

# WHAT WILL IT TAKE TO GET YOUR COMPANY TO NET ZERO?

Select a path to explore the three levels of decarbonization



## Basic

- Understood as risk management issue
- Reactive active statements/some commitments
- Limited disclosure of activities or achievements
- No 3rd party assurance
- Limited materiality



## Better

- Understood as risk management issue & value opportunity
- Proactive and measurable commitments
- Comprehensive disclosure
- 3rd party assurance of select data
- Enterprise-wide materiality + integrated with strategy & risk reviews



## Best

- Considered essential for enterprise-wide excellence
- Measurable commitments across all focus areas + integrated into long term strategy
- Integrated reporting + impact reporting
- Comprehensive 3rd party assurance of data
- Enterprise-wide materiality + with annual risk review + externally validated

## Compliant

- Compliant-focused
- Broad policies
- No commitments
- No disclosure