

Manufacturer Climate Action Program (MCAP) Communication and Disclosure Guidelines



Cascale

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Introduction

Who Is This Guidance For?

This guidance has been developed for participants in the Manufacturer Climate Action Program (MCAP) to advise them on how they might disclose, publicly communicate, and share information about their science-aligned targets (SATs) and participation in MCAP.

Background

Climate change is one of the most pressing challenges of our time. At Cascade, we are committed to leading the charge in sustainable manufacturing through our Manufacturer Climate Action Program (MCAP). As such, we require Manufacturer and Raw Material Manufacturer members to commit to and set SATs, and accelerate climate action together. Industry stakeholders must act collectively in order to achieve a 45% GHG emissions reduction in line with science-based targets by 2030, limiting the global temperature increase to 1.5°C compared to pre-industrial levels.

MCAP is modeled on the Science Based Targets initiative (SBTi) corporate near-term criteria. The terminology “science-aligned targets” (SATs) defined in MCAP are an intermediate step towards net-zero targets, though companies interested in setting net-zero targets must do so via the SBTi.

Only by aligning on a path forward and acting collectively can the consumer goods industry help address the systemic challenges associated with climate change and positively impact the planet.

Introduction to MCAP

Initiated and managed by Cascade, MCAP welcomes Cascade members and non-members alike, with a primary objective to accelerate the adoption of SATs.

Cascade is committed to meeting our members and stakeholders where they are in their sustainability journey and, through MCAP, we provide a practical pathway to measure carbon emissions, as well as develop and validate science-aligned climate reduction targets for Scope 1 and 2. In doing so, we encourage manufacturers to focus attention on areas directly within their control to accelerate their decarbonization roadmaps.

Through MCAP, manufacturers will identify and set SATs, develop a climate strategy, access training and guidance issued by Cascade, and connect with a global community dedicated to setting and achieving climate goals. For the purposes of MCAP, “manufacturer” is defined as any company that generates a minimum of two-thirds of their annual revenue from manufacturing finished goods and/or textiles or more of its revenue from manufacturing of apparel, footwear, and textiles. Sourcing agents do not count as manufacturers.

As guided by our "Evolution for Impact" strategy, Cascade's ambitions extend across the entire value chain for products including apparel, footwear, and textiles; home furnishings; sporting and outdoor goods; and bags and luggage.

MCAP is only available to manufacturers, and includes criteria, tools, and guidance to support those working in these verticals, covering how to set targets, take action, and report on progress.

Why Disclose Your SATs?

- Convey commitment to limiting greenhouse gas emissions to 1.5 degrees above pre-industrial levels
- Build trust with stakeholders by establishing your commitment to sustainability
- Fulfill expectations of current and prospective value chain participants who require their own stakeholders to set targets and demonstrate progress
- Streamline communication with value chain participants
- Enhance capability building to foster strategic growth and unlock new business opportunities

For additional information regarding MCAP, please visit [our website](#) to find FAQs and other key resources.

Key Information

MCAP participants must commit to setting SATs and disclose their GHG emissions annually. Comprehensive communication guidelines are shared in the next section; here, we highlight information that is critical to understand before communicating.

1. Communicate According to Your MCAP Phase

MCAP phases include Commitment, Validation, Disclosure, and General Participation. To build clear messaging and prevent misleading statements, please use the guidance that is most relevant to your phase (see below for details).

2. Distinguishing Science-Aligned Targets (SATs)

We use the terminology “science-aligned target” or “SAT” to distinguish what is required under MCAP as compared to other initiatives, such as SBTi. MCAP is modeled on the SBTi corporate near-term criteria. MCAP targets are an intermediate step towards net-zero targets, though companies interested in setting net-zero targets must do so via the SBTi. Therefore, it is essential that a participant of MCAP does not imply that their SAT includes Scope 3 emissions and/or is validated by other target setting bodies such as SBTi. **Use of the terminology “science-based target” or “SBT” to describe your MCAP target is not allowed.**

MCAP Communication Guidelines



Commitment Phase

It is important to understand the dos and don'ts of communicating your commitment in order to be consistent, transparent, and accurate.

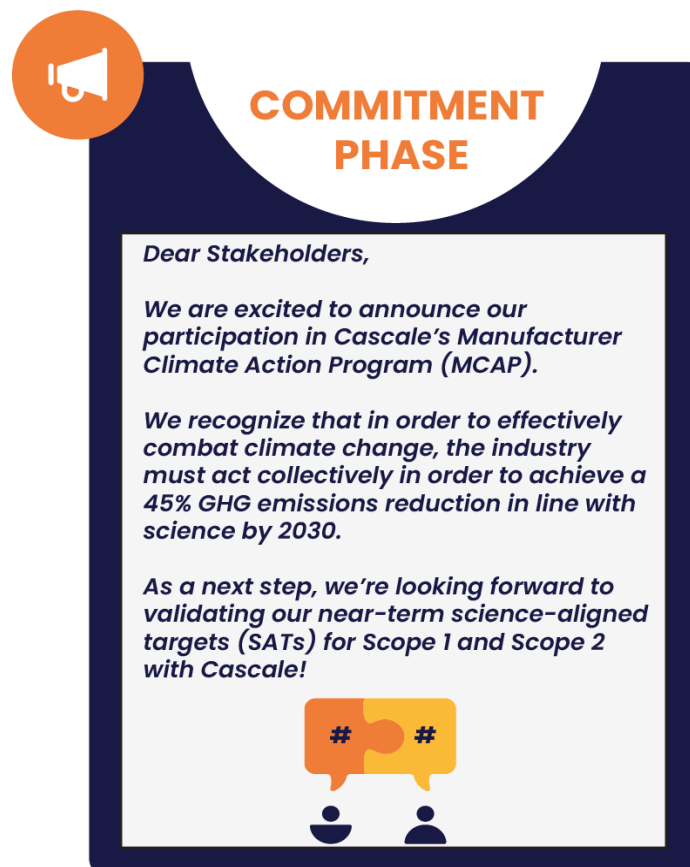
Do

- Emphasize the collective challenge and urgency of climate action, and use language that aligns with MCAP's goal of limiting the global temperature increase to 1.5°C.
- Be clear about the validation status of your commitment, clarifying that Cascade has yet to validate your near-term SAT.

Don't

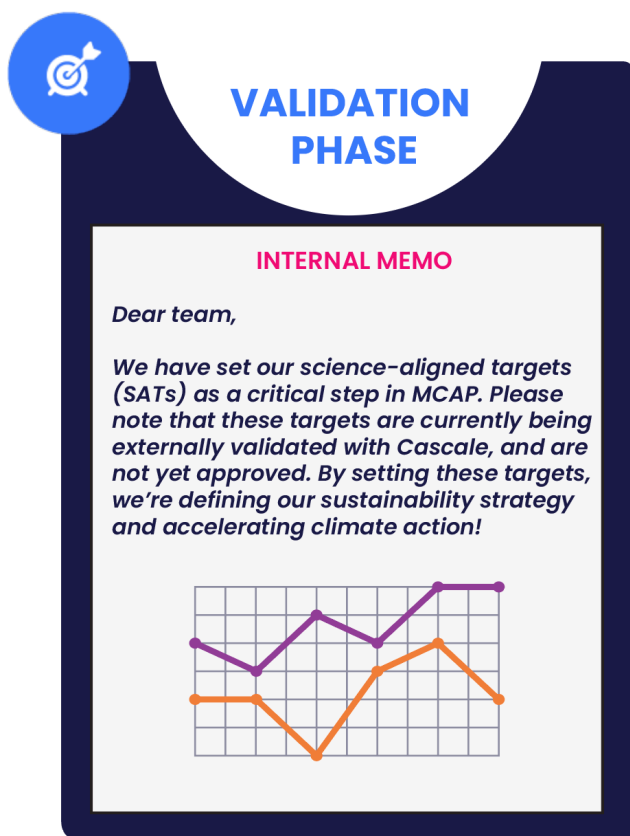
- Use terms such as carbon positive, climate positive, carbon neutrality, carbon negativity. Also, do not include any other claims that have not been validated as part of MCAP.

- Recommend that offsets (carbon credits) will be applied by your company to attain near-term SATs.
- Over-claim: Carefully fact check your communications to avoid potentially misleading or inaccurate communications. Do not imply that Cascade has approved your SAT.
- Imply that your near-term SAT commitment is in line with a net-zero commitment: MCAP targets are an intermediate step towards net-zero targets and companies interested in setting net-zero targets must do so via SBTi.
- Suggest that your commitment alone implies concrete steps have been taken toward near-term SAT emissions reductions on Scopes 1 and 2. While commitment demonstrates intent, you will still need to satisfy Cascade MCAP criteria before your SAT is validated.
- Imply that Cascade has validated your near-term SAT. Please refer to our validation protocol, found [here](#), for more information on how targets are validated.



Validation Phase

We strongly encourage participants to consider their objectives in communicating about their targets during the validation phase. Cascade supports communication with internal stakeholders geared towards increasing visibility around the efforts to decarbonize, but encourages organizations to be careful not to misrepresent that targets have been externally approved or validated. Read more about the Validation Phase in the [Target Validation Protocol](#).



Disclosure Phase

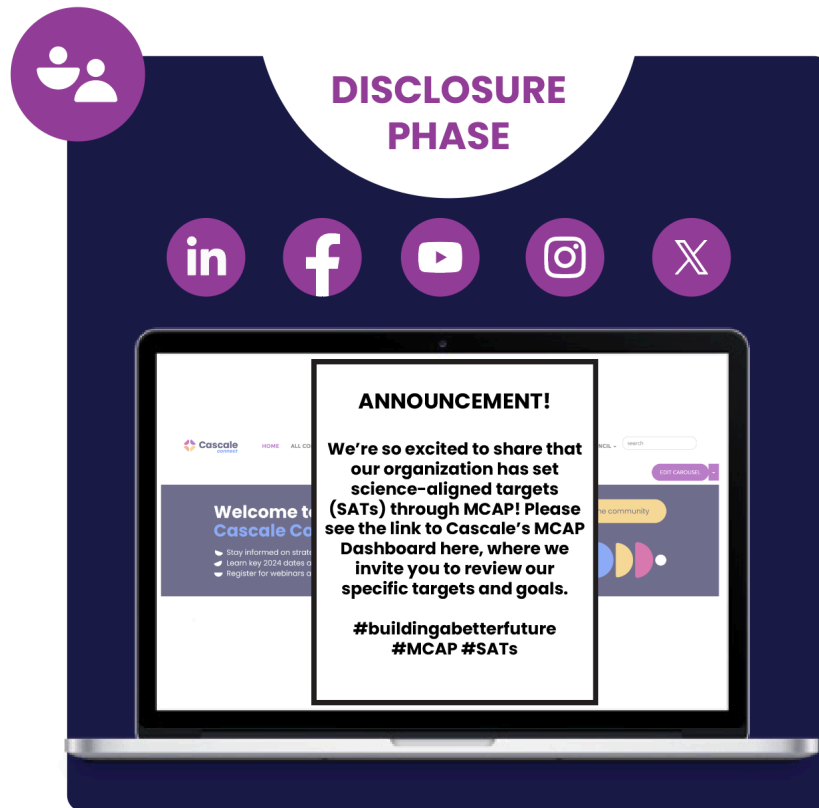
After your SATs are validated through the MCAP, you are invited to communicate this milestone.

Do:

- Use clear and concise language to describe your SAT.
 - You may refer to the target as a “science-aligned target” or “SAT”.
 - You may choose to define an SAT.
 - You may use terminology that explains “Scope 1 and 2 emissions” to describe your SAT.
- Announce your target internally, to your core business stakeholders and clients.
- Announce your target publicly via your website, sustainability reports, or other publications and channels.
- Annually report on progress toward your targets. This can be achieved through a press release or sustainability report. Cascade strongly recommends utilizing formal and established disclosure mechanisms such as those developed by the [Carbon Disclosure Project \(CDP\)](#).
- Support the public disclosure of your target with links to additional information. Cascade encourages sharing details of reduction plans or reports on progress using publicly-accessible links.
- Include a link to the [MCAP webpage](#) where your SAT will be publicly displayed as part of Cascade’s MCAP Disclosure Dashboard.

Don’t:

- Use unclear or ambiguous language when disclosing or describing your SAT.
- Use terminology that implies your target includes Scope 3 emissions, is approved and validated by other target-setting bodies such as SBTi or implies that SAT and SBT are equivalent.
- Describe near-term SAT as net-zero aligned. To be in line with a net-zero future, your organization must have its long-term targets in line with a climate science approach, e.g., follow with the SBTi Net-Zero Standard.
- Don’t include any additional claims that have not been validated by MCAP when communicating your target.



Communicating About Program Participation

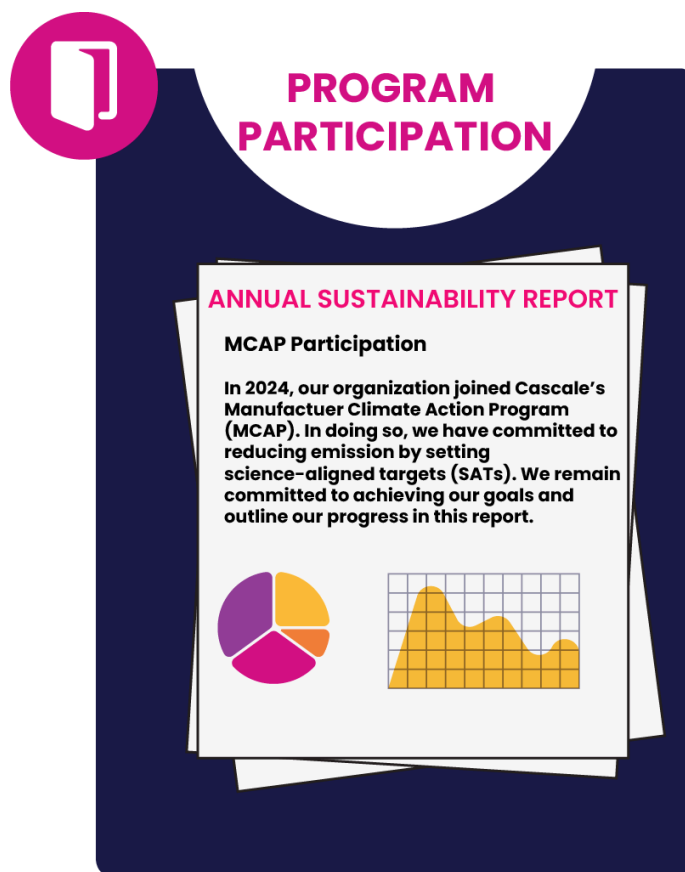
At every step of the MCAP journey, communication is an important phase. We encourage you to share your experiences with training and target setting, accounting and validation, as well as advisory support.

Some benefits of MCAP participation that could be shared include:

- Realizing a shared vision on decarbonization.
- Aligning on carbon strategies and action.
- Increasing innovation and improving competitiveness.
- Enhancing operational resiliency.
- Increasing investor confidence in satisfying stakeholder expectations.

Suggested communications platforms include:

- Website/Newsletter: Share information about your participation in MCAP in sections related to corporate sustainability.
- Annual Report: Feature the MCAP in the context of your commitment to decarbonization and how participation will help you achieve your goals.
- Thought Leadership: Include information about your MCAP participation in blog posts, podcasts, whitepapers, and event presentations.
- Social Media: Reflect your MCAP participation on social media.



Contact Information

Please visit the [MCAP webpage](#) for more information or reach out to MCAP@cascade.org with any questions. If you are a Cascade member, we also invite you to join the Decarbonization Program Community on [Cascade Connect](#).