





## INSTRUCTIONS

PCAF signatories can use this checklist to assess the alignment of your financial institution's disclosure of financed emissions with the PCAF Standard.

The PCAF Secretariat will also utilize the checklist to assess alignment prior to featuring a signatory's disclosure report on the PCAF website.

**Please prepare and submit the completed checklist to the PCAF Secretariat** (either through your regional lead or directly to the Technical Assistance inbox at [ta@carbonaccountingfinancials.com](mailto:ta@carbonaccountingfinancials.com)) **along with your (draft or final) disclosure of financed emissions** – we encourage signatories to engage with the Secretariat early in your disclosure process should you seek confidential feedback but it is not mandatory to share a draft of your report before it is public. **As per the disclosure process (Annex 1), the technical assistance team will review and approve your disclosure checklist before your final disclosure will be featured on the PCAF website** – no draft disclosure or disclosure checklist will be made public.

For a submitted disclosure checklist to meet the **minimum requirements** for publication on the PCAF website:

- **All checklist** questions **are** to be answered with “Yes” or “No”
- **Questions on “Reporting Requirements”** for the categories
  - **General Disclosure Criteria,**
  - **Coverage,**
  - **Absolute Emissions,**
  - **Avoided Emissions and Emission Removals, and**
  - **Recalculation and Significance Threshold**

that were answered with “No”, are **complemented with a sufficient justification for the deviation from the standard in the checklist**. This explanation is ideally also included in the public disclosure.

- **“Reporting Recommendations”** – *if answered with “No”– may be excluded, however, it is recommended to provide justification.*
- *In the case that a disclosure point is non-applicable, the signatory should tick “No” and write “non-applicable” in the comment box.*

Ideally, users of this checklist indicate, per question, the relevant pages of the report in which the financed emissions disclosure can be found if it forms part of a bigger report.

Disclosure checklists that deviate from the Standard will receive feedback for revision, which should be implemented before re-submission and Secretariat publication on the PCAF website.

The PCAF Secretariat reserves the right to decide when the minimum requirements have not been met. This checklist focuses only on the minimum requirements set by the Standard. However, reporting institutions are encouraged to go beyond these requirements where possible.

Please refer to [Annex 1](#) and [Annex 2](#) for additional information on how to best prepare, engage and submit disclosures to PCAF. Further note that PCAF encourages each signatory to engage early in its financed emissions disclosure drafting process in order to get the most impactful feedback and have the possibility to implement this into any finalized disclosure.







# ANNEX: 1 SIGNATORY DISCLOSURE PROCESS







