE WEIGHTING
Targets	Alignment of reduction targets (scopes 1 & 2)	4%	10%
	Alignment of reduction targets (scope 3)	4%	
	Historical objectives and company performance	2%	
Material investments	**Past Emissions Trend**	**5%**	5%
Performance of products sold	**Measures to reduce the carbon footprint of products**	**40%**	40%
Management	Climate Policy Oversight	1%	12%
	Climate skills	1%	
	Low-carbon transition plan	4%	
	Climate policy incentives	1%	
	Waste Reduction Plan	1%	
	Identification of the most carbon-critical products	4%	
Supplier engagement	**Strategy to incentivize suppliers to reduce their emissions**	**5%**	10%
	Measures to incentivise suppliers to reduce their emissions	**5%**	
Client engagement	**Strategy to incentivize customers to change their behaviour and reduce their emissions**	**5%**	10%
	Measures to incentivize customers to change their behavior and reduce their emissions	**5%**	
Public engagement	Company policy on engagement with professional associations	1%	3%
	The supported professional associations do not have any negative activities or positions on climate	1%	
	Position on climate policies	1%	

Most important indicators (high weighting)

Some informations to keep in mind: retail sector

MODULES	INDICATORS	INDICATOR WEIGHTING	MODULE WEIGHTING
Targets	Alignment of reduction targets (scopes 1 & 2)	4%	10%
	Alignment of reduction targets (scope 3)	4%	
	Historical objectives and company performance	2%	
Material investments	**Past Emissions Trend**	**5%**	5%
Performance of products sold	**Measures to reduce the carbon footprint of products**	**40%**	40%
Management	Climate Policy Oversight	1%	12%
	Climate skills	1%	
	Low-carbon transition plan	4%	
	Climate policy incentives	1%	
	Waste Reduction Plan	1%	
	Identification of the most carbon-critical products	4%	
Supplier engagement	**Strategy to incentivize suppliers to reduce their emissions**	**5%**	10%
	Measures to incentivise suppliers to reduce their emissions	**5%**	
Client engagement	**Strategy to incentivize customers to change their behaviour and reduce their emissions**	**5%**	10%
	Measures to incentivize customers to change their behavior and reduce their emissions	**5%**	
Public engagement	Company policy on engagement with professional associations	1%	3%
	The supported professional associations do not have any negative activities or positions on climate	1%	
	Position on climate policies	1%	

Most important indicators (high weighting)

★ Sector-specific indicators

For the case study, your are going to work on 2 indicators

MODULES	INDICATORS	INDICATOR WEIGHTING	MODULE WEIGHTING
Targets	**Alignment of reduction targets (scopes 1 & 2)**	**4%**	10%
	Alignment of reduction targets (scope 3)	4%	
	Historical objectives and company performance	2%	
Material investments	Past Emissions Trend	5%	5%
Performance of products sold	Measures to reduce the carbon footprint of products	40%	40%
Management	Climate Policy Oversight	1%	12%
	Climate skills	1%	
	Low-carbon transition plan	4%	
	Climate policy incentives	1%	
	Waste Reduction Plan	1%	
	Identification of the most carbon-critical products	4%	
Supplier engagement	Strategy to incentivize suppliers to reduce their emissions	5%	10%
	Measures to incentivise suppliers to reduce their emissions	5%	
Client engagement	Strategy to incentivize customers to change their behaviour and reduce their emissions	5%	10%
	Measures to incentivize customers to change their behavior and reduce their emissions	5%	
Public engagement	Company policy on engagement with professional associations	1%	3%
	The supported professional associations do not have any negative activities or positions on climate	1%	
	Position on climate policies	1%	

Indicator 1.1 Alignment of reduction targets (scopes 1 & 2)

Weighting: 4%

Purpose:

Evaluate how well the company's emissions reduction targets for **Scope 1 & 2 (including energy, logistics, buildings, and refrigerants)** align with a **low-carbon decarbonization pathway.**

What it measures:

- The **gap** between the company's targets and the sectoral benchmark (1.5°C pathway).
- Focuses on **direct and energy-related emissions** — from buildings, logistics (including some Scope 3), refrigerant leaks, and renewable energy use.

How it works:

- The company's target trajectory is compared to the **benchmark trajectory** and to a **business-as-usual scenario.**
- The smaller the "commitment gap," the **higher the score** (100% = fully aligned).

Why it matters:

- Shows the company's **ambition and credibility** in reducing operational emissions.
- Helps assess how the company's short- and medium-term targets contribute to **long-term climate goals.**

CALCULATION OF THE SCORE:

The score is a percentage of the maximum commitment gap. It is calculated by dividing the company's commitment gap by the maximum commitment gap (taking all values in 5 years after the repo

$$Commitment\ gap\ [Scope\ 1+2] = \frac{T_{S12.N} - CB_{S12.N}}{BAU_{S12.N} - CB_{S12.N}}$$

$$Score = 1 - Commitment\ gap$$

Indicator 9.1 Taking into account a low-carbon economy in the current and future economic model – Weighting: 10%

Purpose:

Assess how the company is **adapting its business model** to align with a **low-carbon and circular economy** — ensuring future growth while reducing emissions.

What it measures:

- The **degree of integration** of low-carbon or circular economy principles into current and planned business activities.
- Based on a **maturity matrix** evaluating progress from exploration (pilots, collaborations) to full-scale, profitable deployment.

Why it matters:

- Evaluates the company's **strategic readiness for a low-carbon future.**
- Measures progress toward **decoupling growth**

Examples of focus areas:

- **Product design:** low-carbon materials, repairability, durability.
- **Circular models:** repair, reuse, leasing, refurbishment.
- **Reverse logistics:** take-back systems, recycling infrastructure.
- **Enablers:** consumer education, financing, cross-industry partnerships.

How scoring works:

- Higher points for **mature, profitable, and expanding** low-carbon business activities.
- Minimum score if company only **explores or pilots** these models.

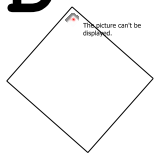
Connection informations

Link

Account: **ilaria.balletto@ademe-act.fr**

Password: **Formation_2025**

ID



#1 Daniele

#2 Giulia

#3 Lucia

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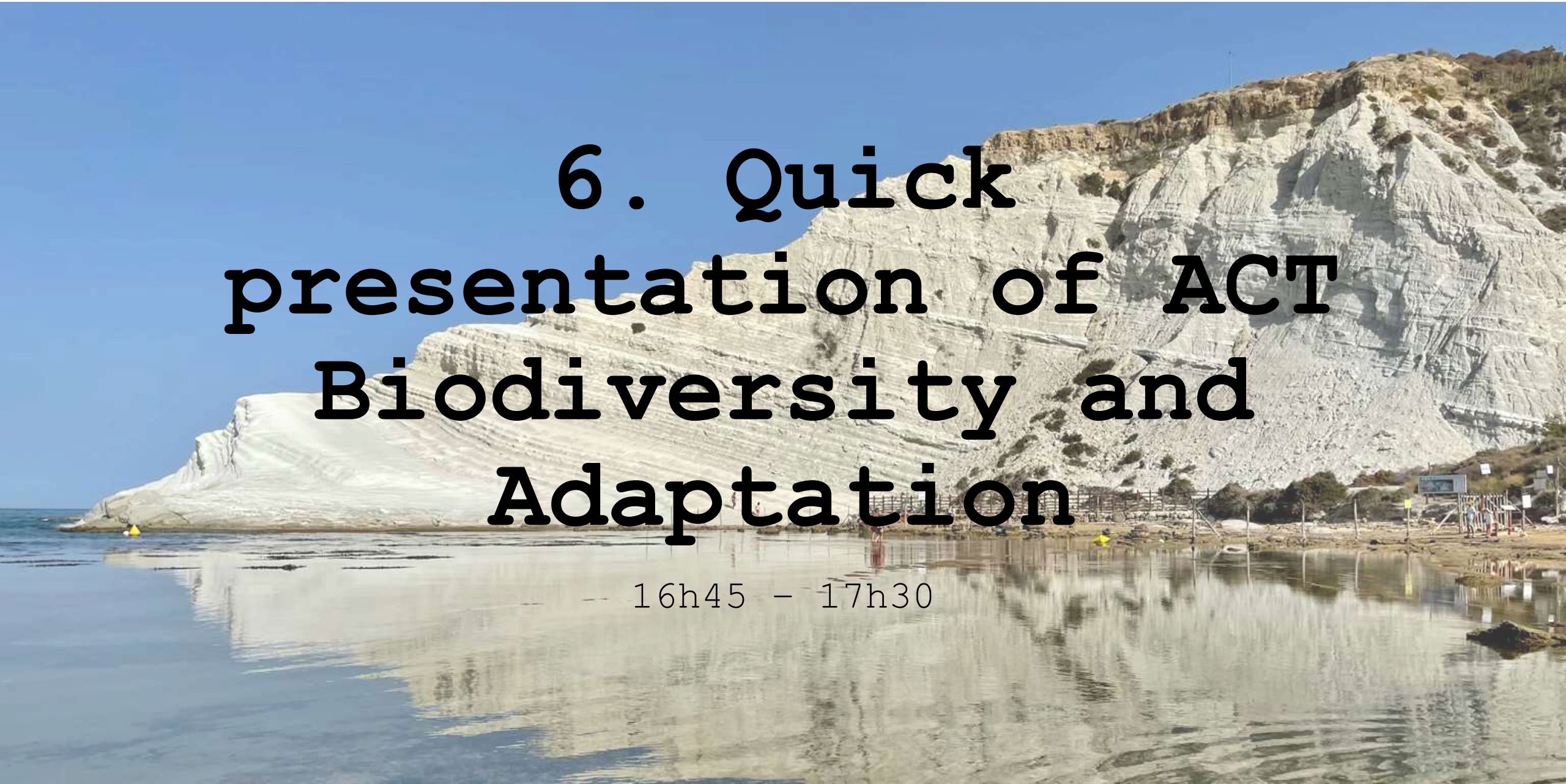
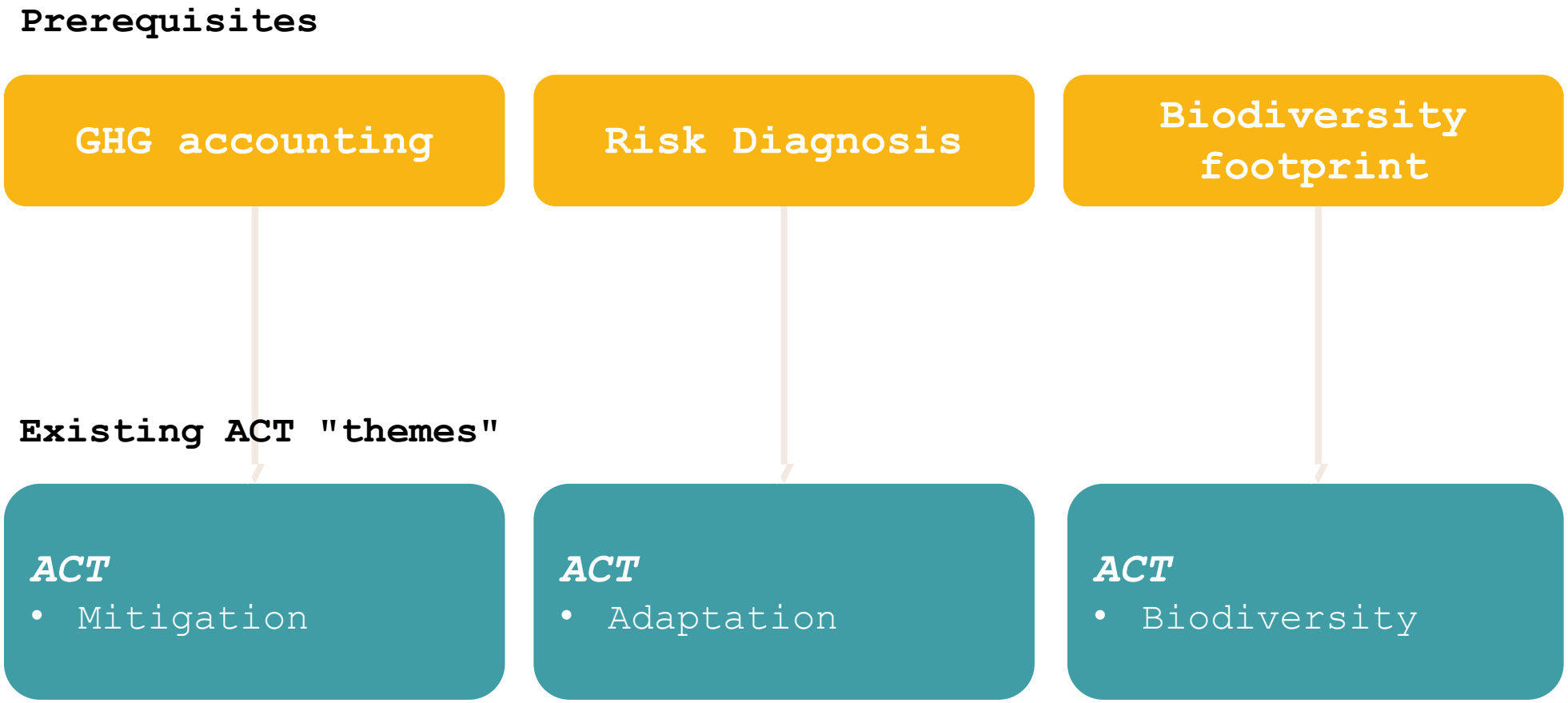
ACT ACCELERATE ® CLIMATE TRANSITION



6. Quick presentation of ACT Biodiversity and Adaptation

16h45 - 17h30

ACT is not just about the mitigation component



ACT is not just about the mitigation component

Prerequisites

GHG accounting

Risk Diagnosis

Biodiversity footprint

Existing ACT "themes"

ACT
- Mitigation

ACT
- Adaptation

ACT
- Biodiversity

Mitigation and adaptation: the ambition of the ACT Initiative

Evaluate the company's climate strategy to:

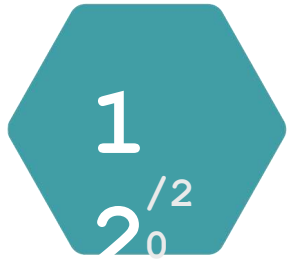
Avoiding the unmanageable & **Dealing with the inevitable**

ACT MITIGATION

Assess the maturity and credibility of the transition plan

ACT ADAPTATION

Assessing the maturity of the adaptation strategy

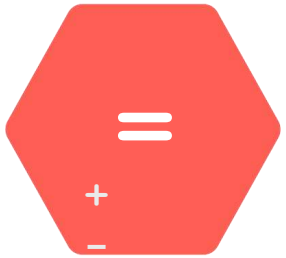


PERFORMANCE SCORE

Measures actual performance on every aspect of its business

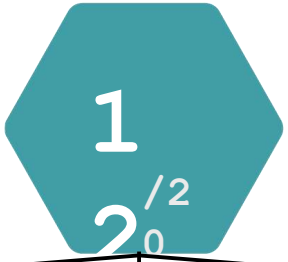
NARRATIVE SCORE

Assesses the overall coherence between objectives, plans, actions and communication.



TREND SCORE

Indicates the likely path of improvement, stability, deterioration of the business



TOTAL SCORE

Subscore **GOVERNANCE & STRATEGY**

Subscore **PHYSICAL RISKS**

Subscore **ADAPTATION CAPACITIES AND ACTIONS**

The goal of the development of ACT Adaptation

Article 7 of the Paris Agreement aims to "improve adaptive capacity, build resilience and reduce vulnerabilities to climate change".

But there is no standardised framework for analysing physical risks and assessing the adaptation strategy of private actors, as the ISO 14090 and ISO 14091 standards do offer a reference framework, but it is still too generic.

OBJECTIVE

Development of the operational framework to assess companies' adaptation strategy, their physical risk analysis and their adaptation governance.

TARGET

For businesses of all sizes, ~~industries and geographic~~ locations

A **ROADTEST** was carried out with the following companies:

The structure of the method: the 3 main dimensions of adaptation strategies

1. GOVERNANCE AND STRATEGY

Promote governance, articulated with all stakeholders

2. PHYSICAL CLIMATE RISKS

Connaître les risques physiques climatiques sur l'ensemble de la chaîne de valeur

3. ADAPTATION CAPACITIES AND ACTIONS

Protect employees and assets, adapt processes and infrastructure, transform the business model

Within each dimension, several modules and indicators are used to carry out the assessment

MODULE	INDICATOR
1. INTERNAL GOVERNANCE	1.1 Strategic objectives over the different time horizons
	1.2 Adaptation leadership and responsibilities
2. COHERENCE WITH EXTERNAL STRATEGIES & DIALOGUE	2.1 Coherence with external adaptation strategies
	2.2 Working/Dialogue with interested parties
3. ENVIRONMENTAL AND SOCIAL SAFEGUARDS	3.1 Do No Significant Harm Principle

MODULE	INDICATOR
4. DATA AND VALUE CHAIN	4.1 Climate data and scenarios
	4.2 Criticality of the value chain[5]
5. PHYSICAL CLIMATE RISK ANALYSIS	5.1 Risks
	5.2 Opportunities

MODULE	INDICATOR
6. ORGANISATION	6.1 Decision-making processes
	6.2 Internal learning system
	6.3 Diversification of activities
7. FINANCE	7.1 Financial capacity
	7.2 Mainstreaming of climate adaptation into investment decisions
8. TECHNOLOGIES AND NATURE-BASED SOLUTIONS	8.1 Technologies and nature-based solutions for adaptive capacity
9. HUMAN	9.1 Competence and expertise
	9.2 Training and capacity building
	9.3 Adaptation measures for working conditions

In practice, the evaluation is carried out using maturity matrices

Example for indicator 4.1 Climate data and scenarios

Basic	Standard	Advanced	Next Practice	Best Adaptive Practice
• The company has not conducted any climate projection s or climate scenario analysis.	• The company considers past and current weather events in its regular risk analysis. • The company has explored some climate data and projections, but no specific resources are dedicated to climate scenarios.	• L'entreprise tient compte des événements météorologiques passés et actuels et de leur variabilité dans son analyse régulière des risques. • Elle établit des projections climatiques sur la base des données et projections climatiques disponibles dans au moins un scénario climatique. […]	• The company considers historical and current weather events and variability in its regular risk analysis. • It draws up climate projections based on available climate data and projections across at least one climate scenario. • The analysis covers the medium term (defined by the company - ind. 1.1) and the long term (i.e. beyond 20 years), and start to consider uncertainties. • This scenario analysis needs to be consistent with the lifespan of the company's activities	• The company has built up a consistent set of climate data from reliable data sources. • It establishes state-of-the-art projections across a range of future climate scenarios and a variety of sources. • The analysis covers the medium term and the long term (i.e. beyond 20 years) as defined in indicator 1.1. • It takes into account uncertainties pertaining to these time horizons (consistently with the lifespan of the company's activities, infrastructure, projects
0	*0,125*	*0,25*	*0,375*	*0,5*	*0,625*	*0,75*	*0,875*	*1*

Each indicator is associated with a maturity matrix describing the different levels of performance. This tool helps organizations situate their current position, identify levers for progress, and set a clear trajectory toward industry excellence and best practices.

ACT is not just about the mitigation component

Prerequisites

GHG accounting

Risk Diagnosis

Biodiversity footprint

Existing ACT "themes"

ACT
- Mitigation

ACT
- Adaptation

ACT
- Biodiversity

Presentation of the ACT Biodiversity method

Objective: A voluntary framework for assessing companies' biodiversity strategies

Assesses the credibility and effectiveness of actions taken to minimize impacts on biodiversity and contribute to its restoration

The assessment may be conducted on a voluntary basis or using publicly available data

- Method co-developed with the OFB, in conjunction with the OFB's "Companies Committed to Nature" program.

- **Participation of many actors in technical working groups**

Articulation with other frameworks

ACT Biodiversity…

CSRD Is aligned with ESRS E2, E3, E4

SBT for Nature Uses targets developed by SBTN

WBA Is aligned and can be integrated into the "Nature" benchmark

The principles

- **A generic methodology with sector-specific features** for the four most impactful sectors: agriculture, construction, chemical industry, and energy
- **Coverage of the three main biomes:** terrestrial, marine, and freshwater

Input data

Données brutes

Reporting

Analyse impacts et dépendances biodiversité

ENCORE

- Land/water/sea use
- Resource exploitation
- Climate change
- Pollution

SCIENCE BASED TARGETS NETWORK
GLOBAL COMMONS ALLIANCE

	9 modules
Quantitative Modules	1 Targets
	2 Direct operations
	3 Intangible investment
	4 Upstream
Qualitative modules	5 Management
	6 Suppliers engagement
	7 Clients engagement
	8 Public engagement

Maturity matrices

PERFORMANCE SCORE

NARRATIVE SCORE

TREND SCORE

4 criteria	
1	Economic model and strategy
2	Business risks
3	Reputation
4	Consistency

3 Trends	
+	Improvement
=	Stable
-	Degradation

Score in 3 steps
Industry-weighted indicators

DAY 1 : ACT Initiative & ACT Assessment

1. Introduction ***11h00 - 11h15***
2. Presentation of the ACT Initiative ***11h15 - 12h15***
3. The role of Aequilibria ***12h15 - 12h45***

BREAK ***12h45 - 14h00***

4. Focus on ACT Assessment methodology ***14h00 - 15h30***

BREAK ***15H30 - 15h45***

5. Focus on ACT Assessment tool and case study ***15h45 - 16h45***
6. Quick presentation of ACT Biodiversity and Adaptation ***16h45 - 17h30***

DAY 2 : ACT Step-by-Step

1. Introduction and Step 1 ***9h00 - 11h00***

BREAK 11h00 - 11h15

2. Step 2 ***11h15 - 12h30***

BREAK 12h30 - 14h00

3. Step 3 ***14h00 - 14h45***
4. Steps 4 and 5 ***14h45 - 17h00***
5. Closing session ***17h00 - 17h30***

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ACT ACCELERATE ® CLIMATE TRANSITION

1. Intro to ACT Step-by-Step & Step 1

9h00 - 11h00

ACT Step-by-Step, in detail

ACT STEP-BY-STEP

Objective: develop a transition plan for the company to meet science-based targets and adapt its business model to the future low-carbon economy.

8-12 months of consultancy

Assistance by trained advisors

A set of tools

5 steps to follow

Target: companies with
Output: a robust and long-term climate strategy and transition plan.

ACT ASSESSMENT

Objective: assess the alignment of a transition plan with the goals and ambition of the Paris Agreement.

A sector specific approach

Assessment by trained advisors

An online assessment tool

3 scores

Target: companies with an existing transition plan.
Output: a comprehensive multi-criteria evaluation of the relevance of the company's transition plan.

Performance score
1 - 20

Narrative score
A - E

Trend score
+ = -

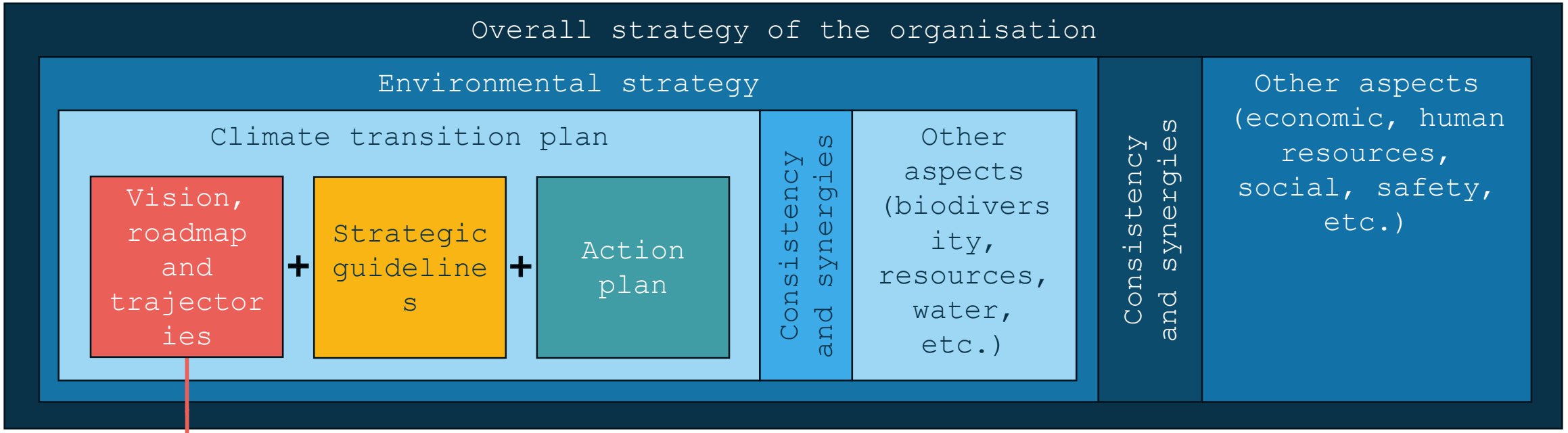
But a shared understanding of what makes a good climate strategy :

one that is **embedded across all aspects of the company's activities.**

1. Target
2. Material Investments
3. Intangible investments
4. Sold product & service carbon performance
5. Management
6. Supplier Engagement
7. Client Engagement
8. Policy Engagement
9. Business model

We call them "modules" :

The requirements of a transition plan according to ACT

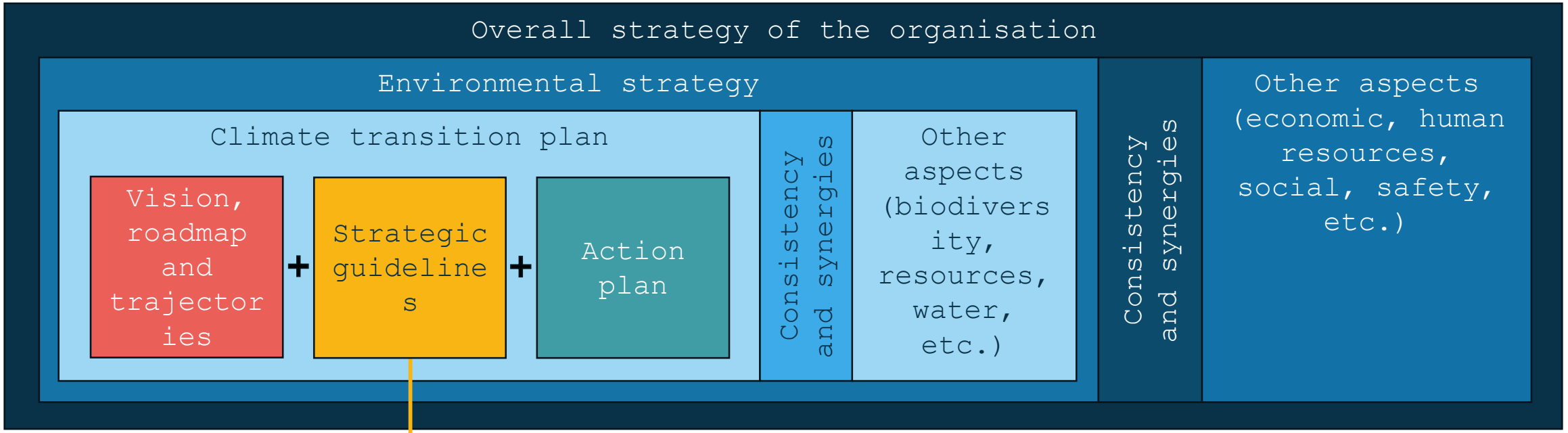


Long-term and intermediate targets

Contains: - Purpose in a low-carbon world **(with alignment/compatibility of activities with +1.5°C)**
- Action plan (roadmap) with intermediate milestones
- Decarbonisation trajectories (absolute and, where applicable, intensity), with indicators and metrics for monitoring

Powered by: - Comprehensive GHG inventory
- Risk and opportunity analysis

The requirements of a transition plan according to ACT

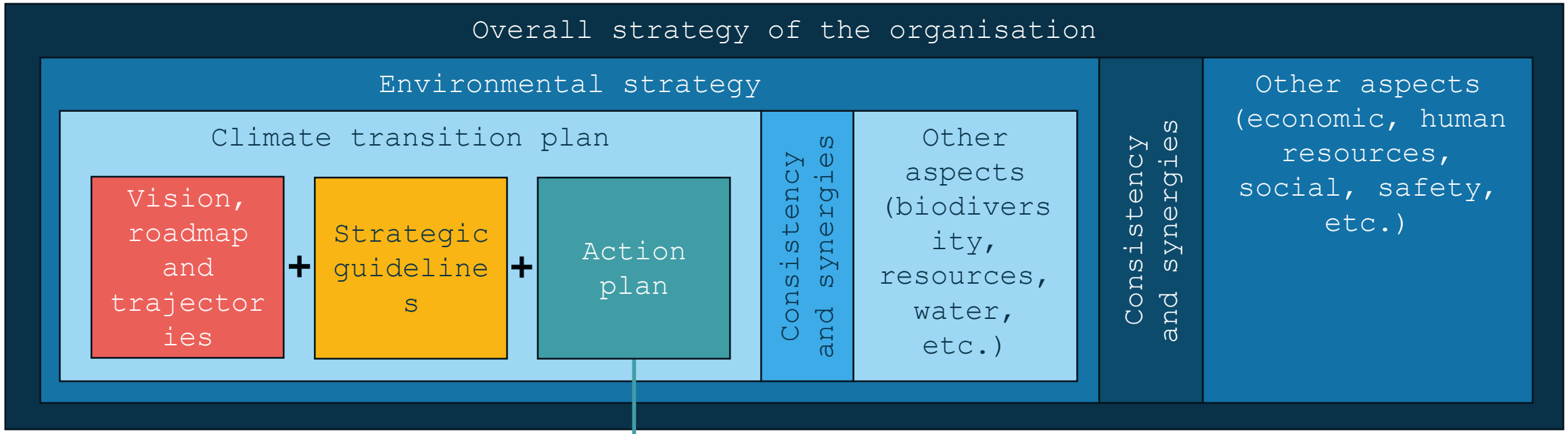


Medium to long term

Contains: - Strategic priorities based on the principles of "Eliminate, Reduce, Increase, Create" **(compatible with +1.5°C)**
- Commitments & associated targets
- Climate governance, involving management, different business lines and stakeholders

Supported by: - Long-term vision and associated roadmap
- Risk and opportunity analysis

The requirements of a transition plan according to ACT



Short to medium term

Contains: - ClimATE SMART decarbonisation actions and measures
- Operational planning for their implementation (human and financial resources, timetable, pilot projects, etc.)
- Planning for monitoring actions (indicators and associated measures) and updating the action plan

Fed by: - Strategic guidelines
- Decarbonisation trajectories

The 9 ACT modules

Module objectives: Describe all the **components of a climate strategy**

Structure: 9 modules used throughout ACT, both ACT Assessment and ACT Step by Step .

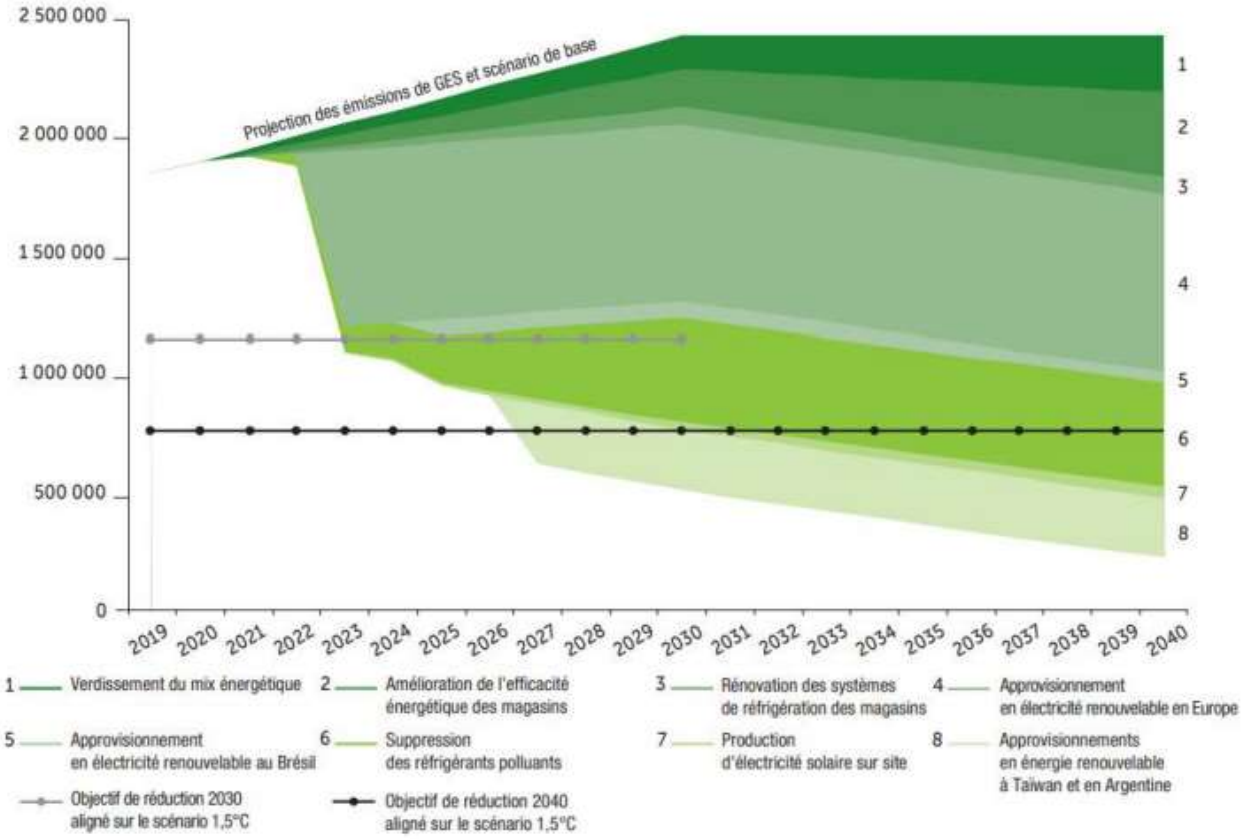
1. OBJECTIVES (climate objectives and trajectories)	**2. MATERIAL INVESTMENTS** (scope 1 and 2)	3. INTANGIBLE INVESTMENTS (R&D investments contributing to decarbonisation)
4. CARBON PERFORMANCE OF PRODUCTS AND SERVICES (offer, scope 3)	**5. MANAGEMENT** (skills, incentives, decision-making)	**6. SUPPLIER ENGAGEMENT** (on climate issues)
7. CUSTOMER ENGAGEMENT (on climate issues)	**8. PUBLIC COMMITMENT** (on climate issues)	**9. BUSINESS MODEL** (climate at the heart of the business model)

What you think about this report?

TABLE DES MATIÈRES

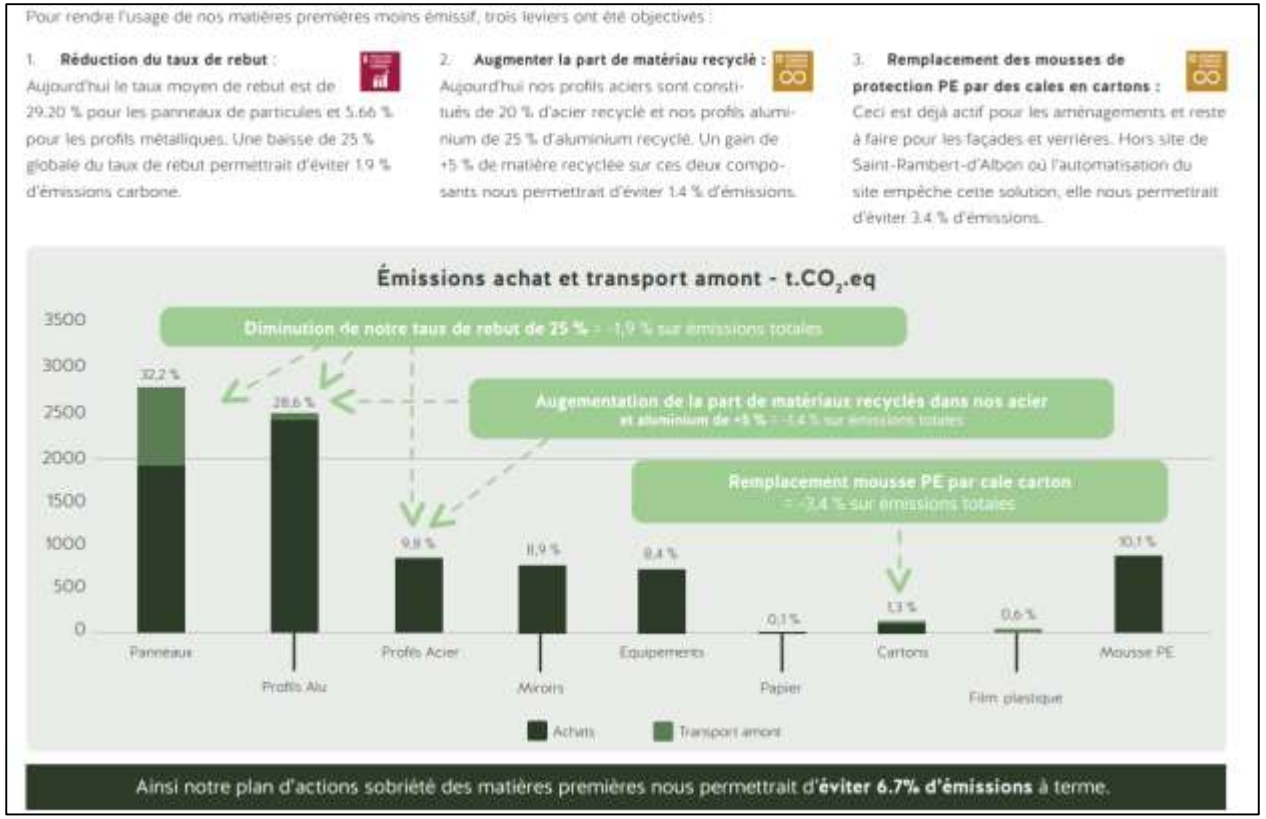
New **target** approved by the SBTi and aligned with the 2°C goal: -30% for scopes 1&2 by 2030 and -29% for scope 3 (vs 2019).

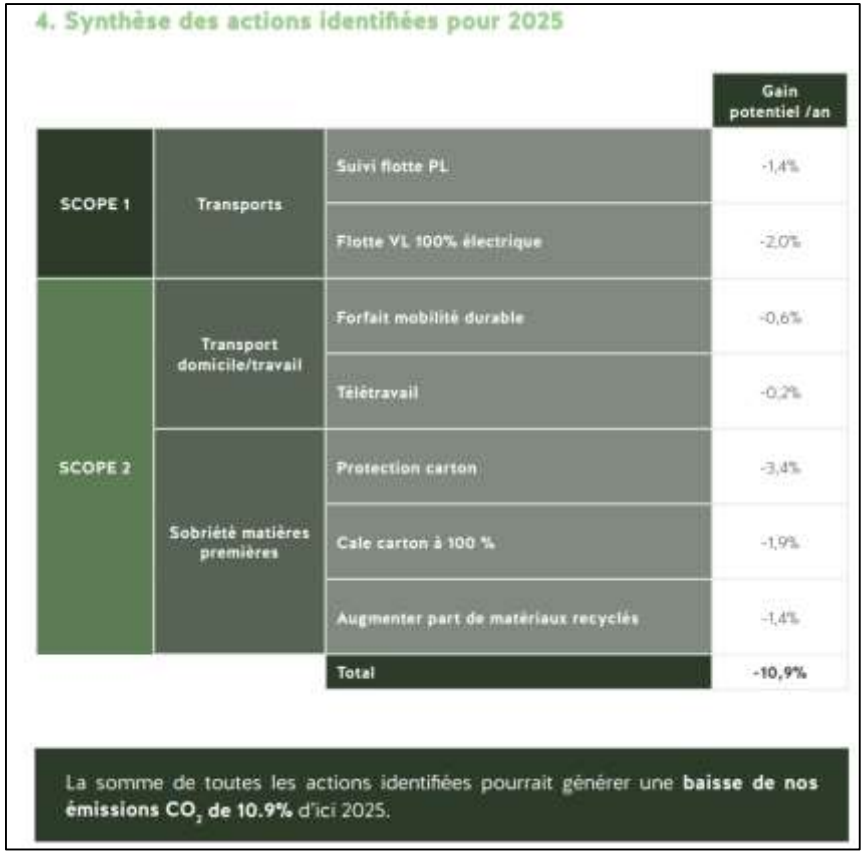
Décomposition du plan d'actions pour contribuer à la neutralité carbone à travers les magasins d'ici 2040



What you think about this report?

Objective: Reduce emissions across all scopes of the carbon footprint by 11% in four years (between 2021 and 2025) and continue the trend until 2050





Preliminary actions
BEFORE LAUNCHING THE ACT STEP BY STEP PROCESS

Certain measures must be taken to properly prepare for the overall management of the project:

- **Set up a ACT Step by Step project team** by identifying the relevant stakeholders (ensuring diversity in roles and professions/departments)
- **Hold a meeting of the ACT Step by Step team** with the Sponsor and Coordinator
- **Identify and, if necessary, brief additional resource persons** beyond the core team members
- **Organise a project kick-off meeting** to present the objectives, the ACT framework, the provisional schedule and the allocated resources to the management team

Diagram of the ACT Step by Step process

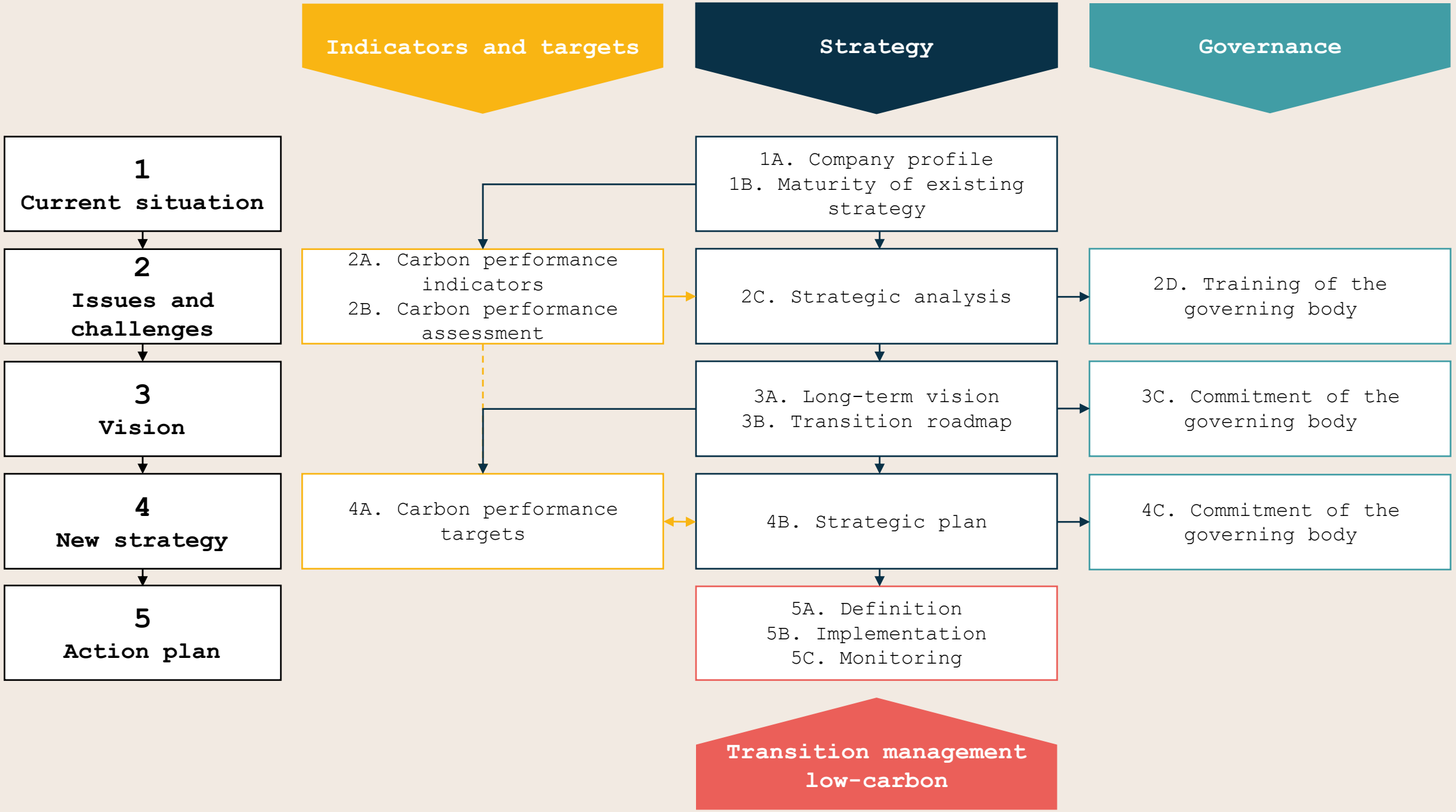


Diagram of the ACT Step by Step process

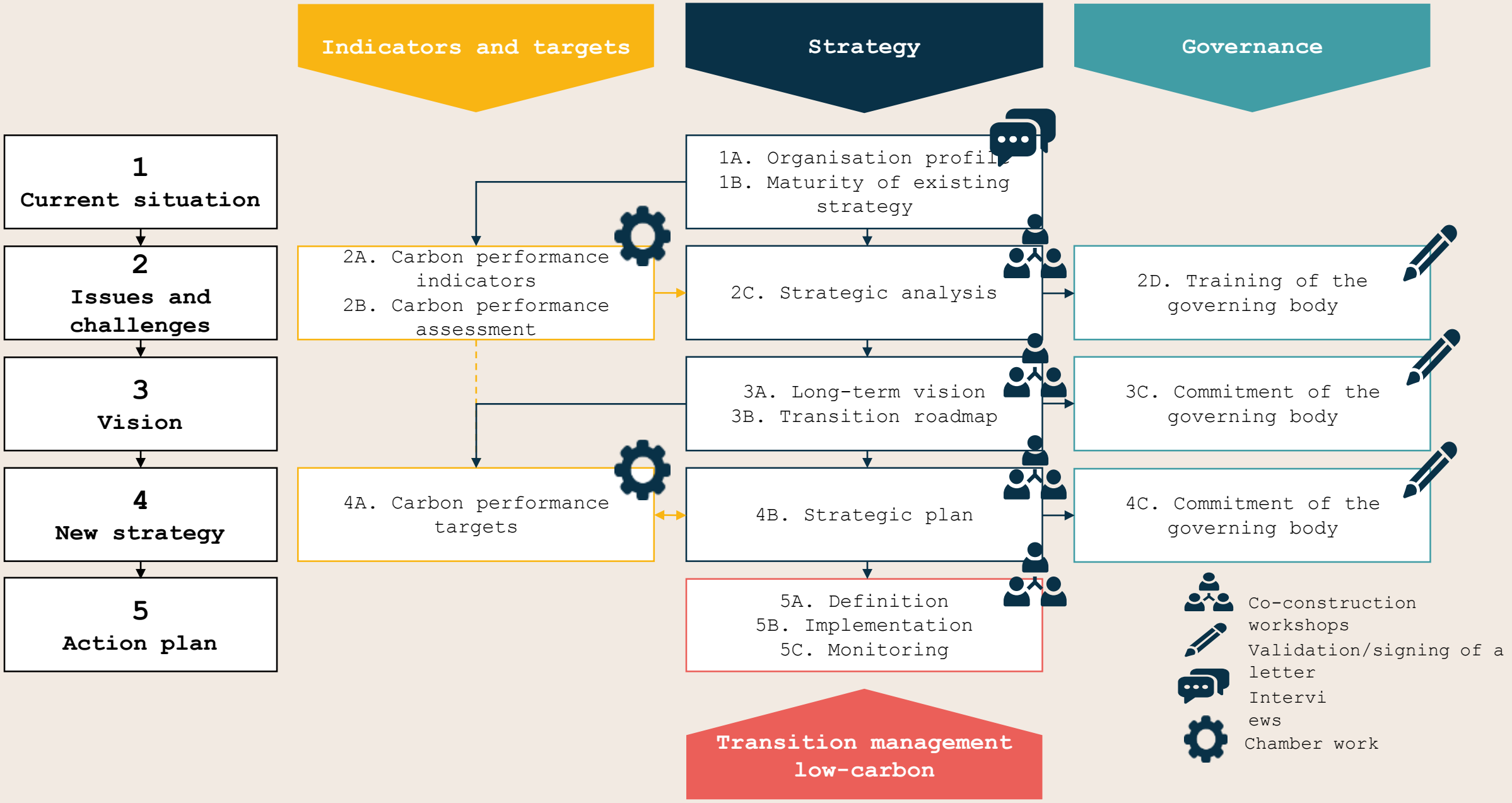


Diagram of the ACT Step by Step process

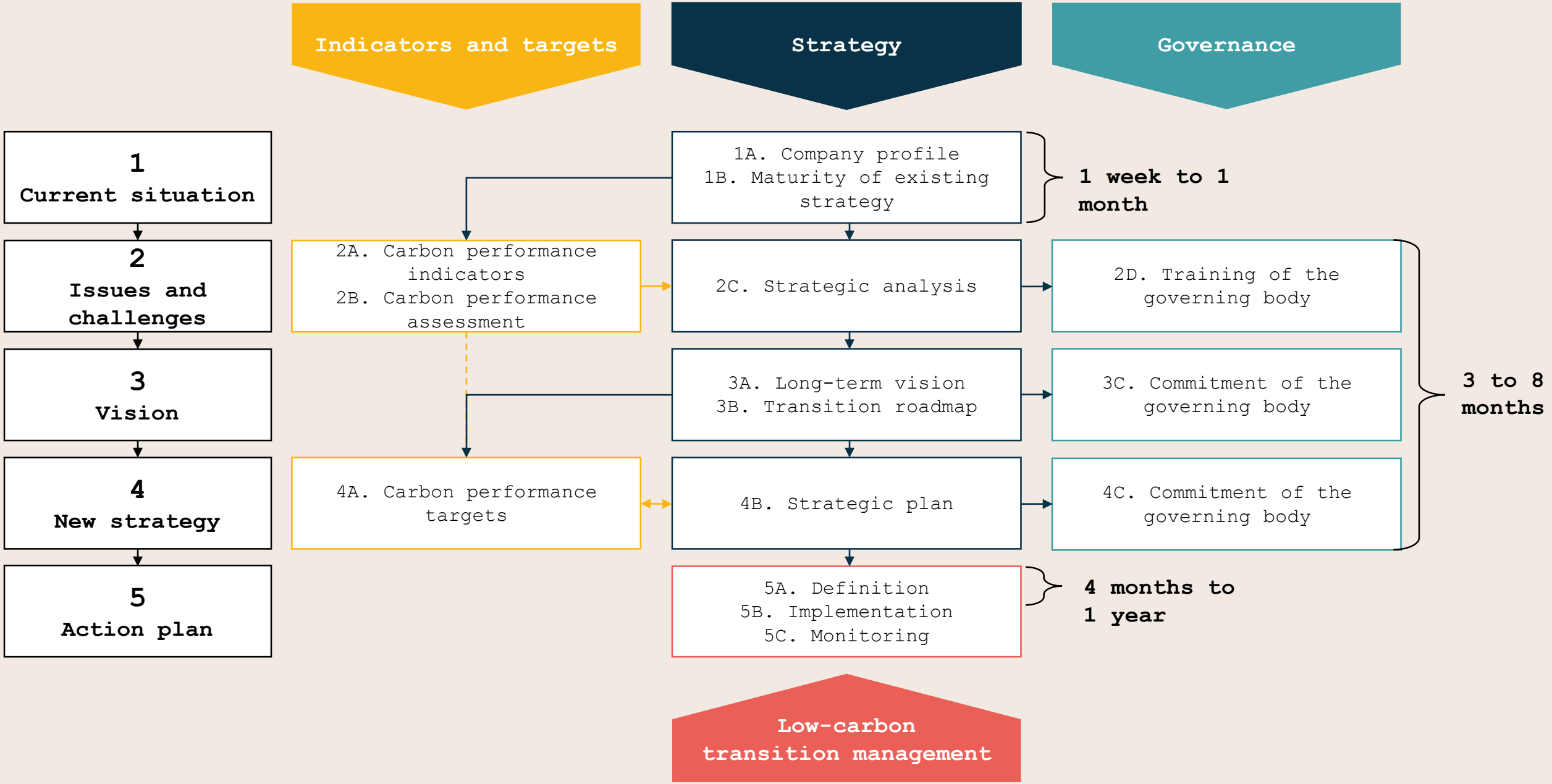
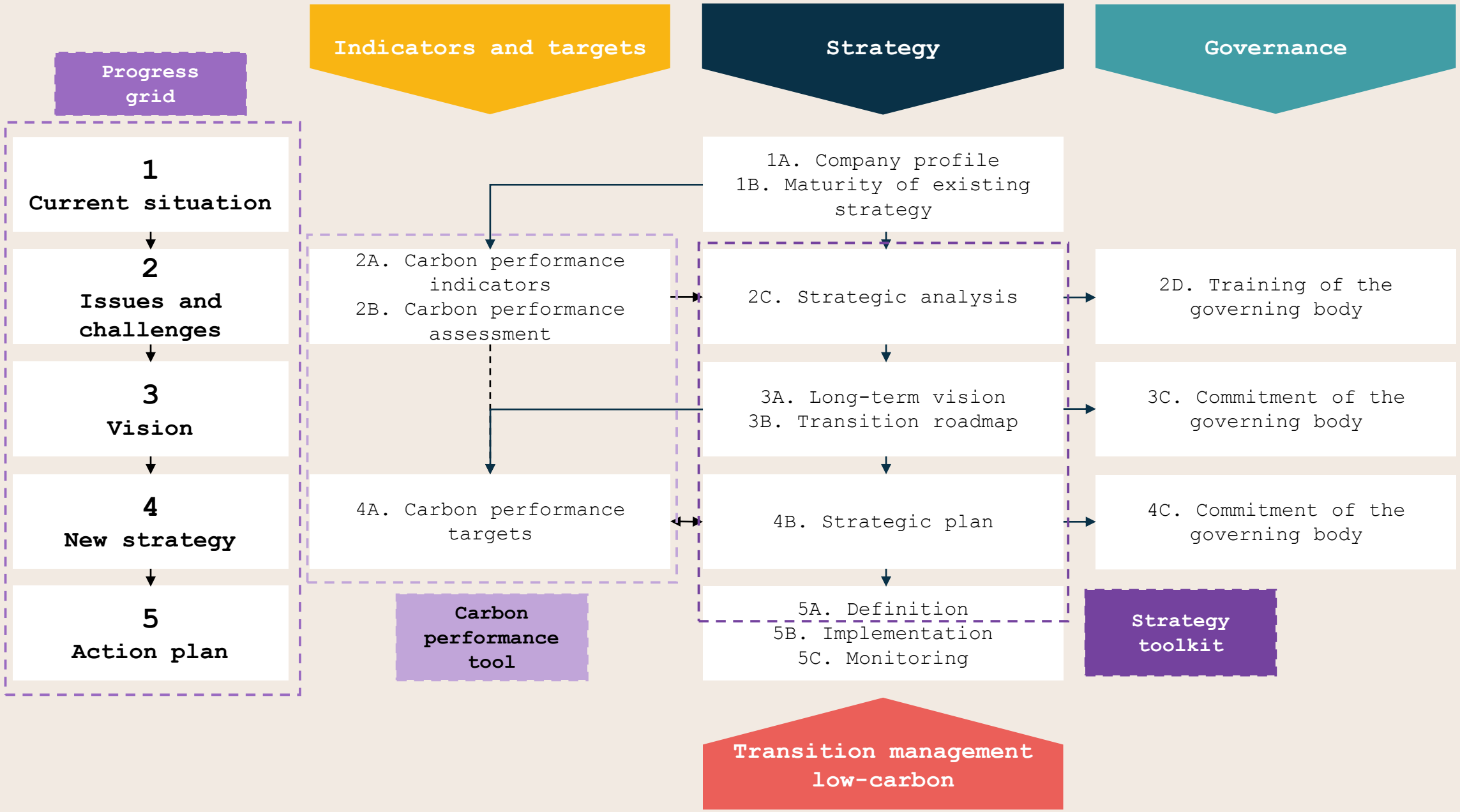
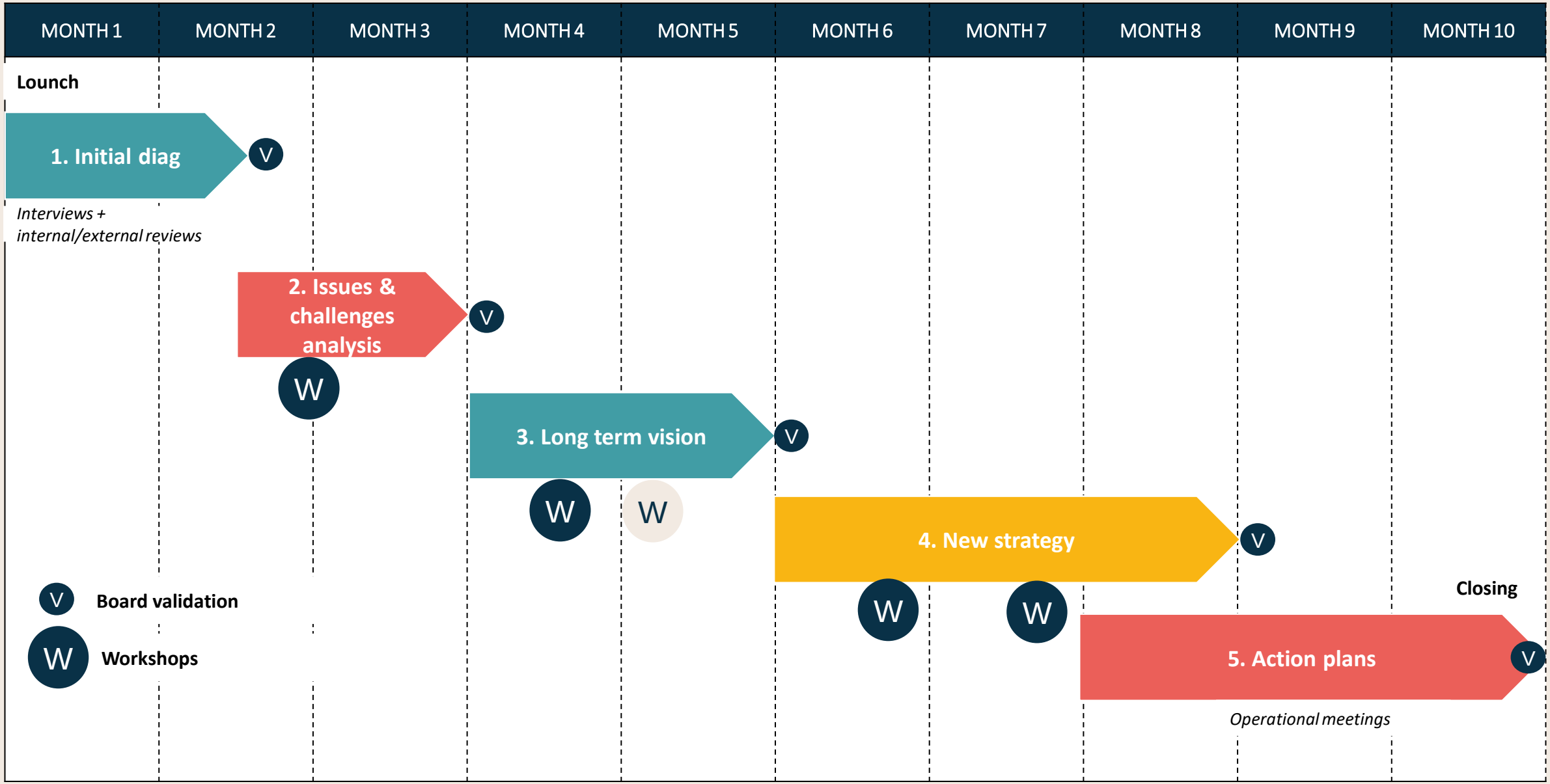


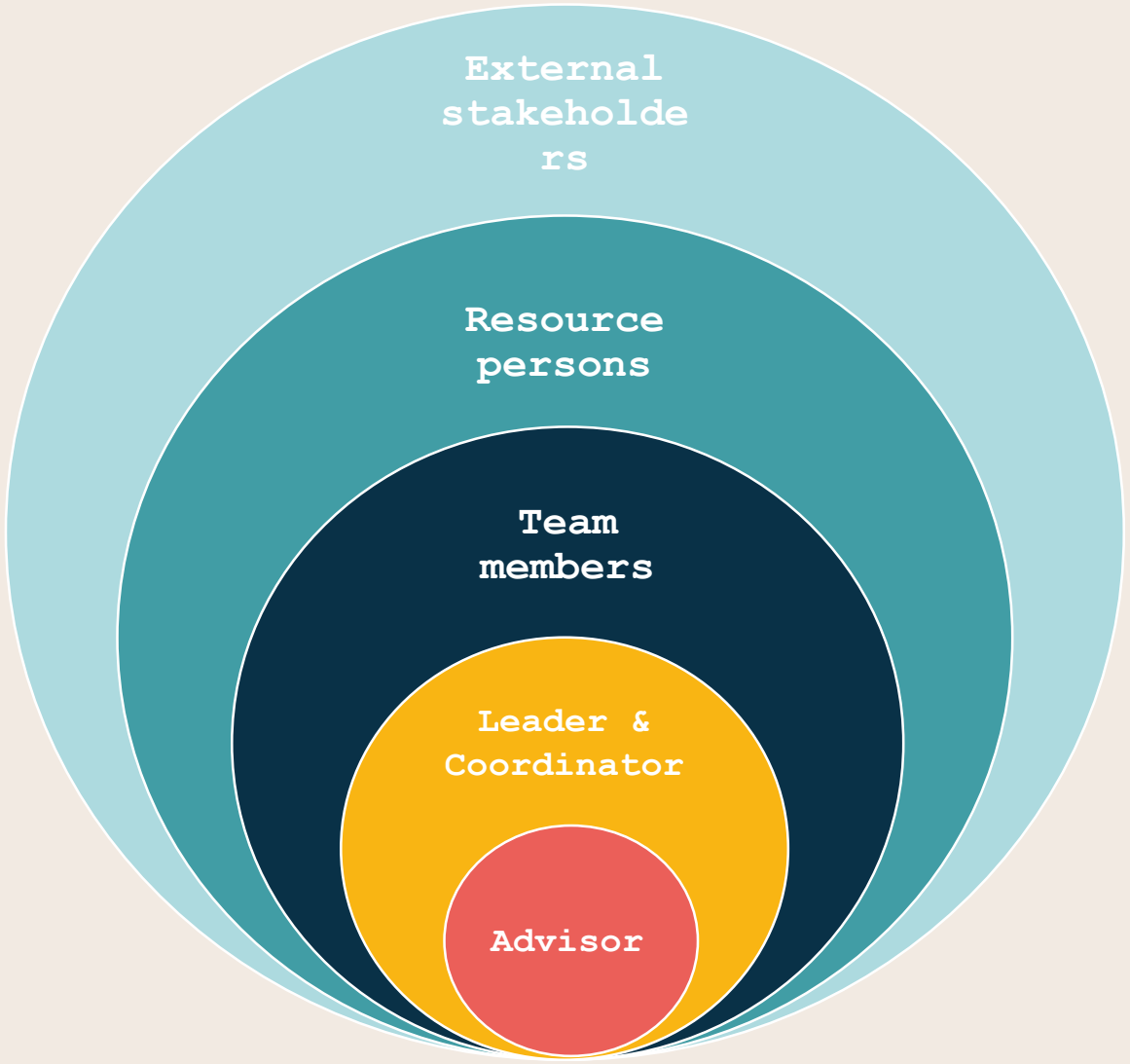
Diagram of the ACT Step by Step process



A typical schedule (but to be built to measure)



The stakeholders of the project



- **EXTERNAL STAKEHOLDERS**

Representatives of external stakeholders (suppliers, customers, local authorities, professional associations, etc.) who may be consulted at various stages of the process.

- **RESOURCE PERSONS**

Employees who, in addition to team members, will occasionally participate in certain phases of the ACT Step by Step process.

- **TEAM MEMBERS**

Employees of the organisation, from various departments/units, who are responsible for their respective functions. They represent the core of the ACT process and participate in the various workshops.

- **LEAD / SPONSOR**

Member of the organisation's governing body, responsible for integrating ACT Step by Step into the organisation's overall strategic process. He/she is the spokesperson for management's commitment to the process.

- **COORDINATOR**

Person in charge of coordinating and managing the ACT Step by Step project. He/she must have completed the ACT Step by Step organisation training course.

- **ADVISOR**

An expert in the field of climate change, he/she monitors the

Role and approach of the advisor in the ACT process

Working in tandem with the coordinator – build the organisation's internal capabilities

Provide climate and strategic expertise – Provide climate and strategic expertise – address questions on carbon and organisational strategy, and challenge assumptions

Set expectations ahead of the project

Get management on board

Challenge & provide an outside perspective

Facilitate workshops and discussions – focus on guiding rather than contributing, and prepare suitable methods and techniques in advance

Manage pacing

Step 1: Current situation

OBJECTIVES	• Launch the process within the organisation • Conduct a self-assessment of the organisation's initial maturity in terms of decarbonisation strategy and practices.	**ESTIMATED DURATION**	1 week to 1 month

STEPS	WHO TO CONTACT?	WHAT TO DO?	TOOLS
1.A Organisation profile	• Mainly the coordinator	• This step must be carried out in pairs by the advisor and the coordinator. • The self-assessment should represent the organisation's profile as accurately as possible. The advisor is there to guide certain answers if doubts remain.	Progress grid – Setup (configuration)
1.B Maturity of the decarbonisation strategy	• Coordinator • Team members & resource persons, if applicable	• The assessment can be carried out directly by the coordinator and challenged/reviewed by the advisor, or it can be carried out directly in pairs. • Interviews can be scheduled with resource persons/team members to answer questions and gather information.	Progress chart – Initial diagnosis

The progression grid

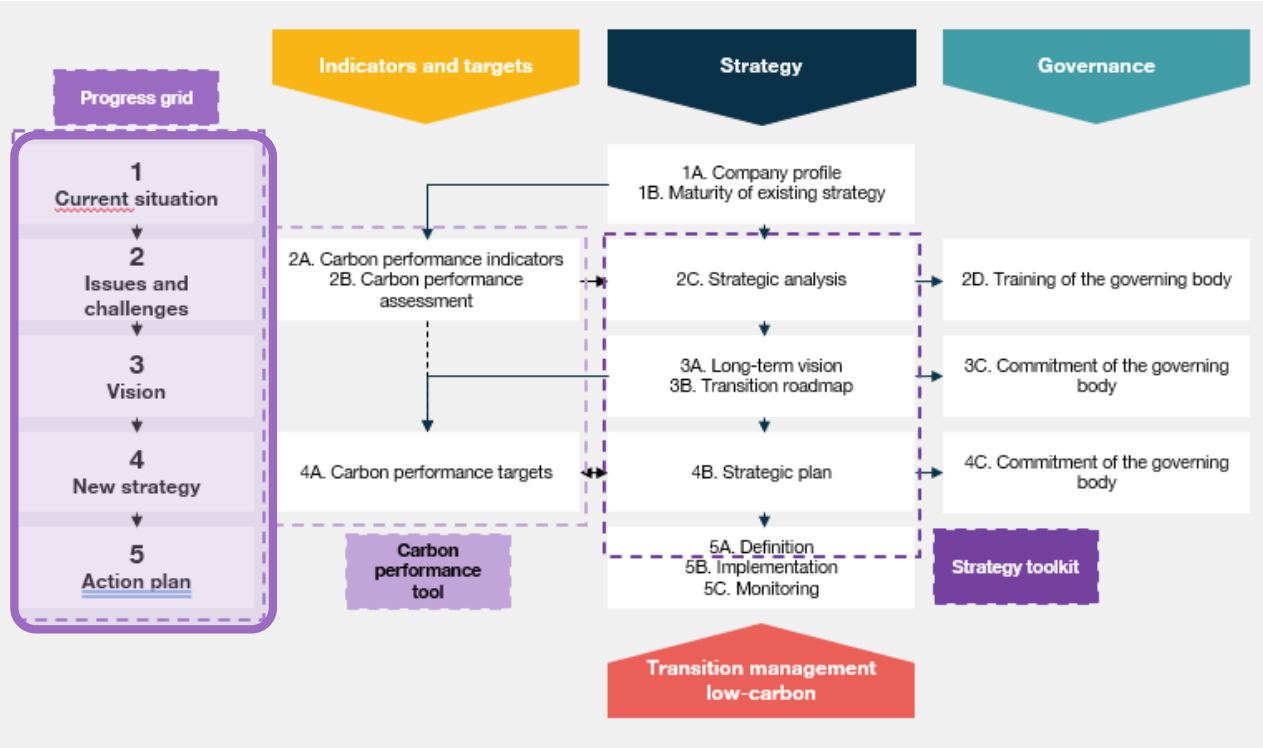
What is it used for?

The Progress Grid enables the organisation to set a starting point for its decarbonisation strategy and then monitor its progress throughout the ACT Step by Step process according to the maturity principle.

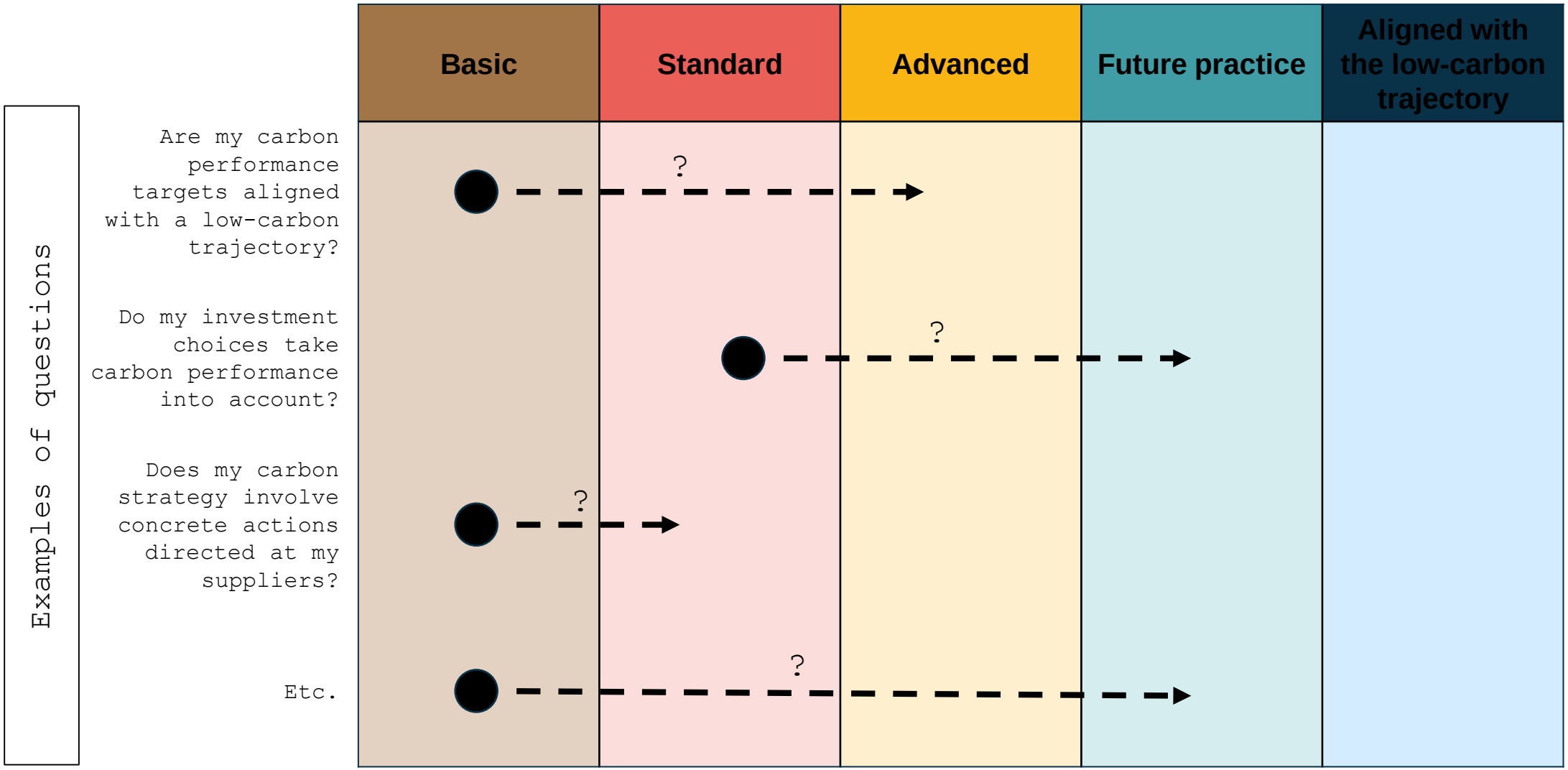
Who will use it?

The organisation's ACT Step by Step coordinator (and advisor).

When is it used?

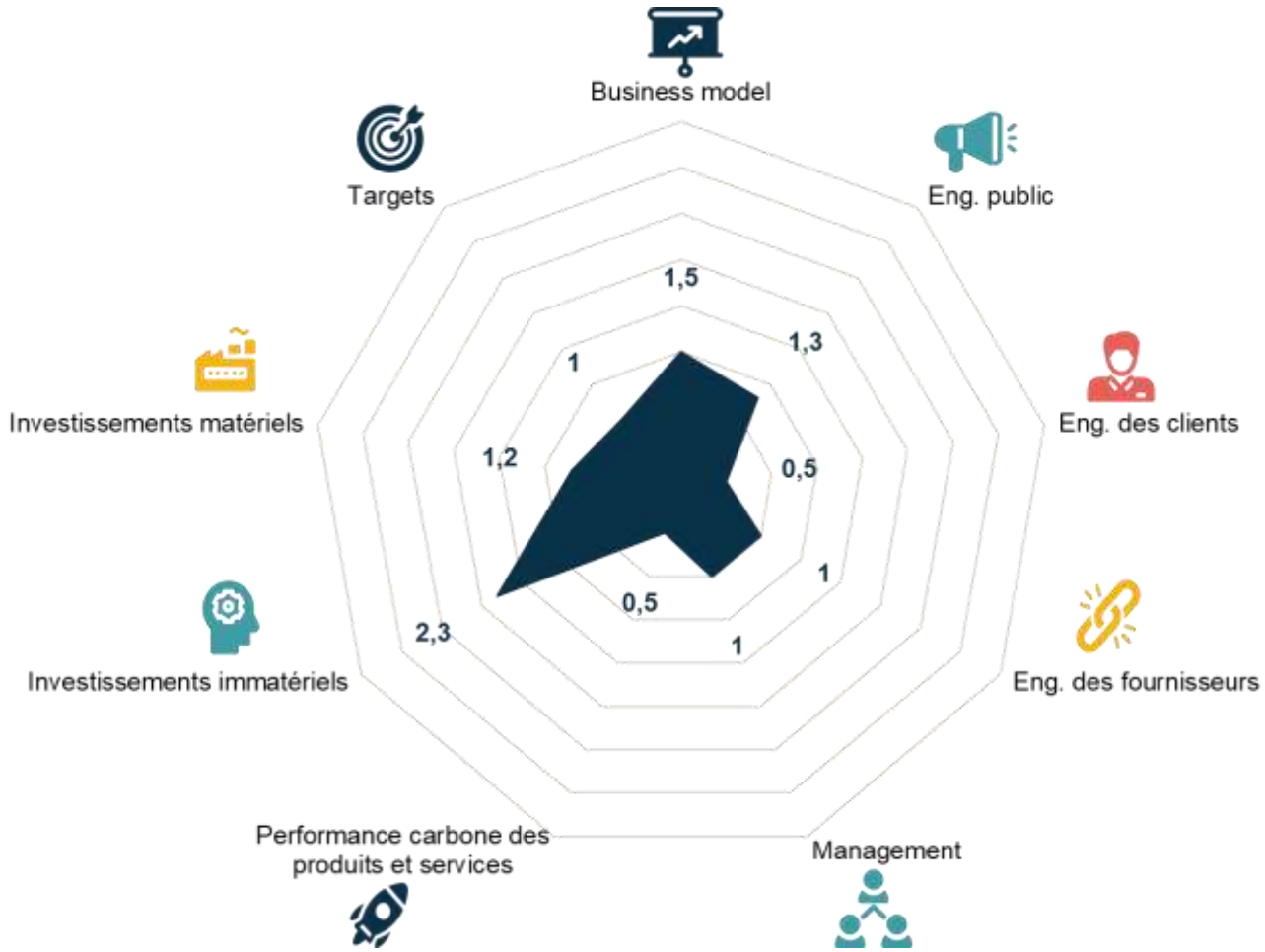


Concept of progress and maturity in ACT



Esercizio sulla Progress Grid: Step 1 = Initial diag

- Prendere visione del **case study in formato PDF** (azienda AluPro)
- Completare **integralmente il set-up**
- Completare le **5 domande rimanenti del diagnostico iniziale**



BREAK

11h00 - 11h15

RÉPUBLIQUE FRANÇAISE
Liberté
Égalité
Fraternité

The picture can't be displayed.

ACT ACCELERATE ® CLIMATE TRANSITION

2. ACT Step-by-Step & Step 2

11h15 – 12h30

Step 2: Issues & challenges

OBJECTIVES	• Inform management of the organisation's climate issues through the results of a strategic and carbon performance analysis. • Engage management and stakeholders in the process	**ESTIMATED DURATION**	1 to 3 months

STEPS	WHO TO CONTACT?	WHAT TO DO?	TOOLS
2.A Carbon performance indicators	• Mainly the coordinator	• Identify relevant indicators (carbon, but also others) to monitor as part of the strategy – to be developed with the advisor. • Data collection to be managed by the coordinator (with assistance from resource persons)	Carbon performance tool
2.B Carbon performance assessment	• Coordinator • Resource persons, where applicable	• Working in pairs to complete the carbon performance tool (activity data, GHG emissions, etc.): can be done directly by either person and then reviewed/verified. • Analysis and advice based on the adviser's assessment.	Carbon performance tool

Step 2: Issues & challenges

OBJECTIVES	• Informing management of the organisation's climate challenges through the results of a strategic and carbon performance analysis • Engage management and stakeholders in the process	**ESTIMATED DURATION**	1 to 3 months

STEPS	WHO TO CONTACT?	WHAT TO DO?	TOOLS
2.C Strategic analysis	• Coordinator • Team members • Stakeholders • Resource persons	• Prepare, organise and lead a workshop to identify and assess risks and opportunities, their level of impact and probability of occurrence • Challenge/objectification of results by the consultant • Summary and compilation by the consultant	Strategy toolkit – Risk and opportunity analysis matrix
2.D Training for members of the Board of Directors	• Coordinator • Management	• Planning and organising a training session for the Board of Directors • Carefully consider the results of the previous steps in order to adapt the material to the context of the organisation	Develop a tailor-made training module for the project

What are the impacts of climate change?

Physical risks

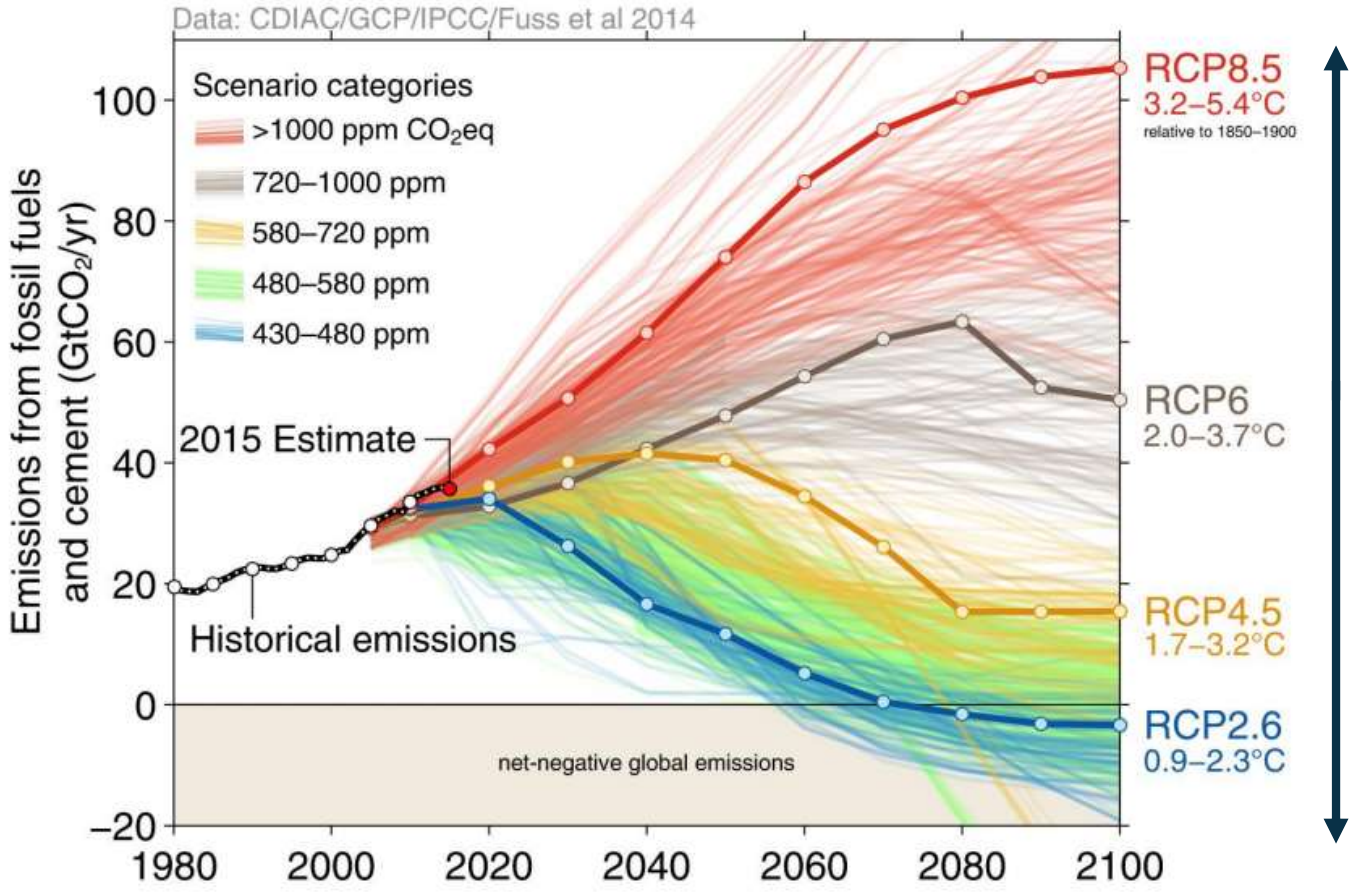
These are the risks **associated with the physical consequences** of climate change (changes in temperatures and precipitation patterns, increased frequency and intensity of extreme weather events, etc.).

Transition risks

These are the **risks** to the organisation **caused** by climate change **if a low-carbon economic model is not implemented** (e.g. risks of regulatory changes, carbon pricing, etc.).

Transition and physical risks are inversely correlated

Illustration of the inverse (conceptual) correlation between the two types of risk



*TCFD: Task Force on Climate-Related Financial Disclosures

Source: I4CE, adapted from TCFD

Translation into probable financial impacts

Physical risks → Uncertain **financial impacts** resulting from **the negative effects of climate change** on economic actors and asset portfolios

Transition risks → Uncertain **financial impacts** (positive* and negative) resulting from **the effects of implementing a low-carbon economic model** on economic actors

*Investing in decarbonisation can generate savings, as detailed in the studies here and here on the cost

Climate risks | Their definition in the TCFD* analysis framework

*TCFD: Task Force on Climate-Related Financial

Source: I4CE, adapted from TCFD

RISKS

Physical risks

Extremes

Increase in the intensity and frequency of extreme events – cyclones, hurricanes, floods – causing damage to facilities and reductions in production capacity.

Chronic

Changes in precipitation patterns and increased variability – rise in average temperatures; sea level rise – causing damage to facilities, increased operating costs, and impacts on employee productivity.

Transition risks

Political and legal

Increase in the price of GHG emissions; stricter reporting requirements; regulations on existing (or consumed) products and services

Technological

Substitution of existing products and services with lower-emission options; unsuccessful investment in new technologies; initial costs of developing new low-carbon technologies.

Market

Changes in consumer behaviour; uncertainty of market signals; increase in the cost of raw materials.

Reputational

Changes in consumer preferences; stigmatisation of a sector; increase in negative comments from stakeholders.

OPPORTUNITIES

Resource efficiency

(e.g. optimisation of processes to reduce energy and raw material consumption)

Energy sources

(e.g. increased use of renewable energy, reducing dependence on fossil fuels)

Products and services

(e.g. access to new markets thanks to growing demand for sustainable solutions)

Market

(e.g. development of eco-friendly products and innovative services that meet consumer expectations)

Resilience

(e.g. strengthening the supply chain and infrastructure to better withstand climate impacts)

Means and resources for objective assessment

Risks must be characterised in order to be prioritised.

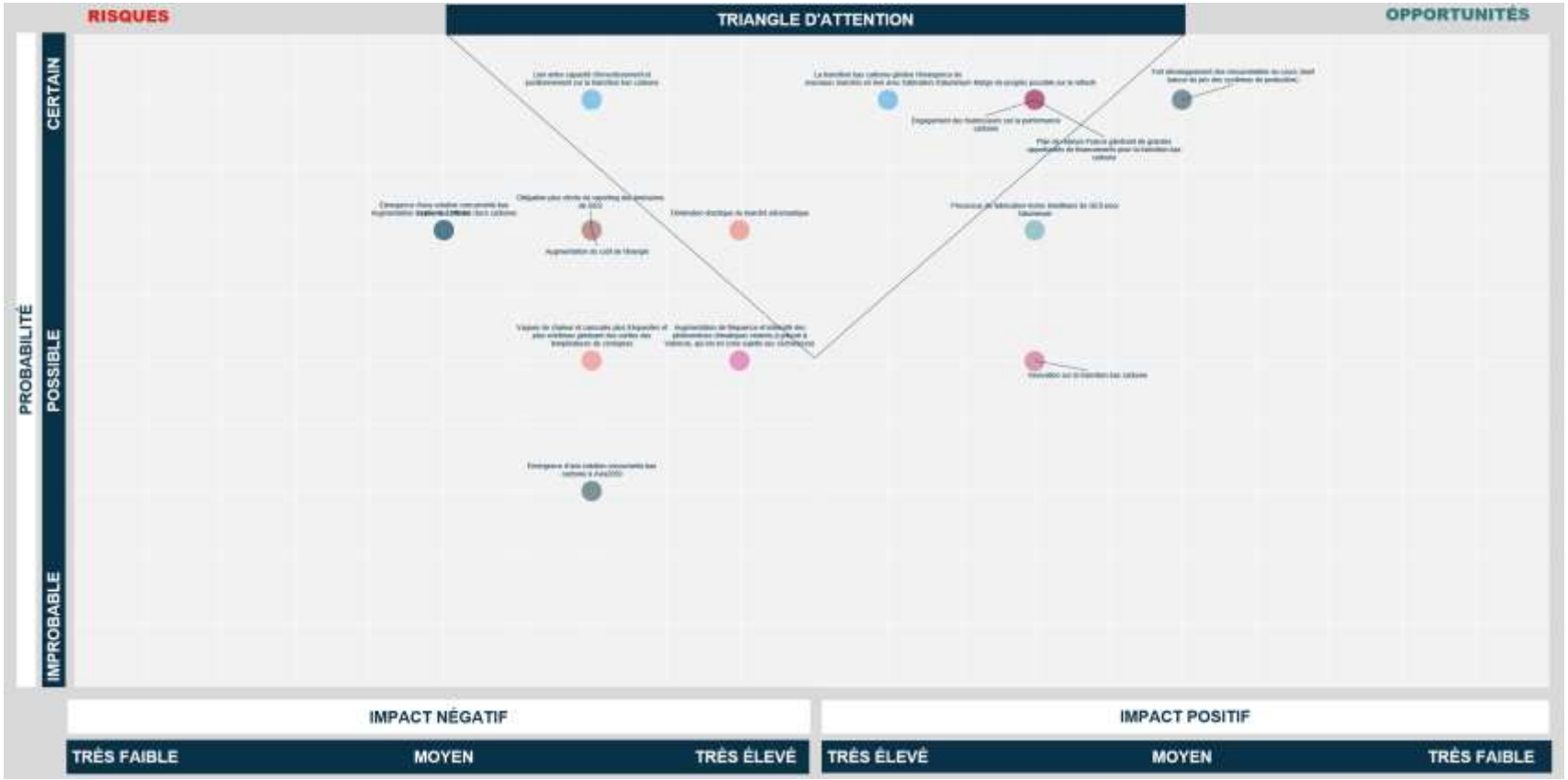
Identification of risks and opportunities

↓

Characterisation: probability of occurrence and impact on activity

↓

Prioritisation



The Strategy Toolkit

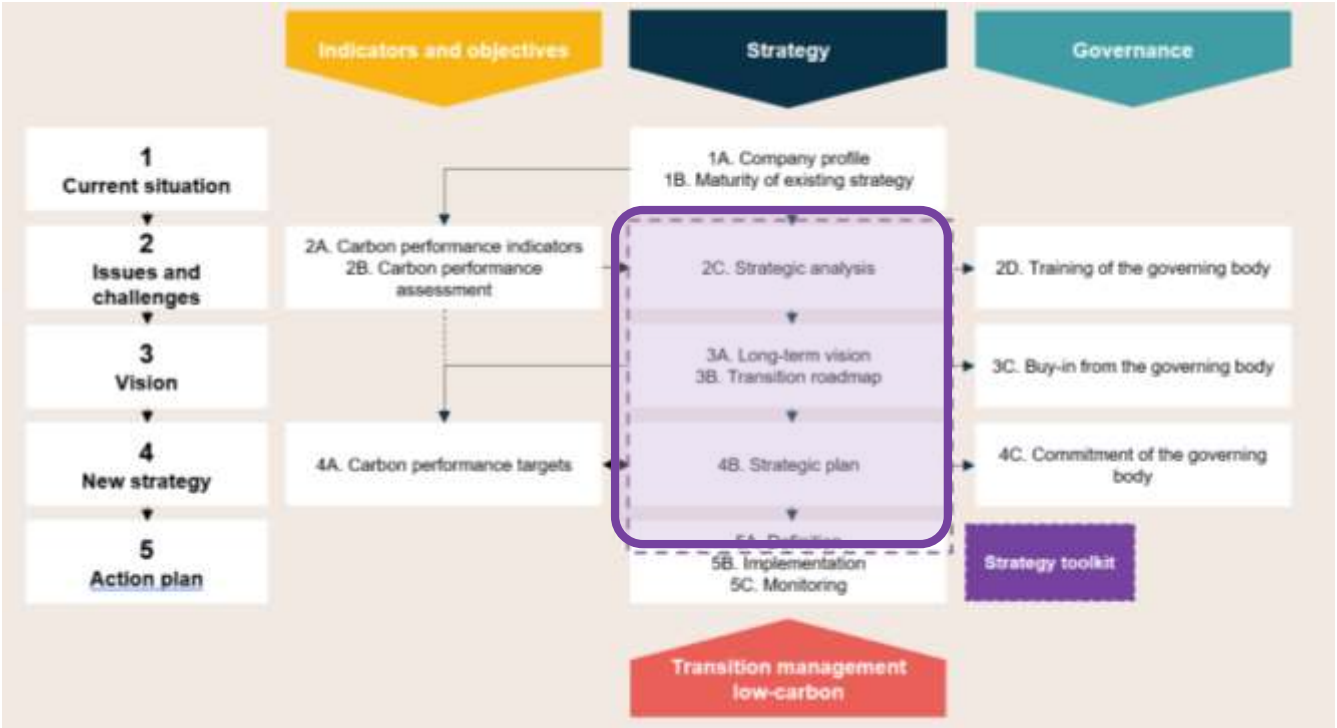
What is it used for?

The Strategy Toolkit supports the analysis of the organisation's overall strategy for the low-carbon transition and facilitates the development of the decarbonisation vision and strategy, as well as the action plan.

Who will use it?

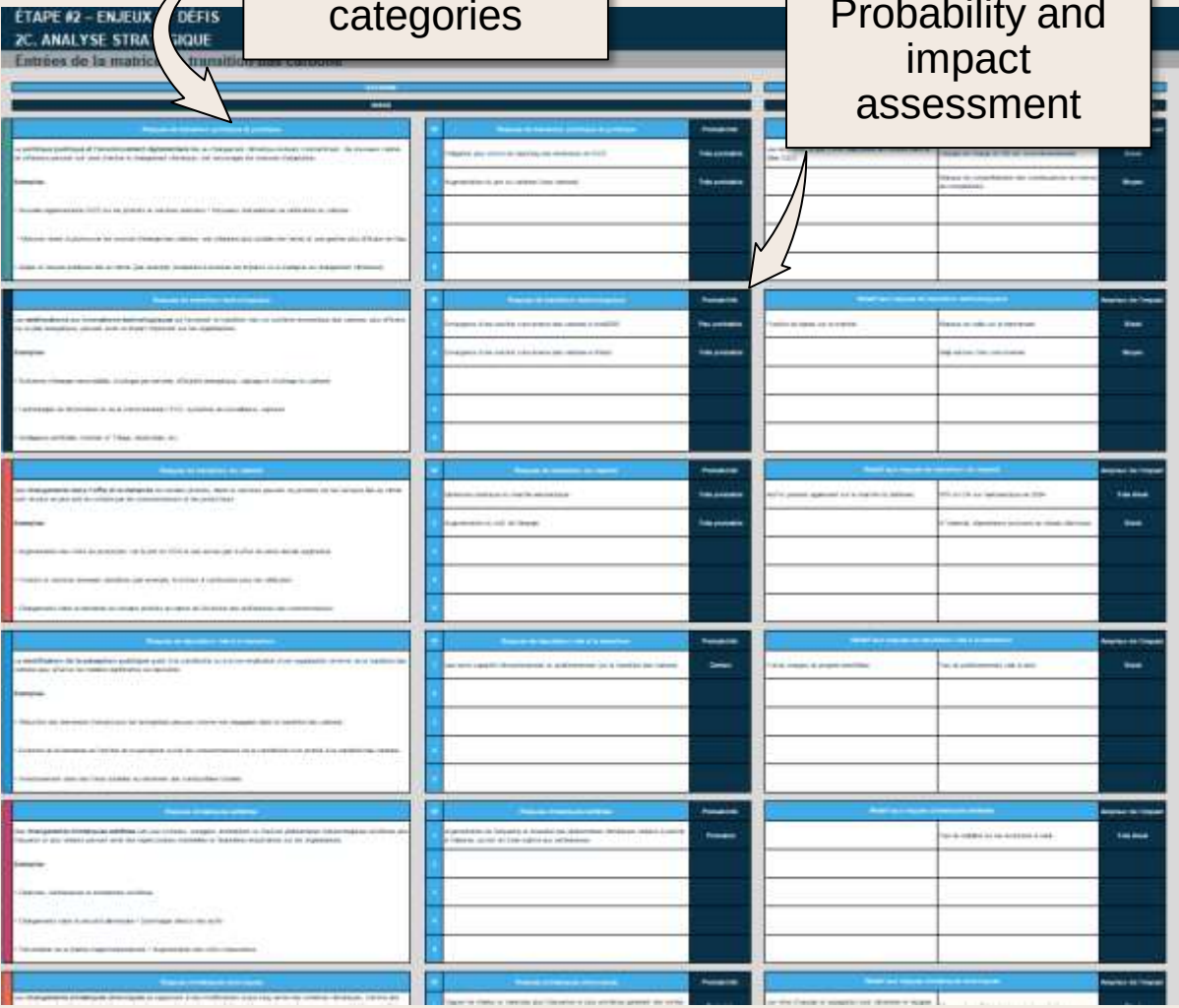
ACT Step by Step advisers

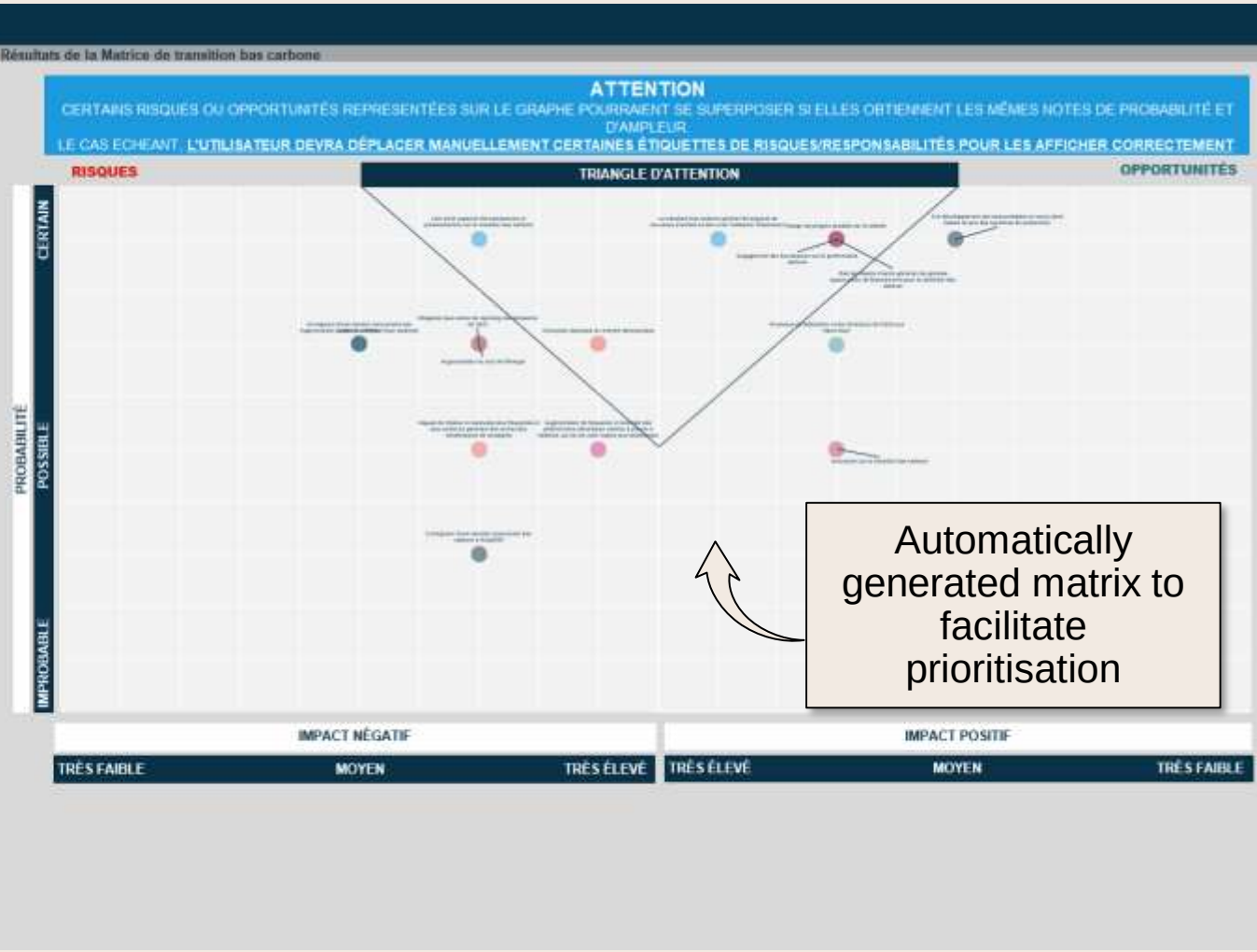
What actions does it involve?



List of risk and opportunity categories

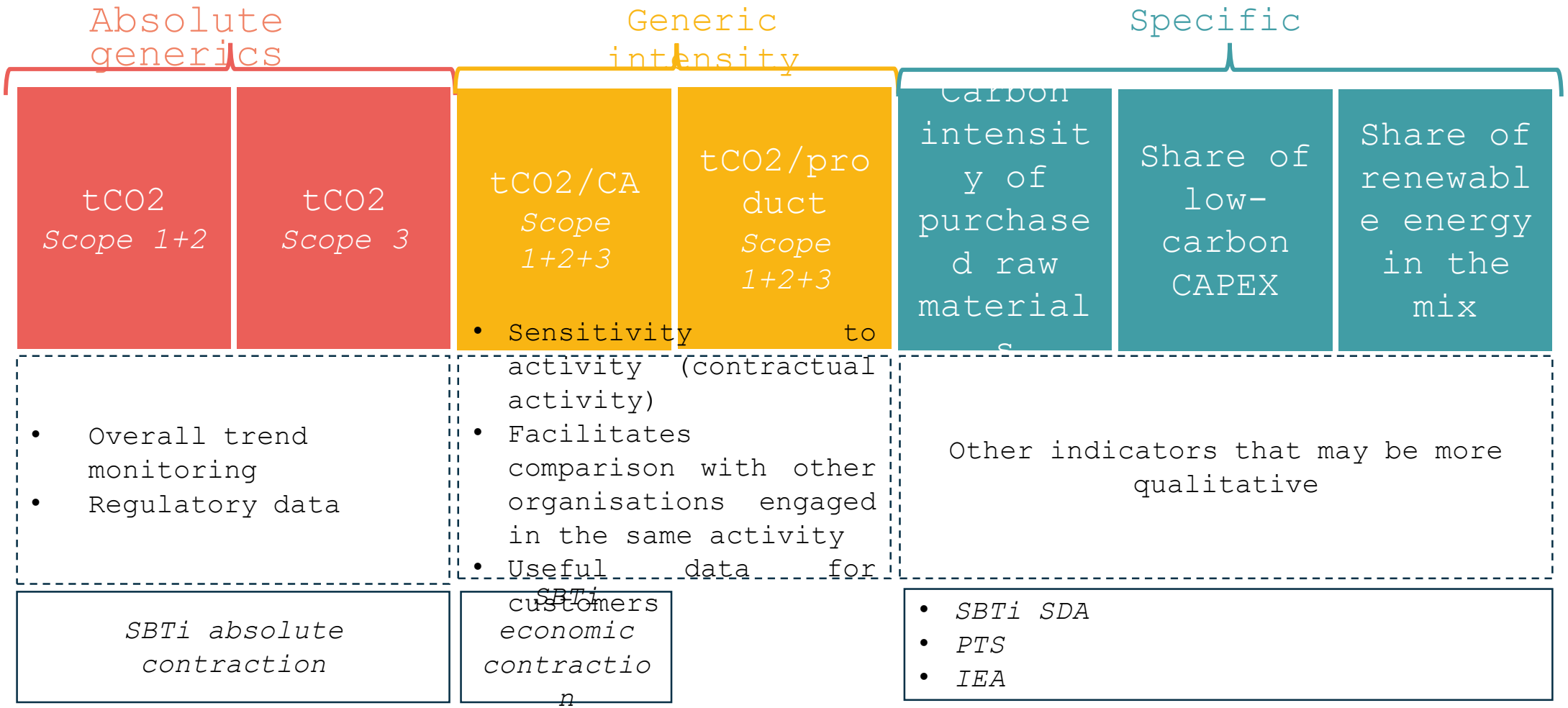
Probability and impact assessment





Automatically generated matrix to facilitate prioritisation

What types of carbon performance indicators do you think are relevant to monitor?



BREAK

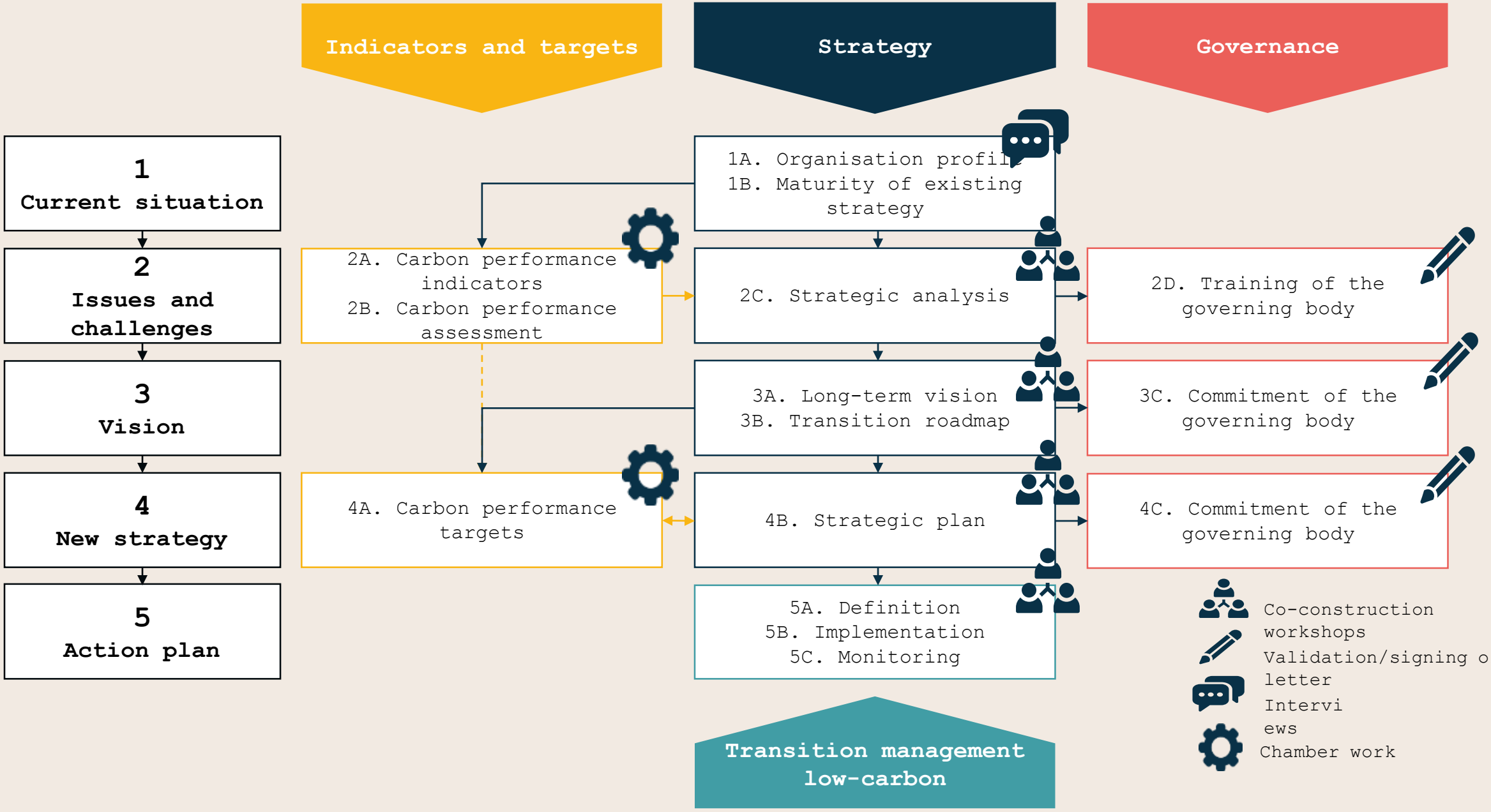
12h30 - 14h00

3. ACT Step-by-Step & Step

Step 3

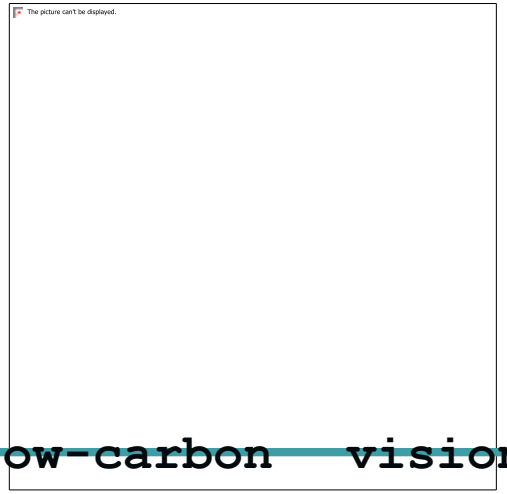
14h00 – 14h45

Diagram of the ACT Step by Step process



3rd step: Vision

What do you think the organisation's vision is?



The organisation's low-carbon vision corresponds to what the organisation would look like in a low-carbon world, its raison d'être. It is its target.

This destination must bring together the various elements that describe the organisation: business model, value network, composition of the organisation, market segments, raison d'être, products and/or services sold, etc.

The vision is broken down into **a roadmap** that identifies the intermediate steps (ideally no less than five years) to achieve it.

Step 3: Vision

OBJECTIVE	• Build a collective vision of the organisation's journey towards a low-carbon world.	**ESTIMATED DURATION**	2 weeks to 1.5 months

STEPS	WHO TO CONTACT?	WHAT TO DO?	TOOLS
3.A Long-term vision	• Coordinator • Team members • Management/Project leader • Resource persons • Stakeholders	• Develop a shared long-term vision (preferably for 2050) of what the organisation would look like in a low-carbon world during a collective intelligence workshop involving management.	Strategy toolkit – Catalogue of creativity techniques
3.B Transition roadmap	• Coordinator • Team members • Management/Project leader • Resource persons	• Break down the organisation's vision into intermediate steps to achieve its transformation. Qualitative description of the steps in 3- to 5-year intervals for the next 20 to 30 years. Can be done in conjunction with the previous step in the same workshop.	Strategy toolkit – Vision and roadmap
3.C Support from the governing body	• Coordinator • Management/Project leader	• Approval of the organisation's vision and roadmap by the board of directors	Progression Grid – Management Commitment Letter Template

The questions to ask in order to bring out a vision

1. **What future do we want to help build?**
   (What kind of world do we want to make possible by 2050?)
2. **What impacts do we want to reduce or transform?**
   (On climate, resources, biodiversity, territories…)
3. **What economic model will be consistent with a low-carbon world?**
   (Products, services, value creation, sufficiency…)
4. **What major transformations will affect our activities?**
   (Value chain, jobs, technologies, organization…)
5. **What values and what DNA do we want to preserve?**
   (What will remain unchanged despite external transformations)
6. **Which societal scenario do we want to be part of?**
   (e.g. sufficiency, cooperation, technology, regeneration…)
7. **How will we be perceived in 2050?**
   (By our customers, employees, competitors, partners)
8. **What unique contribution do we want to make?**

The tools

- Creativity techniques (creative or analytical depending on profiles)
- Get inspired by the list of tools in the ACT training materials

Deliverables

- A narrative text projecting the company into a low-carbon future (½ to 1 page)
- An explanation of the desired positioning in the transition
- A quantified ambition (at a macro level)
- Guiding principles
- A projection of business activities and business model
- Optional: a signature statement

What a Climate Vision can include (beyond a simple statement)

1. A NARRATIVE DESCRIPTION OF THE DESIRED FUTURE
= A short text that projects the company into a 1.5°C world: activities, products, value chain.

2. THE TARGET LOW-CARBON POSITIONING
= How the company wants to be perceived in the transition (leader, aligned, pioneer, etc.).

3. GLOBAL CLIMATE AMBITION
= A 1.5°C / NZ2050 alignment and a few macro milestones, without going into a detailed trajectory.

4. CONSISTENCY WITH THE BUSINESS
= How the vision is based on the company's DNA and industry trends.

5. A PROJECTION OF TOMORROW'S BUSINESS MODEL
How products, services and ways of creating value are evolving.

6. A "SIGNATURE" PHRASE (OPTIONAL)
A short and mobilizing formula that sums up the vision.

The example of Harmonie Mutuelle

1.1 La mise en place de la démarche *ACT Pas à Pas*

En accord avec notre ADN d'entreprise mutualiste basée sur un modèle de gouvernance partagée et de partage de la valeur, la politique RSE s'est concentrée, de 2012 à 2020 sur les critères de gouvernance et le volet social. À partir de 2021, cette politique RSE est renforcée par un engagement environnemental ambitieux, marquant ainsi un tournant majeur dans la prise en compte des enjeux environnementaux, avec le renforcement de l'atténuation et de l'adaptation au changement climatique. Le programme « ACT Pas à Pas », démarré en janvier 2021 au sein d'un collectif de dix entreprises pilotes s'est déroulé en 5 étapes sur 3 ans :

1. **Réaliser un Bilan Carbone®** : il constitue une référence pour mesurer les effets des politiques de réduction d'année en année. Le Bilan Carbone® 2019 est l'année de référence pour Harmonie Mutuelle.
2. **Réaliser un SWOT climatique** : cet exercice vise à identifier les forces, faiblesses, opportunités et menaces de l'entreprise liées au dérèglement climatique et à la transition écologique.
3. **Écrire la vision de l'entreprise** « à quoi ressemblera votre entreprise dans un monde bas-carbone ? »
4. **Déterminer une trajectoire** de réduction des émissions de gaz à effet de serre d'ici 2030 et les leviers stratégiques pour atteindre l'objectif
5. **Définir, mettre en œuvre** et **suivre un plan d'action** à 2030

Harmonie Mutuelle a volontairement retenu le terme de « Stratégie Climat » plutôt que « stratégie bas-carbone » ou « stratégie de décarbonation », pour montrer que son ambition est d'aller au-delà de la réduction de ses émissions. Bien consciente que la transition écologique et sociale dépend également d'autres facteurs comme la santé, les inégalités, la biodiversité, Harmonie Mutuelle a posé une Stratégie Climat qui va au-delà de la réduction de ses émissions de CO2. Son objectif est aussi de contribuer à la réduction des émissions de ses adhérents et du secteur de la santé, d'intégrer les sujets interdépendants de la biodiversité, de la solidarité et de l'adaptation au changement climatique.

1.3 *Notre vision* d'Harmonie Mutuelle dans un monde bas-carbone *en 2050*

Notre vision d'Harmonie Mutuelle bas carbone en 2050 est celle d'une entreprise mutualiste ayant pris toute sa place dans le domaine de la pleine santé. Harmonie Mutuelle accompagne ses adhérents afin de créer un cadre favorable à la pleine santé.

C'est-à-dire une santé physique et physiologique, individuelle et sociale, humaine et écologique. Harmonie Mutuelle joue un rôle facilitateur et incitatif à l'adoption de modes de vie favorables à la santé et à l'environnement. En ce sens des incitations intégrées à sa protection assurantielle (tarifaires, services additionnels) valorisent les meilleurs comportements en matière de modes de vie ou de travail permettant de préserver la santé humaine individuelle et sociale ainsi que celle des écosystèmes naturels. En complément, elle a développé des services et dispositifs permettant à ses millions d'adhérents de bénéficier de conditions de vie agréables tout en s'adaptant aux conséquences du dérèglement climatique et en contribuant à son atténuation.

Restant leader de la complémentaire santé pour tous, son modèle de prévention sociale et écologique a permis de faire baisser les besoins de prestations de soins. Elle a développé grâce à sa coopération avec les professionnels de santé aux outils digitaux des parcours de santé et de soins adaptés, personnalisés permettant une utilisation raisonnée et pertinente des compétences médicales et un meilleur accès au plus grand nombre en proximité.

Une part de son modèle économique est liée à sa capacité, en coopération avec différents partenaires, à faire progresser la pleine santé de ses adhérents au cœur des territoires. Ainsi, son modèle d'affaires est désormais assis sur les coûts de santé évités, pour les pouvoirs publics et les entreprises, et sur l'amélioration du bien-être. Harmonie Mutuelle fait partie intégrante d'un dispositif de prévention solidaire qui permet d'atténuer la vulnérabilité lors de survenance de crises climatiques. Elle anime des liens de solidarité dans les territoires permettant de générer du lien social, indispensable à l'atteinte de la pleine santé. Ces liens ont incité les adhérents en lien avec les collectivités à constituer des réseaux de bienveillance, d'attention à ceux qui pourraient être les plus touchés par les événements climatiques.

Également, les impacts induits par l'ensemble de ses activités sont sobres et l'influence sur ses parties prenantes est intégrée à tous les niveaux de sa chaine de valeur. Conjointement aux efforts réalisés par la chaine de soin française, anticipés par les structures médico-sociales du groupe VYV, les actions d'Harmonie Mutuelle permettent de réduire l'empreinte carbone du secteur de la santé en améliorant la santé de tous.

https://www.harmonie-mutuelle.fr/sites/default/files/2024-02/HM_STRATEGIE-CLIMAT-2030.pdf

The example of Harmonie Mutuelle

La nostra visione di Harmonie Mutuelle in un mondo a basse emissioni di carbonio nel 2050

La nostra visione di **Harmonie Mutuelle a basse emissioni di carbonio nel 2050** è quella di un'**impresa mutualistica** che ha pienamente trovato il proprio ruolo nel campo della **salute globale**. Harmonie Mutuelle **accompagna i propri aderenti** al fine di creare un **contesto favorevole alla piena salute**.

Per **piena salute** si intende una **salute fisica e fisiologica, individuale e sociale, umana ed ecologica**. Harmonie Mutuelle svolge un **ruolo di facilitatore e promotore** dell'adozione di **stili di vita favorevoli alla salute e all'ambiente**. In questo senso, **incentivi integrati nella copertura assicurativa** (tariffari, servizi aggiuntivi) **valorizzano i comportamenti più virtuosi** in termini di stili di vita o di lavoro, contribuendo a **preservare la salute umana** e quella degli **ecosistemi naturali**.

In **complemento**, Harmonie Mutuelle ha sviluppato **servizi e dispositivi dedicati** che consentono ai suoi **milioni di aderenti** di beneficiare di **condizioni di vita piacevoli, adattandosi alle conseguenze del cambiamento climatico** e contribuendo attivamente alla **mitigazione del riscaldamento globale**.
Rimanendo leader nella sanità integrativa per tutti, il **modello di prevenzione sociale ed ecologica** di Harmonie Mutuelle ha permesso di **ridurre il fabbisogno di prestazioni sanitarie**. Grazie alla **cooperazione con i professionisti della salute** e all'utilizzo di **strumenti digitali**, l'organizzazione ha sviluppato **percorsi di salute e di cura personalizzati**, che consentono un **uso ragionato e appropriato delle competenze mediche** e un **migliore accesso alle cure** per il maggior numero di persone, in prossimità dei territori.

Una **parte significativa del modello economico** di Harmonie Mutuelle è legata alla sua capacità, **in cooperazione con diversi partner**, di **migliorare la piena salute degli aderenti nei territori**. Il **modello di business** si fonda quindi sui **costi sanitari evitati** per le **autorità pubbliche** e per le **imprese**, nonché sul **miglioramento del benessere collettivo**. Harmonie Mutuelle è parte integrante di un **sistema di prevenzione solidale** che contribuisce a **ridurre la vulnerabilità** in caso di **crisi climatiche**.

L'organizzazione **anima legami di solidarietà nei territori**, generando **coesione sociale**, elemento indispensabile per il **raggiungimento della piena salute**. Tali legami hanno incoraggiato gli aderenti, **in collaborazione con le collettività locali**, a costituire **reti di attenzione e di supporto** rivolte alle persone **più esposte agli eventi climatici estremi**.

Step 3 – Vision : example of a leading newspaper in France

Example of the major reduction levers identified right after GHG inventory

1. REDUCE THE IMPACT OF THE PRINT BUSINESS	2. REDUCE THE IMPACT OF OTHER OPERATIONS	3. IMPLEMENTG A RESPONSIBLE DIGITAL POLICY	4. DESIGN LOW CARBON EVENTS
• Purchase of recycled paper • Reduced paper consumption • Responsible Printing Policy	• Supplier maturity analysis • Integration of contractual clauses and support for suppliers • Reduction of energy and water consumption in buildings	• Eco-design and digital design • Responsible selection of digital service providers • Responsible digital advertising	• Managing the origin of guests and raising awareness of sustainable modes of transport • Responsible catering at events • Optimization and recycling of decorations and materials used during events

Step 3 – Vision : example of a leading newspaper in France

The long term vision of the newspaper

The company wants to position itself as a player committed on a daily basis to improving information on all subjects in the light of the climate emergency. We aim to be the leader in climate news coverage and promote positive solutions.

Our mission is to equip our readers to enable them to decipher the news and make informed choices.

Exemple des grands leviers de réduction identifiés à partir de cette réflexion

1. ENGAGE THE READER AND CONTRIBUTE TO BEHAVIOR CHANGE

- Definition of Climate-Centric Media Coverage
- Training of journalists and advertising network focused on climate

2. SUPPORT THE TRANSFORMATION OF OUR VALUE CHAIN

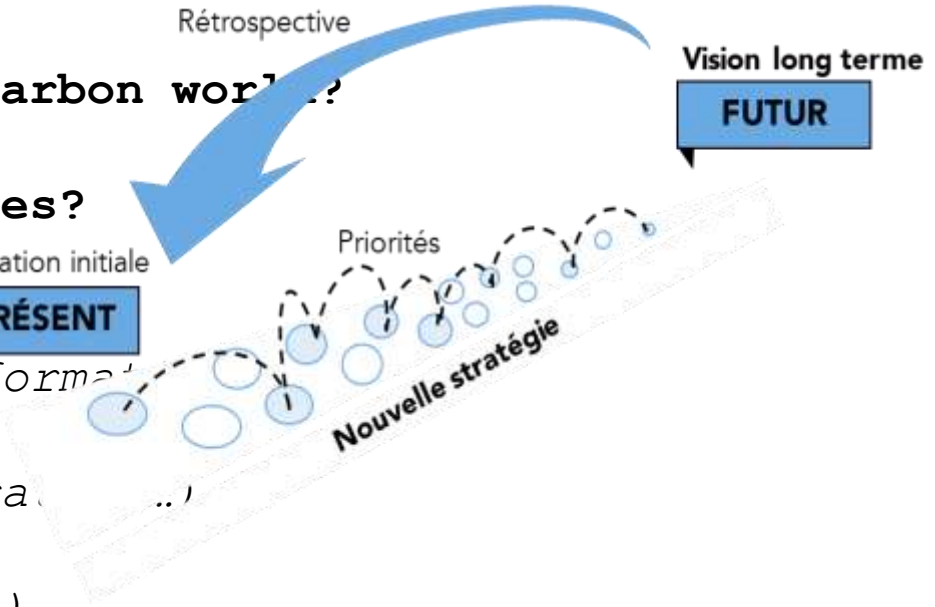
- Evaluation of suppliers via questionnaires on their climate approach
- Inclusion of contractual clauses relating to emission reductions
- Support for less mature suppliers

3. BE EXEMPLAR IN OUR OPERATIONS

- Implementation of an environmental management system
- Eco-design of the paper newspaper
- Promotion of digital sobriety and eco-design of events

And what about Alupro?

1. **What future do we want to help build?**
   (What kind of world do we want to make possible by 2050?)
2. **What impacts do we want to reduce or transform?**
   (On climate, resources, biodiversity, territories…)
3. **What economic model will be consistent with a low-carbon wor[illegible]?**
   (Products, services, value creation, sufficiency…)
4. **What major transformations will affect our activities?**
   (Value chain, jobs, technologies, organization…)
5. **What values and what DNA do we want to preserve?**
   (What will remain unchanged despite external transforma[illegible]
6. **Which societal scenario do we want to be part of?**
   (e.g. sufficiency, cooperation, technology, regenera[illegible]…)
7. **How will we be perceived in 2050?**
   (By our customers, employees, competitors, partners)
8. **What unique contribution do we want to make?**
   (Our role, our purpose in a transformed world)



Example of vision for Alupro

FROM MANUFACTURER TO CATALYST OF A LOW-CARBON CIRCULAR ALUMINIUM ECONOMY

By **2050, AluPro** has transformed itself into far more than a manufacturer of aluminium components. The company is now recognized as **Europe's leading platform** for the **supply, exchange and second life of aluminium resources,** operating within a **100% circular economy model.**
In this **new industrial era,** AluPro has become the **"Backmarket of aluminium".**
- **Every component has a history,** full **traceability,** and a **renewed use value.**
- The **platform connects manufacturers, industrial players, reuse actors and recyclers** within a **fully decarbonized and shared supply chain.**
- **More than 90% of the materials exchanged** come from **recycled or reused streams,** certified **low-carbon.**

The former portfolio, once largely centered on **Avia2050 products (aeronautics),** has almost completely disappeared. It has given way to **Car2050,** a new generation of components designed for the **intermediate electric vehicle industry: lighter, more resource-efficient,** and **fully integrated into sustainable mobility models.**
Each product is **designed from the outset** to:
- **Maximize reusability,**
- **Ensure a neutral or negative carbon footprint across its entire life cycle,**
- **Support a functional economy,** focused on **use rather than ownership.**

By embracing this vision, **AluPro embodies a new way of doing industry— more resilient, more agile,** and **deeply**

4. ACT Step-by-Step & Step
Steps 4 and 5

14h45 - 17h00

4th step: new strategy

OBJECTIVE	• Management adopts a strategic plan that incorporates decarbonisation and includes carbon performance targets.	ESTIMATED DURATION	1 to 3 months

STEPS	WHO TO CONTACT?	WHAT TO DO?	TOOLS
4.A Carbon performance targets	• Coordinator • Team members	• For the various carbon indicators identified in step 2B, define short-, medium- and long-term performance targets that are comparable and aligned as far as possible with the reference trajectory targets.	Carbon Performance Tool
4.B Strategic plan	• Coordinator • Team members • Management/Project leader • Resource persons	• Develop a new strategic plan (objectives, strategic directions and policies) aligned with the Stage 3B roadmap, enabling the Stage 4A performance objectives to be achieved while limiting the risks identified in Stage 2C and capitalising on the opportunities identified. A collective intelligence workshop could be organised to brainstorm the strategic priorities to be included.	Strategy toolkit

4th step: new strategy

TARGETS	• Management adopts a strategic plan that incorporates decarbonisation and includes carbon performance targets.	ESTIMATED DURATION	1 to 3 months

STEPS	WHO TO CONTACT?	WHAT TO DO?	TOOLS
4.C Commitment from the governing body	• Coordinator • Management / Project leader	• Approval of the strategic plan and carbon performance targets by the board of directors	Progress Grid – Management commitment letter template

The main components of the strategy deliverables

1. MID TERM ENGAGEMENTS

- **Axes / pillars** = major transformations to be undertaken (offer, operations, value chain…)
- **Commitments by pillar** (qualitative and quantitative objectives that make it possible to quantify the ambition)

2. DECARBONISATION PATHWAYS

- **Quantified trajectories** for Scopes 1-2-3
- Ideally on absolute terms, intensity targtes accepted for scope 3 only

3. CLIMATE GOVERNANCE

- **Governance** (roles, skills, decision-makers)

Strategy is not an action plan

1. MID TERM ENGAGEMENTS

THE LONG TERM VISION

Sets the direction, ambition, scenario and alignment of leadership

+15 years, *ideally* ***2050***

DECARB PATHWAYS

Defines the scientific ambition of the strategy

Target set for 2050 with milestones of up to 5 years

AXIS / PILLAR 1	AXIS / PILLAR 2	AXIS / PILLAR 3	AXIS / PILLAR 4
ENGAGEMENT1 Objectives	**ENGAGEMENT1** Objectives	**ENGAGEMENT1** Objectives	**ENGAGEMENT1** Objectives
ENGAGEMENT 2 Objectives	**ENGAGEMENT 2** Objectives	**ENGAGEMENT 2** Objectives	**ENGAGEMENT 2** Objectives
ENGAGEMENT 3 Objectives	**ENGAGEMENT 3** Objectives	**ENGAGEMENT 3** Objectives	**ENGAGEMENT 3** Objectives

Example for Alupro

PILLAR 1 – BUILD A FULLY CIRCULAR, LOW-CARBON ALUMINIUM ECOSYSTEM

From manufacturer to european reference platform for circular aluminium

Engagement 1.1 – shift to a predominantly circular aluminium supply

- ≥90% of aluminium volumes sourced from recycled or reused streams by 2050
- ≥60% by 2030, certified low-carbon

Engagement 1.2 – enable traceability and second life for all components

- 100% of components traceable (material origin, carbon footprint, use history) by 2040
- ≥80% of components designed to re-enter a second-life or reuse loop by 2050

Engagement 1.3 – decarbonize the upstream and downstream value chain

- -50% scope 3 emissions

PILLAR 2 – DESIGN LOW-CARBON PRODUCTS FOR A FUNCTIONAL AND SUSTAINABLE MOBILITY ECONOMY

From product-based manufacturing to use-oriented, low-carbon solutions

Engagement 2.1 – Transform the product portfolio

- 100% of revenue generated by Car2050 and circular products by 2040
- Exit of legacy high-carbon product lines (incl. aeronautics) by 2035

Engagement 2.2 – Embed eco-design and carbon performance by default

- 100% of new products designed according to eco-design and circularity criteria by 2030
- -40% average lifecycle carbon intensity per product by 2040 vs. 2023

Engagement 2.3 – Develop a

PILLAR 3 – DEEPLY REDUCE OPERATIONAL EMISSIONS AND RESOURCE USE

Efficient, resilient and low-carbon industrial operations

Engagement 3.1 – Reduce energy-related emissions from operations

- -55% Scope 1 & 2 emissions by 2030 vs. 2023
- -80% by 2040, through sobriety, efficiency and energy substitution

Engagement 3.2 – Transform the energy mix

- ≥90% low-carbon electricity across all sites by 2035
- -90% fossil fuel use for industrial processes by 2040 vs. 2023

Engagement 3.3 – Improve material and energy efficiency

- -30% energy intensity per unit produced by 2030

PARTNERSHIPS

From isolated actor to ecosystem orchestrator

Engagement 4.1 – Strengthen climate governance and accountability

- Climate objectives integrated into executive performance criteria by 2027
- Dedicated climate steering committee operational by 2026

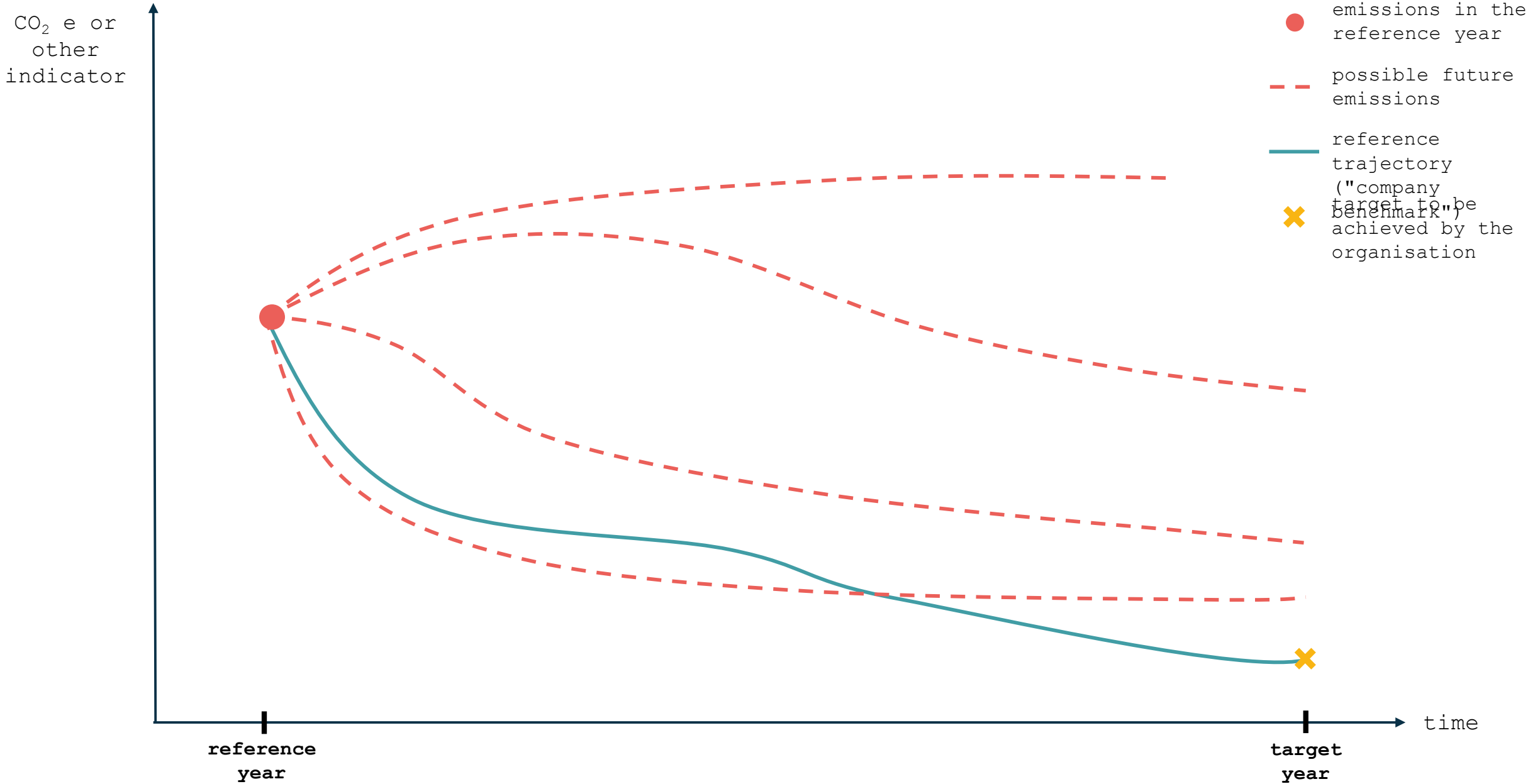
Engagement 4.2 – Embed climate and circularity in decision-making

- 100% of strategic investments assessed against carbon, resource and circularity indicators by 2030
- Internal carbon reference value used in investment decisions by 2028

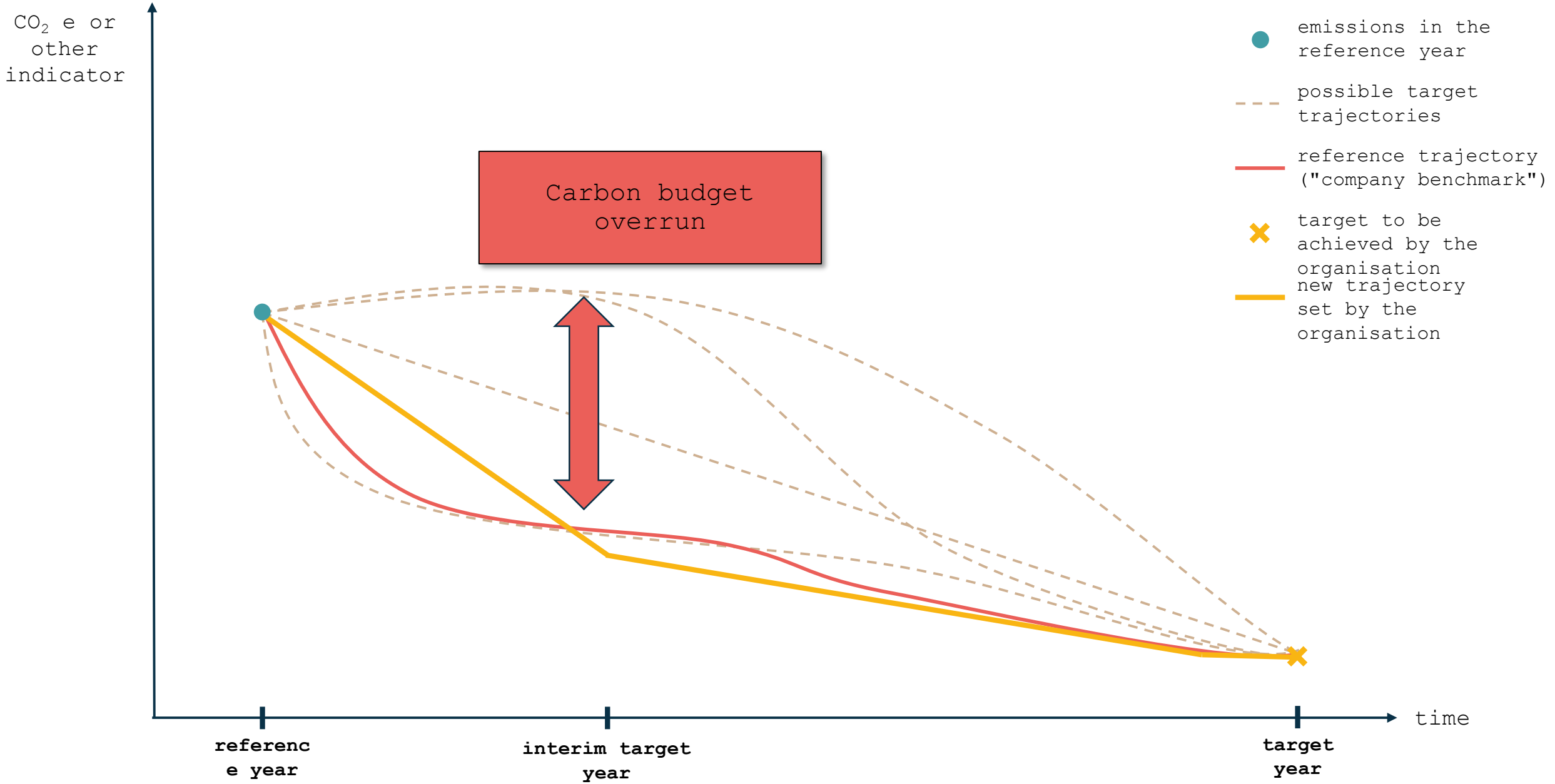
Engagement 4.3 – Mobilize suppliers and partners

- 100% of strategic suppliers engaged in measured emission-reduction pathways by 2035

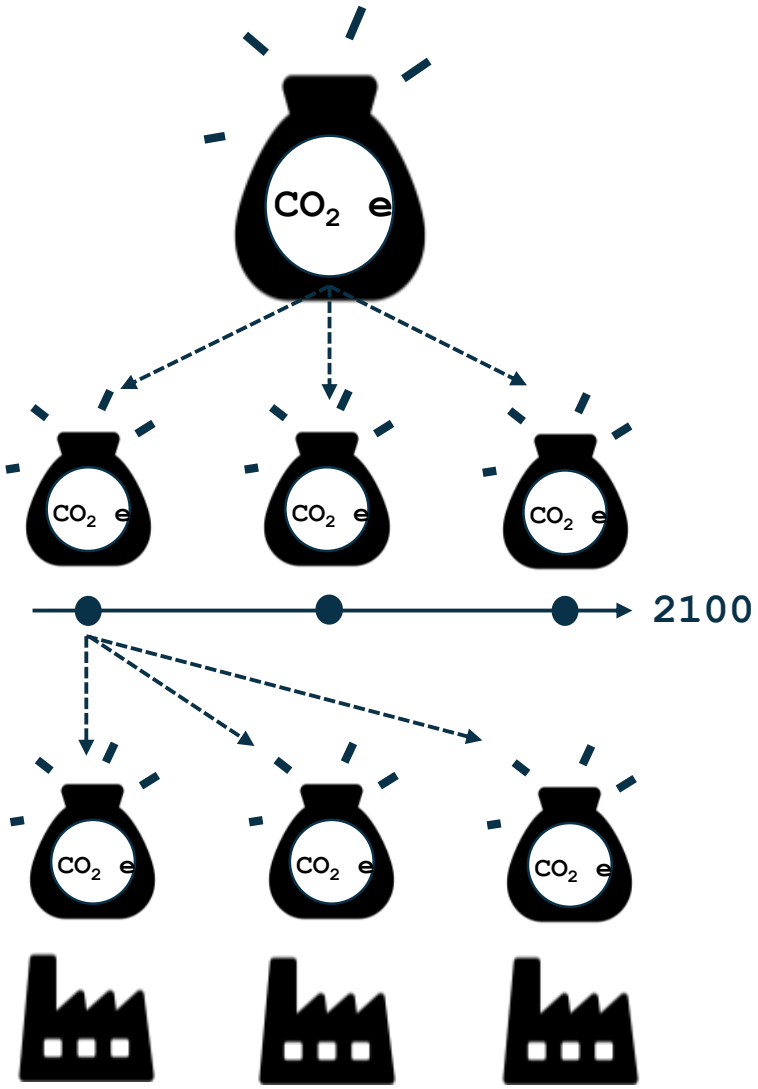
2. DECARBONISATION PATHWAYS



AND NOT ONLY TARGETS



The theory bethind scientific trajectories



1. GHG budget

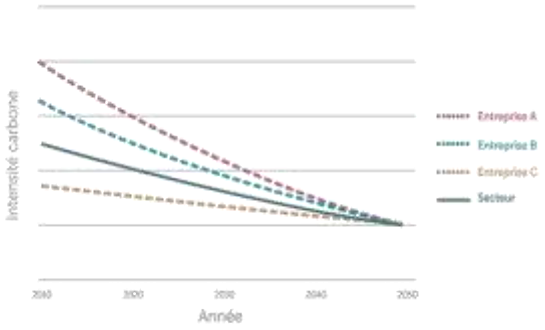
Estimate of the GHG emissions that can be emitted over a given period while limiting the temperature increase to +1.5°C (or 2°C depending on the objectives).

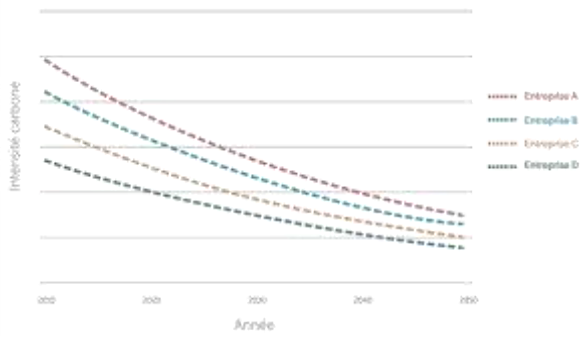
2. Emissions scenario

Distribution of the budget over time and then by sector and/or region of the world.

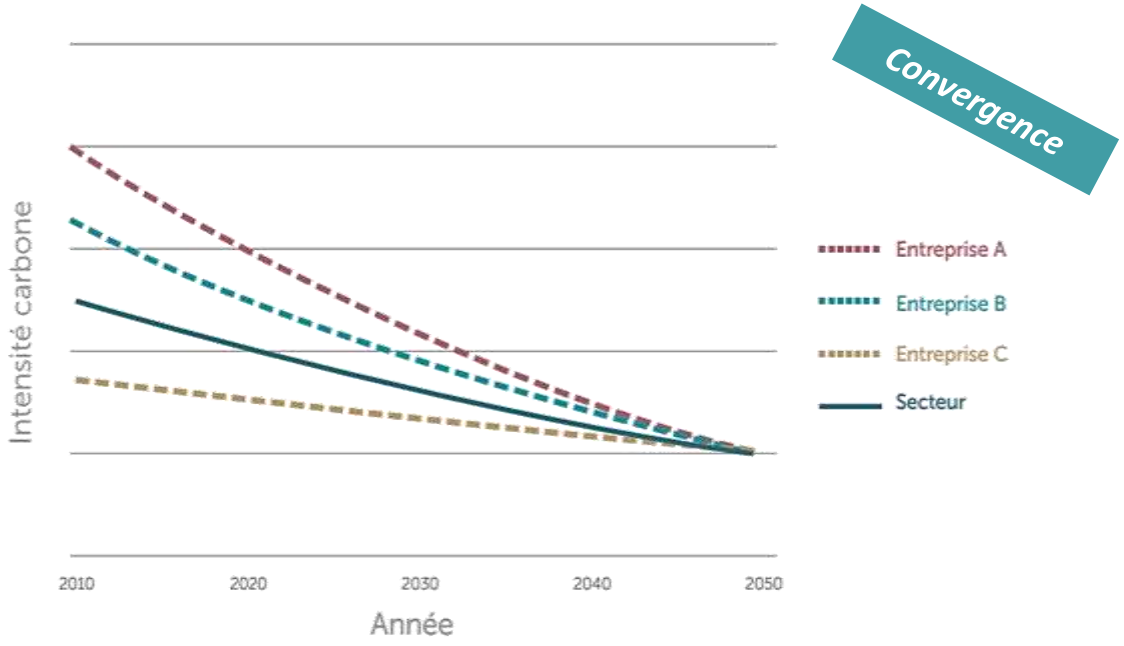
3. Allocation

Distribution of the carbon budget depending on a given emissions scenario among organisations with the same level of disaggregation (e.g. region, sector or global level). SBT methods are based on two main allocation approaches: Convergence and Contraction.

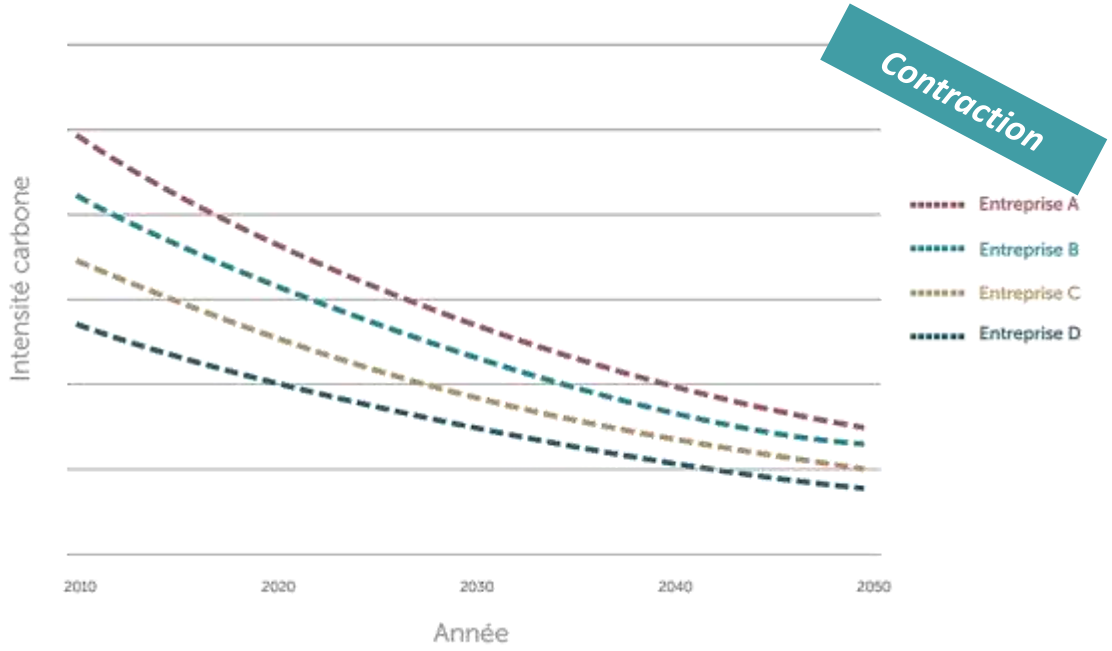




The theory bethind scientific trajectories



Achieving the same value for all by 2050 → a less efficient company will have to make a greater effort



Reduction by the same annual percentage
→ All companies must make a similar reduction effort

Trajectory setting mechanisms: the golden rules

The ambition of a set trajectory must be compared to a **reference trajectory (top-down approach)**	The **reference trajectory must be chosen** according to various criteria: • Absolute or intensity trajectory • The sector of activity • The source of the trajectory • The date of publication of the trajectory • The units considered (absolute or intensity) • The geographical area concerned
Intermediate milestones must be set	Frequency to be defined, at least every 5 to 10 years
The trajectory must be achieved using the organisation's existing levers for action **(bottom-up approach)**	Iterative exercise with step 5 and must take into account locked-in emissions. There is also a need to integrate the modelling of the company's **projected growth** into the modelling.

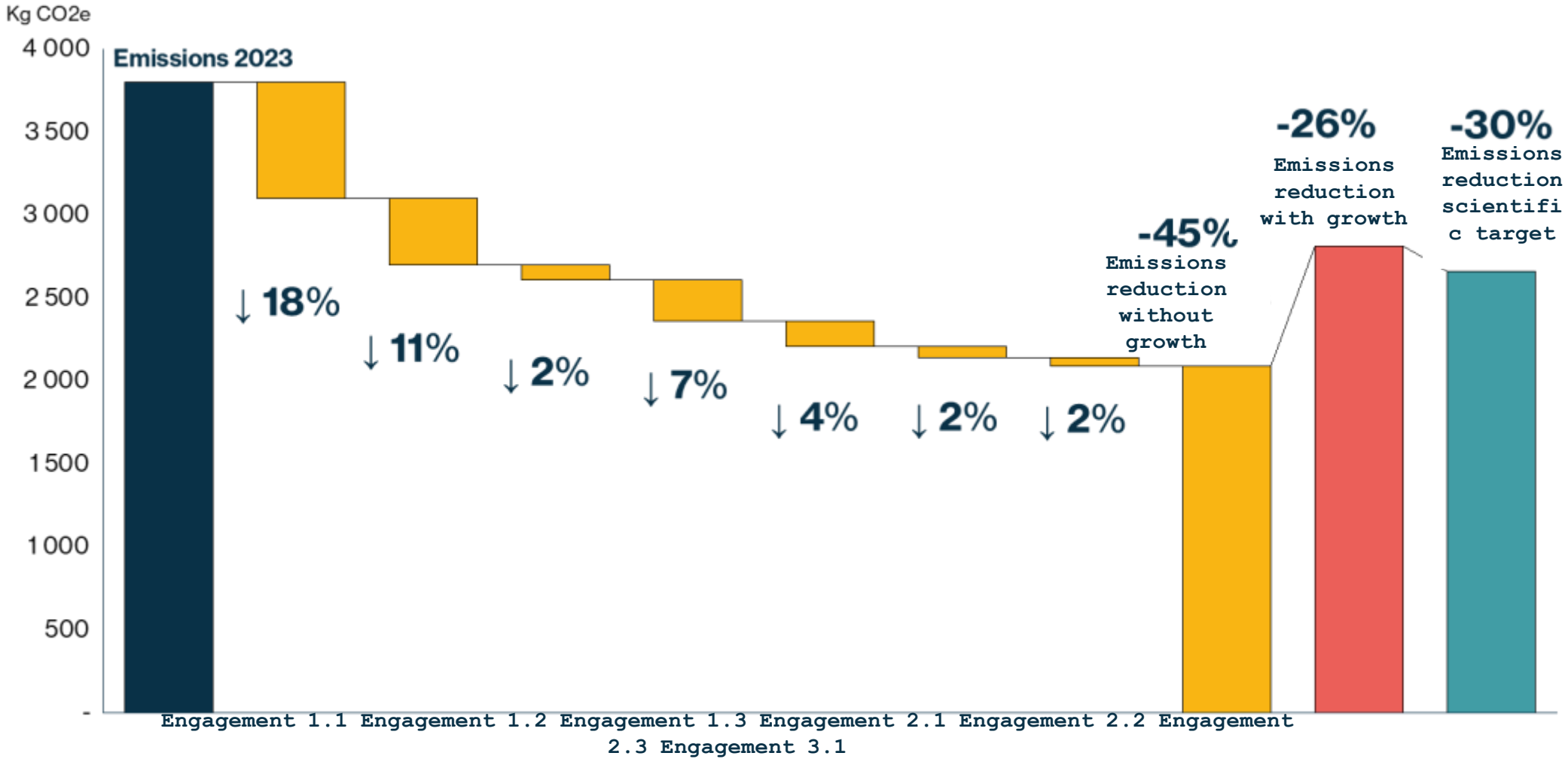
Trajectory setting mechanisms: the golden rules

			Scope 1 and 2			Scope 3			
Near-term science-based targets	Target boundary		95% coverage of scopes 1 & 2			If scope 3 represents more than 40% of total emissions: target boundary must cover minimum 67% of scope 3 emissions			
	Target year		5-10 years from date of submission			5 - 10 years from date of submission			
	Method eligibility and minimum ambition	*Method*	Cross-sector absolute reduction (i.e., ACA)	Sector-specific intensity convergence (i.e., SDA)	Renewable electricity (scope 2 only)	Cross-sector absolute reduction (i.e. ACA)	Sector-specific intensity convergence (i.e. SDA)	Supplier or customer engagement	Scope 3 physical and economic intensity reduction
		Eligibility and minimum ambition	• Minimum of 4.2% linear annual reduction (LAR) dependant on base year • Exception: FLAG pathway is 3.03% LAR	• Depends on sector and company inputs	• 80% RE by 2025 • 100% RE by 2030 and thereafter a maintenance target	• 2.5% LAR	• Depends on sector and company inputs (SDA)	• Suppliers/customers have science-based targets in line with the latest Corporate Near-Term Criteria	• 7% year-on-year physical/economic intensity reduction in annual compounded terms
Long-term and net-zero science-based targets	Target boundary		95% coverage of scopes 1 & 2			90% coverage of scope 3			
	Target year		2050 or sooner (2040 for companies using the power and maritime SDAs)			2050 or sooner			
	Method eligibility and minimum ambition	*Method*	Cross-sector absolute reduction (i.e., ACA)	Sector-specific intensity convergence (i.e., SDA)	Renewable electricity (scope 2 only)	Cross-sector absolute reduction (i.e., ACA)	Sector-specific intensity convergence (i.e., SDA)	Supplier or customer engagement	Scope 3 physical and economic intensity reduction
		Eligibility and minimum ambition	• 90% reduction (cross-sector pathway) • 72% reduction for FLAG • Other sector pathways vary	• Sector/commodity pathways vary	• 100% RE by 2030 and thereafter a maintenance target	• 90% reduction (cross-sector pathway) • 72% reduction for FLAG • Other sector pathways vary	• Sector/commodity pathways vary	• Not eligible for long-term science-based targets	• 97% overall reduction for both physical and economic intensity

Not eligible | 1.5°C ambition | Well-below 2°C ambition

Source: SBTi, Getting Started Guide V1.1

Always check the faisability of the strategy



The carbon performance tool

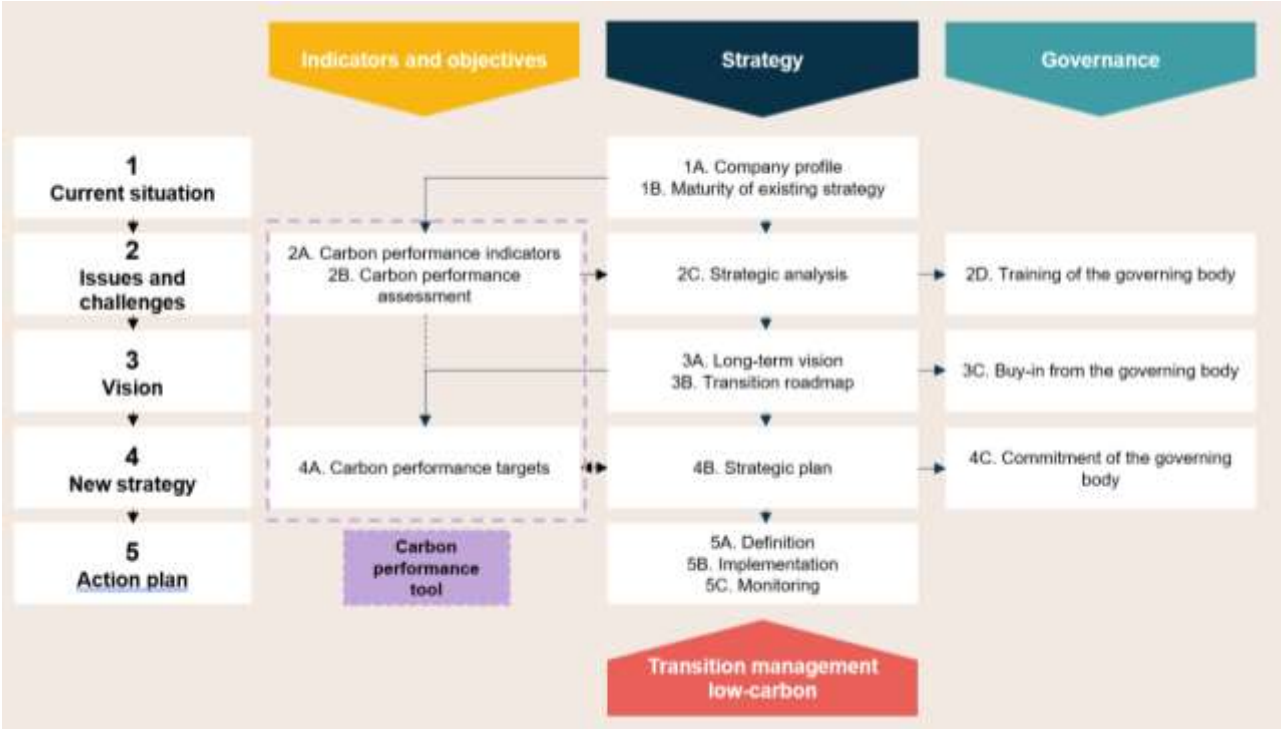
What is it used for?

The Carbon Performance Tool enables relevant carbon performance indicators to be defined and quantitative targets to be set.

Who will use it?

ACT Step by Step advisers

When is it used?



Exercice

Following the 2023 GHG Assessment, AluPro has chosen in its 2024 strategy to set the following two carbon performance targets for 2030, with 2023 as the reference year:

- -20% GHG in absolute terms for Scope 1+2
- and -20% GHG per tonne of aluminium purchased for emissions related to purchases (it is estimated that all of these are related to the purchase of aluminium).

a) In the '4.A Target and benchmark' tab, show AluPro's targets for its Scope 1+2 emissions and those for its emissions related to aluminium purchases.

Based on the ACT Generic methodology and your experience, you suggest that the company compare itself to an "SBT absolute contraction" reference trajectory (1.5°C trajectory) for all Scope 1+2 emissions, i.e. a linear average annual reduction of 4.2% in absolute emissions. Scope 1+2 emissions are low for the company, and a general approach covering all Scope 1+2 emissions appears to be the most appropriate.

With regard to the emissions reduction target associated with the purchase of raw materials, as it only concerns aluminium, you recommend comparing it to a trajectory that is included in the ACT Aluminium 1.5°C ambition methodology, a trajectory developed by the recognised body on the subject: the IEA.

b) Enter the two reference trajectories into the Carbon Performance tool in the appropriate place.

c) Are the company's objectives compatible with these identified reference trajectories? If not, what objectives should AluPro set itself?

d) Which targets are missing to complete the strategy of Alupro?

3. CLIMATE GOVERNANCE

WHO SUPERVISES (and makes the decisions/orientations)?

WHO COORDINATES THE CLIMATE STRATEGY?

For each strategic pillar:

WHO IS IN CHARGE?
- Objectives
- Operational deployment?
- Advancement, dilemmas and needs?
- …

WHO CONTRIBUTES?
- to the achievement of objectives
- to the success of the action plan
- …

What integration into the general governance of the company?

With what interactions?
- Within these bodies
- Between these instances

According to what timetable?
- Different depending on the instance

What monitoring tools should you use to use
- for the objectives
- for the action plan
- …

5th Step: Action plan

OBJECTIVES	• Convert the detailed strategic plan into concrete acti	**ESTIMATED DURATION**	4 months to 1 year for stage 5A

STEPS	WHO TO CONTACT?	WHAT TO DO?	TOOLS
5.A Definition	• Coordinator • Team members • Resource persons • All employees	• Identify all reduction measures that will activate the levers of the strategic plan developed in phase 4B. The measures are explicitly defined and characterised, then prioritised in an action plan. One or more collective intelligence workshops may be held	Strategy toolkit – Action plan
5.B Implementation	• All employees – stakeholders	• Implementation of the plan's actions are implemented. Action carried out internally within the organisation by the various action leaders identified in the action plan.	N/A
5.C Follow-up	• Coordinator • Team members	• Monitoring of progress, difficulties and results of actions with minor adjustments to the action plan if necessary. Carried out internally within the organisation with clearly identified governance.	Organisation-specific dashboard to be developed specifically for the project

The action plan must be similar to any other action plan of the company

List of pillars

Criteria for describing an action

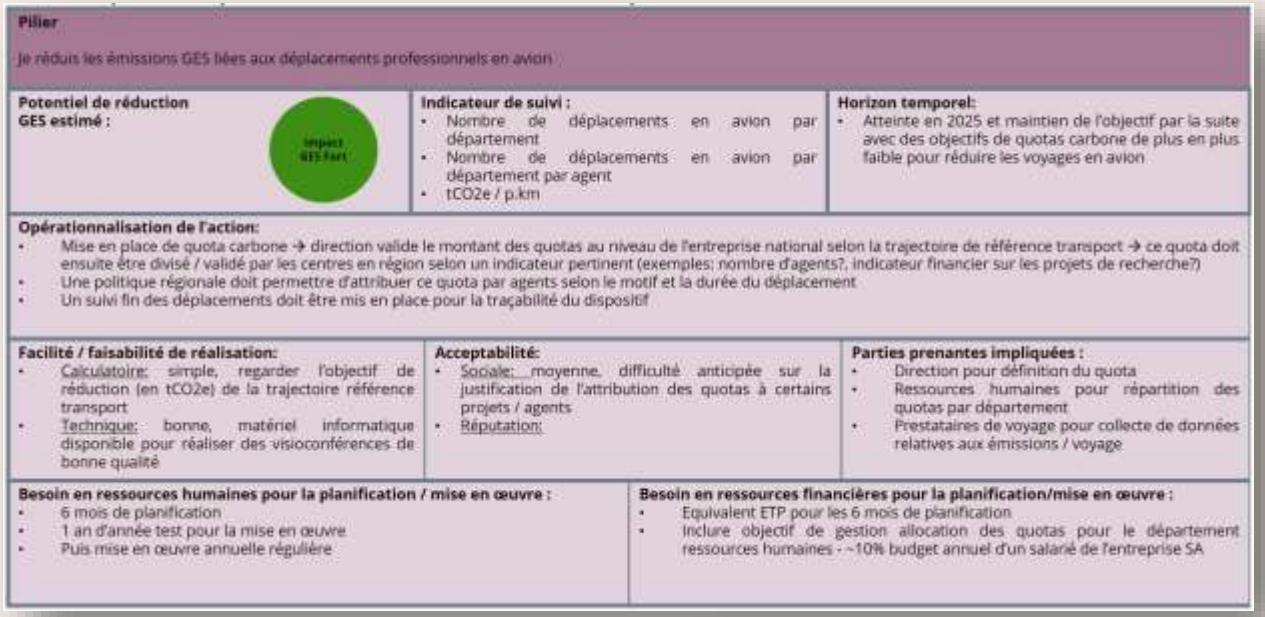
Grille du plan

En cas d'objectif de réduction de l'intensité

Pilier stratégique	Numéro d'action	Description de l'action	Objectif CO2	Unité	Année cible	Année de base	Type de réduction	Unité d'intensité	Indicateur de suivi	de structures de coordination et d'organisation	ressources et en temps pour la planification	soins en ressources et en temps pour la mise en œuvre	Budget global pour la planification et la mise en œuvre	Sources de financement	Parties prenantes impliquées	Niveau d'implication
De 4B. PLAN STRATÉGIQ	ID (1,2,3, etc.)	Conversion du pilier stratégique en plan d'action	Réduction d'émissions ciblée par l'action	Kg, tonnes CO2eq.	Quand l'objectif de réduction doit-il être atteint ?	Quand l'action est-elle prévue ?	Absolu ou intensité ?	Unité de référence (ex : € du chiffre d'affaires, nombre de produits, etc.)	Indicateur à s pour avoir u vue d'ensem progrès et les performances de l'action	Département/équipe/ service en charge de la mise en œuvre	Nombre d'employés chargés de la planification ou/et du calendrier d'exécution	Nombre d'employés chargés de la mise en œuvre ou/et du calendrier d'exécution	Ressources financières nécessaires à la mise en œuvre	Budget de l'entreprise, fonds externes, subventions publiques	Interne ou externe	Participation active à la planification, à la mise en œuvre, rôle consultatif, etc.
Impact carbone des matières premières	1	Exiger des fournisseurs le facteur d'émissions de leurs	/	kgCO2e	2027	2025	/	unité de produit	CO2e/Produit	Achats	5 jours.homme	-	-	Internes	Fournisseurs	Faible
Impact carbone des matières premières	2	Elaborer un plan d'actions avec les fournisseurs pour diminuer les émissions liées à la production d'aluminium	/	kgCO2e	2035	2025	Intensité	unité de produit	CO2e/Produit	Achats	10 jours.homme sur 2 mois	2 personnes pendant 2 ans	20 k€	Internes	Fournisseurs	Fort
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Maîtrise de l'énergie	8	Certifier ISO 50001 le site de Valencia	-60%	kW.h	2030	2025	Intensité	unité de produit	kW.h/Produit	Production	2 personnes pendant 1 an	2 personnes pendant 1 an	100 k€	Internes + fonds européens	-	Fort
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Energies renouvelables	12	Mener une étude de faisabilité pour la production d'énergie solaire à Lyon et Valencia	/	kW.h EnR	2026	2025	/	-	kW.h EnR Produits / kW.h EnR consommés	Services généraux	10 jours.homme pour préparer le cahier des charges	1 personne pendant 6 mois pour le suivi	300 k€	Internes + subvention ADEME	-	Moyen
Energies renouvelables	13	Changer de contrat ou de fournisseur d'électricité à Valencia	-80%	kgCO2e	2026	2025	Intensité	kWh	kgCO2e/kW.h	Achats	10 jours.homme	-	Surcoût lié au contrat : 20	Internes	-	Faible

4B. STRATEGIC PLAN | 3B. VISION & TRANSITION ROADMAP | 5A. ACTION PLAN

Sharing best practices – examples of deliverables



Pilier

Je réduis les émissions GES liées aux déplacements professionnels en avion

Potentiel de réduction GES estimé :

Impact GES Fort

Indicateur de suivi :
- Nombre de déplacements en avion par département
- Nombre de déplacements en avion par département par agent
- tCO2e / p.km

Horizon temporel:
- Atteinte en 2025 et maintien de l'objectif par la suite avec des objectifs de quotas carbone de plus en plus faible pour réduire les voyages en avion

Opérationnalisation de l'action:
- Mise en place de quota carbone → direction valide le montant des quotas au niveau de l'entreprise national selon la trajectoire de référence transport → ce quota doit ensuite être divisé / validé par les centres en région selon un indicateur pertinent (exemples: nombre d'agents?, indicateur financier sur les projets de recherche?)
- Une politique régionale doit permettre d'attribuer ce quota par agents selon le motif et la durée du déplacement
- Un suivi fin des déplacements doit être mis en place pour la traçabilité du dispositif

Facilité / faisabilité de réalisation:
- Calculatoire: simple, regarder l'objectif de réduction (en tCO2e) de la trajectoire référence transport
- Technique: bonne, matériel informatique disponible pour réaliser des visioconférences de bonne qualité

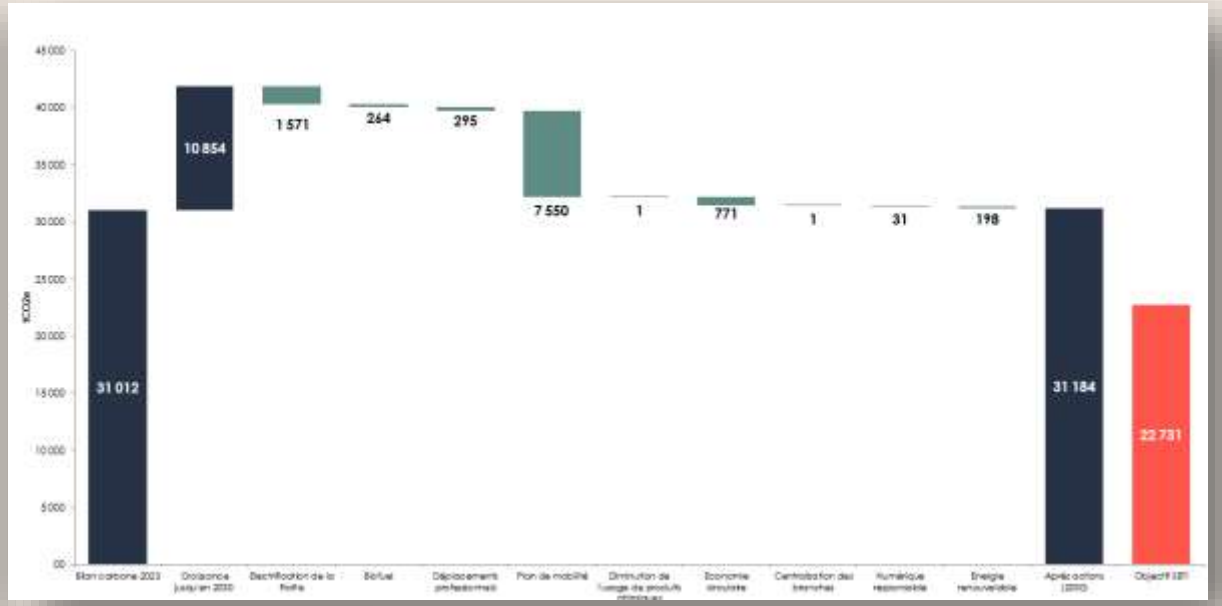
Acceptabilité:
- Sociale: moyenne, difficulté anticipée sur la justification de l'attribution des quotas à certains projets / agents
- Réputation:

Parties prenantes impliquées :
- Direction pour définition du quota
- Ressources humaines pour répartition des quotas par département
- Prestataires de voyage pour collecte de données relatives aux émissions / voyage

Besoin en ressources humaines pour la planification / mise en œuvre :
- 6 mois de planification
- 1 an d'année test pour la mise en œuvre
- Puis mise en œuvre annuelle régulière

Besoin en ressources financières pour la planification/mise en œuvre :
- Equivalent ETP pour les 6 mois de planification
- Inclure objectif de gestion allocation des quotas pour le département ressources humaines - ~10% budget annuel d'un salarié de l'entreprise SA

Detailed action sheets.



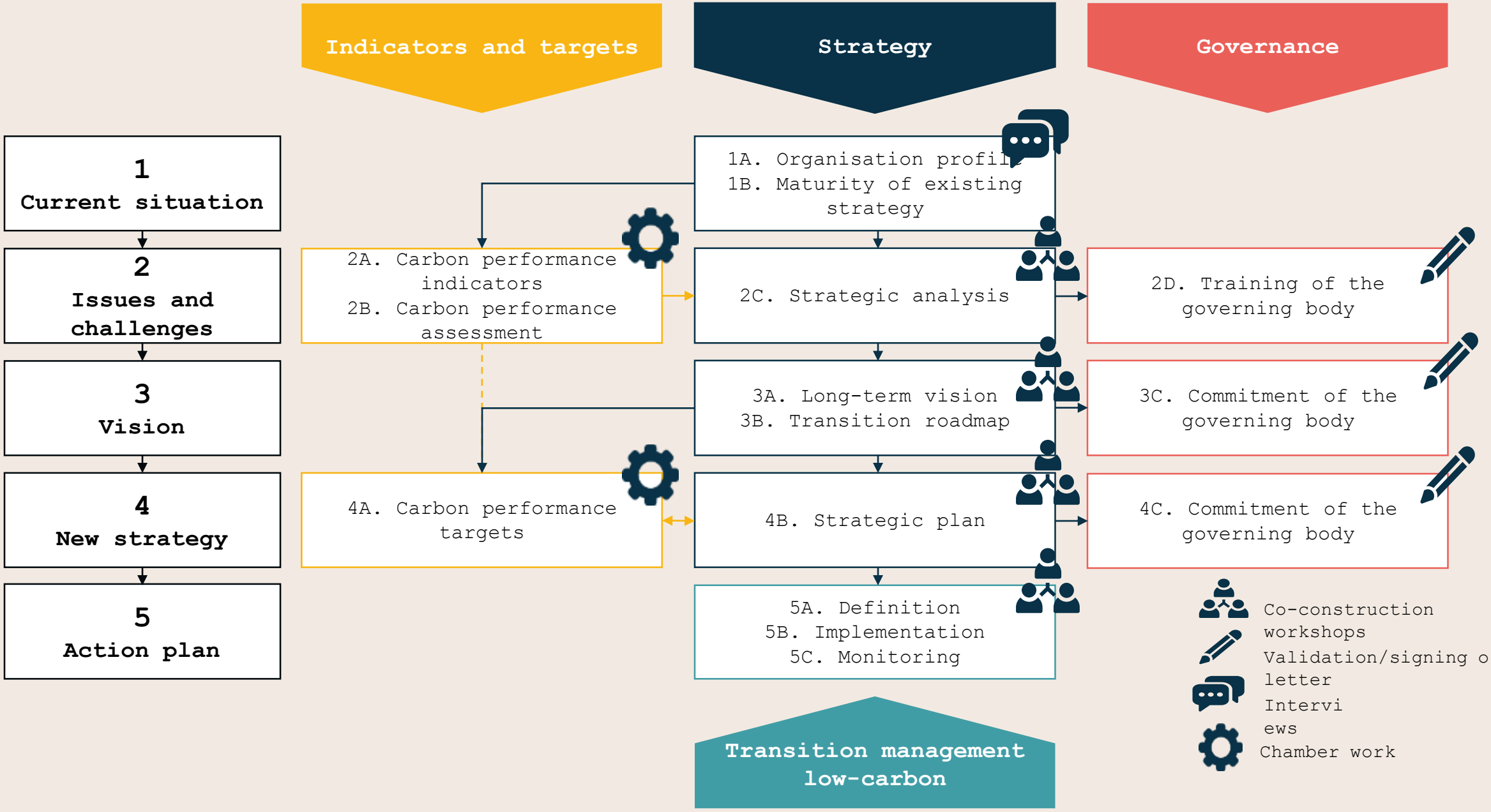
Quantified in a waterfall diagram...

Consolidated into an action plan broken down over time.

5. Closing session

17h00 - 17h30

Diagram of the ACT Step by Step process



What are the links and differences between the three strategic stages: Vision, Strategy and Action Plan?

ACT Step	Purpose and key question	Content	Time horizon	Level of abstraction	Update frequency
3. Vision	**Sets the direction, ambition, future scenario and leadership alignment** *Where do we want to be in a low-carbon world?*	• Long-term climate ambition • Future positioning in a low-carbon world (choice of a scenario) • Guiding principles (offer, business model, etc.)	Long term **+15 years, ideally 2050**	High	**Does not change** *(except in case of major disruption: business model change, merger, major regulatory shock)*
4. Strategy	**Defines transformations, commitments and trajectories** *How do we get there? What major*	• **Axes / pillars = major transformations to be undertaken** (offer, operations, value chain…) • **Commitments by pillar** (qualitative and quantitative objectives enabling the quantification of the	Medium term **3–5 years**	Low	**Annual adjustments** (priorities, budgets, milestones) **Full review**

What are the links and differences between the three strategic stages: Vision, Strategy and Action Plan?

Step	Level of consultant involvement	Proposed interactions (depending on your approach)	Average time over the year	Types of deliverables
Climate vision	• Upstream preparation (analysis, awareness-raising, scenarios) • Strong facilitation and framing of the Executive Committee / Management Committee • Facilitation of results presentation and validation	**1 to 2 workshops** (vision + scenarios) + **1 feedback / validation session**	**2 to 3 months**	• Consolidated climate vision and long-term narrative • Guiding principles • Link with risks and opportunities (Step 2)
Climate strategy	• Preparation (analyses and proposal of commitments, benchmarking, proposal of trajectories and governance) • Facilitation of executive and business workshops • Co-construction and arbitration through quantification of potential gains • Facilitation or support	**2 to 3 workshops** (businesses / pillars) + **1 strategy validation session**	**2 to 4 months**	• Strategic axes / pillars • Commitments by pillar (qualitative / quantitative) • Quantified trajectories for Scopes 1-2-3 • Potential gains to support prioritization • Governance / organization

Conclusion & Next Steps

Let’s note your needs

- Xx
- Xx
- xx

And our commun next steps

- Xx
- Xx
- xx

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Grazie e a presto!