

1 **APPENDIX:**

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3 **Appendix Table 1. CA100+ Net Zero Emissions Disclosure Framework**

Elements	Sub-elements
Ambitions	<ul style="list-style-type: none"> <li>• Net-zero GHG Emissions By 2050 (or sooner) Ambition</li> <li>• Long-term (2036-2050) GHG Reduction Target(s)</li> <li>• Medium-term (2027-2035) GHG Reduction Target(s)</li> <li>• Short-term (Up To 2026) GHG Reduction Target(s)</li> </ul>
Strategies	<ul style="list-style-type: none"> <li>• Decarbonization Strategy</li> </ul>
Financial Aspects	<ul style="list-style-type: none"> <li>• Capital Allocation</li> </ul>
Policy and Engagement	<ul style="list-style-type: none"> <li>• Climate Policy Engagement</li> <li>• Climate Governance</li> </ul>
Social and Environmental	<ul style="list-style-type: none"> <li>• Just Transition</li> </ul>
Consistency	<ul style="list-style-type: none"> <li>• TCFD Disclosure</li> </ul>
Historical Aspects	<ul style="list-style-type: none"> <li>• Historical GHG Emissions Reductions</li> </ul>

4 This table has been compiled and created by the author.

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7 **Appendix Table 2. TPT Disclosure Framework**

Key Stages of Transition	Disclosure Sub-elements
Foundation	<ul style="list-style-type: none"> <li>• Objectives and priorities</li> <li>• Business model implications</li> </ul>
Implementation Strategy	<ul style="list-style-type: none"> <li>• Business planning and operations</li> <li>• Products and services</li> <li>• Policies and conditions</li> <li>• Financial planning</li> <li>• Sensitivity analysis</li> </ul>
Engagement Strategy	<ul style="list-style-type: none"> <li>• Engagement with value chain</li> <li>• Engagement with industry</li> <li>• Engagement with government, public sector and civil society</li> </ul>
Metrics & Targets	<ul style="list-style-type: none"> <li>• Metrics &amp; Targets</li> <li>• Governance, business and operational metrics and targets</li> <li>• Financial metrics and targets</li> <li>• GHG emissions metrics and targets</li> <li>• Carbon credits</li> </ul>
Governance	<ul style="list-style-type: none"> <li>• Board oversight and reporting</li> <li>• Roles, responsibility and accountability</li> <li>• Culture</li> <li>• Incentives and remuneration</li> </ul>

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	• Skills, competencies and training
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