

# Appendix: Self-assessment

Please use this self-assessment as a tool to identify key elements of your climate targets.

Use the comment boxes to provide required actions.

Disclaimer: This self-assessment is intended as a tool only. Filling out this questionnaire will not suffice for compliance purposes.

## Questions

Concrete, properly substantiated and comprehensible	Answer	Required actions
If you have developed a climate-related intermediate or final target, do you report on this target in the management report?	Yes No	
Do you report on your emission reduction targets as relative intensity targets, absolute targets, or both?	Intensity Absolute Both	
Do you report on the protocols or frameworks used to calculate your greenhouse gas emissions (e.g. the GHG Protocol)?	Yes No	
If your targets are science-based (e.g. validated by SBTi), do you report on the temperature target pathway committed to and on whether mid-term and long-term targets have been set for this?	Yes No	
If you made concrete collaborative agreements with other organisations on emission reduction, do you report on the the expected impact of the collaboration on your emission reduction?	Yes No	

Completeness	Answer		Required actions
Do you report on the range of emission scopes 1, 2 and 3? For example, which of the scope 3 categories are in scope for your sustainability reporting.	Yes	No	
Do you report on materiality-related scope 3 information and do you indicate the challenges and uncertainties that play a role in this scope?	Yes	No	
Do you report on the appropriate measures taken to reduce scope 1, 2 and 3 emissions?	Yes	No	
Apart from CO <sub>2</sub> , do you also report on other greenhouse gases relevant to your company and do you state their source and set out how these could be reduced?	Yes	No	
Are the same entities part of sustainability reporting as of financial reporting and, in case of any discrepancies in terms of range, have these discrepancies been explained?	Yes	No	
Progress, challenges, uncertainties and reliability	Answer		Required actions
Do you report on the current and historical emissions in relation to the progress of your emission reduction targets?	Yes	No	
Do you report on the risks, challenges and uncertainties in relation to your emission reduction targets? For example, risks due to climate change, technological challenges, financial challenges, potential shortage of raw materials.	Yes	No	

Progress, challenges, uncertainties and reliability	Answer		Required actions
Do you report on adverse side effects resulting from appropriate measures to achieve your climate targets?	Yes	No	
Do you report on the methods applied, besides emissions reductions, to achieve net-zero targets, such as emission reduction, carbon capture, carbon storage, offset projects and carbon credits?	Yes	No	
Do you report on the reliability of these types of methods and/or are carbon credits deployed for avoidable or non-avoidable emissions.	Yes	No	
Do you report on the data collection process with regard to scope 1, 2 and 3 data?	Yes	No	
Do you report on any uncertainties you may observe with regard to the reliability of information, and on how to handle such uncertainties?	Yes	No	