

China Airlines	
Sector	Transport
Last full assessment published	October 2022
CDP Responder	Non-public

3.1D-* **#40/90**
ACT Score (2022) **Sector Rank (2022)**



Company recommendations:

Targets: The company has set a long-term decarbonisation target that covers a proportion of its emissions. However, it has not set sufficient intermediate targets. Setting regularly spaced intermediate targets will incentivise near-term actions on its longer-term goals.

Emissions reductions and reporting: The company's emissions contrast with its 1.5°C pathway which requires it to make substantial decreases in its emissions intensity.

Transition plan: The company can improve the elements of its transition plan by ensuring it includes medium and long-term targets, verifiable and quantifiable key performance indicators and financial commitments. The plan should be informed by scenario analysis to ensure that the plan's ambition is sufficient for a 1.5°C pathway.

For the last full ACT assessment and more information visit: [Transport Benchmark | World Benchmarking Alliance](https://www.worldbenchmarkingalliance.org/transport-benchmark)

Module	Last Assessment Performance (2022)	Current Performance (2023)		Module summary	Change in performance since last full assessment
		Question	Answer		
Targets		Net zero target (all scopes)?	No	China Airlines has set a target to reach net zero for its scope 1 and 2 emissions by 2050. The company has not released any new reports since the previous assessment, therefore this target has not been updated. The company has not set a scope 3 target or interim targets.	 Remains the same
		Interim target(s)?	No		
		Targets cover all emissions?	No		
		All targets SBTi 1.5°C validated?	No		
Emissions reductions and reporting		Scope 1 and 2 emissions intensity disclosed?	Yes	Before 2020 China Airlines' emissions intensity was trending downward, though not at a rate fast enough to align with the company's 1.5°C scenario pathway. In 2020, low passenger numbers, due to COVID-19 resulted in a spike in emissions intensity. The company has not yet reported updated data to assess its progress since this spike.	 Remains the same
		Scope 1, 2 and 3 emissions intensity disclosed?	N/a		
Transition Plan		Public transition plan?	Yes	China Airlines' transition plan is not comprehensive. The company has set goals to support the creation of Taiwan's sustainable aviation fuel strategy and implement internal carbon pricing, but it lacks a clear vision of what the company will look like in the future and details on what actions it will need to take to get there.	 Remains the same
		Relevant expertise on the board?	No		
		Incentives linked to emissions reductions?	No		
		Financial content in plan?	Yes		
		Plan informed by scenario analysis?	Yes		

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*ACT scores are constructed of three parts. The performance score out of 20, narrative score A – E and trend score + / = / -