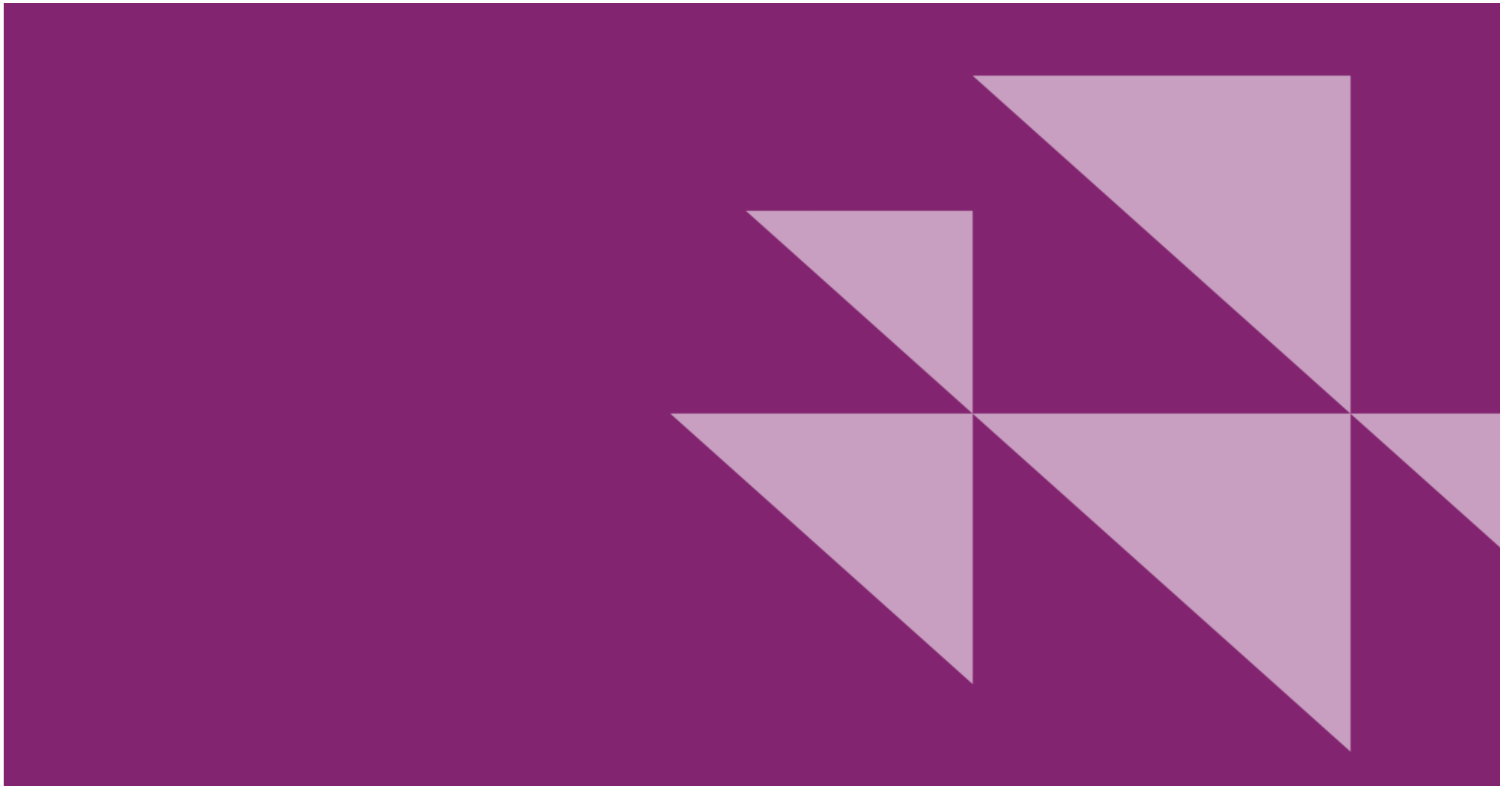

CDP Climate Change 2023 Questionnaire



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CDP Climate Change Questionnaire Preview and Reporting Guidance 2023 - Version Control

Version number	Release / Revision date	Revision summary
1.0	Released: January 11, 2023	Publication of the 2023 questionnaire preview and reporting guidance.
1.1	Revised: February 10, 2023	<ul style="list-style-type: none">• C6.1 and C-CE7.4/C-CH7.4/C-CO7.4/C-EU7.4/C-MM7.4/C-OG7.4/C-ST7.4/C-TO7.4/C-TS7.4: Guidance on the use of biogas certificates for scope 1 reporting has been updated.• C8.2e: Question dependency updated so that C8.2e is not presented to companies who indicate in C8.2 that they do not consume any purchased or acquired electricity, heat, steam or cooling.
1.2	Revised: February 14, 2023	<ul style="list-style-type: none">• C3.5: Companies in the financial services sector will not be presented with the option "At the company and activity level" in column 2 as these companies are not required to report alignment against the EU Taxonomy for Sustainable Activities until January 2024.• C3.5, C3.5a, C3.5b and C3.5c: Guidance has been updated to clarify the data being requested, and to provide links to further external resources including new EU Commission FAQs on the EU Taxonomy.• Connections to other frameworks: for financial services institutions, connections to the Net Zero Asset Managers (NZAM) initiative have been removed for C3.3, and added for C-FS2.2b, C-FS2.2e, C3.1, C3.5, C3.5a, C4.1, C4.3c, C11.2, C12.4, C-FS14.1, C-FS14.1c, and C-FS14.3a.

Note that you have selected to view the Climate Change - Full version.

You have selected to view sector-specific content for the following sectors:

- General

CDP disclosure cycle 2023

Accessing questionnaire previews, reporting guidance, and scoring methodologies

CDP's corporate questionnaire previews, reporting guidance, and scoring methodologies for climate change, forests and water security can be accessed from the [guidance for companies](#) page of CDP's website.

Submitting a response to the questionnaire(s)

Responses to questionnaires must be submitted via CDP's Online Response System (ORS), which is part of CDP's online disclosure platform. Please refer to [Using CDP's Online Disclosure Platform](#) for more details. Please note that while the questions themselves are the same in the questionnaire preview as they are in the ORS, the display format of some questions may differ, particularly for drop-down options and tables.

Sector-specific questions

Companies in high-impact sectors, in addition to the general questions, will be presented with questions specific to that sector. The rationale for developing a refined questionnaire for each of these sectors is outlined in the relevant sector introduction.

The sector-specific questions allocated to companies are defined by [CDP's Activity Classification System \(CDP-ACS\)](#). This system categorizes companies by focusing on the activities from which they derive revenue and associating these with the impacts to their business from climate change, water security and deforestation.

Please note that since each questionnaire includes sector-specific questions throughout, as not all questions will be applicable to your organization, some question numbers may skip.

Full and Minimum versions of the questionnaire

All organizations completing the climate change, forests and water security questionnaires are eligible to complete the full questionnaire.

In some cases, organizations may be eligible to complete a minimum version which contains fewer questions, and no sector-specific questions or data points. Organizations are eligible to complete the minimum version in the following circumstances:

- They are disclosing to that questionnaire for the first time; OR
- They are not disclosing to that questionnaire for the first time, but have an annual revenue of less than EUR/US \$250 million*

Organizations opting to complete a minimum version will only be eligible for scoring if they are submitting a response to customers (CDP Supply chain members). For more information on scoring eligibility and implications, please see our [Scoring Introduction](#).

* CDP reserves the right to remove the option of completing a minimum version questionnaire for previous responders to a questionnaire with an annual revenue of less than EUR/US\$250 million, on the basis of the organization's potential or existing environmental impact.

Timeline:

For the latest information on the timeline, please refer to our [website](#).

Jan 2023	<ul style="list-style-type: none">• Preview of 2023 questionnaires and reporting guidance released on CDP website (English versions).
March 2023	<ul style="list-style-type: none">• Preview of 2023 questionnaires and reporting guidance released on CDP website (translated versions).
April 2023	<ul style="list-style-type: none">• Online Response System (ORS) opens.
July 2023	<ul style="list-style-type: none">• Companies must submit their responses to investors and/or customers using the ORS to be eligible for scoring and inclusion in reports (where applicable).

For any disclosure-related enquiries, please contact the CDP Help Centre or your regional CDP contact.

CDP climate change questionnaire

This questionnaire is the property of CDP Worldwide, reproduction of all or part (including within software platforms) without permission of CDP Worldwide is prohibited. Please contact partnerships@cdp.net for more information on this.

Introduction to CDP's climate change program and questionnaire

Improving corporate awareness through measurement and disclosure is essential to the effective management of climate change risk. CDP's climate change questionnaire collects climate-related data from the world's largest companies on behalf of over 680 institutional investor signatories with a combined US\$130 trillion in assets and 280+ major purchasers with over US\$6.4 trillion in procurement spend. Since its launch in 2002, the questionnaire has helped thousands of companies to measure their impacts, set ambitious targets and demonstrate progress for key stakeholders.

The questionnaire has been evolving over time in line with the latest climate science and global policy development. The 2015 Paris Agreement was a tipping point in the global approach to climate change. By agreeing to limit global temperature rises to well below 2°C and pursue efforts to limit warming to under 1.5°C, governments have committed to a transition to a net-zero carbon economy. This transition will create winners and losers within and across business sectors, as the manifestation of climate-related opportunities and risks accelerates in both size and scope. Business as usual will not be a good indicator of how companies will perform.

Regulators have begun to respond to the climate risks, notably with the recommendations by the Task Force on Climate-related Financial Disclosures (TCFD). Established by the Financial Stability Board, the TCFD has moved the climate disclosure agenda forward by emphasizing the link between climate-related risk and financial stability. The Task Force has recommended that both companies and investors disclose climate change information. This includes whether they are conducting scenario analysis in line with a 1.5°C pathway and then setting out how climate-related issues impact their strategy and financial planning. This amplifies the longstanding call from CDP's investor signatories for companies to disclose comprehensive, comparable environmental data in their mainstream reports, driving climate-related risk management further into the boardroom. CDP's climate change questionnaire has been aligned with the TCFD recommendations since 2018 and prompts companies to disclose data on how climate-related issues are addressed in their governance, strategy, risk management, and metrics and targets.

In its first two decades, CDP's climate change questionnaire focused on raising ambition around climate and providing data to improve governance and decision-making. But time is fast running out to prevent catastrophic climate change, and an irreversible loss of nature and habitats. There is now an urgent need to ensure that stated intentions are accompanied by concrete plans, with transition metrics, and evidence of progress against agreed goals. Accountability is needed to raise the bar to align with halving emissions, shifting towards nature positivity by 2030 and achieving net-zero emissions and full nature recovery by 2050. In line with CDP's 2021-2025 strategy, the climate change questionnaire and scoring will be evolving to further encourage and support companies to set targets and create tangible climate transition plans, as well as to measure their performance against them.

Carbon emissions are only one part of the challenge. The climate and nature crises need to be addressed simultaneously, including by conserving, protecting, and restoring ecosystems, adopting more sustainable agriculture and forestry practices, and ensuring a circular economy. In line with the 2021-2025 strategy, CDP begins broadening the environmental issues covered in its questionnaires, starting with the inclusion of questions on companies' approach to maintaining and addressing biodiversity. As a first step in 2022, broad questions around governance, commitments, monitoring and reporting on biodiversity issues were included in a new module in the climate change questionnaire. These questions are material to all sectors and geographies and responses will inform future biodiversity metrics, ensuring the relevance and usefulness of biodiversity corporate reporting to both financial institutions and policy makers. The new biodiversity questions were developed in alignment with the IUCN's Corporate Reporting on Biodiversity Guidelines.

Climate change questionnaire structure

There are 15 modules in the general climate change questionnaire, including the Introduction and Signoff modules, plus a module presented only to organizations that are responding to a customer request from one or more CDP Supply Chain Members. The journey through CDP's general climate change questionnaire includes the following:

- Governance
- Risks and opportunities
- Business strategy
- Targets and performance
- Emissions methodology
- Emissions data
- Energy
- Additional metrics
- Verification
- Carbon pricing
- Engagement
- Biodiversity

Sector approach

The structure of the CDP climate change questionnaire was redesigned in 2018 in response to market needs and trends in corporate climate change reporting. Revisions included the inclusion of the TCFD recommendations, an increased emphasis on forward-looking metrics, improved alignment with other reporting frameworks, and the integration of sector-specific questions.

For climate change, CDP has incorporated sector-specific questions for 16 high-impact sectors.

All question numbers in the general climate change questionnaire begin with the letter C. Introduced in 2022, question numbers in the new forests and water module for financial services organizations only, begin with the letters FW. Questions that are unique to companies in a particular sector are labelled using a two-letter abbreviation within the question number. These abbreviations are noted below.

2023 climate change sectors:

- Agriculture: Agriculture commodities (AC); Food, beverage & tobacco (FB); Paper & forestry (PF)
- Energy: Coal (CO); Electric utilities (EU); Oil & gas (OG)
- Financial: Financial services (FS)
- Materials: Cement (CE); Capital goods (CG); Chemicals (CH); Construction (CN); Metals & mining (MM); Real estate (RE); Steel (ST)
- Transport: Transport services (TS); Transport OEMs (TO)

Climate change questionnaire changes in 2023

In 2023, CDP has revised questions and introduced new questions on topics which reflect the strategic priorities for CDP and its stakeholders. However, 79% of the 2022 questions remain unchanged. A detailed document on [climate change question changes from 2022 to 2023](#) can be found on the Guidance page of the

website.

Key changes include:

Core and supply chain questions

- One removed question for all companies
- Seven new questions for all companies
- Twenty-five modified questions for all companies, including one modified supply chain question

RE100 companies

- Three modified questions on renewable energy sourcing

Financial services sector

- One sector-specific question removed for the financial services sector
- Four new questions for the financial services sector
- Fourteen modified questions for financial services sector organizations across the questionnaire

Other sector-specific changes

- One removed sector-specific question for the Agricultural commodities; Food, beverage and tobacco; and Paper and forestry sectors
- One new sector-specific question for the Oil & gas and Coal sectors
- Fourteen modified sector-specific questions for Agricultural commodities; Food, beverage and tobacco; Paper and forestry; Oil & gas; Cement; Electric utilities; Capital goods; Chemicals; Construction; Metals & mining; Real estate; Steel; Transport services; and Transport OEMs sectors

Revisions and changes are indicated for every question as: "no change", "minor change", "modified question", "new question", "modified guidance", "additional guidance" or "revised question dependency". "Minor change" indicates wording edits and revisions to drop-down options or a simple clarification, while a "modified question" indicates that the data requested has been revised.

C0 Introduction

Introduction

(C0.1) Give a general description and introduction to your organization.

Change from last year

Modified guidance

Response options

This is an open text question with a limit of 5,000 characters.

Please note that when copying from another document into the ORS, formatting is not retained.

(C0.2) State the start and end date of the year for which you are reporting data and indicate whether you will be providing emissions data for past reporting years.

Change from last year

Modified question

Connection to other frameworks

RE100

Response options

Please complete the following table. *Column/row appearance is dependent on selections in this or other questions.

Start date	End date	Indicate if you are providing emissions data for past reporting years	Select the number of past reporting years you will be providing Scope 1 emissions data for*	Select the number of past reporting years you will be providing Scope 2 emissions data for*	Select the number of past reporting years you will be providing Scope 3 emissions data for*
From: [DD/MM/YYYY]	To: [DD/MM/YYYY]	Select from: <ul style="list-style-type: none">• Yes• No	Select from: <ul style="list-style-type: none">• 1 year• 2 years• 3 years• 4 years• 5 years• Not providing past emissions data for Scope 1	Select from: <ul style="list-style-type: none">• 1 year• 2 years• 3 years• 4 years• 5 years• Not providing past emissions data for Scope 2	Select from: <ul style="list-style-type: none">• 1 year• 2 years• 3 years• 4 years• 5 years• Not providing past emissions data for Scope 3

(C0.3) Select the countries/areas in which you operate.

Change from last year

No change

Connection to other frameworks

RE100

Response options

Please complete the following table:

Country/area
Select all that apply: [Country/area drop-down list]

(C0.4) Select the currency used for all financial information disclosed throughout your response.

Change from last year

No change

Response options

Please complete the following table:

Currency
Select from: [Currency drop-down list]

(C0.5) Select the option that describes the reporting boundary for which climate-related impacts on your business are being reported. Note that this option should align with your chosen approach for consolidating your GHG inventory.

Change from last year

No change

Connection to other frameworks

RE100

Response options

Select one of the following options:

- Financial control
- Operational control
- Equity share
- Other, please specify

(C0.8) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

Change from last year

No change

Response options

Please complete the following table:

(*column/row appearance is dependent on selections in this or other questions)

Indicate whether you are able to provide a unique identifier for your organization	Provide your unique identifier*
Select from: <ul style="list-style-type: none"> • Yes, an ISIN code • Yes, a CUSIP number • Yes, a Ticker symbol • Yes, a SEDOL code • Yes, another unique identifier, please specify • No 	Text field [maximum 50 characters]

[Add row]

C1 Governance

Board oversight

(C1.1) Is there board-level oversight of climate-related issues within your organization?

Change from last year

No change

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

S&P Global Corporate Sustainability Assessment

TCFD Disclosure

Response options

Select one of the following options:

- Yes
- No

(C1.1a) Identify the position(s) (do not include any names) of the individual(s) on the board with responsibility for climate-related issues.

Question dependencies

This question only appears if you select "Yes" in response to C1.1.

Change from last year

Modified question

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

S&P Global Corporate Sustainability Assessment

TCFD Disclosure

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

Position of individual or committee	Responsibilities for climate-related issues
Select from: <ul style="list-style-type: none"> • Board Chair • Director on board • Chief Executive Officer (CEO) • Chief Financial Officer (CFO) • Chief Operating Officer (COO) • Chief Procurement Officer (CPO) • Chief Risk Officer (CRO) • Chief Sustainability Officer (CSO) • Chief Investment Officer (CIO) [Financial services only] • Chief Credit Officer (CCO) [Financial services only] • Chief Underwriting Officer (CUO) [Financial services only] • Chief Government Relations Officer (CGRO) • Chief Technology Officer (CTO) • Other C-Suite Officer • President • Board-level committee • General Counsel • Other, please specify 	Text field [maximum 2,500 characters]

[Add Row]

(C1.1b) Provide further details on the board's oversight of climate-related issues.

Question dependencies

This question only appears if you select "Yes" in response to C1.1.

Change from last year

Modified question

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

TCFD

Governance recommended disclosure a) Describe the board's oversight of climate related risks and opportunities.

S&P Global Corporate Sustainability Assessment

TCFD Disclosure

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

Frequency with which climate-related issues are a scheduled agenda item	Governance mechanisms into which climate-related issues are integrated	[FINANCIAL SERVICES ONLY] Scope of board-level oversight	Please explain
Select from: <ul style="list-style-type: none"> • Scheduled - all meetings • Scheduled - some meetings • Sporadic - as important matters arise • Other, please specify 	Select all that apply from drop down options below:	Select all that apply: <ul style="list-style-type: none"> • Climate-related risks and opportunities to our own operations • Climate-related risks and opportunities to our banking activities • Climate-related risks and opportunities to our investment activities • Climate-related risks and opportunities to our insurance underwriting activities • The impact of our own operations on the climate • The impact of our banking activities on the climate • The impact of our investing activities on the climate • The impact of our insurance underwriting activities on the climate 	Text field [maximum 3,000 characters]

[Add Row]

Governance mechanisms into which climate-related issues are integrated (column 2)

<ul style="list-style-type: none"> • Reviewing and guiding annual budgets • Overseeing major capital expenditures • Overseeing acquisitions, mergers, and divestitures • Reviewing innovation/R&D priorities • Overseeing and guiding employee incentives • Reviewing and guiding strategy • Overseeing and guiding the development of a transition plan • Monitoring the implementation of a transition plan • Overseeing and guiding scenario analysis 	<ul style="list-style-type: none"> • Overseeing the setting of corporate targets • Monitoring progress towards corporate targets • Overseeing and guiding public policy engagement • Overseeing value chain engagement • Reviewing and guiding the risk management process • Other, please specify
---	--

(C1.1c) Why is there no board-level oversight of climate-related issues and what are your plans to change this in the future?

Question dependencies

This question only appears if you select "No" in response to C1.1.

Change from last year

No change

Response options

Please complete the following table:

Primary reason	Board-level oversight of climate-related issues will be introduced within the next two years.	Please explain
Text field [maximum 1,000 characters]	Select from: <ul style="list-style-type: none"> • Yes, we plan to do so within the next two years • No, we do not currently plan to do so 	Text field [maximum 2,400 characters]

(C1.1d) Does your organization have at least one board member with competence on climate-related issues?

Change from last year

No change

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

Response options

Please complete the following table:

(*column/row appearance is dependent on selections in this or other questions)

Board member(s) have competence on climate-related issues	Criteria used to assess competence of board member(s) on climate-related issues*	Primary reason for no board-level competence on climate-related issues*	Explain why your organization does not have at least one board member with competence on climate-related issues and any plans to address board-level competence in the future*
Select from: <ul style="list-style-type: none"> • Yes • No, but we plan to address this within the next two years • No, and we do not plan to address this within the next two years • Not assessed 	Text field [maximum 2,500 characters]	Select from: <ul style="list-style-type: none"> • Important but not an immediate priority • Judged to be unimportant, explanation provided • Other, please specify 	Text field [maximum 2,500 characters]

Management responsibility

(C1.2) Provide the highest management-level position(s) or committee(s) with responsibility for climate-related issues.

Change from last year

Modified question

Connections to other frameworks

SDG

Goal 12: Responsible consumption and production

TCFD

Governance recommended disclosure b) Describe management's role in assessing and managing climate related risks and opportunities.

S&P Global Corporate Sustainability Assessment

TCFD Disclosure

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

Position or committee	Climate-related responsibilities of this position	[FINANCIAL SERVICES ONLY] Coverage of responsibilities	Reporting line	Frequency of reporting to the board on climate-related issues via this reporting line	Please explain
-----------------------	---	--	----------------	---	----------------

<p>Select from:</p> <ul style="list-style-type: none"> • Chief Executive Officer (CEO) • Chief Financial Officer (CFO) • Chief Operating Officer (COO) • Chief Procurement Officer (CPO) • Chief Risks Officer (CRO) • Chief Sustainability Officer (CSO) • Chief Government Relations Officer (CGRO) • Chief Technology Officer (CTO) • Chief Investment Officer (CIO) [Financial services only] • Chief Credit Officer (CCO) [Financial services only] • Chief Underwriting Officer (CUO) [Financial services only] • Other C-Suite Officer, please specify • President • General Counsel • Risk committee • Sustainability committee • Safety, Health, Environment and Quality committee • Corporate responsibility committee • Credit committee [Financial services only] • Investment committee [Financial services only] • Responsible Investment committee [Financial services only] • Audit committee [Financial services only] • Other committee, please specify • Business unit manager • Energy manager • Environmental, Health, and Safety manager • Environment/Sustainability manager • Facility manager • Process operation manager • Procurement manager • Public affairs manager • Risk manager • Portfolio/Fund manager [Financial services only] • ESG Portfolio/Fund manager [Financial services only] • Investment/credit/insurance analyst [Financial services only] • Dedicated responsible investment analyst [Financial services only] • Investor relations manager [Financial services only] • Risk analyst [Financial services only] • There is no management level responsibility for climate-related issues • Other, please specify 	<p>Select all that apply from drop-down options below</p>	<p>Select all that apply:</p> <ul style="list-style-type: none"> • Risks and opportunities related to our banking • Risks and opportunities related to our investing activities • Risks and opportunities related to our insurance underwriting activities • Risks and opportunities related to our own operations 	<p>Select from:</p> <ul style="list-style-type: none"> • Reports to the board directly • CEO reporting line • Risk - CRO reporting line • Finance – CFO reporting line • Investment – CIO reporting line [Financial services only] • Operations – COO reporting line • Corporate Sustainability/CSR – CSO reporting line • Other, please specify 	<p>Select from:</p> <ul style="list-style-type: none"> • More frequently than quarterly • Quarterly • Half-yearly • Annually • Less frequently than annually • As important matters arise • Not reported to the board 	<p>Text field [maximum 3,000 characters]</p>
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[Add Row]

Climate-related responsibilities of this position (column 2)

- Managing annual budgets for climate mitigation activities
- Managing major capital and/or operational expenditures related to low-carbon products or services (including R&D)
- Managing climate-related acquisitions, mergers, and divestitures
- Providing climate-related employee incentives
- Developing a climate transition plan
- Implementing a climate transition plan
- Integrating climate-related issues into the strategy
- Conducting climate-related scenario analysis

- Setting climate-related corporate targets
- Monitoring progress against climate-related corporate targets
- Managing public policy engagement that may impact the climate
- Managing value chain engagement on climate-related issues
- Assessing climate-related risks and opportunities
- Managing climate-related risks and opportunities
- Other, please specify

Employee incentives

(C1.3) Do you provide incentives for the management of climate-related issues, including the attainment of targets?

Change from last year

No change

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

S&P Global Corporate Sustainability Assessment

Climate-Related Management Incentives

Response options

Please complete the following table:

Provide incentives for the management of climate-related issues	Comment
Select from: <ul style="list-style-type: none"> • Yes • No, not currently but we plan to introduce them in the next two years • No, and we do not plan to introduce them in the next two years 	Text field (maximum 1,000 characters)

(C1.3a) Provide further details on the incentives provided for the management of climate-related issues (do not include the names of individuals).

Question dependencies

This question only appears if you select "Yes" in response to C1.3.

Change from last year

Modified question

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

S&P Global Corporate Sustainability Assessment

CEO Compensation - Long-Term Performance Alignment

CEO Compensation - Success Metrics

Climate-Related Management Incentives

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

Entitled to incentive	Type of incentive	Incentive(s)	Performance indicator(s)	Incentive plan(s) this incentive is linked to	Further details of incentive(s)	Explain how this incentive contributes to the implementation of your organization's climate commitments and/or climate transition plan
<p>Select from:</p> <ul style="list-style-type: none"> • Board Chair • Board/Executive board • Director on board • Corporate executive team • Chief Executive Officer (CEO) • Chief Financial Officer (CFO) • Chief Operating Officer (COO) • Chief Procurement Officer (CPO) • Chief Risk Officer (CRO) • Chief Sustainability Officer (CSO) • Chief Government Relations Officer (CGRO) • Chief Technology Officer (CTO) • Chief Investment Officer (CIO) [Financial services only] • Chief Underwriting Officer (CUO) [Financial services only] • Chief Credit Officer (CCO) [Financial services only] • Other C-Suite Officer • President • General Counsel • Executive officer • Management group • Business unit manager • Energy manager • Environmental, health, and safety manager • Environment/Sustainability manager • Facilities manager • Process operation manager • Procurement manager • Public affairs manager • Risk manager • Portfolio/Fund manager [Financial services only] • ESG Portfolio/Fund manager [Financial services only] • Investment analyst [Financial services only] • Dedicated Responsible Investment staff [Financial services only] • Investor Relations staff [Financial services only] • Risk management staff [Financial services only] • Buyers/purchasers • All employees • Other, please specify 	<p>Select from:</p> <ul style="list-style-type: none"> • Monetary reward • Non-monetary reward 	<p>Select all that apply:</p> <p>Monetary reward</p> <ul style="list-style-type: none"> • Bonus - % of salary • Bonus – set figure • Promotion • Salary increase • Shares • Profit share • Retirement plan • Other, please specify <p>Non-monetary reward</p> <ul style="list-style-type: none"> • Internal company award • Internal team/employee of the month/quarter/year recognition • Public recognition • Other, please specify 	<p>Select all that apply from drop-down options below:</p>	<p>Select from:</p> <ul style="list-style-type: none"> • Short-Term Incentive Plan • Long-Term Incentive Plan • Both Short-Term and Long-Term Incentive Plan • Not part of an existing incentive plan • This position does not have an incentive plan 	<p>Text field [maximum 2,500 characters]</p>	<p>Text field [maximum 2,500 characters]</p>

[Add Row]

Performance indicator(s) (column 4)

<ul style="list-style-type: none"> • Board approval of climate transition plan • Shareholder approval of climate transition plan • Achievement of climate transition plan KPI • Progress towards a climate-related target • Achievement of a climate-related target • Implementation of an emissions reduction initiative • Reduction in absolute emissions • Reduction in emissions intensity • Energy efficiency improvement • Increased share of low-carbon energy in total energy consumption • Increased share of renewable energy in total energy consumption • Reduction in total energy consumption • Increased investment in low-carbon R&D • Increased share of revenue from low-carbon products or services in product or service portfolio 	<ul style="list-style-type: none"> • Increased engagement with suppliers on climate-related issues • Increased engagement with customers on climate-related issues • Increased engagement with clients on climate-related issues [Financial Services only] • Increased engagement with investee companies on climate-related issues [Financial Services only] • Increased supplier compliance with a climate-related requirement • Increased value chain visibility (traceability, mapping, transparency) • Company performance against a climate-related sustainability index (e.g., DJSI, CDP Climate Change score etc.) • Implementation of employee awareness campaign or training program on climate-related issues • Increased alignment of portfolio/fund to climate-related objectives [Financial Services only] • Other, please specify
--	--

C2 Risks and opportunities

Management processes

(C2.1) Does your organization have a process for identifying, assessing, and responding to climate-related risks and opportunities?

Change from last year

No change

Connection to other frameworks

TCFD

Risk Management recommended disclosure a) Describe the organization's processes for identifying and assessing climate-related risks.

Risk Management recommended disclosure b) Describe the organization's processes for managing climate-related risks

Risk Management recommended disclosure c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.

Response options

Select one of the following options:

- Yes
- No

(C2.1a) How does your organization define short-, medium- and long-term time horizons?

Change from last year

No change

Connection to other frameworks

TCFD

Strategy recommended disclosure a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.

S&P Global Corporate Sustainability Assessment

TCFD Disclosure

Response options

Please complete the following table:

Time horizon	From (years)	To (years)	Comment
Short-term	Numerical field [enter a number from 0-100 using no decimals or commas]	Numerical field [enter a number from 0-100 using no decimals or commas]	Text field [maximum 2,400 characters]
Medium-term			
Long-term			

(C2.1b) How does your organization define substantive financial or strategic impact on your business?

Change from last year

No change

Response options

This is an open text question with a limit of 5,000 characters. Please note that when copying from another document into the ORS, formatting is not retained.

(C2.2) Describe your process(es) for identifying, assessing and responding to climate-related risks and opportunities.

Question dependencies

This question only appears if you select "Yes" in response to C2.1.

Change from last year

No change

Connection to other frameworks

TCFD

Risk Management recommended disclosure a) Describe the organization's processes for identifying and assessing climate-related risks.

Risk Management recommended disclosure b) Describe the organization's processes for managing climate-related risks

Risk Management recommended disclosure c) Describe how processes for identifying, assessing, and managing climate related risks are integrated into the organization's overall risk management.

S&P Global Corporate Sustainability Assessment

Climate Risk Assessment - Physical Risks

Climate Risk Assessment - Transition Risks

Climate Change Strategy

TCFD Disclosure

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

Value chain stage(s) covered	Risk management process	Frequency of assessment	Time horizon(s) covered	Description of process
Select all that apply: <ul style="list-style-type: none"> • Direct operations • Upstream • Downstream [not shown to FS] 	Select from: <ul style="list-style-type: none"> • Integrated into multi-disciplinary company-wide risk management process • A specific climate-related risk management process 	Select from: <ul style="list-style-type: none"> • More than once a year • Annually • Every two years • Every three years or more • Not defined 	Select all that apply: <ul style="list-style-type: none"> • Short-term • Medium-term • Long-term • None of the above/Not defined 	Text field [maximum 7,000 characters]

[Add Row]

(C2.2a) Which risk types are considered in your organization's climate-related risk assessments?

Question dependencies

This question only appears if you select "Yes" in C2.1.

Change from last year

No change

Connection to other frameworks

TCFD

Risk Management recommended disclosure a) Describe the organization's processes for identifying and assessing climate-related risks.

S&P Global Corporate Sustainability Assessment

Climate Risk Assessment - Physical Risks

Climate Risk Assessment - Transition Risks

Climate Change Strategy

TCFD Disclosure

Response options

Please complete the following table:

Risk type	Relevance & inclusion	Please explain
Current regulation	Select from: <ul style="list-style-type: none"> • Relevant, always included • Relevant, sometimes included • Relevant, not included • Not relevant, included • Not relevant, explanation provided • Not evaluated 	Text field [maximum 2,500 characters]
Emerging regulation		
Technology		
Legal		
Market		
Reputation		
Acute physical		
Chronic physical		

Questions C-FS2.2b to C-FS2.2e only apply to organizations with activities in the Financial Services sector.

(C2.2g) Why does your organization not have a process in place for identifying, assessing, and responding to climate-related risks and opportunities, and do you plan to introduce such a process in the future?

Question dependencies

This question only appears if you select "No" in response to C2.1.

Change from last year

No change

Response options

Please complete the following table:

Primary reason	Please explain
Select from: <ul style="list-style-type: none"> • We are planning to introduce a climate-related risk management process in the next two years • Important but not an immediate business priority • Judged to be unimportant, explanation provided • Lack of internal resources • Insufficient data on operations • No instruction from management • Other, please specify 	Text field [maximum 1,500 characters]

Risk disclosure

(C2.3) Have you identified any inherent climate-related risks with the potential to have a substantive financial or strategic impact on your business?

Change from last year

No change

Connection to other frameworks

TCFD

Strategy recommended disclosure a) Describe the climate related risks and opportunities the organization has identified over the short, medium, and long term.

SDG

Goal 13: Climate action

Response options

Select one of the following options:

- Yes
- No

(C2.3a) Provide details of risks identified with the potential to have a substantive financial or strategic impact on your business.

Question dependencies

This question only appears if you select "Yes" in response to C2.3.

Change from last year

Modified guidance

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

Goal 13: Climate action

TCFD

Strategy recommended disclosure a) Describe the climate related risks and opportunities the organization has identified over the short, medium, and long term.

Strategy recommended disclosure b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy and financial planning.

Please note: columns 1-6 align with the TCFD recommendations.

S&P Global Corporate Sustainability Assessment

Climate Risk Assessment - Physical Risks

Climate Risk Assessment - Transition Risks

Financial Risks of Climate Change

Physical Climate Risk Adaptation

TCFD Disclosure

Response options

Please complete the following table. The table is displayed over several rows for readability. You are able to add rows by using the "Add Row" button at the bottom of the table.

1	2	3a	3b	4	5	6	7
Identifier	Where in the value chain does the risk driver occur?	Risk type	Primary climate-related risk driver	Primary potential financial impact	[Financial services only] Climate risk type mapped to traditional financial services industry risk classification	Company- specific description	Time horizon
Select from: • Risk1 - Risk100	Select from: • Banking portfolio [FS only] • Investing (Asset manager) portfolio [FS only] • Investing (Asset owner) portfolio [FS only] • Insurance underwriting portfolio [FS only] • Direct operations • Other parts of the value chain [FS only] • Upstream [not shown to FS] • Downstream [not shown to FS]	Select from: • Current regulation • Emerging regulation • Legal • Technology • Market • Reputation • Acute physical • Chronic physical	See drop-down options below	See drop-down options below	Select from: • Capital adequacy and risk-weighted assets • Liquidity risk • Funding risk • Market risk • Credit risk • Insurance risk • Reputational risk • Policy and legal risk • Systemic risk • Operational risk • Strategic risk • Other non-financial risk • None	Text field [maximum 2,500 characters]	Select from: • Short-term • Medium-term • Long-term • Unknown

8	9	10	11	12	13
Likelihood	Magnitude of impact	Are you able to provide a potential financial impact figure?	Potential financial impact figure (currency)	Potential financial impact figure - minimum (currency)	Potential financial impact figure - maximum (currency)
Select from: • Virtually certain • Very likely • Likely • More likely than not • About as likely as not • Unlikely • Very unlikely • Exceptionally unlikely • Unknown	Select from: • High • Medium-high • Medium • Medium-low • Low • Unknown	Select from: • Yes, a single figure estimate • Yes, an estimated range • No, we do not have this figure	Numerical field [enter a number from 0 to 999,999,999,999,999 using up to 2 decimal places]	Numerical field [enter a number from 0 to 999,999,999,999,999 using up to 2 decimal places]	Numerical field [enter a number from 0 to 999,999,999,999,999 using up to 2 decimal places]

14	15	16	17
Explanation of financial impact figure	Cost of response to risk	Description of response and explanation of cost calculation	Comment
Text field [maximum 2,500 characters]	Numerical field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal places]	Text field [maximum 2,500 characters]	Text field [maximum 2,500 characters]

[Add Row]

Primary climate-related risk driver drop-down options (column 3b)

Select one of the following options:

<p><u>Current regulation</u></p> <ul style="list-style-type: none"> • Carbon pricing mechanisms • Enhanced emissions-reporting obligations • Mandates on and regulation of existing products and services • Regulation and supervision of climate-related risk in the financial sector [Financial services only] • Other, please specify <p><u>Emerging regulation</u></p> <ul style="list-style-type: none"> • Carbon pricing mechanisms • Enhanced emissions-reporting obligations • Mandates on and regulation of existing products and services • Regulation and supervision of climate-related risk in the financial sector [Financial services only] • Other, please specify <p><u>Legal</u></p> <ul style="list-style-type: none"> • Exposure to litigation • Regulation and supervision of climate-related risk in the financial sector [Financial services only] • Lending that could create or contribute to systemic risk for the economy [Financial services only] • Investing that could create or contribute to systemic risk for the economy [Financial services only] • Insurance underwriting that could create or contribute to systemic risk for the economy [Financial services only] • Other, please specify <p><u>Technology</u></p> <ul style="list-style-type: none"> • Substitution of existing products and services with lower emissions options • Unsuccessful investment in new technologies • Transitioning to lower emissions technology • Other, please specify 	<p><u>Market</u></p> <ul style="list-style-type: none"> • Changing customer behavior • Uncertainty in market signals • Increased cost of raw materials • Inability to attract co-financiers and/or investors due to uncertain risks related to the climate [Financial services only] • Loss of clients due to a fund's poor environmental performance outcomes (e.g. if a fund has suffered climate-related write-downs) [Financial services only] • Contraction of insurance markets, leaving clients exposed and changing the risk parameters of the credit [Financial services only] • Rise in risk-based pricing of insurance policies (beyond demand elasticity) [Financial services only] • Other, please specify <p><u>Reputation</u></p> <ul style="list-style-type: none"> • Shifts in consumer preferences • Stigmatization of sector • Increased stakeholder concern or negative stakeholder feedback • Lending that could create or contribute to systemic risk for the economy [Financial services only] • Investing that could create or contribute to systemic risk for the economy [Financial services only] • Insurance underwriting that could create or contribute to systemic risk for the economy [Financial services only] • Negative press coverage related to support of projects or activities with negative impacts on the climate (e.g. GHG emissions, deforestation, water stress) [Financial services only] • Other, please specify <p><u>Acute physical</u></p> <ul style="list-style-type: none"> • Avalanche • Cold wave/frost • Cyclone, hurricane, typhoon • Drought • Flood (coastal, fluvial, pluvial, groundwater) • Glacial lake outburst • Heat wave • Heavy precipitation (rain, hail, snow/ice) • Landslide • Storm (including blizzards, dust, and sandstorms) • Subsidence • Tornado • Wildfire • Other, please specify <p><u>Chronic physical</u></p> <ul style="list-style-type: none"> • Changing precipitation patterns and types (rain, hail, snow/ice) • Changing temperature (air, freshwater, marine water) • Changing wind patterns • Coastal erosion • Heat stress • Ocean acidification • Permafrost thawing • Precipitation and/or hydrological variability • Saline intrusion • Sea level rise • Soil degradation • Soil erosion • Solifluction • Temperature variability • Water scarcity • Other, please specify
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Primary potential financial impact drop-down options (column 4)

Select one of the following options:

- Increased direct costs
- Increased indirect (operating) costs
- Increased capital expenditures
- Increased credit risk

- Decreased revenues due to reduced demand for products and services
- Decreased revenues due to reduced production capacity
- Decreased access to capital
- Decreased asset value or asset useful life leading to write-offs, asset impairment or early retirement of existing assets
- Increased insurance claims liability [Financial services only]
- Reduced profitability of investment portfolios [Financial services only]
- Devaluation of collateral and potential for stranded, illiquid assets [Financial services only]
- Other, please specify

(C2.3b) Why do you not consider your organization to be exposed to climate-related risks with the potential to have a substantive financial or strategic impact on your business?

Question dependencies

This question only appears if you select "No" in response to C2.3.

Change from last year

No change

Response options

Please complete the following table:

Primary reason	Please explain
Select from: <ul style="list-style-type: none"> • Risks exist, but none with potential to have a substantive financial or strategic impact on business • Evaluation in process • Not yet evaluated • Other, please specify 	Text field [maximum 2,500 characters]

Opportunity disclosure

(C2.4) Have you identified any climate-related opportunities with the potential to have a substantive financial or strategic impact on your business?

Change from last year

No change

Connection to other frameworks

SDG

Goal 13: Climate action

TCFD

Strategy recommended disclosure a) Describe the climate related risks and opportunities the organization has identified over the short, medium, and long term.

S&P Global Corporate Sustainability Assessment

TCFD Disclosure

Response options

Select one of the following options:

- Yes
- Yes, we have identified opportunities but are unable to realize them
- No

(C2.4a) Provide details of opportunities identified with the potential to have a substantive financial or strategic impact on your business.

Question dependencies

This question only appears if you select "Yes" in response to C2.4.

Change from last year

Modified guidance

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Goal 12: Responsible consumption and production

Goal 13: Climate action

TCFD

Strategy recommended disclosure a) Describe the climate related risks and opportunities the organization has identified over the short, medium, and long term.

Strategy recommended disclosure b) Describe the impact of climate-related risks and opportunities on the organization’s businesses, strategy, and financial planning.

Please note: columns 1-7 align with the TCFD recommendations.

S&P Global Corporate Sustainability Assessment

Financial Opportunities Arising from Climate Change

TCFD Disclosure

Response options

Please complete the following table. The table is displayed over several rows for readability. You are able to add rows by using the "Add Row" button at the bottom of the table.

1	2	3	4	5	6	7
Identifier	Where in the value chain does the opportunity occur?	Opportunity type	Primary climate-related opportunity driver	Primary potential financial impact	Company-specific description	Time horizon
Select from: • Opp1 - Opp100	Select from: • Banking portfolio [FS only] • Investing (Asset manager) portfolio [FS only] • Investing (Asset owner) portfolio [FS only] • Insurance underwriting portfolio [FS only] • Direct operations • Other parts of the value chain [FS only] • Upstream [not shown to FS] • Downstream [not shown to FS]	Select from: • Resource efficiency • Energy source • Products and services • Markets • Resilience	See drop-down options below	See drop-down options below	Text field [maximum 2,500 characters]	Select from: • Short-term • Medium-term • Long-term • Unknown
8	9	10	11	12	13	
Likelihood	Magnitude of impact	Are you able to provide a potential financial impact figure?	Potential financial impact figure (currency)	Potential financial impact figure - minimum (currency)	Potential financial impact figure - maximum (currency)	
Select from: • Virtually certain • Very likely • Likely • More likely than not • About as likely as not • Unlikely • Very unlikely • Exceptionally unlikely • Unknown	Select from: • High • Medium-high • Medium • Medium-low • Low • Unknown	Select from: • Yes, a single figure estimate • Yes, an estimated range • No, we do not have this figure	Numerical field [enter a number from 0 to 999,999,999,999 using up to 2 decimal places]	Numerical field [enter a number from 0 to 999,999,999,999 using up to 2 decimal places]	Numerical field [enter a number from 0 to 999,999,999,999 using up to 2 decimal places]	
14	15		16	17		
Explanation of financial impact figure	Cost to realize opportunity		Strategy to realize opportunity and explanation of cost calculation	Comment		
Text field [maximum 2,500 characters]	Numerical field [enter a number from 0 to 999,999,999,999 using up to 2 decimal places]		Text field [maximum 2,500 characters]	Text field [maximum 2,500 characters]		

[Add Row]

Primary climate-related opportunity driver drop-down options (column 4)

Select one of the following options:

<p>Resource efficiency</p> <ul style="list-style-type: none">• Use of more efficient modes of transport• Use of more efficient production and distribution processes• Use of recycling• Move to more efficient buildings• Reduced water usage and consumption• Other, please specify <p>Energy source</p> <ul style="list-style-type: none">• Use of lower-emission sources of energy• Use of supportive policy incentives• Use of new technologies• Participation in carbon market• Shift toward decentralized energy generation• Other, please specify	<p>Products and services</p> <ul style="list-style-type: none">• Development and/or expansion of low emission goods and services• Development of climate adaptation, resilience and insurance risk solutions• Development of new products or services through R&D and innovation• Ability to diversify business activities• Shift in consumer preferences• Reputational benefits resulting in increased demand for goods/services [Financial services only]• Other, please specify <p>Markets</p> <ul style="list-style-type: none">• Access to new markets• Use of public-sector incentives• Access to new assets and locations needing insurance coverage• Increased diversification of financial assets (e.g., green bonds and infrastructure) [Financial services only]• Increased sales of liability and other insurance to cover climate-related risks [Financial services only]• Reduced risk of asset stranding considered in investment decision making [Financial services only]• More timely preparation for investors in adhering to current and potentially stricter future regulation in relation to fiduciary duty [Financial services only]• Increased demand for funds that invest in companies that have positive environmental credentials [Financial services only]• Enhanced financial performance of investee companies as a result of being able to access new markets and develop new products to meet green consumer demand [Financial services only]• The development of new revenue streams from new/emerging environmental markets and products [Financial services only]• Improved ratings by sustainability/ESG indexes [Financial services only]• Other, please specify <p>Resilience</p> <ul style="list-style-type: none">• Participation in renewable energy programs and adoption of energy-efficiency measures• Resource substitutes/diversification• New products and services related to ensuring resiliency [Financial services only]• Increased reliability, climate- resilience of investment chain [Financial services only]• Other, please specify
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Primary potential financial impact drop-down options (column 5)

Select from the following options:

- Reduced direct costs
- Reduced indirect (operating) costs
- Increased revenues resulting from increased demand for products and services
- Increased revenues through access to new and emerging markets
- Increased revenues resulting from increased production capacity
- Increased access to capital
- Increased value of fixed assets
- Increased diversification of financial assets
- Increased portfolio value due to upward revaluation of assets [Financial services only]
- Returns on investment in low-emission technology
- Other, please specify

(C2.4b) Why do you not consider your organization to have climate-related opportunities?

Question dependencies

This question only appears if you select "No" or "Yes, we have identified opportunities but are unable to realize them" in response to C2.4.

Change from last year

No change

Response options

Please complete the following table:

Primary reason	Please explain
<p>Select from:</p> <ul style="list-style-type: none">• Opportunities exist, but we are unable to realize them• Opportunities exist, but none with potential to have a substantive financial or strategic impact on business• Evaluation in progress• Judged to be unimportant• No instruction from management to seek out opportunities• Not yet evaluated• Other, please specify	<p>Text field [maximum 2,500 characters]</p>

C3 Business strategy

Business strategy

(C3.1) Does your organization's strategy include a climate transition plan that aligns with a 1.5°C world?

Change from last year

Minor change

Connection to other frameworks

SDG

Goal 13: Climate action

TCFD

Strategy recommended disclosure b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.

S&P Global Corporate Sustainability Assessment

TCFD Disclosure

NZAM (FS Only)

Commitment 10

Response options

Please complete the following table:

Climate transition plan	Publicly available climate transition plan	Mechanism by which feedback is collected from shareholders on your climate transition plan	Description of feedback mechanism	Frequency of feedback collection	Attach any relevant documents which detail your climate transition plan (optional)	Explain why your organization does not have a climate transition plan that aligns with a 1.5°C world and any plans to develop one in the future	Explain why climate-related risks and opportunities have not influenced your strategy
Select from: <ul style="list-style-type: none"> • Yes, we have a climate transition plan which aligns with a 1.5°C world • No, but our strategy has been influenced by climate-related risks and opportunities, and we are developing a climate transition plan within two years • No, our strategy has been influenced by climate-related risks and opportunities, but we do not plan to develop a climate transition plan within two years • No, and our strategy has not been influenced by climate-related risks and opportunities 	Select from: <ul style="list-style-type: none"> • Yes • No 	Select from: <ul style="list-style-type: none"> • Our climate transition plan is voted on at Annual General Meetings (AGMs) • We have a different feedback mechanism in place • Our climate transition plan is voted on at AGMs and we also have an additional feedback mechanism in place • We do not have a feedback mechanism in place, but we plan to introduce one within the next two years • We do not have a feedback mechanism in place, and we do not plan to introduce one within the next two years • Not applicable as our organization does not have shareholders 	Text field [maximum 2,500 characters]	Select from: <ul style="list-style-type: none"> • More frequently than annually • Annually • Less frequently than annually 	[Functionality that allows for several attachments]	Text field [maximum 2,500 characters]	Text field [maximum 2,500 characters]

(C3.2) Does your organization use climate-related scenario analysis to inform its strategy?

Change from last year

No change

Connection to other frameworks

SDG

Goal 13: Climate action

TCFD

Strategy recommended disclosure c) Describe the resilience of the organization's strategy, taking into consideration different climate related scenarios, including a 2°C or lower scenario.

S&P Global Corporate Sustainability Assessment

Climate Risk Assessment - Physical Risks

Climate Risk Assessment - Transition Risks

TCFD Disclosure

Response options

Complete the following table:

Use of climate-related scenario analysis to inform strategy	Primary reason why your organization does not use climate-related scenario analysis to inform its strategy	Explain why your organization does not use climate-related scenario analysis to inform its strategy and any plans to use it in the future
Select from: <ul style="list-style-type: none"> • Yes, qualitative • Yes, quantitative • Yes, qualitative and quantitative • Yes, qualitative, but we plan to add quantitative in the next two years • No, but we anticipate using qualitative and/or quantitative analysis in the next two years • No, and we do not anticipate doing so in the next two years 	Select from: <ul style="list-style-type: none"> • Important but not an immediate priority • Judged to be unimportant, explanation provided • Lack of internal resources • No instruction from management • Other, please specify 	[Text field, 2,500 characters]

(C3.2a) Provide details of your organization's use of climate-related scenario analysis.

Question dependencies

This question only appears if you select "Yes, qualitative", "Yes, quantitative", "Yes, qualitative and quantitative" or "Yes, qualitative, but we plan to add quantitative in the next two years" in response to C3.2.

Change from last year

Minor change

Connection to other frameworks

SDG

Goal 13: Climate action

TCFD

Strategy recommended disclosure c) Describe the resilience of the organization's strategy, taking into consideration different climate related scenarios, including a 2°C or lower scenario.

S&P Global Corporate Sustainability Assessment

Climate Risk Assessment - Physical Risks

Climate Risk Assessment - Transition Risks

TCFD Disclosure

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

Climate-related scenario	Scenario analysis coverage	Temperature alignment of scenario	Parameters, assumptions, analytical choices
Select from: Transition scenarios <ul style="list-style-type: none"> • IEA NZE 2050 • IEA B2DS • IEA 2DS • IEA 450 • IEA SDS • IEA APS • IEA STEPS (previously IEA NFS) • IEA CPS • Greenpeace • DDP • IRENA • BNEF NEO • NGFS scenarios framework • Customized publicly available transition scenario • Bespoke transition scenario Physical climate scenarios <ul style="list-style-type: none"> • RCP 1.9 • RCP 2.6 • RCP 3.4 • RCP 4.5 • RCP 6.0 • RCP 7.0 • RCP 8.5 • Customized publicly available physical scenario • Bespoke physical scenario 	Select from: <ul style="list-style-type: none"> • Company-wide • Business division • Business activity • Facility • Country/area • Product-level • Portfolio [FS only] • Other, please specify 	Select from: <ul style="list-style-type: none"> • 1.5°C • 1.6°C – 2°C • 2.1°C - 3°C • 3.1°C - 4°C • 4.1°C and above • Unknown 	Text field [maximum 2,500 characters]

[Add Row]

(C3.2b) Provide details of the focal questions your organization seeks to address by using climate-related scenario analysis, and summarize the results with respect to these questions.

Question dependencies

This question only appears if you select “Yes, qualitative”, “Yes, quantitative”, “Yes, qualitative and quantitative” or “Yes, qualitative, but we plan to add quantitative in the next two years” in response to C3.2.

Change from last year

Additional guidance

Connection to other frameworks

SDG

Goal 13: Climate action.

TCFD

Strategy recommended disclosure b) Describe the impact of climate-related risks and opportunities on the organization’s businesses, strategy, and financial planning.

Strategy recommended disclosure c) Describe the resilience of the organization’s strategy, taking into consideration different climate related scenarios, including a 2°C or lower scenario.

S&P Global Corporate Sustainability Assessment

Climate Risk Assessment - Physical Risks

Climate Risk Assessment - Transition Risks

TCFD Disclosure

Response options

Please complete the following table:

Focal questions	Results of the climate-related scenario analysis with respect to the focal questions
Text field [maximum 3,000 characters]	Text field [maximum 3,000 characters]

(C3.3) Describe where and how climate-related risks and opportunities have influenced your strategy.

Question dependencies

This question only appears if you select any option except "No, and our strategy has not been influenced by climate-related risks and opportunities" in response to column 1 of C3.1.

Change from last year

Modified guidance for FS only

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

Goal 13: Climate action

TCFD

Strategy recommended disclosure b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.

S&P Global Corporate Sustainability Assessment

Climate Strategy Impacts

TCFD Disclosure

Response options

Please complete the following table:

Business area	Have climate-related risks and opportunities influenced your strategy in this area?	Description of influence
Products and services	Select from: <ul style="list-style-type: none"> • Yes • No • Evaluation in progress • Not evaluated 	Text field [maximum 2,400 characters]
Supply chain and/or value chain		
Investment in R&D		
Operations		

(C3.4) Describe where and how climate-related risks and opportunities have influenced your financial planning.

Question dependencies

This question only appears if you select any option except "No, and our strategy has not been influenced by climate-related risks and opportunities" in response to column 1 of C3.1.

Change from last year

Modified guidance

Connection to other frameworks

TCFD

Strategy recommended disclosure b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.

S&P Global Corporate Sustainability Assessment

Climate Strategy Impacts

Response options

Please complete the following table:

Financial planning elements that have been influenced	Description of influence
Select all that apply: <ul style="list-style-type: none"> • Revenues • Direct costs • Indirect costs • Capital expenditures • Capital allocation • Acquisitions and divestments • Access to capital • Assets • Liabilities • Provisions or general reserves [Financial services only] • Claims reserves [Financial services only] • None of the above 	Text field [maximum 7,000 characters]

(C3.5) In your organization’s financial accounting, do you identify spending/revenue that is aligned with your organization’s climate transition?

Change from last year

Modified question

Connection to other frameworks

NZAM (FS Only)

Commitment 4

Response options

Please complete the following table. *Column/row appearance is dependent on selections in this or other questions.

Identification of spending/revenue that is aligned with your organization’s climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy*
Select from: <ul style="list-style-type: none"> • Yes, we identify alignment with our climate transition plan • Yes, we identify alignment with a sustainable finance taxonomy • Yes, we identify alignment with both our climate transition plan and a sustainable finance taxonomy • No but we plan to in the next two years • No, and we do not plan to in the next two years 	Select from: <ul style="list-style-type: none"> • At both the company and activity level [not shown to FS] • At the company level only

(C3.5a) Quantify the percentage share of your spending/revenue that is aligned with your organization’s climate transition.

Question dependencies

This question only appears if any “Yes...” option is selected in response to column 1 of C3.5.

Change from last year

Modified question

Connection to other frameworks

S&P Global Corporate Sustainability Assessment

Alignment with EU Taxonomy for sustainable activities - Capital Expenditure

Alignment with EU Taxonomy for sustainable activities - Operating Expenditure

Alignment with EU Taxonomy for sustainable activities - Revenues

NZAM (FS Only)

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table. *Column/row appearance is dependent on selections in this or other questions.

1	2	3	4	5
Financial metric	Type of alignment being reported for this financial metric	Taxonomy under which information is being reported*	Objective under which alignment is being reported*	Amount of selected financial metric that is aligned in the reporting year (unit currency as selected in C0.4)
Select from: <ul style="list-style-type: none"> Revenue/Turnover CAPEX OPEX Other, please specify 	Select from: <ul style="list-style-type: none"> Alignment with a sustainable finance taxonomy Alignment with our climate transition plan 	Select from: <ul style="list-style-type: none"> EU Taxonomy for Sustainable Activities Other, please specify 	Select from: <ul style="list-style-type: none"> Climate change mitigation Climate change adaptation Total across all objectives 	Numerical field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal places]
6	7	8	9	
Percentage share of selected financial metric aligned in the reporting year (%)	Percentage share of selected financial metric planned to align in 2025 (%)	Percentage share of selected financial metric planned to align in 2030 (%)	Describe the methodology used to identify spending/revenue that is aligned	
Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Text field [maximum 4,000 characters]	

[Add row]

(C3.5b) Quantify the percentage share of your spending/revenue that was associated with eligible and aligned activities under the sustainable finance taxonomy in the reporting year.

Question dependencies

This question only appears if "At both the company and activity level" is selected in response to column 2 of C3.5.

Change from last year

New question

Connection to other frameworks

S&P Global Corporate Sustainability Assessment

Alignment with EU Taxonomy for sustainable activities - Capital Expenditure

Alignment with EU Taxonomy for sustainable activities - Operating Expenditure

Alignment with EU Taxonomy for sustainable activities - Revenues

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table. *Column/row appearance is dependent on selections in this or other questions.

1	2	3	4	5	6	7
Economic activity	Taxonomy under which information is being reported	Taxonomy alignment	Financial metric(s)	Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)*	Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year*	Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year*
Select from drop-down options below	Select from: <ul style="list-style-type: none"> EU Taxonomy for Sustainable Activities Other, please specify 	Select from: <ul style="list-style-type: none"> Taxonomy-aligned Taxonomy-eligible but not aligned 	Select all that apply: <ul style="list-style-type: none"> Turnover CAPEX OPEX 	Numerical field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal places]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]

8	9	10	11	12	13	14
Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year*	Taxonomy-eligible but not aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)*	Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year*	Taxonomy-aligned CAPEX from this activity in the reporting year (unit currency as selected in C0.4)*	Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year*	Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year*	Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year*
Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal places]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal places]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]
15	16	17	18	19	20	21
Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (unit currency as selected in C0.4)*	Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year*	Taxonomy-aligned OPEX from this activity in the reporting year (unit currency as selected in C0.4)*	Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year*	Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year*	Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year*	Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (unit currency as selected in C0.4)*
Numerical field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal places]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal places]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal places]
22	23	24	25	26	27	28
Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year*	Type(s) of substantial contribution*	Calculation methodology and supporting information	Technical screening criteria met	Details of technical screening criteria analysis	Do no significant harm requirements met	Details of do no significant harm analysis
Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Select all that apply: <ul style="list-style-type: none"> • Own performance • Adapted activity • Transitional activity • Activity enabling mitigation • Activity enabling adaptation 	Text field [maximum 2,500 characters]	Select from: <ul style="list-style-type: none"> • Yes • No 	Text field [maximum 2,500 characters]	Select from: <ul style="list-style-type: none"> • Yes • No 	Text field [maximum 2,500 characters]
29			30			
Minimum safeguards compliance requirements met			Details of minimum safeguards compliance analysis			
Select from: <ul style="list-style-type: none"> • Yes • No 			Text field [maximum 2,500 characters]			

[Add row]

Economic activity (column 1) drop-down options

Select one of the following options:

<ul style="list-style-type: none"> • Afforestation • Rehabilitation and restoration of forests, including reforestation and natural forest regeneration after an extreme event • Forest management • Conservation forestry • Restoration of wetlands • Manufacture of renewable energy technologies • Manufacture of equipment for the production and use of hydrogen • Manufacture of low carbon technologies for transport • Manufacture of batteries • Manufacture of energy efficiency equipment for buildings • Manufacture of other low carbon technologies • Manufacture of cement • Manufacture of aluminium • Manufacture of iron and steel • Manufacture of hydrogen • Manufacture of carbon black • Manufacture of soda ash • Manufacture of chlorine • Manufacture of organic basic chemicals • Manufacture of anhydrous ammonia • Manufacture of nitric acid • Manufacture of plastics in primary form • Electricity generation using solar photovoltaic technology • Electricity generation using concentrated solar power (CSP) technology • Electricity generation from wind power • Electricity generation from ocean energy technologies • Electricity generation from hydropower • Electricity generation from geothermal energy • Electricity generation from renewable non-fossil gaseous and liquid fuels • Electricity generation from bioenergy 	<ul style="list-style-type: none"> • Transmission and distribution of electricity • Storage of electricity • Storage of thermal energy • Storage of hydrogen • Manufacture of biogas and biofuels for use in transport and of bioliquids • Transmission and distribution networks for renewable and low-carbon gases • District heating/cooling distribution • Installation and operation of electric heat pumps • Cogeneration of heat/cool and power from solar energy • Cogeneration of heat/cool and power from geothermal energy • Cogeneration of heat/cool and power from renewable non-fossil gaseous and liquid fuels • Cogeneration of heat/cool and power from bioenergy • Production of heat/cool from solar thermal heating • Production of heat/cool from geothermal energy • Production of heat/cool from renewable non-fossil gaseous and liquid fuels • Production of heat/cool from bioenergy • Production of heat/cool using waste heat • Construction, extension and operation of water collection, treatment and supply systems • Renewal of water collection, treatment and supply systems • Construction, extension and operation of waste water collection and treatment • Renewal of waste water collection and treatment • Collection and transport of non-hazardous waste in source segregated fractions 	<ul style="list-style-type: none"> • Anaerobic digestion of sewage sludge • Anaerobic digestion of bio-waste • Composting of bio-waste • Material recovery from non-hazardous waste • Landfill gas capture and utilization • Transport of CO2 • Underground permanent geological storage of CO2 • Passenger interurban rail transport • Freight rail transport • Urban and suburban transport, road passenger transport • Operation of personal mobility devices, cycle logistics • Transport by motorbikes, passenger cars and light commercial vehicles • Freight transport services by road • Inland passenger water transport • Inland freight water transport • Retrofitting of inland water passenger and freight transport • Sea and coastal freight water transport, vessels for port operations and auxiliary activities • Sea and coastal passenger water transport • Retrofitting of sea and coastal freight and passenger water transport • Infrastructure for rail transport • Infrastructure enabling low-carbon road transport and public transport • Infrastructure enabling low carbon water transport • Infrastructure for water transport • Infrastructure enabling road transport and public transport • Airport infrastructure • Low carbon airport infrastructure • Construction of new buildings • Renovation of existing buildings • Installation, maintenance and repair of energy efficiency equipment • Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) • Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings 	<ul style="list-style-type: none"> • Installation, maintenance and repair of renewable energy technologies • Acquisition and ownership of buildings • Data processing, hosting and related activities • Computer programming, consultancy and related activities • Programming and broadcasting activities • Data-driven solutions for GHG emissions reductions • Close to market research, development and innovation • Research, development and innovation for direct air capture of CO2 • Professional services related to energy performance of buildings • Engineering activities and related technical consultancy dedicated to adaptation to climate change • Non-life insurance: underwriting of climate-related perils • Reinsurance • Education • Residential care activities • Creative, arts and entertainment activities • Libraries, archives, museums and cultural activities • Motion picture, video and television program production, sound recording and music publishing activities • Pre-commercial stages of advanced technologies to produce energy from nuclear processes with minimal waste from the fuel cycle • Construction and safe operation of new nuclear power plants, for the generation of electricity or heat, including for hydrogen production, using best-available technologies • Electricity generation from nuclear energy in existing installations • Electricity generation from fossil gaseous fuels • High-efficiency co-generation of heat/cool and power from fossil gaseous fuels • Production of heat/cool from fossil gaseous fuels in an efficient district heating and cooling system
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(C3.5c) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.

Question dependencies

This question only appears if "Yes, we identify alignment with a sustainable finance taxonomy" or "Yes, we identify alignment with both our climate transition plan and a sustainable finance taxonomy" is selected in response to column 1 of C3.5.

Change from last year

New question

This is an open text question with a limit of 5,000 characters.

C4 Targets and performance

Emissions targets

(C4.1) Did you have an emissions target that was active in the reporting year?

Change from last year

No change

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Goal 12: Responsible consumption and production

TCFD

Metrics & Targets recommended disclosure c) Describe the targets used by the organization to manage climate related risks and opportunities and performance against targets.

S&P Global Corporate Sustainability Assessment

TCFD Disclosure

NZAM (FS Only)

Commitment 1

Response options

Select all that apply:

- Absolute target
- Intensity target
- Portfolio target [FS only]
- No target

(C4.1a) Provide details of your absolute emissions target(s) and progress made against those targets.

Question dependencies

This question only appears if you select "Absolute target" in response to C4.1.

Change from last year

Modified question

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Goal 12: Responsible consumption and production

Goal 13: Climate action

TCFD

Metrics & Targets recommended disclosure c) Describe the targets used by the organization to manage climate related risks and opportunities and performance against targets.

S&P Global Corporate Sustainability Assessment

Climate-Related Targets

NZAM (FS only)

Commitment 1

Response options

Please complete the following table. The table is displayed over several rows for readability. You are able to add rows by using the "Add Row" button at the bottom of the table.

1	2	3	4	5	6	7
Target reference number	Is this a science-based target?	Target ambition*	Year target was set	Target coverage	Scope(s)	Scope 2 accounting method
Abs1-Abs100	Select from drop-down options below	Select from: <ul style="list-style-type: none"> • 1.5°C aligned • Well-below 2°C aligned • 2°C aligned • Other, please specify 	Numerical field [enter a number between 1900-2023]	Select from: <ul style="list-style-type: none"> • Company-wide • Business division • Business activity • Site/facility • Country/area/region • Product-level • Other, please specify 	Select all that apply: <ul style="list-style-type: none"> • Scope 1 • Scope 2 • Scope 3 	Select from: <ul style="list-style-type: none"> • Location-based • Market-based

8	9	10	11	12-28	29	30
Scope 3 category(ies)	Base year	Base year Scope 1 emissions covered by target (metric tons CO _{2e})	Base year Scope 2 emissions covered by target (metric tons CO _{2e})	Base year Scope 3, Category [...] emissions covered by target (metric tons CO _{2e})* [One column for each Scope 3 category]	Base year total Scope 3 emissions covered by target (metric tons CO _{2e})	Total base year emissions covered by target in all selected Scopes (metric tons CO _{2e})
Select all that apply: <ul style="list-style-type: none"> • Category 1: Purchased goods and services • Category 2: Capital goods • Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) • Category 4: Upstream transportation and distribution • Category 5: Waste generated in operations • Category 6: Business travel • Category 7: Employee commuting • Category 8: Upstream leased assets • Category 9: Downstream transportation and distribution • Category 10: Processing of sold products • Category 11: Use of sold products • Category 12: End-of-life treatment of sold products • Category 13: Downstream leased assets • Category 14: Franchises • Category 15: Investments [does not appear to FS] • Other (upstream) • Other (downstream) 	Numerical field [enter a number between 1900- 2023]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 3 decimal places and no commas]

31	32	33-49	50	51
Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1	Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2	Base year Scope 3, Category [...] emissions covered by target as % of total base year emissions in Scope 3, Category [...] (metric tons CO _{2e}) * [One column for each Scope 3 category]	Base year Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)	Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes
Percentage field [enter a percentage from 0-100 using a maximum of 3 decimal places]	Percentage field [enter a percentage from 0-100 using a maximum of 3 decimal places]	Percentage field [enter a percentage from 0-100 using a maximum of 3 decimal places]	Percentage field [enter a percentage from 0-100 using a maximum of 3 decimal places]	Percentage field [enter a percentage from 0-100 using a maximum of 3 decimal places]

52	53	54	55	56	57-73	74
Target year	Targeted reduction from base year (%)	Total emissions in target year covered by target in all selected Scopes (metric tons CO _{2e}) [auto-calculated]	Scope 1 emissions in reporting year covered by target (metric tons CO _{2e})	Scope 2 emissions in reporting year covered by target (metric tons CO _{2e})	Scope 3, Category [...] emissions in reporting year covered by target (metric tons CO _{2e}) [One column for each Scope 3 category]	Total Scope 3 emissions in reporting year covered by target (metric tons CO _{2e})
Numerical field [enter a whole number between 2018- 2100]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Numerical field [0-999,999,999.999]	Numerical field [enter a number from 0-999,999,999.999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a number from 0-999,999,999.999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a number from 0-999,999,999.999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a number from 0-999,999,999.999 using a maximum of 3 decimal places and no commas]

75	76	77	78	79	80	81
Total emissions in reporting year covered by target in all selected scopes (metric tons CO _{2e})	Does this target cover any land-related emissions?	% of target achieved relative to base year [auto-calculated]	Target status in reporting year	Please explain target coverage and identify any exclusions	Plan for achieving target, and progress made to the end of the reporting year	List the emissions reduction initiatives which contributed most to achieving this target
Numerical field [enter a number from 0-999,999,999.999 using a maximum of 3 decimal places and no commas]	Select from: <ul style="list-style-type: none"> • Yes, it covers land-related emissions only (e.g. FLAG SBT) • Yes, it covers land-related and non-land related emissions (e.g. SBT approved before the release of FLAG target-setting guidance) • Yes, it covers land-related CO₂ emissions/removals associated with bioenergy and non-land related emissions (e.g. non-FLAG SBT with bioenergy) • No, it does not cover any land-related emissions (e.g. non-FLAG SBT) 	Percentage field	Select from: <ul style="list-style-type: none"> • New • Underway • Achieved • Expired • Revised • Replaced • Retired 	Text field [maximum 5,000 characters]	Text field [maximum 2,500 characters]	Text field [maximum 2,500 characters]

[Add Row]

*This column only appears if you select one of the "Yes..." options in column "Is this a science-based target?"

Is this a science-based target? (column 2) drop-down options:

Select one of the following options:

- Yes, and this target has been approved by the Science Based Targets initiative
- Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative
- Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years
- Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative within the next two years
- No, but we are reporting another target that is science-based
- No, but we anticipate setting one in the next two years
- No, and we do not anticipate setting one in the next two years

(C4.1b) Provide details of your emissions intensity target(s) and progress made against those target(s).

Question dependencies

This question only appears if you select "Intensity target" in response to C4.1.

Change from last year

Modified question

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Goal 12: Responsible consumption and production

Goal 13: Climate action

TCFD

Metrics & Targets recommended disclosure c) Describe the targets used by the organization to manage climate related risks and opportunities and performance against targets.

S&P Global Corporate Sustainability Assessment

Climate-Related Targets

TCFD Disclosure

NZAM (FS only)

Commitment 1

Response options

Please complete the following table. The table is displayed over several rows for readability. You are able to add rows by using the "Add Row" function at the bottom of the table.

1	2	3	4	5	6	7	8	9
Target reference number	Is this a science-based target?	Target ambition*	Year target was set	Target coverage	Scope(s)	Scope 2 accounting method	Scope 3 category(ies)	Intensity metric
Int1-Int100	Select from drop-down options below	Select from: <ul style="list-style-type: none"> • 1.5°C aligned • Well-below 2°C aligned • 2°C aligned • Other, please specify 	Numerical field [enter a number between 1900- 2023]	Select from: <ul style="list-style-type: none"> • Company-wide • Business division • Business activity • Site/facility • Country/area/region • Product level • Other, please specify 	Select all that apply: <ul style="list-style-type: none"> • Scope 1 • Scope 2 • Scope 3 	Select from: <ul style="list-style-type: none"> • Location-based • Market-based 	Select all that apply: <ul style="list-style-type: none"> • Category 1: Purchased goods and services • Category 2: Capital goods • Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) • Category 4: Upstream transportation and distribution • Category 5: Waste generated in operations • Category 6: Business travel • Category 7: Employee commuting • Category 8: Upstream leased assets • Category 9: Downstream transportation and distribution • Category 10: Processing of sold products • Category 11: Use of sold products • Category 12: End-of-life treatment of sold products • Category 13: Downstream leased assets • Category 14: Franchises • Category 15: Investments [does not appear to FS] • Other (upstream) • Other (downstream) 	Select from drop-down options below

10	11	12	13-29	30	31	32	33
Base year	Intensity figure in base year for Scope 1 (metric tons CO ₂ e per unit of activity)	Intensity figure in base year for Scope 2 (metric tons CO ₂ e per unit of activity)	Intensity figure in base year for Scope 3, Category [...] (metric tons CO ₂ e per unit of activity)* [One column for each Scope 3 category]	Intensity figure in base year for total Scope 3 (metric tons CO ₂ e per unit of activity)	Intensity figure in base year for all selected Scopes (metric tons CO ₂ e per unit of activity)	% of total base year emissions in Scope 1 covered by this Scope 1 intensity figure	% of total base year emissions in Scope 2 covered by this Scope 2 intensity figure
Numerical field [enter a number between 1900- 2023]	Numerical field [enter a number from 0- 999,999,999,999 using a maximum of 10 decimal places and no commas]	Numerical field [enter a number from 0- 999,999,999,999 using a maximum of 10 decimal places and no commas]	Numerical field [enter a number from 0- 999,999,999,999 using a maximum of 10 decimal places and no commas]	Numerical field [enter a number from 0- 999,999,999,999 using a maximum of 10 decimal places and no commas]	Numerical field [enter a number from 0- 999,999,999,999 using a maximum of 10 decimal places and no commas]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]

34-50	51	52	53	54	55	56	57
% of total base year emissions in Scope 3, Category [...] covered by this Scope 3, Category [...] intensity figure* [One column for each Scope 3 category]	% of total base year emissions in Scope 3 (in all Scope 3 categories) covered by this total Scope 3 intensity figure	% of total base year emissions in all selected Scopes covered by this intensity figure	Target year	Targeted reduction from base year (%)	Intensity figure in target year for all selected Scopes (metric tons CO ₂ e per unit of activity) [auto-calculated]	% change anticipated in absolute Scope 1+2 emissions	% change anticipated in absolute Scope 3 emissions
Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Numerical field [enter a number between 2018- 2100]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Numerical field [0- 999,999,999,999]	Percentage field [enter a percentage from -999-999 using a maximum of 2 decimal places]	Percentage field [enter a percentage from -999-999 using a maximum of 2 decimal places]

58	59	60-76	77	78	79	80	81
Intensity figure in reporting year for Scope 1 (metric tons CO ₂ e per unit of activity)	Intensity figure in reporting year for Scope 2 (metric tons CO ₂ e per unit of activity)	Intensity figure in reporting year for Scope 3, Category [...] (metric tons CO ₂ e per unit of activity)* [One column for each Scope 3 category]	Intensity figure in reporting year for total Scope 3 (metric tons CO ₂ e per unit of activity)	Intensity figure in reporting year for all selected Scopes (metric tons CO ₂ e per unit of activity)	Does this target cover any land-related emissions?	% of target achieved relative to base year [auto-calculated]	Target status in reporting year
Numerical field [enter a number from 0-999,999,999,999 using a maximum of 10 decimal places and no commas]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 10 decimal places and no commas]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 10 decimal places and no commas]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 10 decimal places and no commas]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 10 decimal places and no commas]	Select from: <ul style="list-style-type: none"> • Yes, it covers land-related emissions only (e.g. FLAG SBT) • Yes, it covers land-related and non-land related emissions (e.g. SBT approved before the release of FLAG target-setting guidance) • Yes, it covers land-related CO₂ emissions/removals associated with bioenergy and non-land related emissions (e.g. non-FLAG SBT with bioenergy) • No, it does not cover any land-related emissions (e.g. non-FLAG SBT) 	Percentage field	Select from: <ul style="list-style-type: none"> • New • Underway • Achieved • Expired • Revised • Replaced • Retired
82		83			84		
Please explain target coverage and identify any exclusions		Plan for achieving target, and progress made to the end of the reporting year			List the emissions reduction initiatives which contributed most to achieving this target		
Text field [maximum 5,000 characters]		Text field [maximum 2,400 characters]			Text field [maximum 2,400 characters]		

[Add row]

*This column only appears if you select one of the "Yes..." options in column "Is this a science-based target?"

Intensity metric drop-down options:

Select one of the following options:

- Grams CO₂e per revenue passenger kilometer
- Metric tons CO₂e per USD(\$) value-added
- Metric tons CO₂e per square meter
- Metric tons CO₂e per metric ton of aluminum
- Metric tons CO₂e per metric ton of steel
- Metric tons CO₂e per metric ton of cement
- Metric tons CO₂e per metric ton of cardboard
- Grams CO₂e per kilometer
- Metric tons CO₂e per unit revenue
- Metric tons CO₂e per unit FTE employee
- Metric tons CO₂e per unit hour worked
- Metric tons CO₂e per metric ton of product
- Metric tons of CO₂e per liter of product
- Metric tons CO₂e per unit of production
- Metric tons CO₂e per unit of service provided
- Metric tons CO₂e per square foot
- Metric tons CO₂e per kilometer
- Metric tons CO₂e per passenger kilometer
- Metric tons CO₂e per megawatt hour (MWh)
- Metric tons CO₂e per barrel of oil equivalent (BOE)
- Metric tons CO₂e per vehicle produced
- Metric tons CO₂e per metric ton of ore processed

- Metric tons CO₂e per ounce of gold
- Metric tons CO₂e per ounce of platinum
- Metric tons of CO₂e per metric ton of aggregate
- Metric tons of CO₂e per billion (currency) funds under management
- Other, please specify

Is this a science-based target? Drop-down options:

Select one of the following options:

- Yes, and this target has been approved by the Science Based Targets initiative
- Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative
- Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years
- Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative within the next two years
- No, but we are reporting another target that is science-based
- No, but we anticipate setting one in the next two years
- No, and we do not anticipate setting one in the next two years

(C4.1c) Explain why you did not have an emissions target, and forecast how your emissions will change over the next five years.

Question dependencies

This question only appears if you select "No target" in response to C4.1.

Change from last year

No change

Response options

Please complete the following table:

Primary reason	Five-year forecast	Please explain
Select from: <ul style="list-style-type: none"> • We are planning to introduce a target in the next two years • Important but not an immediate business priority • Judged to be unimportant, explanation provided • Lack of internal resources • Insufficient data on operations • No instruction from management • Other, please specify 	Text field [maximum 2,400 characters]	Text field [maximum 2,400 characters]

Other climate-related targets

(C4.2) Did you have any other climate-related targets that were active in the reporting year?

Change from last year

No change

Connection to frameworks

TCFD

Metrics & Targets recommended disclosure a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.

Metrics & Targets recommended disclosure c) Describe the targets used by the organization to manage climate related risks and opportunities and performance against targets.

SDG

Goal 7: Affordable and clean energy

Goal 12: Responsible consumption and production

Goal 13: Climate action

Response options

Select all that apply from the following options:

- Target(s) to increase low-carbon energy consumption or production
- Target(s) to reduce methane emissions
- Net-zero target(s)
- Other climate-related target(s)
- No other climate-related targets

(C4.2a) Provide details of your target(s) to increase low-carbon energy consumption or production.

Question dependencies

This question only appears if you select "Target(s) to increase low-carbon energy consumption or production" in response to C4.2.

Change from last year

Modified guidance

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Goal 12: Responsible consumption and production

Goal 13: Climate action

TCFD

Metrics & Targets recommended disclosure a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.

Metrics & Targets recommended disclosure c) Describe the targets used by the organization to manage climate related risks and opportunities and performance against targets.

S&P Global Corporate Sustainability Assessment

Climate-Related Targets

TCFD Disclosure

RE100

Response options

Please complete the following table. The table is displayed over several rows for readability. You are able to add rows by using the "Add Row" button at the bottom of the table.

1	2	3	4	5	6
Target reference number	Year target was set	Target coverage	Target type: energy carrier	Target type: activity	Target type: energy source
Low1 – Low100	Numerical field [enter a number between 1900- 2023]	Select from: <ul style="list-style-type: none"> • Company-wide • Business division • Business activity • Site/facility • Country/area/region • Product level • Other, please specify 	Select from: <ul style="list-style-type: none"> • Electricity • Heat • Steam • Cooling • All energy carriers • Other, please specify 	Select from: <ul style="list-style-type: none"> • Consumption • Production 	Select from: <ul style="list-style-type: none"> • Low-carbon energy source(s) • Renewable energy source(s) only

7	8	9	10	11	12	13
Base year	Consumption or production of selected energy carrier in base year (MWh)	% share of low-carbon or renewable energy in base year	Target year	% share of low-carbon or renewable energy in target year	% share of low-carbon or renewable energy in reporting year	% of target achieved relative to base year [auto-calculated]
Numerical field [enter a number between 1900- 2023]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 10 decimal places and no commas]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Numerical field [enter a number between 2018- 2100]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Percentage field
14	15	16	17	18	19	
Target status in reporting year	Is this target part of an emissions target?	Is this target part of an overarching initiative?	Please explain target coverage and identify any exclusions	Plan for achieving target, and progress made to the end of the reporting year	List the actions which contributed most to achieving this target	
Select from: <ul style="list-style-type: none"> • New • Underway • Achieved • Expired • Revised • Replaced • Retired 	Text field [maximum 2,400 characters] [Emissions reduction target ID]	Select all that apply: <ul style="list-style-type: none"> • RE100 • Science Based Targets initiative • No, it's not part of an overarching initiative • Other, please specify 	Text field [maximum 2,400 characters]	Text field [maximum 2,500 characters]	Text field [maximum 2,500 characters]	

[Add Row]

(C4.2b) Provide details of any other climate-related targets, including methane reduction targets.

Question dependencies

This question only appears if you select "Other climate-related target(s)" or "Target(s) to reduce methane emissions" in response to C4.2.

Change from last year

Minor change

Connection to frameworks

SDG

Goal 7: Affordable and clean energy

Goal 12: Responsible consumption and production

Goal 13: Climate action

TCFD

Metrics & Targets recommended disclosure a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.

Metrics & Targets recommended disclosure c) Describe the targets used by the organization to manage climate related risks and opportunities and performance against targets.

S&P Global Corporate Sustainability Assessment

Climate-Related Targets

TCFD Disclosure

Response options

Please complete the following table. The table is displayed over several rows for readability. You are able to add rows by using the "Add Row" button at the bottom of the table.

1	2	3	4	5a	5b	6
Target reference number	Year target was set	Target coverage	Target type: absolute or intensity	Target type: category	Metric (target numerator if reporting an intensity target)	Target denominator (intensity targets only)
Oth1 – Oth100	Numerical field [enter a number between 1900-2023]	Select from: <ul style="list-style-type: none"> Company-wide Business division Business activity Site/facility Country/area/region Product level Other, please specify 	Select from: <ul style="list-style-type: none"> Absolute Intensity 	Select from: <ul style="list-style-type: none"> Energy productivity Energy consumption or efficiency Renewable fuel production Renewable fuel consumption Waste management Resource consumption or efficiency Low-carbon vehicles Low-carbon buildings Land use change Methane reduction target Fossil fuel reduction target Engagement with suppliers Engagement with customers R&D investments Green finance Other, please specify 	Select from drop-down options below	Select from drop-down options below

7	8	9	10	11	12
Base year	Figure or percentage in base year	Target year	Figure or percentage in target year	Figure or percentage in reporting year	% of target achieved relative to base year [auto-calculated]
Numerical field [enter a number between 1900- 2023]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 10 decimal places and no commas]	Numerical field [enter a number between 2018- 2100]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 10 decimal places and no commas]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 10 decimal places and no commas]	Percentage field

13	14	15	16	17	18
Target status in reporting year	Is this target part of an emissions target?	Is this target part of an overarching initiative?	Please explain target coverage and identify any exclusions	Plan for achieving target, and progress made to the end of the reporting year	List the actions which contributed most to achieving this target
Select from: <ul style="list-style-type: none"> New Underway Achieved Expired Revised Replaced Retired 	Text field [maximum 2,400 characters [Emissions reduction target ID]	Select all that apply: <ul style="list-style-type: none"> EP100 EV100 Below50 – sustainable fuels Science Based Targets initiative – approved supplier engagement target Science Based Targets initiative – approved customer engagement target Science Based targets initiative - other Reduce short-lived climate pollutants Remove deforestation Low-Carbon Technology Partnerships initiative No, it's not part of an overarching initiative Other, please specify 	Text field [maximum 2,400 characters]	Text field [maximum 2,500 characters]	Text field [maximum 2,500 characters]

[Add Row]

Metric (target numerator if reporting an intensity target) drop-down options:

Select one of the following options:

Energy productivity

- GDP
- USD (\$) value-added
- units of revenue
- ounces of gold
- ounces of platinum
- metric tons of aggregate
- metric tons of aluminum
- metric tons of steel
- metric tons of cement
- metric tons of cardboard
- metric tons of product
- metric tons of ore processed
- square meters
- kilometers
- passenger kilometers
- revenue passenger kilometers
- liters of product
- units of production
- units of service provided
- square feet
- megawatt hours (MWh)
- barrel of oil equivalents (BOE)
- ton of oil equivalents (TOE)
- ton of coal equivalents (TCE)
- Other, please specify

Energy consumption or efficiency

- kWh
- MWh
- GJ
- million Btu
- boe
- toe
- tce
- Gcal
- Other, please specify

Renewable fuel production

- metric tons of solid biomass
- liters of liquid biofuel
- cubic meters of biogas
- cubic meters of hydrogen
- Other, please specify

Renewable fuel consumption

- metric tons of solid biomass
- liters of liquid biofuel
- cubic meters of biogas
- cubic meters of hydrogen
- Percentage of total fuel consumption that is from renewable sources
- Other, please specify

Waste management

- metric tons of waste diverted from landfill
- metric tons of waste recycled
- metric tons of waste reused
- metric tons of waste generated
- Percentage of total waste generated that is recycled
- Percentage of sites operating at zero-waste to landfill
- Other, please specify

Low-carbon buildings

- Percentage of net zero carbon buildings
- Percentage of net zero energy buildings
- Percentage of buildings with a green building certificate
- Other, please specify

Land use change

- hectares reforested
- hectares afforested
- hectares restored
- Percent of supply chain compliant with zero gross deforestation
- Other, please specify

Methane reduction target

- cubic meters of methane vented
- cubic meters of methane leaked
- cubic meters of methane flared
- Total methane emissions in m3
- Total methane emissions in CO₂e
- Methane leakage rate (%)
- Other, please specify

Fossil fuel reduction target

- cubic meters of natural gas consumed
- metric tons of coal consumed
- barrels of oil consumed
- Percentage of fossil fuels in the fuel mix
- Other, please specify

Engagement with suppliers

- Percentage of suppliers (by emissions) disclosing their GHG emissions
- Percentage of suppliers (by procurement spend) disclosing their GHG emissions
- Percentage of suppliers (by emissions) setting emissions reduction targets
- Percentage of suppliers (by procurement spend) setting emissions reductions targets
- Percentage of suppliers (by emissions) with a science-based target
- Percentage of suppliers (by procurement spend) with a science-based target
- Percentage of suppliers (by emissions) actively engaged on climate-related issues
- Percentage of suppliers (by procurement spend) actively engaged on climate-related issues
- Other, please specify

Engagement with customers

- Percentage of customers (by emissions) disclosing their GHG emissions
- Percentage of customers (by emissions) setting emissions reduction targets
- Percentage of customers (by emissions) with a science-based target
- Percentage of customers (by emissions) actively engaged on climate-related issues
- Other, please specify

R&D investments

- Percentage of annual revenue invested in R&D of low-carbon products/services
- US\$ invested in R&D of low-carbon products/services
- Percentage of R&D budget/portfolio dedicated to low-carbon products/services
- Other, please specify

Green finance

- Total amount of green bonds outstanding (green bond ratio)
- Percentage of green bonds
- Total amount of green debt instruments outstanding (green debt ratio)
- Percentage of green debt instruments
- Green finance raised and facilitated (denominated in currency)
- Green investments (denominated in currency)
- Percentage of green investments

Resource consumption or efficiency

- Percentage of paper from recycled or certified sustainable sources
- metric tons of paper consumed
- Percentage of plastic from recycled sources
- metric tons of plastic consumed
- Percentage of packaging from recycled or certified sustainable sources
- metric tons of packaging consumed
- Other, please specify

Low-carbon vehicles

- Percentage of low-carbon vehicles in company fleet
- Percentage of low-carbon vehicles sold
- Percentage of company fleet using biofuel
- Percentage of battery electric vehicles in company fleet
- Percentage of conventional hybrids in company fleet
- Percentage of plug-in hybrids in company fleet
- Percentage of fuel cell electric vehicles in company fleet
- Percentage of company facilities with electric vehicle infrastructure
- Other, please specify

- Other, please specify

Target denominator (intensity targets only) drop-down options:

Select one of the following options:

- KWh
- MWh
- GJ
- Btu
- boe
- toe
- tce
- Gcal
- revenue passenger kilometer
- USD(\$) value-added
- square meter
- metric ton of aluminum
- metric ton of steel
- metric ton of cement
- metric ton of cardboard
- unit revenue
- unit FTE employee
- unit hour worked
- metric ton of product
- liter of product
- unit of production
- unit of service provided
- square foot
- kilometer
- passenger kilometer
- megawatt hour (MWh)
- barrel of oil equivalent (BOE)
- vehicle produced
- metric ton of ore processed
- ounce of gold
- ounce of platinum
- metric ton of aggregate
- billion (currency) funds under management
- hectare
- metric ton of waste

- liter of fuel
- year
- total amount of bonds outstanding at the end of the reporting period
- total amount of debt outstanding at the end of the reporting period
- Other, please specify

(C4.2c) Provide details of your net-zero target(s).

Question dependencies

This question only appears if you select "Net-zero target(s)" in response to C4.2.

Change from last year

Minor change

Connection to other frameworks

S&P Global Corporate Sustainability Assessment

Climate-Related Targets

Net-Zero Commitment

Net-Zero Targets for Financed Emissions

TCFD Disclosure

NZAM (FS only)

General Commitment

Response options

Please complete the following table:

1	2	3	4	5	6	7	8	9
Target reference number	Target coverage	Absolute/intensity emission target(s) linked to this net-zero target	Target year for achieving net zero	Is this a science-based target?	Please explain target coverage and identify any exclusions	Do you intend to neutralize any unabated emissions with permanent carbon removals at the target year?	Planned milestones and/or near-term investments for neutralization at target year	Planned actions to mitigate emissions beyond your value chain (optional)
Select from: NZ1-NZ100	Select from: <ul style="list-style-type: none"> • Company-wide • Business division • Business activity • Site/facility • Country/area/region • Banking (Bank) [FS only] • Investing (Asset manager) [FS only] • Investing (Asset owner) [FS only] • Insurance underwriting (Insurance company) [FS only] • Product-level • Other, please specify 	Select all that apply: <ul style="list-style-type: none"> • Abs1-Abs100 • Int1-Int100 • Por1-Por100 [FS only] • Not applicable 	Numerical field [enter a number between 2018- 2100]	Select from drop-down options below	Text field [maximum 2,400 characters]	Select from: <ul style="list-style-type: none"> • Yes • No • Unsure 	Text field [maximum 2,500 characters]	Text field [maximum 2,500 characters]

[Add Row]

Is this a science-based target? drop-down options:

- Yes, and this target has been approved by the Science Based Targets initiative
- Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative
- Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years
- Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative within the next two years
- No, but we are reporting another target that is science-based

- No, but we anticipate setting one in the next two years
- No, and we do not anticipate setting one in the next two years

Emissions reduction initiatives

(C4.3) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Change from last year

No change

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Goal 13: Climate action

Response options

Select one of the following options:

- Yes
- No

(C4.3a) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO₂e savings.

Question dependencies

This question only appears if you select "Yes" in response to C4.3.

Change from last year

No change

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Goal 13: Climate action

Response options

Please complete the following table:

Stage of development	Number of initiatives	Total estimated annual CO ₂ e savings in metric tons CO ₂ e (only for rows marked *)
Under investigation	Numerical field [enter a number from 0-999,999,999.999 using a maximum of 2 decimal places and no commas]	Numerical field [enter a number from 0-999,999,999.999 using a maximum of 2 decimal places and no commas]
To be implemented*		
Implementation commenced*		
Implemented*		
Not to be implemented		

(C4.3b) Provide details on the initiatives implemented in the reporting year in the table below.

Question dependencies

This question only appears if you select "Yes" in response to C4.3.

Change from last year

Modified guidance

Connection to other frameworks

Response options

Please complete the following table. The table is displayed over several rows for readability. You are able to add rows by using the "Add Row" button at the bottom of the table.

Initiative category	Initiative type	Estimated annual CO ₂ e savings (metric tons CO ₂ e)	Scope(s) or Scope 3 category(ies) where emissions savings occur	Voluntary/ Mandatory	Annual monetary savings (unit currency – as specified in C0.4)	Investment required (unit currency – as specified in C0.4)	Payback period	Estimated lifetime of the initiative	Comment
Select from: <ul style="list-style-type: none"> • Energy efficiency in buildings • Energy efficiency in production processes • Waste reduction and material circularity • Fugitive emissions reductions • Low-carbon energy consumption • Low-carbon energy generation • Non-energy industrial process emissions reductions • Company policy or behavioral change • Transportation • Other, please specify 	Select from drop-down options below	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places and no commas]	Select all that apply: <ul style="list-style-type: none"> • Scope 1 • Scope 2 (location-based) • Scope 2 (market-based) • Scope 3 category 1: Purchased goods & services • Scope 3 category 2: Capital goods • Scope 3 category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) • Scope 3 category 4: Upstream transportation & distribution • Scope 3 category 5: Waste generated in operations • Scope 3 category 6: Business travel • Scope 3 category 7: Employee commuting • Scope 3 category 8: Upstream leased assets • Scope 3 category 9: Downstream transportation and distribution • Scope 3 category 10: Processing of sold products • Scope 3 category 11: Use of sold products • Scope 3 category 12: End-of-life treatment of sold products • Scope 3 category 13: Downstream leased assets • Scope 3 category 14: Franchises • Scope 3 category 15: Investments [does not appear to FS] • Scope 3: Other (upstream) • Scope 3: Other (downstream) 	Select from: <ul style="list-style-type: none"> • Voluntary • Mandatory 	Numerical field [enter a number from 0-999,999,999,999,999 using no decimal places, and no commas]	Numerical field [enter a number from 0-999,999,999,999,999 using no decimal places, and no commas]	Select from: <ul style="list-style-type: none"> • <1 year • 1-3 years • 4-10 years • 11-15 years • 16-20 years • 21-25 years • >25 years • No payback 	Select from: <ul style="list-style-type: none"> • <1 year • 1-2 years • 3-5 years • 6-10 years • 11-15 years • 16-20 years • 21-30 years • >30 years • Ongoing 	Text field [maximum 1,500 characters]

[Add Row]

Initiative type drop-down options:

Select one of the following options

<p>Energy efficiency in buildings</p> <ul style="list-style-type: none"> • Insulation • Maintenance program • Draught proofing • Solar shading • Building Energy Management Systems (BEMS) • Heating, Ventilation and Air Conditioning (HVAC) • Lighting • Motors and drives • Combined heat and power (cogeneration) • Other, please specify <p>Energy efficiency in production processes</p> <ul style="list-style-type: none"> • Waste heat recovery • Cooling technology • Process optimization • Fuel switch • Compressed air • Combined heat and power (cogeneration) • Wastewater treatment • Reuse of water • Reuse of steam • Machine/equipment replacement • Automation • Electrification • Smart control system • Motors and drives • Product or service design • Other, please specify <p>Waste reduction and material circularity</p> <ul style="list-style-type: none"> • Waste reduction • Product or service design • Product/component/material reuse • Product/component/material recycling • Remanufacturing • Other, please specify <p>Fugitive emissions reductions</p> <ul style="list-style-type: none"> • Agricultural methane capture • Agricultural nitrous oxide reduction • Landfill methane capture • Oil/natural gas methane leak capture/prevention • Refrigerant leakage reduction • Carbon capture and storage/utilization (CCS/U) • Other, please specify 	<p>Low-carbon energy consumption</p> <ul style="list-style-type: none"> • Solid biofuels • Liquid biofuels • Biogas • Geothermal • Large hydropower (>25 MW) • Small hydropower (<25 MW) • Hydropower (capacity unknown) • Renewable hydrogen fuel cell • Solar heating and cooling • Solar PV • Solar CSP • Nuclear • Wind • Tidal • Wave • Fossil fuel plant fitted with CCS • Low-carbon electricity mix • Other, please specify <p>Low-carbon energy generation</p> <ul style="list-style-type: none"> • Solid biofuels • Liquid biofuels • Biogas • Geothermal • Large hydropower (>25 MW) • Small hydropower (<25 MW) • Hydropower (capacity unknown) • Renewable hydrogen fuel cell • Nuclear • Solar heating and cooling • Solar PV • Solar CSP • Wind • Tidal • Wave • Fossil fuel plant fitted with CCS • Other, please specify <p>Non-energy industrial process emissions reductions</p> <ul style="list-style-type: none"> • Process equipment replacement • Process material substitution • Process material efficiency • Carbon capture and storage/utilization (CCS/U) • Other, please specify <p>Company policy or behavioral change</p> <ul style="list-style-type: none"> • Supplier engagement • Customer engagement • Site consolidation/closure • Change in purchasing practices • Resource efficiency • Waste management • Other, please specify <p>Transportation</p> <ul style="list-style-type: none"> • Business travel policy • Teleworking • Employee commuting • Company fleet vehicle replacement • Company fleet vehicle efficiency • Other, please specify
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(C4.3c) What methods do you use to drive investment in emissions reduction activities?

Question dependencies

This question only appears if you select "Yes" in response to C4.3.

Change from last year

No change

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Goal 13: Climate action

NZAM (FS Only)

Commitment 3

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

Method	Comment
Select from: <ul style="list-style-type: none">• Compliance with regulatory requirements/standards• Dedicated budget for energy efficiency• Dedicated budget for low-carbon product R&D• Dedicated budget for other emissions reduction activities• Employee engagement• Financial optimization calculations• Internal price on carbon• Internal incentives/recognition programs• Internal finance mechanisms• Lower return on investment (ROI) specification• Marginal abatement cost curve• Partnering with governments on technology development• Other	Text field [maximum 2,400 characters]

[Add Row]

(C4.3d) Why did you not have any emissions reduction initiatives active during the reporting year?

Question dependencies

This question only appears if you select "No" in response to C4.3.

Change from last year

No change

Response options

This is an open text question with a limit of 5,000 characters.

Please note that when copying from another document into the ORS, formatting is not retained.

Question C4.4 only applies to organizations with activities in the following sectors:

- Agricultural commodities
- Food, beverage & tobacco
- Paper & forestry

Low-carbon products

(C4.5) Do you classify any of your existing goods and/or services as low-carbon products?

Change from last year

No change

Connection to other frameworks

SDG

Goal 13: Climate action

Response options

Select one of the following options:

- Yes
- No

(C4.5a) Provide details of your products and/or services that you classify as low-carbon products.

Question dependencies

This question only appears if you select "Yes" in response to C4.5.

Change from last year

No change

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

Goal 13: Climate action

S&P Global Corporate Sustainability Assessment

Low-Carbon Products

Response options

Please complete the following table. You are able to add rows by using the "Add Row" function at the bottom of the table.

1	2	3	4	5	6	7
Level of aggregation	Taxonomy used to classify product(s) or service(s) as low-carbon	Type of product(s) or service(s)	Description of product(s) or service(s)	Have you estimated the avoided emissions of this low-carbon product(s) or service(s)	Methodology used to calculate avoided emissions	Life cycle stage(s) covered for the low-carbon product(s) or services(s)
Select from: <ul style="list-style-type: none"> • Product or service • Group of products or services 	Select from: <ul style="list-style-type: none"> • Low-Carbon Investment (LCI) Registry Taxonomy • Climate Bonds Taxonomy • The EU Taxonomy for environmentally sustainable economic activities • Green Bond Principles (ICMA) • The IEA Energy Technology Perspectives Clean Energy Technology Guide • No taxonomy used to classify product(s) or service(s) as low carbon • Other, please specify 	Select from dropdown list below	Text field [maximum 1,500 characters]	Select from: <ul style="list-style-type: none"> • Yes • No 	Select from: <ul style="list-style-type: none"> • Addressing the Avoided Emissions Challenge- Chemicals sector • The Avoided Emissions Framework (AEF) • Evaluating the carbon-reducing impacts of ICT • Estimating and Reporting the Comparative Emissions Impacts of Products (WRI) • Guidelines for Assessing the Contribution of Products to Avoided Greenhouse Gas Emissions (ILCA) • Methodology for Environmental Life-Cycle Assessment of Information and Communication Technology Goods, Networks and Services (ITU-TL.1410) • Other, please specify 	Select from: <ul style="list-style-type: none"> • Cradle-to-gate • Cradle-to-grave • Cradle-to-cradle/closed loop production • Cradle-to-gate + end-of-life stage • Gate-to-gate • Use stage • End-of-life stage • Other, please specify • Not applicable

8	9	10	11	12	13
Functional unit used	Reference product/service or baseline scenario used	Life cycle stage(s) covered for the reference product/service or baseline scenario	Estimated avoided emissions (metric tons CO ₂ e per functional unit) compared to reference product/service or baseline scenario	Explain your calculation of avoided emissions, including any assumptions	Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year
Text field [maximum 500 characters]	Text field [maximum 500 characters]	Select from: <ul style="list-style-type: none"> • Cradle-to-gate • Cradle-to-grave • Cradle-to-cradle/closed loop production • Cradle-to-gate + end-of-life stage • Gate-to-gate • Use stage • End-of-life stage • Other, please specify • Not applicable 	Numerical field [enter a number from 0-99,999,999,999 using a maximum of 10 decimal places and no commas]	Text field [maximum 2,500 characters]	Numerical field [enter a number from 0-100 using a maximum of 3 decimal places and no commas]

[Add Row]

Type of product(s) or service(s) drop-down options:

Select one of the following options:

Power

- Dry steam plant
- Flash steam plant
- Flywheel
- Geothermal electricity
- Hydropower
- Large-scale light-water nuclear reactor
- Liquid air energy storage (LAES)
- Lithium-ion batteries
- Multi-junction cell
- Onshore wind
- Organic Rankine cycle
- Parabolic trough
- Pumped storage
- Seabed fixed offshore wind turbine
- Small-scale light-water nuclear reactor
- Solar PV
- Solar tower
- Other, please specify

Heat

- Geothermal heat management
- Large-scale heat pump
- Latent heat storage (LHS)
- Solar thermal district heating
- Other, please specify

Biofuels

- Anaerobic digester
- Bioethanol
- Biomass gasification
- Fatty acid methyl ester (FAME)
- Hydrogenated vegetable oil
- Other, please specify

Hydrogen

- Electrolysis
- Hydrogen pipelines

- Hydrogen storage tanks
- Salt cavern hydrogen storage
- Other, please specify

Ammonia

- Ammonia tankers
- Other, please specify

Batteries

- Copper recycling
- Cathode recycling
- Other, please specify

Road

- Compressed biogas engines
- Ethanol-fuelled diesel engine
- Hydrogen fuel cell
- Hydrogen Refuelling Station
- Liquified biogas engines
- Lithium-ion batteries
- Polymer electrolyte membrane fuel cell
- Other, please specify

Rail

- Magnetic levitation
- Other, please specify

Shipping

- Ammonia bunkering
- Cold ironing, alternative maritime power
- Foul Release Hull Coating
- Liquified biogas engines
- Rudder bulb
- Other, please specify

Aviation

- Geared Turbo Fan/ Ultra-High Bypass Ratio engine
- Other, please specify

Chemicals and plastics

- Chemical absorption of CO₂
- Physical absorption of CO₂
- Other, please specify

Iron and steel

- Chemical absorption of CO₂
- Other, please specify

Cement and concrete

- Calcined clay
- Other, please specify

Pulp and paper

- Lignin extraction
- Black liquor gasification
- Other, please specify

Aluminum

- Additive manufacturing
- Other, please specify

CO2 storage

- CO2-enhance oil recovery
- Saline formation
- Other, please specify

Buildings construction and renovation

- Building orientation: Lighting
- Building orientation: Thermal performance
- Composite materials
- Dual flow ventilation
- Dynamic simulation
- Foam, caulk, tape or gaskets
- Modular components
- Natural ventilation
- Pre-casting
- Structural Insulated Panel
- Thick crystal products or thin-film products
- Other, please specify

Heating and cooling

- Advanced heat exchanger
- Air-source heat pump using heat recovery
- Aquifer thermal energy storage (ATES)
- Borehole thermal energy storage (BTES)
- Central heat pump water heaters
- Chilled water storage
- Ground-source heat pump
- Hot water tank
- Hydrogen boiler
- Pellets burning stove and boiler
- Solid-liquid ice storage
- State-of-the-art air-to-air technology
- Wood burning stove
- Other, please specify

Cooking

- Bag digester
- Composite material digester
- Improved biomass cooking stove
- Induction cooker
- LPG cooking stove
- Vitroceramic/hot plate cooking stoves
- Other, please specify

Lighting

- Conventional LED
- Organic LED
- Polymer LED
- Other, please specify

Systems integration

- Double smart grid
- Smart meter
- Other, please specify

CO2 transport

- Pipeline
- Other, please specify

Other

- Hybrid flexible demand and battery network
- Induction heating for large-scale industrial processes
- Infrared heating for large-scale industrial processes
- Other, please specify

C5 Emissions methodology

Changes in the reporting year

(C5.1) Is this your first year of reporting emissions data to CDP?

Change from last year

No change

Response options

Select one of the following options:

- Yes
- No

(C5.1a) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

Question dependencies

This question only appears if you select "No" in response to C5.1

Change from last year

No change

Response options

Please complete the following table:

*Column/row appearance is dependent on selections in this or other questions.

Has there been a structural change?	Name of organization(s) acquired, divested from, or merged with*	Details of structural change(s), including completion dates*
Select all that apply: <ul style="list-style-type: none"><input type="radio"/> Yes, an acquisition<input type="radio"/> Yes, a divestment<input type="radio"/> Yes, a merger<input type="radio"/> Yes, other structural change, please specify<input type="radio"/> No	Text field [maximum 500 characters]	Text field [maximum 2,500 characters]

(C5.1b) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

Question dependencies

This question only appears if you select "No" in response to C5.1

Change from last year

No change

Response options

Please complete the following table:

*Column/row appearance is dependent on selections in this or other questions.

Change(s) in methodology, boundary, and/or reporting year definition?	Details of methodology, boundary, and/or reporting year definition change(s)*
Select all that apply: <ul style="list-style-type: none"><input type="radio"/> Yes, a change in methodology<input type="radio"/> Yes, a change in boundary<input type="radio"/> Yes, a change in reporting year definition<input type="radio"/> No, but we have discovered significant errors in our previous response(s)<input type="radio"/> No	Text field [maximum 2,500 characters]

(C5.1c) Have your organization's base year emissions and past years' emissions been recalculated as a result of any changes or errors reported in C5.1a and/or C5.1b?

Question dependencies

This question only appears if any of the "Yes" options are selected in C5.1a, or if any of the "Yes" options or "No, but we have discovered significant errors in our previous response" is selected in response to C5.1b

Change from last year

Modified question

Response options

Please complete the following table:

*Column/row appearance is dependent on selections in this or other questions.

Base year recalculation	Scope(s) recalculated*	Base year emissions recalculation policy, including significance threshold	Past years' recalculation
Select from: <ul style="list-style-type: none">• Yes• No, because we have not evaluated whether the changes should trigger a base year recalculation• No, because the impact does not meet our significance threshold• No, because the operations acquired or divested did not exist in the base year• No, because we do not have the data yet and plan to recalculate next year	Select all that apply: <ul style="list-style-type: none">• Scope 1• Scope 2, location-based• Scope 2, market-based• Scope 3	Text field [maximum 2,500 characters]	Select from: <ul style="list-style-type: none">• Yes• No

Base year emissions

(C5.2) Provide your base year and base year emissions.

Change from last year

No change

Response options

Please complete the following table:

Scope	Base year start	Base year end	Base year emissions (metric tons CO ₂ e)	Comment
Scope 1	Use the calendar button or enter dates manually in the format DD/MM/YYYY	Use the calendar button or enter dates manually in the format DD/MM/YYYY	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Text field [maximum 2,400 characters]
Scope 2 (location-based)				
Scope 2 (market-based)				
Scope 3 category 1: Purchased goods and services				
Scope 3 category 2: Capital goods				
Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)				
Scope 3 category 4: Upstream transportation and distribution				
Scope 3 category 5: Waste generated in operations				
Scope 3 category 6: Business travel				
Scope 3 category 7: Employee commuting				
Scope 3 category 8: Upstream leased assets				
Scope 3 category 9: Downstream transportation and distribution				
Scope 3 category 10: Processing of sold products				
Scope 3 category 11: Use of sold products				
Scope 3 category 12: End of life treatment of sold products				
Scope 3 category 13: Downstream leased assets				
Scope 3 category 14: Franchises				
Scope 3 category 15: Investments [row hidden for FS sector]				
Scope 3: Other (upstream)				
Scope 3: Other (downstream)				

Emissions methodology

(C5.3) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Change from last year

Minor change

Response options

Select all that apply from the following options:

- ABI Energia Linee Guida
- Act on the Rational Use of Energy
- American Petroleum Institute Compendium of Greenhouse Gas Emissions Methodologies for the Oil and Natural Gas Industry, 2009
- Australia - National Greenhouse and Energy Reporting Act
- Bilan Carbone
- Brazil GHG Protocol Programme
- Canadian Association of Petroleum Producers, Calculating Greenhouse Gas Emissions, 2003
- China Corporate Energy Conservation and GHG Management Programme
- Defra Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance, 2019
- ENCORD: Construction CO₂e Measurement Protocol
- Energy Information Administration 1605(b)

- Environment Canada, Sulphur hexafluoride (SF6) Emission Estimation and Reporting Protocol for Electric Utilities
- Environment Canada, Aluminum Production, Guidance Manual for Estimating Greenhouse Gas Emissions
- Environment Canada, Base Metals Smelting/Refining, Guidance Manual for Estimating Greenhouse Gas Emissions
- Environment Canada, Cement Production, Guidance Manual for Estimating Greenhouse Gas Emissions
- Environment Canada, Primary Iron and Steel Production, Guidance Manual for Estimating Greenhouse Gas Emissions
- Environment Canada, Lime Production, Guidance Manual for Estimating Greenhouse Gas Emissions
- Environment Canada, Primary Magnesium Production and Casting, Guidance Manual for Estimating Greenhouse Gas Emissions
- Environment Canada, Metal Mining, Guidance Manual for Estimating Greenhouse Gas Emissions
- EPRA (European Public Real Estate Association) guidelines, 2011
- EPRA (European Public Real Estate Association) Sustainability Best Practice recommendations Guidelines, 2017
- European Union Emission Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for installations
- European Union Emissions Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for aircraft operators
- French methodology for greenhouse gas emissions assessments by companies V4 (ADEME 2016)
- Hong Kong Environmental Protection Department, Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings, 2010
- ICLEI Local Government GHG Protocol
- IEA CO₂ Emissions from Fuel Combustion
- India GHG Inventory Programme
- International Wine Industry Greenhouse Gas Protocol and Accounting Tool
- IPCC Guidelines for National Greenhouse Gas Inventories, 2006
- IPIECA's Petroleum Industry Guidelines for reporting GHG emissions, 2003
- IPIECA's Petroleum Industry Guidelines for reporting GHG emissions, 2nd edition, 2011
- ISO 14064-1
- Japan Ministry of the Environment, Law Concerning the Promotion of the Measures to Cope with Global Warming, Superseded by Revision of the Act on Promotion of Global Warming Countermeasures (2005 Amendment)
- Korea GHG and Energy Target Management System Operating Guidelines
- National Development and Reform Commission (NDRC) Guidance for Accounting and Reporting of GHG Emissions for Corporates (Trial)
- New Zealand - Guidance for Voluntary, Corporate Greenhouse Gas Reporting
- Philippine Greenhouse Gas Accounting and Reporting Programme (PhilGARP)
- Programa GEI Mexico
- Recommendations for reporting significant indirect emissions under Article 173-IV (ADEME 2018)
- Regional Greenhouse Gas Initiative (RGGI) Model Rule
- Smart Freight Centre: GLEC Framework for Logistics Emissions Methodologies
- Taiwan - GHG Reduction Act
- Thailand Greenhouse Gas Management Organization: The National Guideline Carbon Footprint for organization
- The Climate Registry: Electric Power Sector (EPS) Protocol
- The Climate Registry: General Reporting Protocol
- The Climate Registry: Local Government Operations (LGO) Protocol
- The Climate Registry: Oil & Gas Protocol
- The Cool Farm Tool
- The GHG Indicator: UNEP Guidelines for Calculating Greenhouse Gas Emissions for Businesses and Non-Commercial Organizations
- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- The Greenhouse Gas Protocol Agricultural Guidance: Interpreting the Corporate Accounting and Reporting Standard for the Agricultural Sector
- The Greenhouse Gas Protocol: Public Sector Standard
- The Greenhouse Gas Protocol: Scope 2 Guidance
- The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard
- The Tokyo Cap-and Trade Program
- Toitū carbonreduce programme
- Toitū carbonzero programme
- US EPA Center for Corporate Climate Leadership: Direct Fugitive Emissions from Refrigeration, Air Conditioning, Fire Suppression, and Industrial Gases
- US EPA Center for Corporate Climate Leadership: Indirect Emissions From Events and Conferences
- US EPA Center for Corporate Climate Leadership: Indirect Emissions From Purchased Electricity
- US EPA Center for Corporate Climate Leadership: Direct Emissions from Stationary Combustion Sources
- US EPA Center for Corporate Climate Leadership: Direct Emissions from Mobile Combustion Sources
- US EPA Mandatory Greenhouse Gas Reporting Rule
- US EPA Emissions & Generation Resource Integrated Database (eGRID)
- VfU (Verein für Umweltmanagement) Indicators Standard
- WBCSD: The Cement CO₂ and Energy Protocol
- World Steel Association CO₂ emissions data collection guidelines
- Other, please specify

C6 Emissions data

Scope 1 emissions data

(C6.1) What were your organization's gross global Scope 1 emissions in metric tons CO₂e?

Change from last year

Modified question

Connection to other frameworks

SDG

Goal 13: Climate action

TCFD

Metrics & Targets recommended disclosure b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.

S&P Global Corporate Sustainability Assessment

Direct Greenhouse Gas Emissions (Scope 1)

TCFD Disclosure

Response options

Please complete the following table:

Year	Gross global Scope 1 emissions (metric tons CO ₂ e)	Start date	End date	Comment
Reporting year	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	[This cell is not seen in ORS]	[This cell is not seen in ORS]	Text field [maximum 2,400 characters]
Past year 1 [Only appears if "1 year", "2 years", "3 years", "4 years" or "5 years" is selected in column 4 of C0.2]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	From: [DD/MM/YYYY]	To: [DD/MM/YYYY]	Text field [maximum 2,400 characters]
Past year 2 [Only appears if "2 years", "3 years", "4 years" or "5 years" is selected in column 4 of C0.2]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	From: [DD/MM/YYYY]	To: [DD/MM/YYYY]	Text field [maximum 2,400 characters]
Past year 3 [Only appears if "3 years", "4 years" or "5 years" is selected in column 4 of C0.2]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	From: [DD/MM/YYYY]	To: [DD/MM/YYYY]	Text field [maximum 2,400 characters]
Past year 4 [Only appears if "4 years" or "5 years" is selected in column 4 of C0.2]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	From: [DD/MM/YYYY]	To: [DD/MM/YYYY]	Text field [maximum 2,400 characters]
Past year 5 [Only appears if "5 years" is selected in column 4 of C0.2]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	From: [DD/MM/YYYY]	To: [DD/MM/YYYY]	Text field [maximum 2,400 characters]

Scope 2 emissions reporting

(C6.2) Describe your organization's approach to reporting Scope 2 emissions.

Change from last year

Modified guidance

Connection to other frameworks

SDG

Response options

Please complete the following table:

Scope 2, location-based	Scope 2, market-based	Comment
Select from: <ul style="list-style-type: none"> We are reporting a Scope 2, location-based figure We are not reporting a Scope 2, location-based figure 	Select from: <ul style="list-style-type: none"> We are reporting a Scope 2, market-based figure We have no operations where we are able to access electricity supplier emission factors or residual emission factors, and are unable to report a Scope 2, market-based figure We have operations where we are able to access electricity supplier emission factors or residual emissions factors, but are unable to report a Scope 2, market-based figure 	Text field [maximum 2,400 characters]

Scope 2 emissions data

(C6.3) What were your organization's gross global Scope 2 emissions in metric tons CO₂e?

Change from last year

Modified question

Connection to other frameworks

TCFD

Metrics & Targets recommended disclosure b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.

S&P Global Corporate Sustainability Assessment

Indirect Greenhouse Gas Emissions (Scope 2)

TCFD Disclosure

Response options

Please complete the following table:

Year	Scope 2, location-based	Scope 2, market-based (if applicable)	Start date	End date	Comment
Reporting year	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	[This cell is not seen in ORS]	[This cell is not seen in ORS]	Text field [maximum 2,400 characters]
Past year 1 [Only appears if "1 year", "2 years", "3 years", "4 years" or "5 years" is selected in column 5 of C0.2]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	From: [DD/MM/YYYY]	To: [DD/MM/YYYY]	Text field [maximum 2,400 characters]
Past year 2 [Only appears if "2 years", "3 years", "4 years" or "5 years" is selected in column 5 of C0.2]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	From: [DD/MM/YYYY]	To: [DD/MM/YYYY]	Text field [maximum 2,400 characters]
Past year 3 [Only appears if "3 years", "4 years" or "5 years" is selected in column 5 of C0.2]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	From: [DD/MM/YYYY]	To: [DD/MM/YYYY]	Text field [maximum 2,400 characters]
Past year 4 [Only appears if "4 years" or "5 years" is selected in column 5 of C0.2]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	From: [DD/MM/YYYY]	To: [DD/MM/YYYY]	Text field [maximum 2,400 characters]
Past year 5 [Only appears if "5 years" is selected in column 5 of C0.2]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	From: [DD/MM/YYYY]	To: [DD/MM/YYYY]	Text field [maximum 2,400 characters]

Exclusions

(C6.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

Change from last year

Modified question

Response options

Select one of the following options:

- Yes
- No

(C6.4a) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure.

Question dependencies

This question only appears if you select "Yes" in response to C6.4.

Change from last year

Modified question

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

1	2	3	4	5	6
Source of excluded emissions	Scope(s) or Scope 3 category(ies)	Relevance of Scope 1 emissions from this source	Relevance of location-based Scope 2 emissions from this source	Relevance of market-based Scope 2 emissions from this source	Relevance of Scope 3 emissions from this source
Text field [maximum 2,500 characters]	Select all that apply: <ul style="list-style-type: none"> • Scope 1 • Scope 2 (location-based) • Scope 2 (market-based) • Scope 3: Purchased goods and services • Scope 3: Capital goods • Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) • Scope 3: Upstream transportation and distribution • Scope 3: Waste generated in operations • Scope 3: Business travel • Scope 3: Employee commuting • Scope 3: Upstream leased assets • Scope 3: Investments [hidden for FS sector companies, data point requested in C-FS14.1a] • Scope 3: Downstream transportation and distribution • Scope 3: Processing of sold products • Scope 3: Use of sold products • Scope 3: End-of-life treatment of sold products • Scope 3: Downstream leased assets • Scope 3: Franchises • Scope 3: Other (upstream) • Scope 3: Other (downstream) 	Select from: <ul style="list-style-type: none"> • Emissions are not relevant • Emissions are relevant but not yet calculated • Emissions are relevant and calculated, but not disclosed • Emissions excluded due to a recent acquisition or merger • Emissions are not evaluated 	Select from: <ul style="list-style-type: none"> • Emissions are not relevant • Emissions are relevant but not yet calculated • Emissions are relevant and calculated, but not disclosed • Emissions excluded due to a recent acquisition or merger • Emissions are not evaluated 	Select from: <ul style="list-style-type: none"> • Emissions are not relevant • Emissions are relevant but not yet calculated • Emissions are relevant and calculated, but not disclosed • Emissions excluded due to a recent acquisition or merger • Emissions are not evaluated 	Select from: <ul style="list-style-type: none"> • Emissions are not relevant • Emissions are relevant but not yet calculated • Emissions are relevant and calculated, but not disclosed • Emissions excluded due to a recent acquisition or merger • Emissions are not evaluated
7	8	9	10	11	
Date of completion of acquisition or merger	Estimated percentage of total Scope 1+2 emissions this excluded source represents	Estimated percentage of total Scope 3 emissions this excluded source represents	Explain why this source is excluded	Explain how you estimated the percentage of emissions this excluded source represents	
[DD/MM/YYYY]	Numeric field [enter a value of 0-100 with 1 decimal places]	Numeric field [enter a value of 0-100 with 1 decimal place]	Text field [maximum 2,500 characters]	Text field [maximum 2,500 characters]	

[Add Row]

Scope 3 emissions data

(C6.5) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Change from last year

Modified guidance

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

Goal 13: Climate action

TCFD

Metrics & Targets recommended disclosure b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.

S&P Global Corporate Sustainability Assessment

Scope 3 Financed Absolute Emissions

Scope 3 Financed Emission Intensity

Scope 3 GHG Emissions

TCFD Disclosure

Response options

Please complete the following table:

Scope 3 category	Evaluation status	Emissions in reporting year (metric tons CO ₂ e)	Emissions calculation methodology	Percentage of emissions calculated using data obtained from suppliers or value chain partners	Please explain
Purchased goods and services	Select from: <ul style="list-style-type: none"> • Relevant, calculated • Relevant, not yet calculated • Not relevant, calculated • Not relevant, explanation provided • Not evaluated 	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Select all that apply: <ul style="list-style-type: none"> • Supplier-specific method • Hybrid method • Average data method • Spend-based method • Average product method • Average spend-based method • Fuel-based method • Distance-based method • Waste-type-specific method • Asset-specific method • Lessor-specific method • Site-specific method • Methodology for direct use phase emissions, please specify • Methodology for indirect use phase emissions, please specify • Franchise-specific method • Investment-specific method • Other, please specify 	Numerical field [enter a number from 0-100 using a maximum of 2 decimal places and no commas]	Text field [maximum 2,400 characters]
Capital goods					
Fuel-and-energy-related activities (not included in Scope 1 or 2)					
Upstream transportation and distribution					
Waste generated in operations					
Business travel					
Employee commuting					
Upstream leased assets					
Downstream transportation and distribution					
Processing of sold products					
Use of sold products					
End of life treatment of sold products					
Downstream leased assets					
Franchises					
Investments [row hidden for FS sector companies, data point requested in C-FS14.1a]					
Other (upstream)					
Other (downstream)					

(C6.5a) Disclose or restate your Scope 3 emissions data for previous years.

Question dependencies

This question only appears if you select "1 year" or "2 years" or "3 years" or "4 years" or "5 years" in response to "Select the number of past reporting years you will be providing Scope 3 emissions data for" in C0.2.

Change from last year

Modified question

Connection to other frameworks

Metrics and Targets recommended disclosure b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.

SDG

Goal 12: Responsible consumption and production

Goal 13: Climate action

Response options

Please complete the following table:

1	2	3	4	5	6	7
Year	Start date	End date	Scope 3: Purchased goods and services (metric tons CO _{2e})	Scope 3: Capital goods (metric tons CO _{2e})	Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO _{2e})	Scope 3: Upstream transportation and distribution (metric tons CO _{2e})
Past year 1 [Only appears if "1 year", "2 years", "3 years", "4 years" or "5 years" is selected in column 6 of C0.2]	[DD/MM/YYYY]	[DD/MM/YYYY]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]
Past year 2 [Only appears if "2 years", "3 years", "4 years" or "5 years" is selected in column 6 of C0.2]						
Past year 3 [Only appears if "3 years", "4 years" or "5 years" is selected in column 6 of C0.2]						
Past year 4 [Only appears if "4 years" or "5 years" is selected in column 6 of C0.2]						
Past year 5 [Only appears if "5 years" is selected in column 6 of C0.2]						

8	9	10	11	12	13	14
Scope 3: Waste generated in operations (metric tons CO _{2e})	Scope 3: Business travel (metric tons CO _{2e})	Scope 3: Employee commuting (metric tons CO _{2e})	Scope 3: Upstream leased assets (metric tons CO _{2e})	Scope 3: Downstream transportation and distribution (metric tons CO _{2e})	Scope 3: Processing of sold products (metric tons CO _{2e})	Scope 3: Use of sold products (metric tons CO _{2e})
Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]

15	16	17	18	19	20	21
Scope 3: End of life treatment of sold products (metric tons CO ₂ e)	Scope 3: Downstream leased assets (metric tons CO ₂ e)	Scope 3: Franchises (metric tons CO ₂ e)	Scope 3: Investments (metric tons CO ₂ e) [column hidden for FS sector companies]	Scope 3: Other (upstream) (metric tons CO ₂ e)	Scope 3: Other (downstream) (metric tons CO ₂ e)	Comment
Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Text field [maximum 5,000 characters]

Biogenic carbon data

(C6.7) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

Change from last year

No change

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Response options

Select one of the following options:

- Yes
- No

(C6.7a) Provide the emissions from biogenic carbon relevant to your organization in metric tons CO₂.

Question dependencies

This question only appears if you select "Yes" in response to C6.7.

Change from last year

Modified guidance

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Response options

Please complete the following table:

CO ₂ emissions from biogenic carbon (metric tons CO ₂)	Comment
Numerical field [enter a number from 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Text field [maximum 2,400 characters]

Questions C6.8 and C6.9 only apply to organizations with activities in the following sectors:

- Agricultural commodities

- Food, beverage & tobacco
- Paper & forestry

Emissions intensities

(C6.10) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO₂e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Change from last year

Modified question

Connection to other frameworks

SDG

Goal 13: Climate action

S&P Global Corporate Sustainability Assessment

TCFD Disclosure

Response options

Please complete the following table. It is requested that you first report your emissions intensity figure per unit of currency total revenue. You are able to add rows by using the "Add Row" button at the bottom of the table.

Intensity figure	Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO ₂ e)	Metric denominator	Metric denominator: Unit total	Scope 2 figure used	% change from previous year	Direction of change	Reason(s) for change	Please explain
Numerical field [enter a number from 0- 999,999,999,999,999 using a maximum of 10 decimal places and no commas]	Numerical field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal places and no commas]	Select from: <ul style="list-style-type: none"> • unit total revenue • barrel of oil equivalent (BOE) • billion (currency) funds under management • full time equivalent (FTE) employee • kilometer • liter of product • megawatt hour generated (MWh) • megawatt hour transmitted (MWh) • metric ton of product • ounce of gold • ounce of platinum • passenger kilometer • room night produced • square foot • square meter • metric ton of aggregate • metric ton of aluminum • metric ton of coal • metric ton of ore processed • metric ton of steel • unit hour worked • unit of production • unit of service provided • vehicle produced • Other, please specify 	Numerical field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal places and no commas]	Select from: <ul style="list-style-type: none"> • Location-based • Market-based 	Numerical field [enter a number from 0-999 using a maximum of 2 decimal places]	Select from: <ul style="list-style-type: none"> • Increased • Decreased • No change 	Select all that apply: <ul style="list-style-type: none"> • Change in renewable energy consumption • Other emissions reduction activities • Divestment • Acquisitions • Mergers • Change in output • Change in revenue • Change in methodology • Change in boundary • Change in physical operating conditions • Unidentified • Other, please specify 	Text field [maximum 2,400 characters]

[Add Row]

C7 Emissions breakdown

Scope 1 breakdown: GHGs

(C7.1) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Change from last year

No change

Response options

Select one of the following options:

- Yes
- No
- Don't know

(C7.1a) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Question dependencies

This question only appears if you select "Yes" in response to C7.1.

Change from last year

No change

Connection to other frameworks

S&P Global Corporate Sustainability Assessment

Methane Emissions

Perfluorocarbons Emissions

SF6 Emissions

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

Greenhouse gas	Scope 1 emissions (metric tons in CO ₂ e)	GWP Reference
Select from: <ul style="list-style-type: none"> <input type="radio"/> CO₂ <input type="radio"/> CH₄ <input type="radio"/> N₂O <input type="radio"/> HFCs <input type="radio"/> PFCs <input type="radio"/> SF₆ <input type="radio"/> NF₃ <input type="radio"/> Other, please specify 	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Select from: <ul style="list-style-type: none"> <input type="radio"/> IPCC Sixth Assessment Report (AR6 – 100 year) <input type="radio"/> IPCC Fifth Assessment Report (AR5 – 100 year) <input type="radio"/> IPCC Fourth Assessment Report (AR4 - 100 year) <input type="radio"/> IPCC Third Assessment Report (TAR - 100 year) <input type="radio"/> IPCC Second Assessment Report (SAR - 100 year) <input type="radio"/> IPCC Fourth Assessment Report (AR4 - 50 year) <input type="radio"/> IPCC Third Assessment Report (TAR - 50 year) <input type="radio"/> IPCC Second Assessment Report (SAR - 50 year) <input type="radio"/> IPCC Sixth Assessment Report (AR6 – 20 year) <input type="radio"/> IPCC Fifth Assessment Report (AR5 – 20 year) <input type="radio"/> IPCC Fourth Assessment Report (AR4 - 20 year) <input type="radio"/> IPCC Third Assessment Report (TAR - 20 year) <input type="radio"/> IPCC Second Assessment Report (SAR - 20 year) <input type="radio"/> Other, please specify

[Add Row]

Scope 1 breakdown: country/area/region

(C7.2) Break down your total gross global Scope 1 emissions by country/area/region.

Change from last year

Minor change

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

Goal 13: Climate action

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

Country/area/region	Scope 1 emissions (metric tons CO ₂ e)
Select from a drop-down list of countries, areas and regions. Please see the Technical Note " Country, Areas and Regions ", for details around the available regions and their constituent countries/areas.	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 3 decimal places and no commas]

[Add Row]

Scope 1 breakdown: business breakdown

(C7.3) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Change from last year

No change

Response options

Select all that apply from the following options:

- By business division
- By facility
- By activity

(C7.3a) Break down your total gross global Scope 1 emissions by business division.

Question dependencies

This question only appears if you select "By business division" in response to C7.3.

Change from last year

No change

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

Business division	Scope 1 emissions (metric tons CO ₂ e)
Text field [maximum 500 characters]	Numerical field [enter a range of 0- 999,999,999,999 using a maximum of 3 decimal places and no commas]

[Add Row]

(C7.3b) Break down your total gross global Scope 1 emissions by business facility.

Question dependencies

This question only appears if you select "By facility" in response to C7.3.

Change from last year

No change

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

Facility	Scope 1 emissions (metric tons CO ₂ e)	Latitude	Longitude
Text field [maximum 500 characters]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Enter the latitude of your facility here using numbers between 90.000000 and -90.000000, e.g. 51.524810	Enter the longitude of your facility using numbers between 180.000000 and -180.000000, e.g. -0.106958

[Add Row]

(C7.3c) Break down your total gross global Scope 1 emissions by business activity.

Question dependencies

This question only appears if you select "By activity" in response to C7.3.

Change from last year

No change

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

Activity	Scope 1 emissions (metric tons CO ₂ e)
Text field [maximum 500 characters]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]

[Add Row]

Question C7.4 only applies to organizations with activities in the following sectors:

- Agricultural commodities
- Food, beverage & tobacco
- Paper & forestry
- Coal
- Electric utilities
- Oil and gas
- Cement
- Chemical
- Metals and mining
- Steel
- Transport OEMs
- Transport services

Scope 2 breakdown: country/area/region

(C7.5) Break down your total gross global Scope 2 emissions by country/area/region.

Change from last year

Minor change

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Goal 12: Responsible consumption and production

Goal 13: Climate action

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

Country/area/region	Scope 2, location-based (metric tons CO ₂ e)	Scope 2, market-based (metric tons CO ₂ e)
Select from a drop-down list of countries/areas and regions. Please see the Technical Note " Countries, Areas and Regions ", for details around the available regions and their constituent countries/areas.	Numerical field [enter a number from 0-99,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a number from 0-99,999,999,999 using a maximum of 3 decimal places and no commas]

[Add Row]

Scope 2 breakdown: business breakdowns

(C7.6) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Change from last year

No change

Response options

Select all that apply from the following options:

- By business division
- By facility
- By activity

(C7.6a) Break down your total gross global Scope 2 emissions by business division.

Question dependencies

This question only appears if you select "By business division" in response to C7.6.

Change from last year

No change

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

Business division	Scope 2, location-based (metric tons CO ₂ e)	Scope 2, market-based (metric tons CO ₂ e)
Text field [500 maximum characters]	Numerical field [enter a number from 0-99,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a number from 0-99,999,999,999 using a maximum of 3 decimal places and no commas]

[Add Row]

(C7.6b) Break down your total gross global Scope 2 emissions by business facility.

Question dependencies

This question only appears if you select "By facility" in response to C7.6.

Change from last year

No change

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

Facility	Scope 2, location-based (metric tons CO ₂ e)	Scope 2, market-based (metric tons CO ₂ e)
Text field [maximum 500 characters]	Numerical field [enter a number from 0-99,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a number from 0-99,999,999,999 using a maximum of 3 decimal places and no commas]

[Add Row]

(C7.6c) Break down your total gross global Scope 2 emissions by business activity.

Question dependencies

This question only appears if you select "By activity" in response to C7.6.

Change from last year

No change

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

Activity	Scope 2, location-based (metric tons CO ₂ e)	Scope 2, market-based (metric tons CO ₂ e)
Text field [maximum 500 characters]	Numerical field [enter a number from 0-99,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a number from 0-99,999,999,999 using a maximum of 3 decimal places and no commas]

[Add Row]

Emissions breakdown by subsidiary

(C7.7) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Change from last year

New question

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

Goal 13: Climate action

Response options

Select from:

- Yes
- No
- Not relevant as we do not have any subsidiaries

(C7.7a) Break down your gross Scope 1 and Scope 2 emissions by subsidiary.

Question dependencies

This question only appears if you select "Yes" in response to C7.7.

Change from last year

New question

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

Goal 13: Climate action

Response options

Please complete the following table. You are able to add rows by using the "Add row" button at the bottom of the table.

*Column/row appearance is dependent on selections in this or other questions.

1	2	3	4	5	6	7
Subsidiary name	Primary activity	Select the unique identifier(s) you are able to provide for this subsidiary	ISIN code – bond*	ISIN code – equity*	CUSIP number*	Ticker symbol*
Text field [maximum 200 characters]	Select from [Drop-down list of CDP-ACS activities]	Select all that apply: <ul style="list-style-type: none"> • ISIN code – bond • ISIN code - equity • CUSIP number • Ticker symbol • SEDOL code • LEI number • Another unique identifier, please specify • No unique identifier 	Text field [maximum 12 characters]	Text field [maximum 12 characters]	Text field [maximum 9 characters]	Text field [maximum 5 characters]

8	9	10	11	12	13	14
SEDOL code*	LEI number*	Other unique identifier*	Scope 1 emissions (metric tons CO ₂ e)	Scope 2, location-based emissions (metric tons CO ₂ e)	Scope 2, market-based emissions (metric tons CO ₂ e)	Comment
Text field [maximum 7 characters]	Text field [maximum 20 characters]	Text field [maximum 50 characters]	Numerical field [enter a number from 0-99,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a number from 0-99,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a number from 0-99,999,999,999 using a maximum of 3 decimal places and no commas]	Text field [maximum 2,500 characters]

[Add row]

Question C-CE7.7/C-CH7.7/C-CO7.7/C-MM7.7/C-OG7.7/C-ST7.7/C-TO7.7/C-TS7.7 only applies to organizations with activities in the following sectors:

- Cement
- Chemicals
- Coal
- Metals & mining
- Oil & gas
- Steel
- Transport OEMS
- Transport services

Question C7.8 only applies to organizations with activities in the following sectors:

- Chemicals
- Transport manufacturers

Emissions performance

(C7.9) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Change from last year

No change

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Goal 12: Responsible consumption and production

Goal 13: Climate action

Response options

Select one of the following options:

- Increased

- Decreased
- Remained the same overall
- This is our first year of reporting, so we cannot compare to last year
- We don't have any emissions data

(C7.9a) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Question dependencies

This question only appears if you select "Increased", "Decreased" or "Remained the same overall" in response to C7.9.

Change from last year

Minor change

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Response options

Please complete the following table:

Reason	Change in emissions (metric tons CO ₂ e)	Direction of change in emissions	Emissions value (percentage)	Please explain calculation
Change in renewable energy consumption	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	Select from: <ul style="list-style-type: none"> • Increased • Decreased • No change 	Numerical field [enter a number from 0-999 using a maximum of 4 decimal places and no commas]	Text field [maximum 2,400 characters]
Other emissions reduction activities				
Divestment				
Acquisitions				
Mergers				
Change in output				
Change in methodology				
Change in boundary				
Change in physical operating conditions				
Unidentified				
Other				

(C7.9b) Are your emissions performance calculations in C7.9 and C7.9a based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Question dependencies

This question only appears if you select "Increased", "Decreased" or "Remained the same overall" in response to C7.9.

Change from last year

No change

Response options

Select one of the following options:

- Location-based
- Market-based
- Don't know

C8 Energy

Energy spend

(C8.1) What percentage of your total operational spend in the reporting year was on energy?

Change from last year

No change

Response options

Select one of the following options:

- 0%
- More than 0% but less than or equal to 5%
- More than 5% but less than or equal to 10%
- More than 10% but less than or equal to 15%
- More than 15% but less than or equal to 20%
- More than 20% but less than or equal to 25%
- More than 25% but less than or equal to 30%
- More than 30% but less than or equal to 35%
- More than 35% but less than or equal to 40%
- More than 40% but less than or equal to 45%
- More than 45% but less than or equal to 50%
- More than 50% but less than or equal to 55%
- More than 55% but less than or equal to 60%
- More than 60% but less than or equal to 65%
- More than 65% but less than or equal to 70%
- More than 70% but less than or equal to 75%
- More than 75% but less than or equal to 80%
- More than 80% but less than or equal to 85%
- More than 85% but less than or equal to 90%
- More than 90% but less than or equal to 95%
- More than 95% but less than or equal to 100%
- Don't know

Energy-related activities

(C8.2) Select which energy-related activities your organization has undertaken.

Question dependencies

The energy-related activities that you select in response to C8.2 determine which energy breakdowns you will be prompted to respond to in the proceeding questions. Please note, if your response to C8.2 is amended, data in dependent questions may be erased.

Change from last year

No change

Response options

Please complete the following table:

Activity	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Select from: <ul style="list-style-type: none"> • Yes • No
Consumption of purchased or acquired electricity	
Consumption of purchased or acquired heat	
Consumption of purchased or acquired steam	
Consumption of purchased or acquired cooling	
Generation of electricity, heat, steam, or cooling	

(C8.2a) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

Question dependencies

This question only appears if you select "Yes" to any of the activities listed in C8.2. A row will appear in this table for each energy-related activity selected in C8.2. The "Total energy consumption" row will always appear.

Change from last year

No change

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Goal 12: Responsible consumption and production

Goal 13: Climate action

S&P Global Corporate Sustainability Assessment

Energy Consumption

Renewable Energy Consumption

Response options

Please complete the following table:

Activity	Heating value	MWh from renewable sources	MWh from non-renewable sources	Total (renewable + non-renewable) MWh
Consumption of fuel (excluding feedstock)	Select from: <ul style="list-style-type: none"> • LHV (lower heating value) • HHV (higher heating value) • Unable to confirm heating value 	Numerical field [enter a number from 0 to 9,999,999,999 using up to 2 decimal places and no commas]	Numerical field [enter a number from 0 to 9,999,999,999 using up to 2 decimal places and no commas]	Numerical field [enter a number from 0 to 9,999,999,999 using up to 2 decimal places and no commas]
Consumption of purchased or acquired electricity	N/A			
Consumption of purchased or acquired heat	N/A			
Consumption of purchased or acquired steam	N/A			
Consumption of purchased or acquired cooling	N/A			
Consumption of self-generated non-fuel renewable energy	N/A		N/A	
Total energy consumption	N/A			

(C8.2b) Select the applications of your organization's consumption of fuel.

Question dependencies

This question only appears if you select "Yes" to "Consumption of fuel (excluding feedstock)" in response to C8.2. Each option that you select in this table will appear as an additional column in C8.2c.

Change from last year

No change

Response options

Please complete the following table:

Fuel application	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Select from: <ul style="list-style-type: none"> • Yes • No
Consumption of fuel for the generation of heat	
Consumption of fuel for the generation of steam	
Consumption of fuel for the generation of cooling	
Consumption of fuel for co-generation or tri-generation	

(C8.2c) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Question dependencies

This question only appears if you select "Consumption of fuel (excluding feedstock)" in C8.2. For each fuel application selected in C8.2b a column appears in the table in addition to the "MWh fuel consumed for self-generation of heat" and "Total MWh consumed by the organization" columns. If no fuel application or only "Consumption of fuel for the generation of heat" is selected in C8.2b then only the "Total MWh consumed by the organization" column will appear.

Change from last year

No change

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Goal 13: Climate action

Response options

Please complete the following table.

Fuels (excluding feedstocks)	Heating value	Total fuel MWh consumed by the organization	MWh fuel consumed for self-generation of electricity*	MWh fuel consumed for self-generation of heat*	MWh fuel consumed for self-generation of steam*	MWh fuel consumed for self-generation of cooling*	MWh fuel consumed for self-cogeneration or self-trigeneration*	Comment
Sustainable biomass	Select from: <ul style="list-style-type: none"> • LHV • HHV • Unable to confirm heating value 	Numerical field [enter a number from 0 to 9,999,999,999 using up to 2 decimal places and no commas]	Numerical field [enter a number from 0 to 9,999,999,999 using up to 2 decimal places and no commas]	Numerical field [enter a number from 0 to 9,999,999,999 using up to 2 decimal places and no commas]	Numerical field [enter a number from 0 to 9,999,999,999 using up to 2 decimal places and no commas]	Numerical field [enter a number from 0 to 9,999,999,999 using up to 2 decimal places and no commas]	Numerical field [enter a number from 0 to 9,999,999,999 using up to 2 decimal places and no commas]	Text field [maximum 2,400 characters]
Other biomass								
Other renewable fuels (e.g. renewable hydrogen)								
Coal								
Oil								
Gas								
Other non-renewable fuels (e.g. non-renewable hydrogen)								
Total fuel								

[Fixed Row]

(C8.2d) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

Question Dependencies

This question only appears if you select "Generation of electricity, heat, steam, or cooling" in response to C8.2.

Change from last year

No change

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Goal 12: Responsible consumption and production

Goal 13: Climate action

Response options

Please complete the following table:

Energy Carrier	Total Gross generation (MWh)	Generation that is consumed by the organization (MWh)	Gross generation from renewable sources (MWh)	Generation from renewable sources that is consumed by the organization (MWh)
Electricity	Numerical field [enter a number from 0 to 999,999,999 using up to 2 decimal places and no commas]	Numerical field [enter a number from 0 to 999,999,999 using up to 2 decimal places and no commas]	Numerical field [enter a number from 0 to 999,999,999 using up to 2 decimal places and no commas]	Numerical field [enter a number from 0 to 999,999,999 using up to 2 decimal places and no commas]
Heat				
Steam				
Cooling				

(C8.2e) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in C6.3.

Question dependencies

This question only appears if you select "We are reporting a Scope 2, market-based figure" in response to C6.2 and select "Yes" in C8.2 in any of the "Consumption of purchased or acquired [electricity/heat/steam/cooling]" rows. This question is not presented to RE100 members.

Change from last year

Modified question

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Goal 12: Responsible consumption and production

Goal 13: Climate action

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

Country/area of low-carbon energy consumption	Sourcing method	Energy carrier	Low-carbon technology type	Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)	Tracking instrument used	Country/area of origin (generation) of the low-carbon energy or energy attribute	Are you able to report the commissioning or re-powering year of the energy generation facility?	Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)	Comment
Select from: [Country/area drop-down list]	Select from: <ul style="list-style-type: none"> None (no active purchases of low-carbon electricity, heat, steam or cooling) Purchase from an on-site installation owned by a third party (on-site PPA) Direct line to an off-site generator owned by a third party with no grid transfers (direct line PPA) Physical power purchase agreement (physical PPA) with a grid-connected generator Financial (virtual) power purchase agreement (VPPA) Project-specific contract with an electricity supplier Retail supply contract with an electricity supplier (retail green electricity) Unbundled procurement of energy attribute certificates (EACs) Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates Default delivered electricity from the grid (e.g. standard product offering by an energy supplier) from a grid that is 95% or more low-carbon and where there is no mechanism for specifically allocating low-carbon electricity Heat/steam/cooling supply agreement Other, please specify 	Select from: <ul style="list-style-type: none"> Electricity Heat Steam Cooling Heat, steam and cooling combined 	Select from: <ul style="list-style-type: none"> Solar Wind Large hydropower (>25 MW) Small hydropower (<25 MW) Hydropower (capacity unknown) Nuclear Sustainable biomass Other biomass Renewable hydrogen fuel cell Marine Geothermal Fossil-fuel plants fitted with CCS Low-carbon energy mix, please specify Renewable energy mix, please specify 	Numerical field [enter a number from 0 to 999,999,999,999 using up to 2 decimal places and no commas]	Select from: <ul style="list-style-type: none"> Contract GEC GO Indian REC I-REC J-Credit (Renewable) Korean REC Australian LGC NFC – Renewable NZREC REGO TIGR T-REC US-REC Other, please specify No instrument used 	Select from: [Country/area drop-down list]	Select from: <ul style="list-style-type: none"> Yes No 	Numerical field [enter a number between 1900-2023]	Text field [maximum 2,500 characters]

[Add Row]

(C8.2g) Provide a breakdown by country/area of your non-fuel energy consumption in the reporting year.

Change from last year

Modified question

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Goal 13: Climate action

RE100

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

*Column presented to RE100 members only.

Country/area	Consumption of purchased electricity (MWh)	Consumption of self-generated electricity (MWh)	Is this electricity consumption excluded from your RE100 commitment?*	Consumption of purchased heat, steam, and cooling (MWh)	Consumption of self-generated heat, steam, and cooling (MWh)	Total non-fuel energy consumption (MWh) [Auto-calculated]
Select from: [Country/area drop-down list]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Select from: <ul style="list-style-type: none">• Yes• No	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [0-999,999,999,999]

[Add row]

(C8.2h) Provide details of your organization's renewable electricity purchases in the reporting year by country/area.

Question dependencies

This question only appears to RE100 members

Change from last year

Modified question

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Goal 12: Responsible consumption and production

Goal 13: Climate action

RE100

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

1	2	3	4	5	6
Country/area of consumption of purchased renewable electricity	Sourcing method	Renewable electricity technology type	Renewable electricity consumed via selected sourcing method in the reporting year (MWh)	Tracking instrument used	Country/area of origin (generation) of purchased renewable electricity
Select from: [Country/area drop-down list]	Select from: <ul style="list-style-type: none"> • Purchase from an on-site installation owned by a third party (on-site PPA) • Direct line to an off-site generator owned by a third party with no grid transfers (direct-line PPA) • Physical power purchase agreement (physical PPA) with a grid-connected generator • Financial (virtual) power purchase agreement (VPPA) • Project-specific contract with an electricity supplier • Retail supply contract with an electricity supplier (retail green electricity) • Unbundled procurement of Energy Attribute Certificates (EACs) • Default delivered renewable electricity from the grid, supported by energy attribute certificates • Default delivered renewable electricity from the grid in a market with 95% or more renewable electricity capacity and where there is no mechanism for specifically allocating renewable electricity • Other, please specify 	Select from: <ul style="list-style-type: none"> • Solar • Wind • Large hydropower (>25 MW) • Small hydropower (<25 MW) • Hydropower (capacity unknown) • Sustainable Biomass • Renewable hydrogen fuel cell • Marine • Geothermal • Renewable electricity mix, please specify 	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Select from: <ul style="list-style-type: none"> • Contract • GEC • GO • Indian REC • I-REC • J-Credit (Renewable) • Korean REC • Australian LGC • NFC - Renewable • NZREC • REGO • TIGR • T-REC • US-REC • Other, please specify • No instrument used 	Select from: [Country/area drop-down list]

7	8	9	10	11	12
Are you able to report the commissioning or re-powering year of the energy generation facility?	Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)*	Vintage of the renewable energy/attribute (i.e. year of generation)	Supply arrangement start year	Additional voluntary label associated with purchased renewable electricity	Comment
Select from: <ul style="list-style-type: none"> • Yes • No 	Numerical field [enter a number between 1900- 2023]	Select from: <ul style="list-style-type: none"> • Before 2020 • 2020 • 2021 • 2022 • 2023 	Numerical field [enter a number between 1900- 2023]	<ul style="list-style-type: none"> • Green-e • EKOenergy label • Gold Standard Renewable Energy • TÜV SÜD • Other, please specify • No additional voluntary label 	Text field [maximum 2,500 characters]

[Add row]

(C8.2i) Provide details of your organization’s low-carbon heat, steam, and cooling purchases in the reporting year by country/area.

Question dependencies

This question only appears to RE100 members. This question only appears if you select “Yes” in response to “Consumption of purchased or acquired heat”, “Consumption of purchased or acquired steam” or “Consumption of purchased or acquired cooling” in response to C8.2.

Change from last year

Modified question

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Goal 13: Climate action

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

*Column/row appearance is dependent on selections in this or other questions.

Sourcing method	Country/area of consumption of low-carbon heat, steam or cooling*	Energy carrier*	Low-carbon technology type*	Low-carbon heat, steam, or cooling consumed (MWh)*	Comment
Select from: <ul style="list-style-type: none"> None (no purchases of low-carbon heat, steam, or cooling) Heat/steam/cooling supply agreement Other, please specify 	Select from: [Country/area drop-down list]	Select from: <ul style="list-style-type: none"> Heat Steam Cooling Heat, steam, and cooling combined 	Select from: <ul style="list-style-type: none"> Solar Sustainable biomass Other biomass Low-carbon energy mix Renewable energy mix Other, please specify 	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Text field [maximum 2,500 characters]

[Add row]

(C8.2j) Provide details of your organization’s renewable electricity generation by country/area in the reporting year.

Question dependencies

This question only appears to RE100 members

Change from last year

Modified question

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Goal 12: Responsible consumption and production

Goal 13: Climate action

RE100

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

*Column/row appearance is dependent on selections in this or other questions.

1	2	3	4	5	6	7	8
Country/area of generation	Renewable electricity technology type	Facility capacity (MW)	Total renewable electricity generated by this facility in the reporting year (MWh)	Renewable electricity consumed by your organization from this facility in the reporting year (MWh)	Energy attribute certificates issued for this generation	Type of energy attribute certificate*	Comment
Select from: [Country/area drop-down list]	Select from: <ul style="list-style-type: none"> Solar Wind Hydropower Sustainable biomass Renewable hydrogen fuel cell Marine Geothermal Renewable electricity mix, please specify 	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	Select from: <ul style="list-style-type: none"> Yes No 	Select from: <ul style="list-style-type: none"> GEC GO Indian REC I-REC J-Credit (Renewable) K-REGO Australian LGC NFC - Renewable NZREC REGO TIGR T-REC US-REC Other, please specify 	Text field [maximum 2,500 characters]

[Add row]

(C8.2k) Describe how your organization’s renewable electricity sourcing strategy directly or indirectly contributes to bringing new capacity into the grid in the countries/areas in which you operate.

Question dependencies

This question only appears to RE100 members

Change from last year

No change

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Goal 12: Responsible consumption and production

Goal 13: Climate action

RE100

Response options

This is an open text question with a limit of 5,000 characters.

(C8.2l) In the reporting year, has your organization faced any challenges to sourcing renewable electricity?

Question dependencies

This question only appears to RE100 members

Change from last year

Minor change

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Goal 12: Responsible consumption and production

Goal 13: Climate action

RE100

Response options

Please complete the following table.

*Column/row appearance is dependent on selections in this or other questions.

Challenges to sourcing renewable electricity	Challenges faced by your organization which were not country/area-specific*
Select from: <ul style="list-style-type: none"> • Yes, in specific countries/areas in which we operate • Yes, not specific to a country/area • Yes, both in specific countries/areas and in general • No 	Text field [maximum 2,500 characters]

(C8.2m) Provide details of the country/area-specific challenges to sourcing renewable electricity faced by your organization in the reporting year.

Question dependencies

This question only appears if “Yes, in specific countries/areas in which we operate” or “Yes, both in specific countries/areas and in general” is selected in response to column 1 in C8.2l.

Change from last year

Minor change

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Goal 12: Responsible consumption and production

Goal 13: Climate action

RE100

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

Country/area	Reason(s) why it was challenging to source renewable electricity within selected country/area	Provide additional details of the barriers faced within this country/area
Select from: [Country/area drop-down list]	Select all that apply: <ul style="list-style-type: none">• Arbitrary grid usage charges• Inability to buy Energy Attribute Certificates (EACs) in small quantities• Inability to make exclusive renewable electricity usage claims• Internal capacity issues• Issues with landlord-tenant arrangements• Lack of credible renewable electricity procurement options (e.g. EACs, Green Tariffs)• Lack of market data• Lack of electricity market structure supporting bilateral PPAs• Limited supply of renewable electricity in the market• Prohibitively priced renewable electricity• Regulatory instability• Small load• Unable to get internal company approval• Other, please specify	Text field [maximum 2,500 characters]

[Add row]

C9 Additional metrics

Other climate-related metrics

(C9.1) Provide any additional climate-related metrics relevant to your business.

Change from last year

No change

Connection to other frameworks

TCFD

Metrics & Targets recommended disclosure a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

Description	Metric value	Metric numerator	Metric denominator (intensity metric only)	% change from previous year	Direction of change	Please explain
Select from: <ul style="list-style-type: none"> Waste Energy usage Land use Other, please specify 	Numerical field [enter a number from 0 to 99,999,999,999 using up to 2 decimal places]	Text field [maximum 50 characters]	Text field [maximum 50 characters]	Numerical field [enter a number from 0 to 999 using up to 2 decimal places]	Select from: <ul style="list-style-type: none"> Increased Decreased No change 	Text field [maximum 2,400 characters]

[Add Row]

C10 Verification

Verification

(C10.1) Indicate the verification/assurance status that applies to your reported emissions.

Change from last year

New question for minimum version only

Response options

Please complete the following table:

Scope	Verification/assurance status
Scope 1	Select from: <ul style="list-style-type: none"> No emissions data provided No third-party verification or assurance Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Select from: <ul style="list-style-type: none"> No emissions data provided No third-party verification or assurance Third-party verification or assurance process in place
Scope 3	Select from: <ul style="list-style-type: none"> No emissions data provided No third-party verification or assurance Third-party verification or assurance process in place

(C10.1a) Provide further details of the verification/assurance undertaken for your Scope 1 emissions and attach the relevant statements.

Question dependencies

This question only appears if you select "Third-party verification or assurance process in place" for Scope 1 emissions in response to C10.1.

Change from last year

Minor Change

Connection to other frameworks

S&P Global Corporate Sustainability Assessment

EMS: Certification/ Audit/ Verification

RE100

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

Verification or assurance cycle in place	Status in the current reporting year	Type of verification or assurance	Attach the statement	Page/section reference	Relevant standard	Proportion of reported emissions verified (%)
Select from: <ul style="list-style-type: none"> Annual process Biennial process Triennial process 	Select from: <ul style="list-style-type: none"> No verification or assurance of current reporting year Underway but not complete for current reporting year – first year it has taken place Underway but not complete for reporting year – previous statement of process attached Complete 	Select from: <ul style="list-style-type: none"> Not applicable Limited assurance Moderate assurance Reasonable assurance High assurance Third party verification/assurance underway 	Attach your document here	Text field [maximum 500 characters]	Select from drop-down options below	Numerical field [enter a number from 0-100 using no decimals or commas]

[Add Row]

Relevant standard drop-down options:

- AA1000AS
- ABNT NBR ISO 14064-3:2007 (Associação Brasileira de Normas Técnicas)
- Advanced technologies promotion Subsidy Scheme with Emission reduction Target (ASSET)
- Airport Carbon Accreditation (ACA) des Airports Council International Europe
- Alberta Technology Innovation and Emissions Reduction (TIER)
- ASAE3000
- Attestation standards established by AICPA (AT105)
- Australian National GHG emission regulation (NGER)
- California Mandatory GHG Reporting Regulations (CARB)
- Canadian Institute of Chartered Accountants (CICA) Handbook: Assurance Section 5025
- Carbon Trust Standard
- Chicago Climate Exchange (CCX) verification standard
- The Climate Registry's General Verification Protocol (also known as California Climate Action Registry (CCAR))
- Compagnie Nationale des Commissaires aux Comptes (CNCC)
- Corporate GHG verification guidelines from ERT
- DNV VeriSustain Protocol/ Verification Protocol for Sustainability Reporting
- Dutch Standard 3000A
- Earthcheck Certification
- ERM GHG Performance Data Assurance Methodology
- European Union Emissions Trading System (EU ETS)
- IDW PS 821: IDW Prüfungsstandard: Grundsätze ordnungsmäßiger Prüfung oder prüferischer Durchsicht von Berichten im Bereich der Nachhaltigkeit
- IDW AsS 821: IDW Assurance Standard: Generally Accepted Assurance Principles for the Audit or Review of Reports on Sustainability Issues
- ISAE3000
- ISAE 3410
- ISO14064-1
- ISO14064-3
- Japan voluntary emissions trading scheme (JVETS) guideline for verification
- Korean GHG and energy target management system
- NMX-SAA-14064-3-IMNC: Instituto Mexicano de Normalización y Certificación A.C
- RevR6 procedure for assurance of sustainability report
- Saitama Prefecture Target-Setting Emissions Trading Program
- SGS Sustainability Report Assurance
- Spanish Institute of Registered Auditors (ICJCE)
- SSAE 3000
- Standard 3810N Assurance engagements relating to sustainability reports of the Royal Netherlands Institute of Registered Accountants
- State of Israel Ministry of Environmental Protection, Verification of GHG and emissions reduction in Israel Guidance Document
- Swiss Climate CO₂ Label for Businesses
- Thai Greenhouse Gas Management Organisation (TGO) Greenhouse Gas (GHG) Verification Protocol
- Toitū Envirocare's carbonreduce certification standard
- Tokyo Emissions Trading Scheme
- Other, please specify

(C10.1b) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Question dependencies

This question only appears if you select "Third-party verification or assurance process in place" for Scope 2 emissions in response to C10.1.

Change from last year

Minor change

Connection to other frameworks

S&P Global Corporate Sustainability Assessment

EMS: Certification/ Audit/ Verification

RE100

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

Scope 2 approach	Verification or assurance cycle in place	Status in the current reporting year	Type of verification or assurance	Attach the statement	Page/ section reference	Relevant standard	Proportion of reported emissions verified (%)
Select from: <ul style="list-style-type: none"> • Scope 2 location-based • Scope 2 market-based 	Select from: <ul style="list-style-type: none"> • Annual process • Biennial process • Triennial process 	Select from: <ul style="list-style-type: none"> • No verification or assurance of current reporting year • Underway but not complete for current reporting year – first year it has taken place • Underway but not complete for reporting year – previous statement of process attached • Complete 	Select from: <ul style="list-style-type: none"> • Not applicable • Limited assurance • Moderate assurance • Reasonable assurance • High assurance • Third party verification/assurance underway 	Attach your document here	Text field [maximum 500 characters]	Select from drop-down options below	Numerical field [enter a number from 0-100 using no decimals or commas]

[Add Row]

Relevant standard drop-down options:

- AA1000AS
- ABNT NBR ISO 14064-3:2007 (Associação Brasileira de Normas Técnicas)
- Advanced technologies promotion Subsidy Scheme with Emission reduction Target (ASSET)
- Airport Carbon Accreditation (ACA) des Airports Council International Europe
- Alberta Technology Innovation and Emissions Reduction (TIER)
- ASAE3000
- Attestation standards established by AICPA (AT105)
- Australian National GHG emission regulation (NGER)
- California Mandatory GHG Reporting Regulations (CARB)
- Canadian Institute of Chartered Accountants (CICA) Handbook: Assurance Section 5025
- Carbon Trust Standard
- Chicago Climate Exchange (CCX) verification standard
- The Climate Registry's General Verification Protocol (also known as California Climate Action Registry (CCAR))
- Compagnie Nationale des Commissaires aux Comptes (CNCC)
- Corporate GHG verification guidelines from ERT
- DNV VeriSustain Protocol/ Verification Protocol for Sustainability Reporting
- Dutch Standard 3000A
- Earthcheck Certification
- ERM GHG Performance Data Assurance Methodology
- European Union Emissions Trading System (EU ETS)
- IDW PS 821: IDW Prüfungsstandard: Grundsätze ordnungsmäßiger Prüfung oder prüferischer Durchsicht von Berichten im Bereich der Nachhaltigkeit
- IDW AsS 821: IDW Assurance Standard: Generally Accepted Assurance Principles for the Audit or Review of Reports on Sustainability Issues
- ISAE3000
- ISAE 3410
- ISO14064-1
- ISO14064-3
- Japan voluntary emissions trading scheme (JVETS) guideline for verification
- Korean GHG and energy target management system
- NMX-SAA-14064-3-IMNC: Instituto Mexicano de Normalización y Certificación A.C
- RevR6 procedure for assurance of sustainability report
- Saitama Prefecture Target-Setting Emissions Trading Program
- SGS Sustainability Report Assurance
- Spanish Institute of Registered Auditors (ICJCE)
- SSAE 3000
- Standard 3810N Assurance engagements relating to sustainability reports of the Royal Netherlands Institute of Registered Accountants
- State of Israel Ministry of Environmental Protection, Verification of GHG and emissions reduction in Israel Guidance Document
- Swiss Climate CO2 Label for Businesses
- Thai Greenhouse Gas Management Organisation (TGO) Greenhouse Gas (GHG) Verification Protocol
- Toitū Envirocare's carbonreduce certification standard
- Tokyo Emissions Trading Scheme
- Other, please specify

(C10.1c) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Question dependencies

This question only appears if you select "Third-party verification or assurance process in place" for Scope 3 emissions in response to C10.1.

Change from last year

Minor change

Connection to other frameworks

S&P Global Corporate Sustainability Assessment

EMS: Certification/ Audit/ Verification

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

Scope 3 category	Verification or assurance cycle in place	Status in the current reporting year	Type of verification or assurance	Attach the statement	Page/ section reference	Relevant standard	Proportion of reported emissions verified (%)
Select all that apply: <ul style="list-style-type: none"> • Scope 3: Purchased goods and services • Scope 3: Capital goods • Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) • Scope 3: Upstream transportation and distribution • Scope 3: Waste generated in operations • Scope 3: Business travel • Scope 3: Employee commuting • Scope 3: Upstream leased assets • Scope 3: Investments • Scope 3: Downstream transportation and distribution • Scope 3: Processing of sold products • Scope 3: Use of sold products • Scope 3: End-of-life treatment of sold products • Scope 3: Downstream leased assets • Scope 3: Franchises 	Select from: <ul style="list-style-type: none"> • Annual process • Biennial process • Triennial process 	Select from: <ul style="list-style-type: none"> • No verification or assurance of current reporting year • Underway but not complete for current reporting year – first year it has taken place • Underway but not complete for reporting year – previous statement of process attached • Complete 	Select from: <ul style="list-style-type: none"> • Not applicable • Limited assurance • Moderate assurance • Reasonable assurance • High assurance • Third party verification/assurance underway 	Attach your document here	Text field [maximum 500 characters]	Select from drop-down options below	Numerical field [enter a number from 0-100 using no decimals or commas]

[Add Row]

Relevant standard drop-down options:

- AA1000AS
- ABNT NBR ISO 14064-3:2007 (Associação Brasileira de Normas Técnicas)
- Advanced technologies promotion Subsidy Scheme with Emission reduction Target (ASSET)
- Airport Carbon Accreditation (ACA) des Airports Council International Europe
- Alberta Technology Innovation and Emissions Reduction (TIER)
- ASAE3000
- Attestation standards established by AICPA (AT105)
- Australian National GHG emission regulation (NGER)
- California Mandatory GHG Reporting Regulations (CARB)
- Canadian Institute of Chartered Accountants (CICA) Handbook: Assurance Section 5025
- Carbon Trust Standard
- Chicago Climate Exchange (CCX) verification standard
- The Climate Registry's General Verification Protocol (also known as California Climate Action Registry (CCAR))
- Compagnie Nationale des Commissaires aux Comptes (CNCC)
- Corporate GHG verification guidelines from ERT
- DNV VeriSustain Protocol/ Verification Protocol for Sustainability Reporting

- Dutch Standard 3000A
- Earthcheck Certification
- ERM GHG Performance Data Assurance Methodology
- European Union Emissions Trading System (EU ETS)
- IDW PS 821: IDW Prüfungsstandard: Grundsätze ordnungsmäßiger Prüfung oder prüferischer Durchsicht von Berichten im Bereich der Nachhaltigkeit
- IDW AsS 821: IDW Assurance Standard: Generally Accepted Assurance Principles for the Audit or Review of Reports on Sustainability Issues
- ISAE3000
- ISAE 3410
- ISO14064-1
- ISO14064-3
- Japan voluntary emissions trading scheme (JVETS) guideline for verification
- Korean GHG and energy target management system
- NMX-SAA-14064-3-IMNC: Instituto Mexicano de Normalización y Certificación A.C
- RevR6 procedure for assurance of sustainability report
- Saitama Prefecture Target-Setting Emissions Trading Program
- SGS Sustainability Report Assurance
- Spanish Institute of Registered Auditors (ICJCE)
- SSAE 3000
- Standard 3810N Assurance engagements relating to sustainability reports of the Royal Netherlands Institute of Registered Accountants
- State of Israel Ministry of Environmental Protection, Verification of GHG and emissions reduction in Israel Guidance Document
- Swiss Climate CO2 Label for Businesses
- Thai Greenhouse Gas Management Organisation (TGO) Greenhouse Gas (GHG) Verification Protocol
- Toitū Envirocare's carbonreduce certification standard
- Tokyo Emissions Trading Scheme
- Other, please specify

Other verified data

(C10.2) Do you verify any climate-related information reported in your CDP disclosure other than the emissions figures reported in C6.1, C6.3, and C6.5?

Change from last year

Modified guidance for financial services companies

Connection to other frameworks

S&P Global Corporate Sustainability Assessment

EMS: Certification/ Audit/ Verification

Response options

Select one of the following options:

- Yes
- In progress
- No, but we are actively considering verifying within the next two years
- No, we are waiting for more mature verification standards and/or processes
- No, we do not verify any other climate-related information reported in our CDP disclosure

(C10.2a) Which data points within your CDP disclosure have been verified, and which verification standards were used?

Question dependencies

This question only appears if you select "Yes" in response to C10.2.

Change from last year

Minor change

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

S&P Global Corporate Sustainability Assessment

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

Disclosure module verification relates to	Data verified	Verification standard	Please explain
Select from: <ul style="list-style-type: none"> • C0. Introduction • C1. Governance • C2. Risks and opportunities • C3. Business Strategy • C4. Targets and performance • C5. Emissions performance • C6. Emissions data • C7. Emissions breakdown • C8. Energy • C9. Additional metrics • C11. Carbon pricing • C12. Engagement • C13. Other land management impacts • C14. Portfolio impact • C16. Signoff • SC. Supply chain module 	Select from: <ul style="list-style-type: none"> • Year on year change in emissions (Scope 1) • Year on year change in emissions (Scope 2) • Year on year change in emissions (Scope 1 and 2) • Year on year change in emissions (Scope 3) • Year on year emissions intensity figure • Financial or other base year data points used to set a science-based target • Progress against emissions reduction target • Change in Scope 1 emissions against a base year (not target related) • Change in Scope 2 emissions against a base year (not target related) • Change in Scope 3 emissions against a base year (not target related) • Product footprint verification • Emissions reduction activities • Renewable energy products • Energy consumption • Alignment with a sustainable finance taxonomy • Waste data • Allocation of emissions to customers • Don't know • Other, please specify 	Text field [maximum 1,500 characters]	Text field [maximum 1,500 characters]

[Add Row]

C11 Carbon pricing

Carbon pricing systems

(C11.1) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Change from last year

No change

Connection to other frameworks

SDG

Goal 13: Climate action

Response options

Select one of the following options:

- Yes
- No, but we anticipate being regulated in the next three years
- No, and we do not anticipate being regulated in the next three years

(C11.1a) Select the carbon pricing regulation(s) which impacts your operations.

Question dependencies

This question only appears if you select "Yes" in response to C11.1.

Change from last year

Minor change

Connection to other frameworks

SDG

Goal 13: Climate action

Response options

Select all that apply from the following options:

- Alberta TIER - ETS
- Argentina carbon tax
- Australia ERF Safeguard Mechanism – ETS
- Baja California carbon tax
- BC carbon tax
- BC GGIRCA - ETS
- Beijing pilot ETS
- California CaT – ETS
- Canada federal fuel charge
- Canada federal Output Based Pricing System (OBPS) - ETS
- Chile carbon tax
- China national ETS
- Chongqing pilot ETS
- Colombia carbon tax
- Denmark carbon tax
- Estonia carbon tax
- EU ETS
- Finland carbon tax
- France carbon tax
- Fujian pilot ETS
- Germany ETS
- Guangdong pilot ETS

- Hubei pilot ETS
- Iceland carbon tax
- Ireland carbon tax
- Japan carbon tax
- Kazakhstan ETS
- Korea ETS
- Latvia carbon tax
- Liechtenstein carbon tax
- Luxembourg carbon tax
- Massachusetts state ETS
- Mexico carbon tax
- Mexico pilot ETS
- Netherlands carbon tax
- New Brunswick carbon tax
- New Brunswick ETS
- New Zealand ETS
- Newfoundland and Labrador carbon tax
- Newfoundland and Labrador PSS - ETS
- Northwest Territories carbon tax
- Norway carbon tax
- Nova Scotia CaT - ETS
- Ontario EPS - ETS
- Oregon ETS
- Poland carbon tax
- Portugal carbon tax
- Prince Edward Island carbon tax
- Québec CaT - ETS
- RGGI - ETS
- Saitama ETS
- Saskatchewan OBPS - ETS
- Shanghai pilot ETS
- Shenzhen pilot ETS
- Singapore carbon tax
- Slovenia carbon tax
- South Africa carbon tax
- Spain carbon tax
- Sweden carbon tax
- Switzerland carbon tax
- Switzerland ETS
- Tamaulipas carbon tax
- Tianjin pilot ETS
- Tokyo CaT - ETS
- UK Carbon Price Support
- UK ETS
- Ukraine carbon tax
- Uruguay CO2 tax
- Washington CAR – ETS
- Zacatecas carbon tax
- Other carbon tax, please specify
- Other ETS, please specify

(C11.1b) Complete the following table for each of the emissions trading schemes you are regulated by.

Question dependencies

This question only appears if you select an emissions trading option in response to C11.1a.

Change from last year

Minor change

Connection to other frameworks

SDG

Response options

Please complete the following table.

1	2	3	4	5
System name	% of Scope 1 emissions covered by the ETS	% of Scope 2 emissions covered by the ETS	Period start date	Period end date
Fixed table rows are populated by selection in C11.1a	Numerical field [enter a number from 0-100 using a maximum of 2 decimal places and no commas]	Numerical field [enter a number from 0-100 using a maximum of 2 decimal places and no commas]	Enter the start date that applies to the data in the row. Use the calendar button or enter dates manually in the format DD/MM/YYYY. Please note that the period reported should overlap with the reporting year.	Enter the finish date that applies to the data in the row. Use the calendar button or enter dates manually in the format DD/MM/YYYY. Please note that the period reported should overlap with the reporting year.

6	7	8	9	10	11
Allowances allocated	Allowances purchased	Verified Scope 1 emissions in metric tons CO₂e	Verified Scope 2 emissions in metric tons CO₂e	Details of ownership	Comment
Numerical field [enter a number from 0-99,999,999,999 using a maximum of 2 decimal places and no commas]	Numerical field [enter a number from 0-99,999,999,999 using a maximum of 2 decimal places and no commas]	Numerical field [enter a number from 0-99,999,999,999 using a maximum of 2 decimal places and no commas]	Numerical field [enter a number from 0-99,999,999,999 using a maximum of 2 decimal places and no commas]	Select from: <ul style="list-style-type: none"> Facilities we own and operate Facilities we own but do not operate Facilities we operate but do not own Other, please specify 	Text field [maximum 2,400 characters]

(C11.1c) Complete the following table for each of the tax systems you are regulated by.

Question dependencies

This question only appears if you select a carbon tax system in response to C11.1a.

Change from last year

Minor change

Connection to other frameworks

SDG

Response options

Please complete the following table

Tax system	Period start date	Period end date	% of total Scope 1 emissions covered by tax	Total cost of tax paid	Comment
<i>Fixed table rows are populated by selection in C11.1a</i>	Enter the start date that applies to the data in the row. Use the calendar button or enter dates manually in the format DD/MM/YYYY. Please note that the period reported should overlap with the reporting year.	Enter the finish date that applies to the data in the row. Use the calendar button or enter dates manually in the format DD/MM/YYYY. Please note that the period reported should overlap with the reporting year.	Numerical field [enter a number from 0-100 using a maximum of 2 decimal places and no commas]	Numerical field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal places and no commas]	Text field [maximum 2,400 characters]

(C11.1d) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

Question dependencies

This question only appears if you select "Yes" or "No, but we anticipate being regulated in the next three years" in response to C11.1

Change from last year

No change

Connection to other frameworks

SDG

Response options

This is an open text question with a limit of 5,000 characters.

Please note that when copying from another document into the ORS, formatting is not retained.

Project-based carbon credits

(C11.2) Has your organization canceled any project-based carbon credits within the reporting year?

Change from last year

Modified question

Connection to other frameworks

SDG

Goal 13: Climate action

NZAM (FS Only)

Commitment 4

Response options

Select one of the following options:

- Yes
- No

(C11.2a) Provide details of the project-based carbon credits canceled by your organization in the reporting year.

Question dependencies

This question only appears if you select "Yes" in response to C11.2.

Change from last year

Modified question

Connection to other frameworks

SDG

Goal 13: Climate action

NZAM (FS only)

Commitment 4

Response options

Please complete the following table. The table is displayed over several rows for readability. You are able to add rows by using the "Add Row" button at the bottom of the table. *Column/row appearance is dependent on selections in this or other questions.*

1	2	3	4	5	6	7
Project type	Type of mitigation activity	Project description	Credits canceled by your organization from this project in the reporting year (metric tons CO2e)	Purpose of cancellation	Are you able to report the vintage of the credits at cancellation?	Vintage of credits at cancellation*

<p>Select from:</p> <ul style="list-style-type: none"> • Afforestation • Agriculture • Agroforestry • Biochar • Bioenergy with carbon capture and storage (BECCS) • Biomass energy • Cement • Coal mine/bed methane • Clean cookstove distribution • Community projects • Direct air capture (DAC) • Energy distribution • Energy efficiency: households • Energy efficiency: industry • Energy efficiency: own generation • Energy efficiency: service • Energy efficiency: supply side • Enhanced weathering and ocean alkalization • Forest ecosystem restoration • Fossil fuel switch • Fugitive • Geothermal • HFCs • Hydro • Landfill gas • Landscape projects • Natural regeneration • Mangrove protection and restoration • Methane avoidance • Mixed renewables • N2O • Ocean fertilization • Peatland protection and restoration • PFCs and SF6 • Reforestation • Soil carbon sequestration • Solar • Tidal • Transport • Waste management • Wind • Other, please specify 	<p>Select from:</p> <ul style="list-style-type: none"> • Emissions reduction • Carbon removal 	<p>Text field [maximum 2,500 characters]</p>	<p>Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places and no commas]</p>	<p>Select from:</p> <ul style="list-style-type: none"> • Compliance with a carbon pricing system • Voluntary offsetting • Other, please specify 	<p>Select from:</p> <ul style="list-style-type: none"> • Yes • No 	<p>Numerical field [enter a number between 1900-2023]</p>
---	---	--	--	--	---	---

8	9	10	11	12	13	14
Were these credits issued to or purchased by your organization?	Credits issued by which carbon-crediting program	Method(s) the program uses to assess additionality for this project	Approach(es) by which the selected program requires this project to address reversal risk	Potential sources of leakage the selected program requires this project to have assessed	Provide details of other issues the selected program requires projects to address	Comment
Select from: <ul style="list-style-type: none"> • Issued • Purchased 	Select from: <ul style="list-style-type: none"> • Alberta TIER Emission Offset system • ACR (American Carbon Registry) • California Air Resources Board Compliance Offset Program • CAR (The Climate Action Reserve) • CCBS (developed by the Climate, Community and Biodiversity Alliance, CCBA) • CDM (Clean Development Mechanism) • Emissions Reduction Fund of the Australian Government • Gold Standard • Integrity Council for Voluntary Carbon Markets – Approved carbon crediting program • JCM (Joint Crediting Mechanism) • JI (Joint Implementation) • Plan Vivo • REDD+ • TREES (The REDD+ Environmental Excellence Standard) • T-COP (Thailand Carbon Offsetting Program) • VCS (Verified Carbon Standard) • VER+ (TÜV SÜD standard) • Not issued by a program • Other private carbon crediting program, please specify • Other regulatory carbon crediting program, please specify 	Select all that apply: <ul style="list-style-type: none"> • Consideration of legal requirements • Investment analysis • Barrier analysis • Market penetration assessment • Positive lists • Other, please specify • Not assessed 	Select all that apply: <ul style="list-style-type: none"> • Monitoring and compensation • Temporary crediting • Other, please specify • No requirements • No risk of reversal 	Select all that apply: <ul style="list-style-type: none"> • Upstream/downstream emissions • Activity-shifting • Market leakage • Ecological leakage • Other, please specify • Not assessed 	Text field [maximum 2,500 characters]	Text field [maximum 2,500 characters]

[Add Row]

Internal price on carbon

(C11.3) Does your organization use an internal price on carbon?

Change from last year

No change

Response options

Select one of the following options:

- Yes
- No, but we anticipate doing so in the next two years
- No, and we don't anticipate doing so in the next two years

(C11.3a) Provide details of how your organization uses an internal price on carbon.

Question dependencies

This question only appears if you select "Yes" in response to C11.3.

Change from last year

Modified question

Connection to other frameworks

S&P Global Corporate Sustainability Assessment

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

1	2	3	4	5	6	7
Type of internal carbon price	How the price is determined	Objective(s) for implementing this internal carbon price	Scope(s) covered	Pricing approach used – spatial variance	Pricing approach used – temporal variance	Indicate how you expect the price to change over time*
Select from: <ul style="list-style-type: none"> Shadow price Internal fee Internal trading Implicit price Other, please specify 	Select all that apply: <ul style="list-style-type: none"> Alignment with the price of allowances under an Emissions Trading Scheme Alignment with the price of a carbon tax Social cost of carbon Price/cost of voluntary carbon offset credits Cost of required measures to achieve emissions reduction targets Benchmarking against peers Price with material impact on business decisions Other, please specify 	Select all that apply: <ul style="list-style-type: none"> Change internal behavior Drive energy efficiency Drive low-carbon investment Identify and seize low-carbon opportunities Navigate GHG regulations Stakeholder expectations Stress test investments Reduce supply chain emissions Set a carbon offset budget Other, please specify 	Select all that apply: <ul style="list-style-type: none"> Scope 1 Scope 2 Scope 3 (upstream) Scope 3 (downstream) 	Select from: <ul style="list-style-type: none"> Uniform Differentiated Other, please specify 	Select from: <ul style="list-style-type: none"> Static Evolutionary Other, please specify 	Text field [maximum 1,000 characters]

8	9	10	11	12
Actual price(s) used – minimum (currency as specified in C0.4 per metric ton CO ₂ e)	Actual price(s) used – maximum (currency as specified in C0.4 per metric ton CO ₂ e)	Business decision-making processes this internal carbon price is applied to	Mandatory enforcement of this internal carbon price within these business decision-making processes	Explain how this internal carbon price has contributed to the implementation of your organization's climate commitments and/or climate transition plan
Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places and no commas]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places and no commas]	Select all that apply: <ul style="list-style-type: none"> Capital expenditure Operations Procurement Product and R&D Remuneration Risk management Opportunity management Value chain engagement Public policy engagement Other, please specify 	Select from: <ul style="list-style-type: none"> Yes, for all decision-making processes Yes, for some decision-making processes, please specify No 	Text field [maximum 2,500 characters]

[Add Row]

C12 Engagement

Value chain engagement

(C12.1) Do you engage with your value chain on climate-related issues?

Change from last year

Modified guidance

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

Response options

Select all that apply from the following options:

- Yes, our suppliers
- Yes, our customers/clients
- Yes, our investees [Financial services only]
- Yes, other partners in the value chain
- No, we do not engage

(C12.1a) Provide details of your climate-related supplier engagement strategy.

Question dependencies

This question only appears if you select "Yes, our suppliers" in response to C12.1.

Change from last year

Minor change

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

RE100

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

Type of engagement	Details of engagement	% of suppliers by number	% total procurement spend (direct and indirect)	% of supplier-related Scope 3 emissions as reported in C6.5	Rationale for the coverage of your engagement	Impact of engagement, including measures of success	Comment
Select from: <ul style="list-style-type: none"> • Information collection (understanding supplier behavior) • Engagement & incentivization (changing supplier behavior) • Innovation & collaboration (changing markets) • Other, please specify 	Select all that apply: Information collection (understanding supplier behavior) <ul style="list-style-type: none"> • Collect GHG emissions data at least annually from suppliers • Collect targets information at least annually from suppliers • Collect climate-related risk and opportunity information at least annually from suppliers • Collect climate transition plan information at least annually from suppliers • Collect other climate related information at least annually from 	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Text field [maximum 2,400 characters]	Text field [maximum 2,400 characters]	Text field [maximum 2,400 characters]

	<p>suppliers</p> <ul style="list-style-type: none"> • Other, please specify <p>Engagement & incentivization (changing supplier behavior)</p> <ul style="list-style-type: none"> • Run an engagement campaign to educate suppliers about climate change • Provide training, support, and best practices on how to make credible renewable energy usage claims • Provide training, support, and best practices on how to set science-based targets • Directly work with suppliers on exploring corporate renewable energy sourcing mechanisms • Climate change performance is featured in supplier awards scheme • Offer financial incentives for suppliers who reduce your operational emissions (Scopes 1 & 2) • Offer financial incentives for suppliers who reduce your downstream emissions (Scopes 3) • Offer financial incentives for suppliers who reduce your upstream emissions (Scopes 3) • Offer financial incentives for suppliers who increase the share of renewable energy in their total energy mix • Offer financial incentives for suppliers who develop/adopt a climate transition plan • Facilitate adoption of a unified climate transition approach with suppliers • Other, please specify <p>Innovation & collaboration (changing markets)</p> <ul style="list-style-type: none"> • Run a campaign to encourage innovation to reduce climate impacts on products and services • Collaborate with suppliers on innovative business models to source renewable energy • Invest jointly with suppliers in R&D of relevant low-carbon technologies • Other, please specify 						
--	---	--	--	--	--	--	--

[Add Row]

(C12.1b) Give details of your climate-related engagement strategy with your customers.

Question dependencies

This question only appears if you select "Yes, our customers/clients" in response to C12.1.

Change from last year

Minor change

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

Type of engagement	Details of engagement	% of customers by number	% customer-related Scope 3 emissions as reported in C6.5	Please explain the rationale for selecting this group of customers and scope of engagement	Impact of engagement, including measures of success
Select from: <ul style="list-style-type: none">• Education/information sharing• Collaboration & innovation• Other, please specify	Select from drop-down options below	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Text field [maximum 2,400 characters]	Text field [maximum 2,400 characters]

[Add Row]

Details of engagement drop-down options:

Education/ information sharing

Select one of the following options:

- Run an engagement campaign to educate customers about your climate change performance and strategy
- Run an engagement campaign to educate customers about the climate change impacts of (using) your products, goods, and/or services
- Share information about your products and relevant certification schemes (i.e. Energy STAR)

Collaboration & Innovation

Select one of the following options:

- Collaborate with customers in creation and review of your climate transition plan
- Run a campaign to encourage innovation to reduce climate change impacts
- Other, please specify

(C12.1d) Give details of your climate-related engagement strategy with other partners in the value chain.

Question dependencies

This question only appears if you select "Yes, other partners in the value chain" in response to C12.1.

Change from last year

Modified guidance

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

NZAM (FS only)

Commitment 8

Response options

This is an open text question with a limit of 5,000 characters.

Please note that when copying from another document into the ORS, formatting is not retained.

(C12.1e) Why do you not engage with any elements of your value chain on climate-related issues, and what are your plans to do so in the future?

Question dependencies

This question only appears if you select "No, we do not engage" in response to C12.1.

Change from last year

No change

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

Response options

This is an open text question with a limit of 5,000 characters.

Please note that when copying from another document into the ORS, formatting is not retained.

Climate-related requirements

(C12.2) Do your suppliers have to meet climate-related requirements as part of your organization's purchasing process?

Change from last year

No change

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

Response options

Select one of the following options:

- Yes, climate-related requirements are included in our supplier contracts
- Yes, suppliers have to meet climate-related requirements, but they are not included in our supplier contracts
- No, but we plan to introduce climate-related requirements within the next two years
- No, and we do not plan to introduce climate-related requirements within the next two years

(C12.2a) Provide details of the climate-related requirements that suppliers have to meet as part of your organization's purchasing process and the compliance mechanisms in place.

Question dependencies

This question only appears if any "Yes..." option is selected in response to C12.2.

Change from last year

No change

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

RE100

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

Climate-related requirement	Description of this climate related requirement	% suppliers by procurement spend that have to comply with this climate-related requirement	% suppliers by procurement spend in compliance with this climate-related requirement	Mechanisms for monitoring compliance with this climate-related requirement	Response to supplier non-compliance with this climate-related requirement
Select from drop-down options below	Text field [maximum 1,500 characters]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]	Select all that apply: <ul style="list-style-type: none"> • Certification • Supplier self-assessment • First-party verification • Second-party verification • Off-site third-party verification • On-site third-party verification • Grievance mechanism/Whistleblowing hotline • Supplier scorecard or rating • No mechanism for monitoring compliance • Other, please specify 	Select from: <ul style="list-style-type: none"> • Exclude • No response • Retain and engage • Suspend and engage • Other, please specify

[Add row]

Climate-related requirement drop-down options:

- Complying with regulatory requirements
- Climate-related disclosure through a public platform
- Climate-related disclosure through a non-public platform
- Fugitive emissions reductions
- Implementation of emissions reduction initiatives
- Measuring product-level emissions
- Purchasing renewable energy
- Setting a low-carbon energy target
- Meeting minimum emissions intensity standards for the supplied product or service
- Product Carbon Footprint (PCF) reductions
- Setting a science-based emissions reduction target
- Setting a renewable energy target
- Waste reduction and material circularity
- Other, please specify

Question Question C-AC12.2/C-FB12.2/C-PF12.2 only applies to organizations with activities in the following sectors:

- Agricultural commodities
- Food, beverage & tobacco
- Paper & forestry

Public policy engagement

(C12.3) Does your organization engage in activities that could either directly or indirectly influence policy, law, or regulation that may impact the climate?

Change from last year

Modified question

Connection other frameworks

S&P Global Corporate Sustainability Assessment

Environmental Policy & Commitments

NZAM (FS only)

Commitment 9

Response options

Please complete the following table.

External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the climate	Does your organization have a public commitment or position statement to conduct your engagement activities in line with the goals of the Paris Agreement?	Attach commitment or position statement(s)	Describe the process(es) your organization has in place to ensure that your external engagement activities are consistent with your climate commitments and/or climate transition plan	Primary reason for not engaging in activities that could directly or indirectly influence policy, law, or regulation that may impact the climate	Explain why your organization does not engage in activities that could directly or indirectly influence policy, law, or regulation that may impact the climate
Select all that apply: <ul style="list-style-type: none"> • Yes, we engage directly with policy makers • Yes, our membership of/engagement with trade associations could influence policy, law, or regulation that may impact the climate • Yes, we fund organizations or individuals whose activities could influence policy, law, or regulation that may impact the climate • No, we have assessed our activities, and none could either directly or indirectly influence policy, law, or regulation that may impact the climate • Not assessed 	Select from: <ul style="list-style-type: none"> • Yes • No, but we plan to have one in the next two years • No, and we do not plan to have one in the next two years 	[Attachment(s)]	Text field [maximum 2,500 characters]	Select from: <ul style="list-style-type: none"> • Important but not an immediate priority • Judged to be unimportant • Lack of internal resources • No instruction from management • Other, please specify 	Text field [maximum 2,500 characters]

(C12.3a) On what policy, law, or regulation that may impact the climate has your organization been engaging directly with policy makers in the reporting year?

Question dependencies

This question only appears if you select "Direct engagement with policy makers" in response to C12.3.

Change from last year

Modified question

Connection to other frameworks

NZAM (FS only)

Commitment 9

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

1	2	3	4	5	6	7
Specify the policy, law, or regulation on which your organization is engaging with policy makers	Category of policy, law, or regulation that may impact the climate	Focus area of policy, law, or regulation that may impact the climate	Policy, law, or regulation geographic coverage	Country/area/region the policy, law, or regulation applies to	Your organization's position on the policy, law, or regulation	Description of engagement with policy makers
Text field [maximum 1,500 characters]	<ul style="list-style-type: none"> Climate change mitigation Climate change adaptation Low-carbon products and services Carbon pricing, taxes, and subsidies 	Select all that apply from the drop-down below	Select from: <ul style="list-style-type: none"> Global Regional National Sub-national Unknown 	Select all that apply:[Country/area/region drop-down list] <ul style="list-style-type: none"> Other, please specify 	Select from: <ul style="list-style-type: none"> Oppose Neutral Support with no exceptions Support with minor exceptions Support with major exceptions Undecided 	Text field [maximum 2,500 characters]

8	9	10
Details of exceptions (if applicable) and your organization's proposed alternative approach to the policy, law or regulation	Have you evaluated whether your organization's engagement on this policy, law, or regulation is aligned with the goals of the Paris Agreement?	Please explain whether this policy, law or regulation is central to the achievement of your climate transition plan and, if so, how?
Text field [maximum 2,500 characters]	Select from: <ul style="list-style-type: none"> Yes, we have evaluated, and it is aligned Yes, we have evaluated, and it is not aligned No, we have not evaluated 	Text field [maximum 2,500 characters]

[Add Row]

Focus of policy, law or regulation that may impact the climate drop-down options (column 3)

Climate change mitigation

- Climate-related reporting
- Climate-related targets
- Climate transition plans
- Emissions – CO2
- Emissions – methane
- Emissions – other GHGs
- International agreement related to climate change mitigation
- Low-carbon, non-renewable energy generation
- New fossil fuel energy generation capacity
- Renewable energy generation
- Traceability requirements
- Transparency requirements
- Verification and audits
- Other, please specify

Climate change adaptation

- International agreement related to climate change adaptation

- Construction and housing
- Food security
- Planning
- Public health
- Transport infrastructure
- Other, please specify

Low-carbon products and services

- Alternative fuels
- Circular economy
- Electricity grid access for renewables
- Energy attribute certificate systems
- Energy efficiency requirements
- Extended Producer Responsibility (EPR)
- Green electricity tariffs/renewable energy PPAs
- Low-carbon innovation and R&D
- Technology requirements
- Sustainable finance
- Other, please specify

Carbon pricing, taxes, and subsidies

- Carbon taxes
- Emissions trading schemes
- Carbon offsets
- Subsidies for renewable energy projects
- Subsidies for low-carbon, non-renewable energy projects
- Subsidies for fossil fuel exploration and/or extraction
- Subsidies on products or services
- Subsidies on infrastructure
- Taxes on products or services
- Other, please specify

(C12.3b) Provide details of the trade associations your organization is a member of, or engages with, which are likely to take a position on any policy, law or regulation that may impact the climate

Question dependencies

This question only appears if you select "Yes, our membership of/engagement with trade associations could influence policy, law, or regulation that may impact the climate" in response to column 1 in C12.3.

Change from last year

Modified question

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

Trade association	Is your organization's position on climate change policy consistent with theirs?	Has your organization attempted to influence their position in the reporting year?	Describe how your organization's position is consistent with or differs from the trade association's position, and any actions taken to influence their position	Funding figure your organization provided to this trade association in the reporting year, (currency as selected in C0.4)	Describe the aim of your organization's funding	Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?
Select from drop-down options in table below	Select from: <ul style="list-style-type: none"> • Consistent • Inconsistent • Mixed • Unknown 	Select from: <ul style="list-style-type: none"> • Yes, and they have changed their position • Yes we attempted to influence them but they did not change their position • Yes, we publicly promoted their current position • Yes, we publicly opposed their current position • Yes, we decided to terminate our membership within the next two years • Yes, we terminated our membership in the reporting year • No, we did not attempt to influence their position • No, we do not know their position 	Text field [maximum 2,500 characters]	Numerical field [enter a number from 0 to 999,999,999,999,999, using up to 2 decimal places]	Text field [maximum 2,500 characters]	Select from: <ul style="list-style-type: none"> • Yes, we have evaluated, and it is aligned • Yes, we have evaluated, and it is not aligned • No, we have not evaluated

[Add Row]

Trade association drop-down options (column 1)

- Advanced Energy Economy (AEE)
- Alliance for Automotive Innovation
- Alliance of Automobile Manufacturers
- American Chemistry Council
- American Fuel & Petrochemical Manufacturers
- American Gas Association
- American Legislative Exchange Council
- American Petroleum Institute
- American Wind Energy Association (AWEA)
- Business Council of Australia
- Business Roundtable
- BusinessEurope
- California Chamber of Commerce
- Canadian Association of Petroleum Producers
- CEMBUREAU: The European Cement Association
- Confederation of British Industry (CBI)
- Confederation of Indian Industries (CII)
- Consumer Goods Forum (CGF)
- Cross Sector Biodiversity Initiative (CSBI)
- Edison Electric Institute (EII)
- Eurelectric
- Eurometaux
- European Automobile Manufacturers Association
- European Chemical Industry Council (CEFIC)
- European Roundtable of Industrialists (ERT)
- European Steel Association (Eurofer)
- Federation of French Industry (MEDEF)
- Federation of German Industries (BDI)
- Federation of Indian Chambers of Commerce & Industry (FICCI)
- FuelsEurope
- German Automotive Association (VDA)
- German Chemical Industry Association (VCI)
- Global Off-Grid Lighting Association (GOGLA)
- Global Wind Energy Council (GWEC)
- International Air Transport Association

- International Association of Oil and Gas Producers (IOGP)
- International Chamber of Commerce (ICC)
- International Chamber of Shipping
- International Council on Mining & Metals (ICMM)
- Japan Business Federation (Keidanren)
- Japan Chemical Industry Association/日本化学工業協会
- Japan Iron and Steel Federation
- Minerals Council of Australia
- National Association of Manufacturers
- National Mining Association
- Portland Cement Association
- Solar Energy Industries Association (SEIA)
- SolarPower Europe
- Sustainable Agriculture Initiative Platform (SAIP)
- The Japan Electrical Manufacturers' Association (JEMA)
- Tropical Forest Alliance
- US Chamber of Commerce
- WindEurope
- World Coal Association
- World Steel Association
- Other, please specify

(C12.3c) Provide details of the funding you provided to other organizations or individuals in the reporting year whose activities could influence policy, law, or regulation that may impact the climate.

Question dependencies

This question only appears if you select "Yes, we fund organizations or individuals whose activities could influence policy, law, or regulation that may impact the climate" in response to C12.3.

Change from last year

Minor change

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

Type of organization or individual	State the organization or individual to which you provided funding	Funding figure your organization provided to this organization or individual in the reporting year (currency as selected in C0.4)	Describe the aim of this funding and how it could influence policy, law or regulation that may impact the climate	Have you evaluated whether this funding is aligned with the goals of the Paris Agreement?
Select from: <ul style="list-style-type: none"> • Governmental institution • Independent consultant • International Governmental Organization (IGO) • Non-Governmental Organization (NGO) or charitable organization • Political party or political candidate • Political committee • Private company • Publicly-listed company • Research organization • Start-up company • State-Owned Enterprise (SOE)/Government-Owned Corporation (GOC) • Trust or foundation • University or other educational institution • Other, please specify 	Text field [maximum 500 characters]	Numerical field [enter a number from 0 to 999,999,999,999,999 using up to 2 decimal places]	Text field [maximum 2,500 characters]	Select from: <ul style="list-style-type: none"> • Yes, we have evaluated, and it is aligned • Yes, we have evaluated, and it is not aligned • No, we have not evaluated

[Add row]

Communications

(C12.4) Have you published information about your organization's response to climate change and GHG emissions performance for this reporting year in places other than in your CDP response? If so, please attach the publication(s).

Change from last year

No change

Connection to other frameworks

Goal 12: Responsible consumption and production

NZAM (FS Only)

Commitment 10

Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

Publication	Status	Attach the document	Page/Section reference	Content elements	Comment
Select from: <ul style="list-style-type: none"> • In mainstream reports • In mainstream reports, in line with the CDSB framework (as amended to incorporate the TCFD recommendations) • In mainstream reports, incorporating the TCFD recommendations • In other regulatory filings • In voluntary communications • In voluntary sustainability report • No publications with information about our response to climate-related issues and GHG emissions performance • Other, please specify 	Select from: <ul style="list-style-type: none"> • Complete • Underway – previous year attached • Underway – this is our first year 	Attach your document here.	Text field [maximum 500 characters]	Select all that apply: <ul style="list-style-type: none"> • Governance • Strategy • Risks & Opportunities • Emissions figures • Emission targets • Other metrics • Other, please specify 	Text field [maximum 2,400 characters]

[Add Row]

Industry collaboration

(C12.5) Indicate the collaborative frameworks, initiatives and/or commitments related to environmental issues for which you are a signatory/member.

Change from last year

New question for all sectors except FS

Connection to other frameworks

NZAM (FS only)

General commitment

Response options

Please complete the following table.

(*column/row appearance is dependent on selections in this or other questions)

Environmental collaborative framework, initiative and/or commitment	Describe your organization's role within each framework, initiative and/or commitment*
Select all that apply: [dropdown list below]	Text field [maximum 5,000 characters]

Environmental collaborative framework, initiative and/or commitment options (column 1)

- We are not a signatory/member of any collaborative framework, initiative and/or commitment related to environmental issues
- Alliance for Climate Action (ACA)
- Alliance for Water Stewardship (AWS) [FS Only]
- Asia Investor Group on Climate Change (AIGCC)
- Asia Sustainable Finance Initiative (ASFI) [FS Only]
- Banking Environment Initiative [FS Only]
- Business Ambition for 1.5C
- Business Declares
- CDP Signatory [FS only]
- CBN Expert SME Community
- Ceres Valuing Water Initiative [FS only]
- Cerrado Manifesto [FS only]
- CEO Water Mandate [FS only]
- Certified B Corporation
- Chambers Climate Coalition
- Climate Action 100+
- Climate Bonds Initiative Partner Programme [FS only]
- Climate Disclosure Standards Board (CDSB)
- ClimateWise Principles
- Collective Commitment of Climate Action
- European Climate Pact
- Equator Principles [FS only]
- Exponential Roadmap Initiative
- Fashion Charter for Climate Action
- Forest Stewardship Council (FSC) [FS only]
- Future Net Zero with CBN
- G7 Investors Global Initiative [FS only]
- Glasgow Financial Alliance for Net Zero (GFANZ) [FS only]
- Global Alliance for Banking on Values (GABV) [FS only]
- Global e-Sustainability Initiative
- Global Reporting Initiative (GRI) Community Member
- Global Roundtable for Sustainable Beef (GRSB) [FS only]
- Health Care Without Harm
- IIF Forum on Implementation of TCFD Recommendations
- Institutional Investors Group on Climate Change (IIGCC) [FS only]

- International Corporate Governance Network (ICGN)
- International Sustainability & Carbon Certification (ISCC)
- International Wineries for Climate Action
- Investor Group on Climate Change (IGCC) [FS only]
- Investor Network on Climate Risk (INCR) [FS only]
- Japan Climate Leaders' Partnership (JCLP)
- Mission Possible Partnership
- Montreal Pledge [FS only]
- Natural Capital Finance Alliance [FS only]
- Net Zero Banking Alliance [FS only]
- Net Zero Insurance Alliance [FS only]
- Net Zero Asset Managers initiative [FS only]
- Net Zero Asset Owner Alliance [FS only]
- Net Zero Financial Service Providers Alliance [FS only]
- Net Zero Investment Consultants Initiative [FS only]
- New York Declaration on Forests [FS only]
- Paris Agreement Capital Transition Assessment (PACTA) [FS only]
- Paris Aligned Investment Initiative [FS only]
- Partnership for Biodiversity Accounting Financials (PBAF) [FS only]
- Partnership for Carbon Accounting Financials (PCAF) [FS only]
- Planet Mark
- Pledge to Net Zero
- PRI Investor Working Group on Sustainable Palm Oil [FS only]
- Principle for Responsible Investment (PRI) [FS only]
- Programme for the Endorsement of Forest Certification (PEFC) [FS only]
- Positive Impact Initiative
- RE100
- Race to Zero Campaign
- Roundtable on Responsible Soy (RTRS) [FS only]
- Roundtable on Sustainable Palm Oil (RSPO) [FS only]

- Science Based Targets Network (SBTN)
- Science-Based Targets Initiative for Financial Institutions (SBTI-FI) [FS only]
- SME Climate Hub
- Soft Commodities Compact [FS only]
- Sports for Climate Action
- Sustainable Agriculture Initiative (SAI)
- Task Force on Climate-related Financial Disclosures (TCFD)
- Task Force on Nature-related Financial Disclosures (TNFD)
- The B Team
- The Climate Pledge
- The Investor Agenda [FS only]
- Transition Pathway Initiative
- The Water Council [FS only]
- Tropical Forest Alliance 2020 [FS only]
- UN Global Compact
- UNEP FI [FS only]
- UNEP FI Portfolio Decarbonization Coalition
- UNEP FI Principles for Responsible Banking [FS only]
- UNEP FI Principles for Sustainable Insurance [FS only]
- UNEP FI TCFD Pilot [FS only]
- We Are Still In
- We Mean Business
- World Business Council for Sustainable Development (WBCSD)
- Other, please specify

C13 Module Dependencies

Module C13 only applies to organizations with activities in the following sectors:

- Agricultural commodities
- Food, beverage & tobacco
- Paper & forestry

C14 Module Dependencies

Module C14 only applies to organizations with activities in the Financial Services sector.

C15 Biodiversity

Biodiversity

(C15.1) Is there board-level oversight and/or executive management-level responsibility for biodiversity-related matters within your organization?

Change from last year

No change

Connection to other frameworks

SDG

Goal 15: Life on land

Response options

Please complete the following table:

(*column/row appearance is dependent on selections in this or other questions)

Board-level oversight and/or executive management-level responsibility for biodiversity-related issues	Description of oversight and objectives relating to biodiversity*	Scope of board-level oversight [FS Only]*
Select from: <ul style="list-style-type: none"> • Yes, both board-level oversight and executive management-level responsibility • Yes, board-level oversight • Yes, executive management-level responsibility • No, but we plan to have both within the next two years • No, and we do not plan to have both within the next two years 	Text field [maximum 2,500 characters]	Select all that apply: <ul style="list-style-type: none"> • Risks and opportunities to our own operations • Risks and opportunities to our bank lending activities • Risks and opportunities to our investment activities • Risks and opportunities to our insurance underwriting activities • The impact of our own operations on biodiversity • The impact of our bank lending activities on biodiversity • The impact of our investing activities on biodiversity • The impact of our insurance underwriting activities on biodiversity

(C15.2) Has your organization made a public commitment and/or endorsed any initiatives related to biodiversity?

Change from last year

No change

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

Goal 13: Climate Action

Goal 15: Life on land

Response options

Please complete the following table:

(*column/row appearance is dependent on selections in this or other questions)

Indicate whether your organization made a public commitment or endorsed any initiatives related to biodiversity	Biodiversity-related public commitments*	Initiatives endorsed*
Select from: <ul style="list-style-type: none"> • Yes, we have made public commitments and publicly endorsed initiatives related to biodiversity • Yes, we have made public commitments only • Yes, we have endorsed initiatives only • No, but we plan to do so within the next 2 years • No, and we do not plan to do so within the next 2 years 	Select all that apply: <ul style="list-style-type: none"> • Commitment to Net Positive Gain • Commitment to No Net Loss • Adoption of the mitigation hierarchy approach • Commitment to not explore or develop in legally designated protected areas • Commitment to respect legally designated protected areas • Commitment to avoidance of negative impacts on threatened and protected species • Commitment to no conversion of High Conservation Value areas • Commitment to secure Free, Prior and Informed Consent (FPIC) of Indigenous Peoples • Commitment to no trade of CITES listed species • Other, please specify 	Select all that apply: <ul style="list-style-type: none"> • CBD - Global Biodiversity Framework • SDG • CITES • F4B - Finance for Biodiversity • PBAF - Partnership for Biodiversity Accounting Financials [FS only] • Other, please specify

(C15.3) Does your organization assess the impacts and dependencies of its value chain on biodiversity?

Change from last year

Modified question

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

Goal 15: Life on Land

Response options

Please complete the following table:

(*column/row appearance is dependent on selections in this or other questions)

0	1	2	3	4	5
Type of assessment	Indicate whether your organization undertakes this type of assessment	Value chain stage(s) covered*	Portfolio activity [FS only]*	Tools and methods to assess impacts and/or dependencies on biodiversity*	Please explain how the tools and methods are implemented and provide an indication of the associated outcome(s)*
Impacts on biodiversity	Select from: <ul style="list-style-type: none"> • Yes • No, but we plan to within the next two years • No and we don't plan to within the next two years 	Select all that apply: <ul style="list-style-type: none"> • Direct operations • Upstream • Downstream [not shown to FS] • Portfolio activity [FS only] 	Select all that apply: <ul style="list-style-type: none"> • Bank lending portfolio (Bank) • Investing portfolio (Asset manager) • Investing portfolio (Asset owner) • Insurance underwriting portfolio (Insurance company) 	Select all that apply from drop-down options below	Text field [maximum 2,500 characters]
Dependencies on biodiversity					

Tools and methods to assess impacts and/or dependencies on biodiversity (column 5)

<ul style="list-style-type: none"> • BFC – Biodiversity Footprint Calculator • BFM – Biodiversity Footprint Methodology • BIM – Biodiversity Impact Metric • Biodiversity indicators for site-based impacts • Biological Diversity Protocol • Bioscope • BISJ – Biodiversity Indicators for Site-based impacts • BNGC – Biodiversity Net Gain Calculator • CBD – Global Biodiversity Framework • CBF – Corporate Biodiversity Footprint • CISL Biodiversity Impact Metric • ENCORE tool • F4B - Finance for Biodiversity [FS only] 	<ul style="list-style-type: none"> • GBS – Global Biodiversity Score • IBAT – Integrated Biodiversity Assessment Tool • LafargeHolcim • LIFE Key • Natural Capital Protocol • PBAF – Partnership for Biodiversity Accounting Financials [FS only] • PBF – Product Biodiversity Footprint • ReCiPe • SBTN materiality tool • STAR – Species Threat Abatement and Restoration metric • TNFD – Taskforce on Nature-related Financial Disclosures • WBCSD Corporate Ecosystem Services Review • No biodiversity assessment tools/methods used • Other, please specify
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(C15.4) Does your organization have activities located in or near to biodiversity- sensitive areas in the reporting year?

Change from last year

New question

Connection to other frameworks

SDG

Goal 15: Life on Land

Response options

Select one of the following options:

- Yes
- No
- Not assessed

(C15.4a) Provide details of your organization’s activities in the reporting year located in or near to biodiversity -sensitive areas.

Question dependencies

This question only appears if you select “Yes” in C15.4.

Change from last year

New question

Connection to other frameworks

SDG

Goal 15: Life on Land

Response options

Please complete the following table. *Column/row appearance is dependent on selections in this or other questions.

1	2	3	4	5
Classification of biodiversity -sensitive area	Country/area	Name of the biodiversity-sensitive area	Proximity	Briefly describe your organization’s activities in the reporting year located in or near to the selected area
Select from: <ul style="list-style-type: none"> • Natura 2000 network of protected areas • UNESCO World Heritage site • Key Biodiversity Area (KBAs) • Other biodiversity sensitive area, please specify 	Select from: [List of countries/areas]	Text field [maximum 500 characters]	Select from: <ul style="list-style-type: none"> • Overlap • Adjacent • Up to 5 km • Up to 10 km • Up to 25 km • Up to 50 km • Up to 70 km • Data not available 	Text field [maximum 2,500 characters]
6	7	8		
Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity	Mitigation measures implemented within the selected area*	Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented*		
Select from: <ul style="list-style-type: none"> • Yes, but mitigation measures have been implemented • Yes, and no mitigation measures have been implemented • No • Not assessed 	Select all that apply: <ul style="list-style-type: none"> • Site selection • Project design • Scheduling • Physical controls • Operational controls • Abatement controls • Restoration • Biodiversity offsets • Other, please specify 	Text field [maximum 3,000 characters]		

(C15.5) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

Change from last year

No change (2022 C15.4)

Connection to other frameworks

SDG

Goal 15: Life on Land

Response options

Please complete the following table:

(*column/row appearance is dependent on selections in this or other questions)

Have you taken any actions in the reporting period to progress your biodiversity-related commitments?	Type of action taken to progress biodiversity- related commitments*
Select from: <ul style="list-style-type: none"> • Yes, we are taking actions to progress our biodiversity-related commitments • No, we are not taking any actions to progress our biodiversity-related commitments • No, we are not taking any actions to progress our biodiversity-related commitments, but we plan to within the next two years • No, and we do not plan to undertake any biodiversity-related actions 	Select all that apply: <ul style="list-style-type: none"> • Land/water protection • Land/water management • Species management • Education & awareness • Law & policy • Livelihood, economic & other incentives • Other, please specify

(C15.6) Does your organization use biodiversity indicators to monitor performance across its activities?

Change from last year

No change (2022 C15.5)

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

Response options

Please complete the following table:

Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
Select from: <ul style="list-style-type: none"> • Yes, we use indicators • No, we do not use indicators, but plan to within the next two years • No 	Select all that apply: <ul style="list-style-type: none"> • State and benefit indicators • Pressure indicators • Response indicators • Other, please specify

(C15.7) Have you published information about your organization’s response to biodiversity-related issues for this reporting year in places other than in your CDP response? If so, please attach the publication(s).

Change from last year

No change (2022 C15.6)

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

(*column/row appearance is dependent on selections in this or other questions)

Report type	Content elements*	Attach the document and indicate where in the document the relevant biodiversity information is located*
Select from: <ul style="list-style-type: none"> • In mainstream financial reports • In other regulatory filings • In voluntary sustainability report or other voluntary communications • No publications • Other, please specify 	Select all that apply: <ul style="list-style-type: none"> • Content of biodiversity-related policies or commitments • Governance • Impacts on biodiversity • Details on biodiversity indicators • Influence on public policy and lobbying • Risks and opportunities • Biodiversity strategy • Other, please specify 	Text field [250 characters] Attach your document here

[Add row]

C16 Signoff

Further information

(C-FI) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

Change from last year

No change

Response options

This is an open text question with a limit of 9,999 characters.

Please note that when copying from another document into the ORS, formatting is not retained.

Signoff

(C16.1) Provide details for the person that has signed off (approved) your CDP climate change response.

Change from last year

No change

Response options

Please complete the following table:

Job title	Corresponding job category
Text field [maximum 200 characters]	Select from: <ul style="list-style-type: none">• Board chair• Board/Executive board• Director on board• Chief Executive Officer (CEO)• Chief Financial Officer (CFO)• Chief Operating Officer (COO)• Chief Procurement Officer (CPO)• Chief Risk Officer (CRO)• Chief Sustainability Officer (CSO)• Other C-Suite Officer• President• Business unit manager• Energy manager• Environmental, health and safety manager• Environment/Sustainability manager• Facilities manager• Process operation manager• Procurement manager• Public affairs manager• Risk manager• Other, please specify

Important Information

Companies should not consider their CDP response a means of complying with any regulatory requirement to share financially sensitive non-public information with the market. You may wish to consult with your financial, legal, and/or compliance departments for advice on your company's general approach to the provision of forward-looking statements and information concerning risks.

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