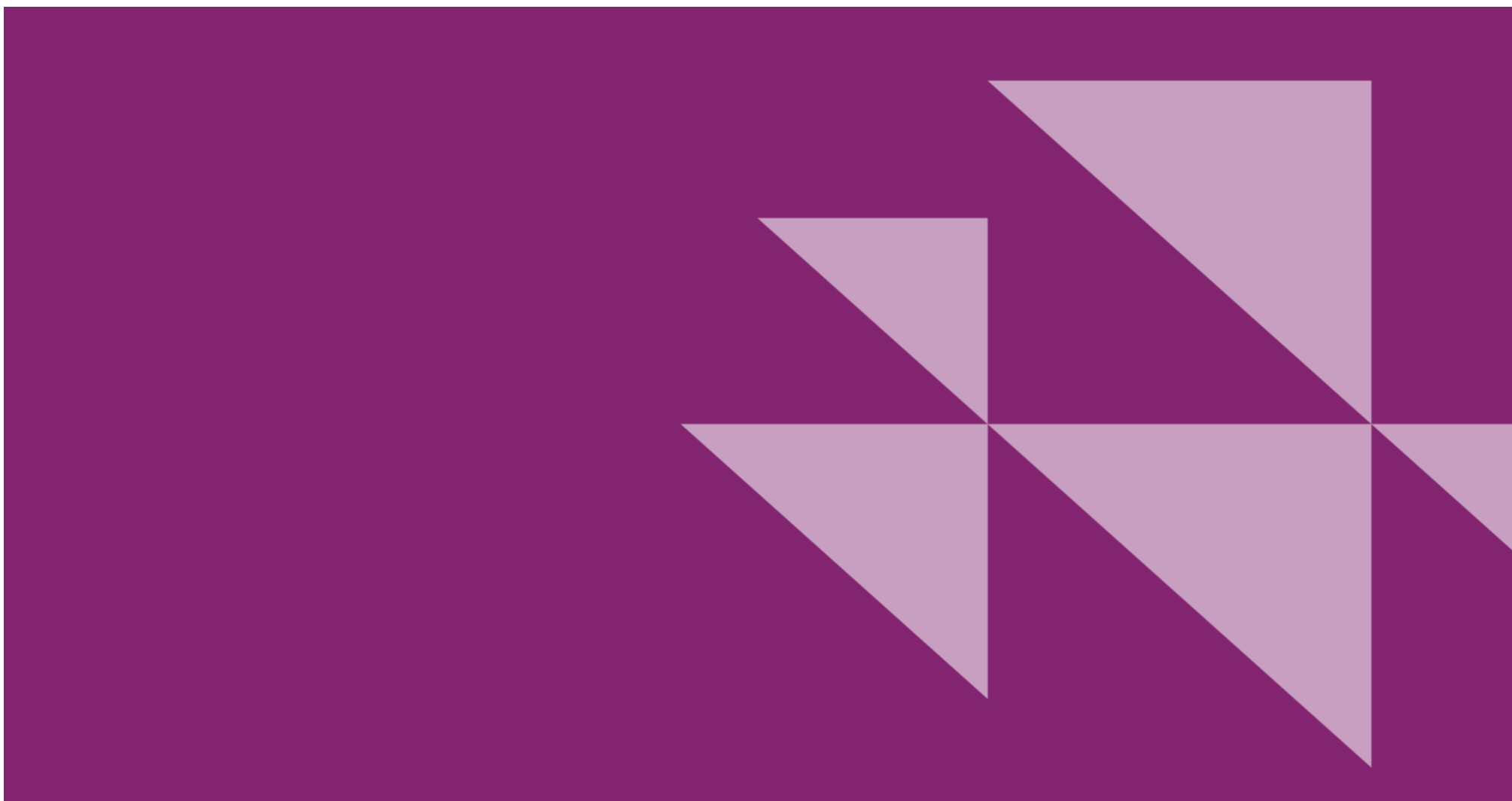

CDP Climate Change 2020 Questionnaire





Climate-KIC



Climate-KIC is supported by the EIT, a body of the European Union

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CDP Climate Change Questionnaire Preview and Reporting Guidance 2020 - Version Control

Version number	Release/Revision date	Revision summary
1.0	Released: December 16, 2019	The 2020 climate change questionnaire preview and preliminary version of the reporting guidance was released.
2.0	Released: March 13, 2020	<ul style="list-style-type: none"> ● C1.1a, C2.2a: Modification to "Requested content" for "Please explain". ● C2.3a: Modification to "Requested content" for "Explanation of financial impact figure" and "Description of response and explanation of cost calculation". ● C2.4a: Modification to "Requested content" for "Explanation of financial impact figure" and "Strategy to realize opportunity and explanation of cost calculation". ● C3.1d, C3.1e: Modification to "Requested content" for "Description of influence". ● C3.1f: Updated character limit to 7000 characters. ● C6.10: Modification to "Requested content" for "Reason for change". ● C8.2e: Modification to "Requested content". <p><i>Real estate and construction sectors:</i></p> <ul style="list-style-type: none"> ● C-CN6.6c/C-RE6.6c, C-RE9.9a, C-CN9.10a/C-RE9.10a: Property classification updated in line with 2020 GRESB Real Estate Assessment – column header renamed to "Property sector" and drop-down options revised. <p><i>Financial services sectors:</i></p> <ul style="list-style-type: none"> ● C2.3a: Modification to a drop-down option in "Primary potential financial impact". ● C-FS2.2f: Modification to "Please explain".
2.1	Released: March 31, 2020	<ul style="list-style-type: none"> ● C3.1d, C3.1e, C4.2a: Added "Example response".
2.2	Released: April 14, 2020	<ul style="list-style-type: none"> ● The Terms were added for the 2020 Investor and Supply Chain questionnaires. ● The Deadline for submission was updated to: August 26, 2020.
2.3	Released: May 7, 2020	<ul style="list-style-type: none"> ● C3.1e: Updated character limit to 7000 characters for "Description of influence".
2.4	Released: May 28, 2020	<ul style="list-style-type: none"> ● C-EU8.2d: Modification to "Requested content" and "Change from last year". ● C-MM9.3a: Modification to "Requested content" for "Production, copper-equivalent units, metric tons". ● C-MM9.3b: Modification to "Change from last year".
2.5	Released: June 11, 2020	<ul style="list-style-type: none"> ● C8.2e: Modification to "Requested content" for "General" and "MWh consumed accounted for at a zero emission factor"

CDP disclosure cycle 2020

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 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, and 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](#).

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

Timeline:

December 2019	● Preview of 2020 questionnaires and preliminary version of reporting guidance released on CDP website.
March 2020	● Final version of reporting guidance and scoring methodologies released on CDP website.
April 2020	● Online Response System (ORS) opens in the week commencing 13 April 2020.
August 2020	● Companies must submit their responses to investors and/or customers using the ORS by 26 August 2020 to be eligible for scoring and inclusion in reports (where applicable).

For any disclosure-related enquiries, please contact your regional CDP contact, or respond@cdp.net.

CDP climate change questionnaire

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Introduction to CDP's climate change program and questionnaire

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, governments have committed to transforming to a low-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.

CDP believes that improving corporate awareness through measurement and disclosure is essential to the effective management of carbon and climate change risk. We request information on climate risks and low-carbon opportunities from the world's largest companies on behalf of investors, customers, and policy makers.

Regulators have begun to respond to the risks, notably with 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 2-degree pathway and then setting out how climate-related issues impact their strategy and financial planning. This amplifies the long-standing 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.

Commit to Action

CDP and its partners in the [We Mean Business](#) coalition have created a central platform for companies to tackle key climate issues, with hundreds of companies from every economic sector and geography taking action to date. The We Mean Business [Take Action](#) platform gives companies a clear pathway for building the Paris Agreement into their business strategies and to future-proof growth, giving policy makers the confidence in raising their ambitions as governments prepare to ratchet up their national pledges in 2020.

Companies who have made commitments through We Mean Business can track progress against them via CDP's annual disclosure requests. For example, companies can track their commitment to adopt a science-based emissions reduction target by answering C4.1 and C4.2 sub-questions in detail. For more specific information on each commitment and how companies can report on their progress in the relevant sections of CDP's questionnaires, please refer to the "[Commit to Action Technical Note](#)".

Climate change questionnaire structure

There are 14 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

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.

Each question number in the climate change questionnaire begins with the letter C. 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.

2020 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 2020

The changes for 2020 complete CDP's alignment with the sectors included in the TCFD recommendations. Other changes include revisions to simplify existing modules and questions, correct errors and improve alignment across CDPs questionnaires.

Modifications include:

- New sector-specific questions for the capital goods, construction, financial services, and real estate sectors.
- Modules C2, C3 and C4 revised to remove repetitions, clarify the data requested and improve question pathways.
- Some general questions removed for the electric utilities and financial services sectors.

Revisions and changes are indicated within the questionnaire as: "no change", "minor change" or "modified question". "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. A detailed document on [climate change question changes from 2019 to 2020](#) can be found on the Guidance page of the website.

C0 Introduction

Introduction

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

Change from 2019

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.

(C0.2) State the start and end date of the year for which you are reporting data.

Change from 2019

No change

Response options

Please complete the following table.

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 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

(C0.3) Select the countries/areas for which you will be supplying data.

Change from 2019

Minor change

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 2019

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 2019

Minor change

Response options

Select one of the following options:

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

C1 Governance

Board oversight

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

Change from 2019

No change

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

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 2019

Minor change for FS only; Modified guidance

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.

Position of individual(s)	Please explain
<div>Select from:<ul style="list-style-type: none">Board ChairDirector on boardChief 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]Other C-Suite OfficerPresidentBoard-level committeeOther, please specify</div>	<div>Text field [maximum 2,400 characters]</div>

[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 2019

Modified question for FS only

Connection to other frameworks

TCFD

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

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.

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 meetingsScheduled - some meetingsSporadic - as important matters ariseOther, please specify	Select all that apply: <ul style="list-style-type: none">Reviewing and guiding strategyReviewing and guiding major plans of actionReviewing and guiding risk management policiesReviewing and guiding annual budgetsReviewing and guiding business plansSetting performance objectivesMonitoring implementation and performance of objectivesOverseeing major capital expenditures, acquisitions and divestituresMonitoring and overseeing progress against goals and targets for addressing climate-related issuesOther, please specify	Select all that apply: <ul style="list-style-type: none">Climate-related risks and opportunities to our own operationsClimate-related risks and opportunities to our bank lending activitiesClimate-related risks and opportunities to our investment activitiesClimate-related risks and opportunities to our insurance underwriting activitiesClimate-related risks and opportunities to other products and services we provide to our clientsThe impact of our own operations on the climateThe impact of our bank lending activities on the climateThe impact of our investing activities on the climateThe impact of our insurance underwriting activities on the climateThe impact of other products and services on the climate	Text field [maximum 3,000 characters]

[Add Row]

(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 2019

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 yearsNo, we do not currently plan to do so	Text field [maximum 2,400 characters]

Management responsibility

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

Change from 2019

Modified question for FS only

Connections to other frameworks

TCFD

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

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.

Name of the position(s) and/or committee(s)	[FINANCIAL SERVICES ONLY] Reporting line	Responsibility	[FINANCIAL SERVICES ONLY] Coverage of responsibility	Frequency of reporting to the board on climate-related issues
<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 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● 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 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● Operations - COO reporting line● Corporate Sustainability/CSR reporting line● Other, please specify	<p>Select from:</p> <ul style="list-style-type: none">● Assessing climate-related risks and opportunities● Managing climate-related risks and opportunities● Both assessing and managing climate-related risks and opportunities● Other, please specify	<p>Select all that apply:</p> <ul style="list-style-type: none">● Risks and opportunities related to our bank lending activities● Risks and opportunities related to our investing activities● Risks and opportunities related to our insurance underwriting activities● Risks and opportunities related to our other products and services● Risks and opportunities related to our own operations	<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

[Add Row]

(C1.2a) Describe where in the organizational structure this/these position(s) and/or committees lie, what their associated responsibilities are, and how climate-related issues are monitored (do not include the names of individuals).

Change from 2019

Modified guidance

Connection to other frameworks

TCFD

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

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.

Employee incentives

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

Change from 2019

Modified question

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

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 2019

Minor change

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

2018 RobecoSAM Corporate Sustainability Assessment (DJSI)

Strategy

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	Activity incentivized	Comment
<div>Select from:</div> <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 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● 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	<div>Select from:</div> <ul style="list-style-type: none">● Monetary reward● Non-monetary award	<div>Select all that apply:</div> <ul style="list-style-type: none">● Emissions reduction project● Emissions reduction target● Energy reduction project● Energy reduction target● Efficiency project● Efficiency target● Behavior change related indicator● Environmental criteria included in purchases● Supply chain engagement● Company performance against a climate-related sustainability index● Portfolio/fund alignment to climate-related objectives [Financial services only]● Other, please specify	<div>Text field [maximum 2,400 characters]</div>

[Add Row]

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 2019

New question

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 2019

Minor change (2019 C2.1)

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.

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 2019

New question

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 2019

Modified question (2019 C2.2, C2.2a, C2.2b, C2.2d)

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

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	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 2019

Modified question (2019 C2.2c)

Connection to other frameworks

TCFD

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

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 C2.2b to C2.2f 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 2019

Minor change (2019 C2.2e)

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 2019

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 2019

Modified question

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.

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.

SDG

Goal 12: Responsible consumption and production

Goal 13: Climate action

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.

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: <ul style="list-style-type: none">● Risk1 - Risk100	Select from: <ul style="list-style-type: none">● Direct operations● Upstream● Downstream	Select from: <ul style="list-style-type: none">● Current regulation● Emerging regulation● Legal● Technology● Market● Reputation● Acute physical● Chronic physical	See drop-down options below	See drop-down options below	Select from: <ul style="list-style-type: none">● Capital adequacy and risk-weighted assets● Liquidity risk● Funding risk● Market risk● Credit 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: <ul style="list-style-type: none">● Short-term● Medium-term● Long-term● Unknown

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: <ul style="list-style-type: none"> ● Virtually certain ● Very likely ● Likely ● More likely than not ● About as likely as not ● Unlikely ● Very unlikely ● Exceptionally unlikely ● Unknown 	Select from: <ul style="list-style-type: none"> ● High ● Medium-high ● Medium ● Medium-low ● Low ● Unknown 	Select from: <ul style="list-style-type: none"> ● 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]

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 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 4)

Select one of the following options:

<u>Current regulation</u> <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 <u>Emerging regulation</u> <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 <u>Legal</u> <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 <u>Technology</u> <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 	<u>Market</u> <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 <u>Reputation</u> <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 <u>Acute physical</u> <ul style="list-style-type: none"> ● Increased severity and frequency of extreme weather events such as cyclones and floods ● Increased likelihood and severity of wildfires ● Other, please specify <u>Chronic physical</u> <ul style="list-style-type: none"> ● Changes in precipitation patterns and extreme variability in weather patterns ● Rising mean temperatures ● Rising sea levels ● Deforestation [Financial services only] ● Water stress [Financial services only] ● Other, please specify
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Primary potential financial impact drop-down options (column 5)

Select one of the following options:

- Increased direct costs

- Increased indirect (operating) costs
- Increased capital expenditures
- Increased credit risk
- Increased insurance claims liability
- 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
- 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 2019

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 2019

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
- 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 2019

Modified question

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.

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.

SDG

Goal 7: Affordable and clean energy

Goal 12: Responsible consumption and production

Goal 13: Climate action

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.

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: <ul style="list-style-type: none">● Opp1 - Opp100	Select from: <ul style="list-style-type: none">● Direct operations● Upstream● Downstream	Select from: <ul style="list-style-type: none">● 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: <ul style="list-style-type: none">● Short-term● Medium-term● Long-term● Unknown

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: <ul style="list-style-type: none">● Virtually certain● Very likely● Likely● More likely than not● About as likely as not● Unlikely● Very unlikely● Exceptionally unlikely● Unknown	Select from: <ul style="list-style-type: none">● High● Medium-high● Medium● Medium-low● Low● Unknown	Select from: <ul style="list-style-type: none">● 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]

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 2019

No change

Response options

Please complete the following table:

Primary reason	Please explain
<div>Select from:</div> <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	<div>Text field [maximum 2,500 characters]</div>

C3 Business strategy

Business strategy

(C3.1) Have climate-related risks and opportunities influenced your organization's strategy and/or financial planning?

Change from 2019

Modified question

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.

SDG

Goal 13: Climate action

Response options

Select one of the following options:

- Yes, and we have developed a low-carbon transition plan
- Yes
- No

(C3.1a) Does your organization use climate-related scenario analysis to inform its strategy?

Question dependencies

This question only appears if you select "Yes, and we have developed a low-carbon transition plan" or "Yes" in response to C3.1.

Change from 2019

Minor change

Connection to other frameworks

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.

SDG

Goal 13: Climate action

2018 RobecoSAM Corporate Sustainability Assessment (DJSI)

Scenario Analysis

Response options

Select one of the following options:

- 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

(C3.1b) 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 C3.1a.

Change from 2019

Minor change (2019 C3.1d); 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.

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.

SDG

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.

Climate-related scenarios and models applied	Details
<div>Select all that apply:</div> <div><div><div></div></div>2DS</div> <div><div><div></div></div>IEA 450</div> <div><div><div></div></div>Greenpeace</div> <div><div><div></div></div>DDPP</div> <div><div><div></div></div>IRENA</div> <div><div><div></div></div>RCP 2.6</div> <div><div><div></div></div>RCP 4.5</div> <div><div><div></div></div>RCP 6</div> <div><div><div></div></div>RCP 8.5</div> <div><div><div></div></div>IEA B2DS</div> <div><div><div></div></div>IEA Sustainable development scenario</div> <div><div><div></div></div>IEA NPS</div> <div><div><div></div></div>IEA CPS</div> <div><div><div></div></div>BNEF NEO</div> <div><div><div></div></div>REMIND</div> <div><div><div></div></div>MESSAGE-GLOBIOM</div> <div><div><div></div></div>Nationally determined contributions (NDCs)</div> <div><div><div></div></div>Other, please specify</div>	<div>Text field [maximum 4,000 characters]</div>

[Add Row]

(C3.1c) Why does your organization not use climate-related scenario analysis to inform its strategy?

Question dependencies

This question only appears if you select "No, but we anticipate using qualitative and/or quantitative analysis in the next two years" or "No, and we do not anticipate doing so in the next two years" in response to C3.1a.

Change from 2019

Minor change (2019 C3.1g)

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.

(C3.1d) Describe where and how climate-related risks and opportunities have influenced your strategy.

Question dependencies

This question only appears if you select "Yes, and we have developed a low-carbon transition plan" or "Yes" in response to C3.1

Change from 2019
Modified question (2019 C2.5, C3.1c)

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.

SDG

Goal 12: Responsible consumption and production

Goal 13: Climate action

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		

(C3.1e) Describe where and how climate-related risks and opportunities have influenced your financial planning.

Question dependencies

This question only appears if you select "Yes, and we have developed a low-carbon transition plan" or "Yes" in response to C3.1.

Change from 2019
Modified question (2019 C2.6)

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.

Response options

Please complete the following table:

Financial planning elements that have been influenced	Description of influence
<p>Select all that apply:</p> <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 	<p>Text field [maximum 7,000 characters]</p>

(C3.1f) Provide any additional information on how climate-related risks and opportunities have influenced your strategy and financial planning (optional).

Question dependencies

This question only appears if you select "Yes, and we have developed a low-carbon transition plan" or "Yes" in response to C3.1.

Change from 2019

Modified question (2019 C3.1c)

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.

Response options

This is an open text question with a limit of 7,000 characters.

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

(C3.1g) Why have climate-related risks and opportunities not influenced your strategy and/or financial planning?

Question dependencies

This question only appears if you select "No" in response to C3.1.

Change from 2019

Minor change (2019 C3.1f)

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.

C4 Targets and performance

Emissions targets

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

Change from 2019

No change

Connection to other frameworks

TCFD

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

Response options

Select one of the following options:

- Absolute target
- Intensity target
- Both absolute and intensity targets
- 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" or "Both absolute and intensity targets" in response to C4.1.

Change from 2019

Modified question

Connection to other frameworks

TCFD

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

2018 RobecoSAM Corporate Sustainability Assessment (DJSI)

Climate-related targets

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.

Target reference number	Year target was set	Target coverage	Scope(s) (or Scope 3 category)	Base year	Covered emissions in base year (metric tons CO2e)	Covered emissions in base year as % of total base year emissions in selected Scope(s) (or Scope 3 category)
Abs1-Abs100	Numerical field [enter a number between 1900- 2020]	Select from: <ul style="list-style-type: none"> Company-wide Business division Business activity Site/facility Country/region Product-level Other, please specify 	Select from drop-down options below	Numerical field [enter a number between 1900- 2020]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places and no commas]	Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]

Target year	Targeted reduction from base year (%)	Covered emissions in target year (metric tons CO2e) [auto-calculated]	Covered emissions in reporting year (metric tons CO2e)	% of target achieved [auto-calculated]
Numerical field [enter a whole number between 2000-2100]	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 2 decimal places and no commas]	Percentage field [-999 to 999]

Target status in reporting year	Is this a science-based target?	Please explain (including target coverage)
Select from: <ul style="list-style-type: none"> New Underway Achieved Expired Revised Replaced Retired 	Select from drop-down options below	Text field [maximum 2,400 characters]

[Add Row]

Scope(s) (or Scope 3 category) drop-down options:

Select one of the following options:

- Scope 1
- Scope 2 (location-based)
- Scope 2 (market-based)
- Scope 1+2 (location-based)
- Scope 1+2 (market-based)
- Scope 1+2 (location-based) +3 (upstream)
- Scope 1+2 (location-based) +3 (downstream)
- Scope 1+2 (location-based) +3 (upstream & downstream)
- Scope 1+2 (market-based) +3 (upstream)
- Scope 1+2 (market-based) +3 (downstream)
- Scope 1+2 (market-based) +3 (upstream & downstream)
- Scope 3 (upstream)
- Scope 3 (downstream)
- Scope 3 (upstream & downstream)
- 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
- Other, please specify

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

Select one of the following options:

- Yes, this target has been approved as science-based by the Science-Based Targets initiative
- Yes, we consider this a science-based target, but this target has not been approved as science-based by the Science-Based Targets initiative
- No, but we are reporting another target that is science-based
- No, but we anticipate setting one in the next 2 years
- No, and we do not anticipate setting one in the next 2 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" or "Both absolute and intensity target" in response to C4.1.

Change from 2019

Modified question

Connection to other frameworks

TCFD

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

2018 RobecoSAM Corporate Sustainability Assessment (DJSI)

Climate-related targets

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.

Target reference number	Year target was set	Target coverage	Scope(s) (or Scope 3 category)	Intensity metric	Base year	Intensity figure in base year (metric tons CO2e per unit of activity)	% of total base year emissions in selected Scope(s) (or Scope 3 category) covered by this intensity figure
Int1- Int100	Numerical field [enter a number between 1900- 2020]	Select from: <ul style="list-style-type: none">● Company-wide● Business division● Business activity● Site/facility● Country/region● Product-level● Other, please specify	Select from drop-down options below	Select from drop-down options below	Numerical field [enter a number between 1900- 2020]	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]

Target year	Targeted reduction from base year (%)	Intensity figure in target year (metric tons CO2e per unit of activity) [auto-calculated]	% change anticipated in absolute Scope 1+2 emissions	% change anticipated in absolute Scope 3 emissions	Intensity figure in reporting year (metric tons CO2e per unit of activity)
Numerical field [enter a number between 2000- 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]	Numerical field [enter a number from 0- 999,999,999,999 using a maximum of 10 decimal places and no commas]

% of target achieved [auto-calculated]	Target status in reporting year	Is this a science-based target?	Please explain (including target coverage)
Percentage field [-999 to 999]	Select from: <ul style="list-style-type: none">● New● Underway● Achieved● Expired● Revised● Replaced● Retired	Select from drop-down options below	Text field [maximum 2,400 characters]

[Add Row]

Scope(s) (or Scope 3 category) drop-down options:

Select one of the following options:

- Scope 1
- Scope 2 (location-based)
- Scope 2 (market-based)
- Scope 1+2 (location-based)
- Scope 1+2 (market-based)
- Scope 1+2 (location-based) +3 (upstream)
- Scope 1+2 (location-based) +3 (downstream)
- Scope 1+2 (location-based) +3 (upstream & downstream)
- Scope 1+2 (market-based) +3 (upstream)
- Scope 1+2 (market-based) +3 (downstream)
- Scope 1+2 (market-based) +3 (upstream & downstream)
- Scope 3 (upstream)
- Scope 3 (downstream)
- Scope 3 (upstream & downstream)
- Scope 3: Purchased goods & services
- Scope 3: Capital goods
- Scope 3: Fuel- and energy-related activities (not included in Scopes 1 or 2)
- Scope 3: Upstream transportation & 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
- Other, please specify

Intensity metric drop-down options:

Select one of the following options from the drop-down menu below. Those with an asterisk (*) are the metrics that can be evaluated against science-based target setting methods (see [Technical Note on Science Based Targets](#)):

- 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, this target has been approved as science-based by the Science Based Targets initiative
- Yes, we consider this a science-based target, but this target has not been approved as science-based by the Science Based Targets initiative
- No, but we are reporting another target that is science-based
- No, but we anticipate setting one in the next 2 years
- No, and we do not anticipate setting one in the next 2 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 2019

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 2019

New question

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

2018 RobecoSAM Corporate Sustainability Assessment (DJSI)

Climate-related targets

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
- 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 2019

New question

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

2018 RobecoSAM Corporate Sustainability Assessment (DJSI)

Climate-related targets

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.

Target reference number	Year target was set	Target coverage	Target type: absolute or intensity	Target type: energy carrier	Target type: activity	Target type: energy source
Low1 – Low100	Numerical field [enter a number between 1900-2020]	Select from: <ul style="list-style-type: none"> Company-wide Business division Business activity Site/facility Country/region Product level Other, please specify 	Select from: <ul style="list-style-type: none"> Absolute Intensity 	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

Metric (target numerator if reporting an intensity target)	Target denominator (intensity targets only)	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 [auto-calculated]
Select from: <ul style="list-style-type: none"> kWh MWh Percentage 	Select from drop-down options below	Numerical field [enter a number between 1900- 2020]	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 2000- 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 [-999-999]

Target status in reporting year	Is this target part of an emissions target?	Is this target part of an overarching initiative?	Please explain (including target coverage)
Select from: <ul style="list-style-type: none"> New Underway Achieved Expired Revised Replaced Retired 	Text field [maximum 2,400 characters] <p>[Emissions reduction target ID]</p>	Select from: <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]

[Add Row]

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

Select one of the following options:

- 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
- Other, please specify

(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 2019

Modified question (2019 C4.2)

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

2018 RobecoSAM Corporate Sustainability Assessment (DJSI)

Climate-related targets

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.

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 1900-2020]	Select from: <ul style="list-style-type: none"> Company-wide Business division Business activity Site/facility Country/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

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 [auto-calculated]
Numerical field [enter a number between 1900- 2020]	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 2000- 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 [-999 to 999]

Target status in reporting year	Is this target part of an emissions target?	Is this target part of an overarching initiative?	Please explain (including target coverage)
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 from: <ul style="list-style-type: none"> EP100 EV100 Below50 – sustainable fuels Science Based Targets initiative 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]

[Add Row]

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

Select one of the following options:

Energy productivity <ul style="list-style-type: none"> 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 	Low-carbon buildings <ul style="list-style-type: none"> 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 <ul style="list-style-type: none"> hectares reforested hectares afforested hectares restored Percent of supply chain compliant with zero gross deforestation Other, please specify
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- 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

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

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

Engagement with customers

- Percentage of customers disclosing their GHG emissions
- Percentage of customers setting emissions reduction targets
- Percentage of customers with a science-based target
- Percentage of customers 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
- Other, please specify

- 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

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

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 2019

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 2019

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 CO2e savings in metric tons CO2e (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 2019

Modified question

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

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 CO2e savings (metric tons CO2e)	Scope(s)	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	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 ● Hydropower ● 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 ● Hydropower ● 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 procurement 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 2019

No change

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.

Method	Comment
<div>Select from:</div> <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	<div>Text field [maximum 2,400 characters]</div>

[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 2019

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 or do they enable a third party to avoid GHG emissions?

Change from 2019

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 or that enable a third party to avoid GHG emissions.

Question dependencies

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

Change from 2019

Minor change; Modified question for FS only

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

Goal 13: Climate action

2018 RobecoSAM Corporate Sustainability Assessment (DJSI)

Products

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.

Level of aggregation	Description of product/ Group of products	Are these low-carbon product(s) or do they enable avoided emissions?	Taxonomy, project, or methodology used to classify product(s) as low-carbon or to calculate avoided emissions	% revenue from low-carbon product(s) in the reporting year	[FINANCIAL SERVICES ONLY] % of total portfolio value	[FINANCIAL SERVICES ONLY] Asset classes/product types	Comment
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Select from: <ul style="list-style-type: none"> Product Group of products Company-wide 	Text field [maximum 2,400 characters]	Select from: <ul style="list-style-type: none"> Low-carbon product Avoided emissions Low-carbon product and avoided emissions 	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 Addressing the Avoided Emissions Challenge- Chemicals sector Evaluating the carbon-reducing impacts of ICT Estimating and Reporting the Comparative Emissions Impacts of Products (WRI) Green Bond Principles (ICMA) ISO 14040/44 Standards [Financial services only] Other, please specify 	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]	Select from: Investing <ul style="list-style-type: none"> Fixed Income Listed Equity Private Equity Real estate/Property Infrastructure Commodities Forestry Hedge funds Mutual funds Fund of hedge funds Derivatives Other, please specify Bank lending <ul style="list-style-type: none"> Corporate Loans Commercial Loans Retail Loans Commercial Mortgages Residential Mortgages Corporate Real Estate Asset Financing Project Finance Other, please specify Insurance underwriting <ul style="list-style-type: none"> Property & Casualty Life Health Marine Reinsurance Other, please specify 	Text field [maximum 2,400 characters]
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[Add Row]

C5 Emissions methodology

Base year emissions

(C5.1) Provide your base year and base year emissions (Scopes 1 and 2).

Change from 2019

No change

Response options

Please complete the following table:

Scope	Base year start	Base year end	Base year emissions (metric tons CO2e)	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)				

Emissions methodology

(C5.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Change from 2019

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 Voluntary 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
- 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 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

(C5.2a) Provide details of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Question dependencies

This question only appears if you select "Other, please specify" in response to C5.2.

Change from 2019

Minor 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.

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 2019

No change

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.

SDG

Goal 13: Climate action

Response options

Please complete the following table:

Year	Gross global Scope 1 emissions (metric tons CO2e)	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 or 2 years or 3 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 or 3 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 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 2019

No change

Connection to other frameworks

SDG

Goal 13: Climate action

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 2019

No change

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.

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 0-99,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-99,999,999,999 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 or 2 years or 3 years is selected in column 4 of C0.2]	Numerical field [enter a range of 0-99,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-99,999,999,999 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 or 3 years is selected in column 4 of C0.2]	Numerical field [enter a range of 0-99,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-99,999,999,999 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 is selected in column 4 of C0.2]	Numerical field [enter a range of 0-99,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a range of 0-99,999,999,999 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 and Scope 2 emissions that are within your selected reporting boundary which are not included in your disclosure?

Change from 2019

No change

Response options

Select one of the following options:

- Yes
- No

(C6.4a) Provide details of the sources of Scope 1 and Scope 2 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 2019

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.

Source	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 (if applicable)	Explain why this source is excluded
Text field [maximum 2,400 characters]	Select from: <ul style="list-style-type: none">No emissions excludedNo emissions from this sourceEmissions are not relevantEmissions are relevant but not yet calculatedEmissions are relevant and calculated, but not disclosedEmissions excluded due to recent acquisitionEmissions are not evaluated	Select from: <ul style="list-style-type: none">No emissions excludedNo emissions from this sourceEmissions are not relevantEmissions are relevant but not yet calculatedEmissions are relevant and calculated, but not disclosedEmissions excluded due to a recent acquisitionEmissions are not evaluated	Select from: <ul style="list-style-type: none">No emissions excludedNo emissions from this sourceEmissions are not relevantEmissions are relevant but not yet calculatedEmissions are relevant and calculated, but not disclosedEmissions excluded due to a recent acquisitionEmissions are not evaluated	Text field [maximum 2,400 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 2019

Minor change; Modified question for FS sector only

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.

SDG

Goal 12: Responsible consumption and production

Goal 13: Climate action

2018 RobecoSAM Corporate Sustainability Assessment (DJSI)

Scope 3

Response options

Please complete the following table:

Scope 3 category	Evaluation status	Metric tons CO2e	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 using a maximum of 3 decimal places and no commas]	Text field [maximum 2,400 characters]	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)					

Question C6.6 only applies to organizations with activities in the following sectors:

- Agricultural commodities
- Capital goods
- Construction
- Food, beverage & tobacco
- Paper & forestry
- Real Estate

Biogenic carbon data

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

Change from 2019

Minor change; Removed question for FS only

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 2019

Minor change; Removed question for FS only

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Response options

Please complete the following table:

CO2 emissions from biogenic carbon (metric tons CO2)	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 2019

Modified guidance

Connection to other frameworks

SDG

Goal 13: Climate action

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 CO2e)	Metric denominator	Metric denominator: Unit total	Scope 2 figure used	% change from previous year	Direction of change	Reason for change
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 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 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 	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 2019

Removed question for FS only

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 2019

Removed question for 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.

Greenhouse gas	Scope 1 emissions (metric tons in CO2e)	GWP Reference
Select from: <ul style="list-style-type: none">● CO2● CH4● N2O● HFCs● PFCs● SF6● NF3● 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">● IPCC Fifth Assessment Report (AR5 – 100 year)● IPCC Fourth Assessment Report (AR4 - 100 year)● IPCC Third Assessment Report (TAR - 100 year)● IPCC Second Assessment Report (SAR - 100 year)● IPCC Fourth Assessment Report (AR4 - 50 year)● IPCC Third Assessment Report (TAR - 50 year)● IPCC Second Assessment Report (SAR - 50 year)● IPCC Fifth Assessment Report (AR5 – 20 year)● IPCC Fourth Assessment Report (AR4 - 20 year)● IPCC Third Assessment Report (TAR - 20 year)● IPCC Second Assessment Report (SAR - 20 year)● Other, please specify

[Add Row]

Scope 1 breakdown: country

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

Change from 2019

Removed question for FS only

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/Region	Scope 1 emissions (metric tons CO2e)
Select from a drop-down list of countries and regions. Please see the Technical Note " Country and Regions " for details around the available regions and their constituent countries.	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 2019

Removed question for FS only

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 2019

Removed question for 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.

Business division	Scope 1 emissions (metric tons CO2e)
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 2019

Removed question for 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.

Facility	Scope 1 emissions (metric tons CO2e)	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 2019

Removed question for 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.

Activity	Scope 1 emissions (metric tons CO2e)
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

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

Change from 2019

Removed question for EU and FS only

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/Region	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)	Purchased and consumed electricity, heat, steam or cooling (MWh)	Purchased and consumed low-carbon electricity, heat, steam or cooling accounted for in Scope 2 market-based approach (MWh)
Select from a drop-down list of countries and regions. Please see the Technical Note “ Country and Regions ”, for details around the available regions and their constituent countries.	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 of 0- 999,999,999,999 using a maximum of 2 decimal places and no commas]	Numerical field [enter a number of 0- 999,999,999,999 using a maximum of 2 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 2019

Removed question for EU and FS only

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 2019

Removed question for EU and 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.

Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
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 2019

Removed question for EU and 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.

Facility	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
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 2019

Removed question for EU and 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.

Activity	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
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]

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 2019

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 2019

No 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 CO2e)	Direction of change	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">IncreasedDecreasedNo change	Numerical field [enter a number from 0-999 using a maximum of 2 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 2019

No change

Response options

Select one of the following options:

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

Energy spend

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

Change from 2019

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 2019

Minor 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 2019

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:

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" in response to C8.2. Each option that you select in this table will appear as an additional column in C8.2c.

Change from 2019

Removed question for FS only

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” 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 is selected in C8.2b then only the “Total MWh consumed by the organization” column will appear.

Change from 2019

Modified question (2019 C8.2c, C8.2d); Removed question for FS only

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Goal 13: Climate action

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.

Fuels	Heating value	Total MWh consumed by the organization	MWh consumed for self-generation of electricity
Select from: Acetylene; Agricultural Waste; Alternative Kiln Fuel (Wastes); Animal Fat; Animal/Bone Meal; Anthracite Coal; Asphalt; Aviation Gasoline; Bagasse; Bamboo; Basic Oxygen Furnace Gas (LD Gas); Biodiesel; Biodiesel Tallow; Biodiesel Waste Cooking Oil; Bioethanol; Biogas; Biogasoline; Biomass Municipal Waste; Biomethane; Bitumen; Bituminous Coal; Black Liquor; Blast Furnace Gas; Brown Coal Briquettes (BKB); Burning Oil; Butane; Butylene; Charcoal; Coal; Coal Tar; Coke; Coke Oven Gas; Coking Coal; Compressed Natural Gas (CNG); Condensate; Crude Oil; Crude Oil Extra Heavy; Crude Oil Heavy; Crude Oil Light; Diesel; Distillate Oil; Dried Sewage Sludge; Ethane; Ethylene; Fuel Gas; Fuel Oil Number 1; Fuel Oil Number 2; Fuel Oil Number 4; Fuel Oil Number 5; Fuel Oil Number 6; Gas Coke; Gas Oil; Gas Works Gas; GCI Coal; General Municipal Waste; Grass; Hardwood; Heavy Gas Oil; Hydrogen; Industrial Wastes; Isobutane; Isobutylene; Jet Gasoline; Jet Kerosene; Kerosene; Landfill Gas; Light Distillate; Lignite Coal; Liquefied Natural Gas (LNG); Liquefied Petroleum Gas (LPG); Liquid Biofuel; Lubricants; Marine Fuel Oil; Marine Gas Oil; Metallurgical Coal; Methane; Motor Gasoline; Naptha; Natural Gas; Natural Gas Liquids (NGL); Natural Gasoline; Non-Biomass Municipal Waste; Non-Biomass Waste; Oil Sands; Oil Shale; Orimulsion; Other Petroleum Gas; Paraffin Waxes; Patent Fuel; PCI Coal; Peat; Pentanes Plus; Petrochemical Feedstocks; Petrol; Petroleum Coke; Petroleum Products; Pitch; Plastics; Primary Solid Biomass; Propane Gas; Propane Liquid; Propylene; Refinery Feedstocks; Refinery Gas; Refinery Oil; Residual Fuel Oil; Road Oil; SBP; Shale Oil; Sludge Gas; Softwood; Solid Biomass Waste; Special Naptha; Still Gas; Straw; Subbituminous Coal; Sulphite Lyes; Tar; Tar Sands; Thermal Coal; Thermal Coal Commercial; Thermal Coal Domestic; Thermal Coal Industrial; Tires; Town Gas; Unfinished Oils; Vegetable Oil; Waste Oils; Waste Paper and Card; Waste Plastics; Waste Tires; White Spirit; Wood; Wood Chips; Wood Logs; Wood Pellets; Wood Waste; Other, please specify	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]

MWh consumed for self-generation of heat	MWh consumed for self-generation of steam	MWh consumed for self-generation of cooling	MWh consumed self-cogeneration or self-trigeneration
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]

Emission factor	Unit	Emission factor source	Comment
Numerical field [enter a number from 0 to 999,999 using up to 5 decimal places and no commas]	Select from: <ul style="list-style-type: none">● metric tons CO2e per m3● metric tons CO2 per m3● metric tons CO2e per liter	Text field [maximum 2,400 characters]	Text field [maximum 2,400 characters]

- metric tons CO2 per liter
- metric tons CO2e per barrel
- metric tons CO2 per barrel
- metric tons CO2e per Mg
- metric tons CO2 per Mg
- metric tons CO2e per metric ton
- metric tons CO2 per metric ton
- metric tons CO2e per short ton
- metric tons CO2 per short ton
- metric tons CO2e per MWh
- metric tons CO2 per MWh
- metric tons CO2e per GJ
- metric tons CO2 per GJ
- metric tons CO2e per million Btu
- metric tons CO2 per million Btu
- metric tons CO2e per boe
- metric tons CO2 per boe
- metric tons CO2e per toe
- metric tons CO2 per toe
- metric tons CO2e per tce
- metric tons CO2 per tce
- metric tons CO2e per Gcal
- metric tons CO2 per Gcal
- kg CO2e per m3
- kg CO2 per m3
- kg CO2e per liter
- kg CO2 per liter
- kg CO2e per barrel
- kg CO2 per barrel
- kg CO2e per gallon
- kg CO2 per gallon
- kg CO2e per Mg
- kg CO2 per Mg
- kg CO2e per metric ton
- kg CO2 per metric ton
- kg CO2e per short ton
- kg CO2 per short ton
- kg CO2e per kWh
- kg CO2 per kWh
- kg CO2e per MWh
- kg CO2 per MWh
- kg CO2e per GJ
- kg CO2 per GJ
- kg CO2e per million Btu
- kg CO2 per million Btu
- kg CO2e per boe
- kg CO2 per boe
- kg CO2e per toe
- kg CO2 per toe
- kg CO2e per tce
- kg CO2 per tce
- kg CO2e per Gcal
- kg CO2 per Gcal
- lb CO2e per 1000 cubic ft3
- lb CO2 per 1000 cubic ft3
- lb CO2e per gallon
- lb CO2 per gallon
- lb CO2e per barrel
- lb CO2 per barrel
- lb CO2e per short ton
- lb CO2 per short ton
- lb CO2e per MWh
- lb CO2 per MWh

	<ul style="list-style-type: none"> ● lb CO2e per GJ ● lb CO2 per GJ ● lb CO2e per million Btu ● lb CO2 per million Btu ● lb CO2e per boe ● lb CO2 per boe ● lb CO2e per toe ● lb CO2 per toe ● lb CO2e per tce ● lb CO2 per tce ● lb CO2e per Gcal ● lb CO2 per Gcal 		
--	--	--	--

[Add 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 2019

Modified guidance (2019 C8.2e); Removed question for EU and FS only

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 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.

Change from 2019

Modified question (2019 C8.2f); Removed question for EU and FS only

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

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.

Sourcing method	Low-carbon technology type	Country/region of consumption of low-carbon electricity, heat, steam or cooling	MWh consumed accounted for at a zero emission factor	Comment
<div>Select from:</div> <ul style="list-style-type: none">None (no purchases of low-carbon electricity, heat, steam or cooling)Power purchase agreement (PPA) with on-site/off-site generator owned by a third party with no grid transfers (direct line)Power purchase agreement (PPA) with a grid-connected generator with energy attribute certificatesPower purchase agreement (PPA) with a grid-connected generator without energy attribute certificatesGreen electricity products (e.g. green tariffs) from an energy supplier, supported by energy attribute certificatesGreen electricity products (e.g. green tariffs) from an energy supplier, not supported by energy attribute certificatesUnbundled energy attribute certificates, Guarantees of OriginUnbundled energy attribute certificates, Renewable Energy Certificates (RECs)Unbundled energy attribute certificates, International REC Standard (I-RECs)Unbundled energy attribute certificates, other - please specifyHeat/steam/cooling supply agreementOther, please specify	<div>Select from:</div> <ul style="list-style-type: none">SolarWindHydropowerNuclearBiomassMarineGeothermalFossil-fuel plants fitted with CCSLow-carbon energy mixOther, please specify	<div>Select from a drop-down list of countries and regions. Please see the Technical Note "Country and Regions", for details around the available regions and their constituent countries</div>	<div>Numerical field [enter a number from 0 to 999,999,999,999 using up to 2 decimal places and no commas]</div>	<div>Text field [maximum 2,400 characters]</div>

[Add Row]

C9 Additional metrics

Other climate-related metrics

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

Change from 2019

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">WasteEnergy usageLand useOther, 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">IncreasedDecreasedNo 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 2019

No change

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 2019

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.

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
- Advanced technologies promotion Subsidy Scheme with Emission reduction Target (ASSET)
- Airport Carbon Accreditation (ACA) des Airports Council International Europe

- Alberta Carbon Competitiveness Incentive Regulation (CCIR)
- 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
- Certified emissions measurement and reduction scheme (CEMARS)
- Chicago Climate Exchange (CCX) verification standard
- Compagnie Nationale des Commissaires aux Comptes (CNCC)
- Corporate GHG verification guidelines from ERT
- DNV Verisustain Protocol/ Verification Protocol for Sustainability Reporting
- 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
- ISO14064-3
- 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)
- 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
- The Climate Registry's General Verification Protocol
- Tokyo cap-and-trade guideline for verification
- Verification as part of Carbon Trust standard certification
- 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 2019

Modified question (2019 C10.1a)

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
- Advanced technologies promotion Subsidy Scheme with Emission reduction Target (ASSET)
- Airport Carbon Accreditation (ACA) des Airports Council International Europe
- Alberta Carbon Competitiveness Incentive Regulation (CCIR)
- 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
- Certified emissions measurement and reduction scheme (CEMARS)
- Chicago Climate Exchange (CCX) verification standard
- Compagnie Nationale des Commissaires aux Comptes (CNCC)
- Corporate GHG verification guidelines from ERT
- DNV Verisustain Protocol/ Verification Protocol for Sustainability Reporting
- 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
- ISO14064-3
- 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)
- 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
- The Climate Registry's General Verification Protocol
- Tokyo cap-and-trade guideline for verification
- Verification as part of Carbon Trust standard certification
- 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 2019

Modified question (2019 C10.1b)

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 from: <ul style="list-style-type: none"> ● Scope 3 (upstream) ● Scope 3 (downstream) ● Scope 3 (upstream & downstream) ● 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
- Advanced technologies promotion Subsidy Scheme with Emission reduction Target (ASSET)
- Airport Carbon Accreditation (ACA) des Airports Council International Europe
- Alberta Carbon Competitiveness Incentive Regulation (CCIR)
- 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
- Certified emissions measurement and reduction scheme (CEMARS)
- Chicago Climate Exchange (CCX) verification standard
- Compagnie Nationale des Commissaires aux Comptes (CNCC)
- Corporate GHG verification guidelines from ERT
- DNV Verisustain Protocol/ Verification Protocol for Sustainability Reporting
- 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
- ISO14064-3
- 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)
- 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
- The Climate Registry's General Verification Protocol
- Tokyo cap-and-trade guideline for verification
- Verification as part of Carbon Trust standard certification
- 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 2019

No change

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 2019

Minor change

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

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
<div>Select from:</div> <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● C15. Signoff● SC. Supply chain module	<div>Select from:</div> <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● Don't know● Other, please specify	<div>Text field [maximum 1,500 characters]</div>	<div>Text field [maximum 1,500 characters]</div>

[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 2019

Removed question for FS only

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 2019

Minor change; Removed question for FS only

Connection to other frameworks

SDG

Goal 13: Climate action

Response options

Select all that apply from the following options:

- Alberta Carbon Competitive Incentive Regulation (CCIR) – ETS
- Argentina carbon tax
- Australia ERF Safeguard Mechanism - ETS
- 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
- 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
- Massachusetts state ETS
- Mexico carbon tax
- New Zealand ETS
- Newfoundland and Labrador PSS - ETS
- Nova Scotia CaT - ETS
- Norway carbon tax
- Newfoundland and Labrador carbon tax
- 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
- Tianjin pilot ETS
- Tokyo CaT - ETS
- UK carbon price floor
- Ukraine carbon tax
- Washington CAR - ETS
- 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 2019

Modified question; Removed question for FS only

Connection to other frameworks

SDG

Goal 13: Climate action

Response options

Please complete the following table.

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.

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 2019

Minor change; Removed question for FS only

Connection to other frameworks

SDG

Goal 13: Climate action

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
Fixed table rows are populated by selection in C11.1a	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 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 2019

Minor change; Removed question for FS only

Connection to other frameworks

SDG

Goal 13: Climate action

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 originated or purchased any project-based carbon credits within the reporting period?

Change from 2019

No change

Connection to other frameworks

SDG

Goal 13: Climate action

Response options

Select one of the following options:

- Yes
- No

(C11.2a) Provide details of the project-based carbon credits originated or purchased by your organization in the reporting period.

Question dependencies

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

Change from 2019

No change

Connection to other frameworks

SDG

Goal 13: Climate action

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.

Credit origination or credit purchase	Project type	Project identification	Verified to which standard
Select from: <ul style="list-style-type: none">● Credit origination● Credit purchase	Select from: <ul style="list-style-type: none">● Agriculture● Biomass energy● Cement● CO2 usage● Coal mine/bed CH4● Energy distribution● Energy efficiency: households● Energy efficiency: industry● Energy efficiency: own generation● Energy efficiency: service● Energy efficiency: supply side● Forests● Fossil fuel switch● Fugitive● Geothermal● HFCs● Hydro● Landfill gas● Methane avoidance● NO● PFCs and SF6● Solar● Tidal● Transport● Wind● Other, please specify	Text field [maximum 2,400 characters]	Select from: <ul style="list-style-type: none">● CDM (Clean Development Mechanism)● JI (Joint Implementation)● Gold Standard● VCS (Verified Carbon Standard)● VER+ (TÜV SÜD standard)● CAR (The Climate Action Reserve)● ACR (American Carbon Registry)● CCBS (developed by the Climate, Community and Biodiversity Alliance, CCBA)● Plan Vivo● Emissions Reduction Fund of the Australian Government● Not yet verified● Other, please specify

Number of credits (metric tons CO2e)	Number of credits (metric tons CO2e): Risk adjusted volume	Credits cancelled	Purpose, e.g. compliance
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">YesNoNot relevant	Select from: <ul style="list-style-type: none">ComplianceVoluntary OffsettingNot applicableOther, please specify

[Add Row]

Internal price on carbon

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

Change from 2019

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 2019

No change

Connection to other frameworks

2018 RobecoSAM Corporate Sustainability Assessment (DJSI)

Internal carbon pricing

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.

Objective for implementing an internal carbon price	GHG Scope	Application	Actual price(s) used (Currency /metric ton)	Variance of price(s) used	Type of internal carbon price	Impact & implication
Select all that apply: <ul style="list-style-type: none">Navigate GHG regulationsStakeholder expectationsChange internal behaviorDrive energy efficiencyDrive low-carbon investmentStress test investmentsIdentify and seize low-carbon opportunitiesSupplier engagementOther, please specify	Select all that apply: <ul style="list-style-type: none">Scope 1Scope 2Scope 3	Corporate structure that price is applied to (i.e. business units, corporate divisions, facilities) Text field [maximum 1,000 characters]	Numerical field [enter a number from 0-99,999,999,999 using a maximum of 2 decimal places and no commas]	Text field [maximum 2,400 characters]	Select all that apply: <ul style="list-style-type: none">Shadow priceInternal feeInternal tradingImplicit priceOffsetsOther, please specify	Text field [maximum 2,400 characters]

[Add Row]

C12 Engagement

Value chain engagement

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

Change from 2019

Modified question for FS only

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
- Yes, our investee companies [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 2019

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 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"> ● Compliance & onboarding ● Information collection (understanding supplier behavior) ● Engagement & incentivization (changing supplier behavior) ● Innovation & collaboration (changing markets) ● Other, please specify 	Select all that apply: Compliance & onboarding <ul style="list-style-type: none"> ● Included climate change in supplier selection / management mechanism ● Code of conduct featuring climate change KPIs ● Climate change is integrated into supplier evaluation processes ● Other, please specify Information collection (understanding supplier behavior) <ul style="list-style-type: none"> ● Collect climate change and carbon information at least annually from suppliers ● Other, please specify Engagement & incentivization (changing supplier behavior) <ul style="list-style-type: none"> ● Run an engagement campaign to educate suppliers about climate change ● 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) ● Other, please specify Innovation & collaboration (changing markets) <ul style="list-style-type: none"> ● Run a campaign to encourage innovation to reduce climate impacts on products and services ● Other, please specify 	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]

[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" in response to C12.1.

Change from 2019

Minor change; Modified question for FS only

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	[FINANCIAL SERVICES ONLY] Portfolio coverage (total or outstanding)	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 ● Compliance & onboarding [Financial services only] ● Information collection (understanding customer behavior) [Financial services only] ● Engagement & incentivization (changing customer behavior) [Financial services only] ● 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]	Select from: <ul style="list-style-type: none"> ● All of the portfolio ● Majority of the portfolio ● Minority of the portfolio ● Unknown 	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:

- Run a campaign to encourage innovation to reduce climate change impacts
- Other, please specify

Compliance & onboarding [Financial services only]

Select one of the following options:

- Climate change considerations are integrated into customer screening processes
- Included climate change considerations in customer management mechanism
- Other, please specify

Information collection (understanding customer behavior) [Financial services only]

Select one of the following options:

- Collect climate change and carbon information from new customers as part of initial due diligence
- Collect climate change and carbon information at least annually from long-term customers
- Other, please specify

Engagement & incentivization (changing customer behavior) [Financial services only]

Select one of the following options:

- Run an engagement campaign to educate customers about climate change
- Engage with customers on measuring exposure to climate-related risk
- Encourage better climate-related disclosure practices
- Offer financial incentives for customers who reduce your downstream emissions (Scope 3) and/or exposure to carbon-related assets
- 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 2019

No change (2019 C12.1c)

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.

(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 2019

No change (2019 C12.1d)

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.

Question C12.2 only applies to organizations with activities in the following sectors:

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

Public policy engagement

(C12.3) Do you engage in activities that could either directly or indirectly influence public policy on climate-related issues through any of the following?

Change from 2019

No change

Response options

Select all that apply from the following options:

- Direct engagement with policy makers
- Trade associations
- Funding research organizations
- Other
- No

(C12.3a) On what issues have you been engaging directly with policy makers?

Question dependencies

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

Change from 2019

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

Focus of legislation	Corporate position	Details of engagement	Proposed legislative solution
Select from: <ul style="list-style-type: none">● Mandatory carbon reporting● Cap and trade● Carbon tax● Energy efficiency● Clean energy generation● Adaptation or resilience● Climate finance● Regulation of methane emissions● Other, please specify	Select from: <ul style="list-style-type: none">● Support● Support with minor exceptions● Support with major exceptions● Neutral● Oppose● Undecided	Text field [maximum 2,400 characters]	Text field [maximum 2,400 characters]

[Add Row]

(C12.3b) Are you on the board of any trade associations or do you provide funding beyond membership?

Question dependencies

This question only appears if you select "Trade associations" in response to C12.3.

Change from 2019

No change

Response options

Select one of the following options:

- Yes
- No

(C12.3c) Enter the details of those trade associations that are likely to take a position on climate change legislation.

Question dependencies

This question only appears if you select "Yes" in response to C12.3b.

Change from 2019

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.

Trade association	Is your position on climate change consistent with theirs?	Please explain the trade association's position	How have you influenced, or are you attempting to influence their position?
Text field [maximum 1,000 characters]	Select from: <ul style="list-style-type: none">● Consistent● Inconsistent● Mixed● Unknown	Text field [maximum 2,400 characters]	Text field [maximum 2,400 characters]

[Add Row]

(C12.3d) Do you publicly disclose a list of all research organizations that you fund?

Question dependencies

This question only appears if you select "Funding research organizations" in response to C12.3.

Change from 2019

No change

Response options

Select one of the following options:

- Yes
- No

(C12.3e) Provide details of the other engagement activities that you undertake.

Question dependencies

This question only appears if you select "Other" in response to C12.3.

Change from 2019

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.

(C12.3f) What processes do you have in place to ensure that all of your direct and indirect activities that influence policy are consistent with your overall climate change strategy?

Question dependencies

This question only appears if you select "Direct engagement with policy makers", "Trade associations", "Funding research organizations" and/or "Other" in response to C12.3.

Change from 2019

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.

(C12.3g) Why do you not engage with policy makers on climate-related issues?

Question dependencies

This question only appears if you select "No" in response to C12.3.

Change from 2019

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.

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 2019

No change

Connection to other frameworks

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

Publication	Status	Attach the document	Page/Section reference	Content elements	Comment
<div>Select from:</div> <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	<div>Select from:</div> <ul style="list-style-type: none">● Complete● Underway – previous year attached● Underway – this is our first year	<div>Attach your document here.</div>	<div>Text field [maximum 500 characters]</div>	<div>Select all that apply:</div> <ul style="list-style-type: none">● Governance● Strategy● Risks & Opportunities● Emissions figures● Emission targets● Other metrics● Other, please specify	<div>Text field [maximum 2,400 characters]</div>

[Add Row]

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 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 2019

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

(C15.1) Provide details for the person that has signed off (approved) your CDP climate change response.

Change from 2019

No change (2019 C14.1)

Response options

Please complete the following table:

Job title	Corresponding job category
<div>Text field [maximum 200 characters]</div>	<div>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</div>

SC Supply chain

Supply chain introduction

(SC0.0) If you would like to do so, please provide a separate introduction to this module.

Change from 2019

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.

(SC0.1) What is your company's annual revenue for the stated reporting period?

Change from 2019

No change

Response options

Please complete the following table:

Annual revenue
Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]

(SC0.2) Do you have an ISIN for your company that you would be willing to share with CDP?

Change from 2019

No change

Response options

Select one of the following options:

- ☐ Yes
- ☐ No

(SC0.2a) Please use the table below to share your ISIN.

Question dependencies

This question only appears if you select "Yes" in response to SC0.2.

Change from 2019

No change

Response options

Please complete the following table:

ISIN country code (2 letters)	ISIN numeric identifier and single check digit (10 numbers overall)
Text field [maximum 2 characters]	Text field [maximum 10 characters using no decimal places]

Allocating your emissions to your customers

(SC1.1) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.

Change from 2019

No change

Connection to other frameworks

SDG

Goal 12: Responsible consumption and production

Response options

Please note that this table (for SC1.1) is designed so that only the customer that you select in column 1 ("Requesting member") will be able to see the data relevant to them. If you enter an answer without selecting a requesting member, your answer will not be viewable at all.

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.

Requesting member	Scope of emissions	Allocation level	Allocation level detail	Emissions in metric tons of CO2e	Uncertainty (± %)
Select from: [Drop-down menu of requesting members]	Select from: <ul style="list-style-type: none">● Scope 1● Scope 2● Scope 3	Select from: <ul style="list-style-type: none">● Company wide● Business unit (subsidiary company)● Facility● Commodity	Text field [maximum 500 characters]	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 4 decimal places]	Percentage field [enter a percentage from 0-999,999 using a maximum of 4 decimal places]

Major sources of emissions	Verified*	Allocation method	Please explain how you have identified the GHG source, including major limitations to this process and assumptions made
Text field [maximum 2,500 characters]	Select from: <ul style="list-style-type: none">● Yes● No	Select from drop-down options below	Text field [maximum 5,000 characters]

[Add Row]

*Has the allocation of emissions to your customers been externally verified?

Description of allocation method drop-down options (column 7)

Select one of the following options:

<ul style="list-style-type: none">● Allocation not necessary due to type of primary data available● Allocation not necessary as secondary data used● Allocation based on mass of products purchased● Allocation based on the volume of products purchased● Allocation based on the energy content of products purchased● Allocation based on the chemical content of products purchased	<ul style="list-style-type: none">● Allocation based on the number of units purchased● Allocation based on area● Allocation based on another physical factor● Allocation based on the market value of products purchased● Other, please specify
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(SC1.2) Where published information has been used in completing SC1.1, please provide a reference(s).

Change from 2019

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.

(SC1.3) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Change from 2019

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.

Allocation challenges	Please explain what would help you overcome these challenges
<p>Select from:</p> <ul style="list-style-type: none"> ● Diversity of product lines makes accurately accounting for each product/product line cost ineffective ● Customer base is too large and diverse to accurately track emissions to the customer level ● Managing the different emission factors of diverse and numerous geographies makes calculating total footprint difficult ● Doing so would require we disclose business sensitive/proprietary information ● We face no challenges ● Other, please specify 	<p>Text field [maximum 2,500 characters]</p>

[Add Row]

(SC1.4) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

Change from 2019

No change

Response options

Select one of the following options:

- Yes
- No

(SC1.4a) Describe how you plan to develop your capabilities.

Question dependencies

This question only appears if you select "Yes" in response to SC1.4.

Change from 2019

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.

(SC1.4b) Explain why you do not plan to develop capabilities to allocate emissions to your customers.

Question dependencies

This question only appears if you select "No" in response to SC1.4.

Change from 2019

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.

Collaborative opportunities

(SC2.1) Please propose any mutually beneficial climate-related projects you could collaborate on with specific CDP Supply Chain members.

Change from 2019

No change

Connection to other frameworks

SDG

Goal 7: Affordable and clean energy

Response options

Please note that this table (for SC2.1) is designed so that only the customer that you select in column 1 ("Requesting member") will be able to see the data relevant to them. If you enter an answer without selecting a requesting member, your answer will not be viewable at all.

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

Requesting member	Group type of project	Type of project	Emissions targeted	Estimated timeframe for carbon reductions to be realized	Estimated lifetime CO2e savings	Estimated payback	Details of proposal
Select from: [Drop-down menu of requesting members]	Select from: <ul style="list-style-type: none">● Reduce Logistics Emissions● Change to provision of goods and services● New product or service● Relationship sustainability assessment● Change to supplier operations● Other, please specify	Select from drop-down options below	Select from: <ul style="list-style-type: none">● Actions to reduce customers' operational emissions (customer scope 1 & 2)● Actions that would reduce our own operational emissions (our scope 1 & 2)● Actions that would reduce our own supply chain emissions (our own scope 3)● Actions that would reduce both our own and our customers' emissions● Other, please specify	Select from: <ul style="list-style-type: none">● 0-1 year● 1-3 years● 3-5 years● Other, please specify	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 2 decimal places]	Select from: <ul style="list-style-type: none">● Cost/saving neutral● 0-1 year● 1-3 years● 3-5 years● Other, please specify	Text field [maximum 5,000 characters]

[Add Row]

Type of project drop-down options (column 3)

Select one of the following options:

Reduce Logistics Emissions <ul style="list-style-type: none">● Consolidated logistics● Changing transportation mode (switch from aviation to rail)● Route optimization● Changed timing of logistics● Other, please specify Change to provision of goods and services <ul style="list-style-type: none">● Reduced packaging weight● More online/virtual provision of services● Other, please specify New product or service <ul style="list-style-type: none">● New product or service that reduces customers operational emissions● New product or service that reduces customers products/services operational emissions● New product or service that has a lower upstream emissions footprint● Other, please specify	Relationship sustainability assessment <ul style="list-style-type: none">● Assessing products or services life-cycle footprint to identify efficiencies● Sustainability audit of existing relationship● Aligning goals to feed into customers targets and ambitions● Other, please specify Change to supplier operations <ul style="list-style-type: none">● Implementation of energy reduction projects● Increased levels of purchased renewable energy● Undertaking life-cycle assessment● Other, please specify Other <ul style="list-style-type: none">● Other, please specify
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(SC2.2) Have requests or initiatives by CDP Supply Chain members prompted your organization to undertake organizational-level emissions reduction initiatives?

Change from 2019

No change

Response options

Select one of the following options:

- Yes
- No

(SC2.2a) Specify the requesting member(s) that have driven organizational-level emissions reduction initiatives, and provide information on the initiatives.

Question dependencies

This question only appears if you select "Yes" in response to SC2.2.

Change from 2019

No change

Connection to other frameworks

Goal 7: Affordable and clean energy

Response options

Please note that this table (for SC2.2a) is designed so that only the customers that you select in column 1 ("Requesting member") will be able to see the data relevant to them. If you enter an answer without selecting a requesting member, your answer will not be viewable at all.

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.

Requesting member	Initiative ID	Group type of project	Type of project
Select from: [Drop-down menu of requesting members]	Select from: [Drop-down menu of ID's]	Select from: <ul style="list-style-type: none">● Reduce Logistics Emissions● Change to provision of goods and services● New product or service● Relationship sustainability assessment● Change to supplier operations● Other, please specify	Select from drop-down options below

Description of the reduction initiative	Emissions reduction for the reporting year in metric tons of CO2e	Did you identify this opportunity as part of the CDP supply chain Action Exchange?	Would you be happy for CDP supply chain members to highlight this work in their external communication?
Text field [maximum 2,500 characters]	Numerical field [enter a range of 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">● Yes● No

[Add Row]

Type of project drop-down options (column 4)

Select from:

Reduce Logistics Emissions <ul style="list-style-type: none">● Consolidated logistics● Changing transportation mode (switch from aviation to rail)● Route optimization● Changed timing of logistics● Other, please specify Change to provision of goods and services <ul style="list-style-type: none">● Reduced packaging weight● More online/virtual provision of services● Other, please specify New product or service <ul style="list-style-type: none">● New product or service that reduces customers operational emissions● New product or service that reduces customers products/services operational emissions● New product or service that has a lower upstream emissions footprint● Other, please specify	Relationship sustainability assessment <ul style="list-style-type: none">● Assessing products or services life-cycle footprint to identify efficiencies● Sustainability audit of existing relationship● Aligning goals to feed into customers targets and ambitions● Other, please specify Change to supplier operations <ul style="list-style-type: none">● Implementation of energy reduction projects● Increased levels of purchased renewable energy● Undertaking life-cycle assessment● Other, please specify Other <ul style="list-style-type: none">● Other, please specify
--	---

Action Exchange

(SC3.1) Do you want to enroll in the 2020-2021 CDP Action Exchange initiative?

Change from 2019

No change

Response options

Select one of the following options:

- Yes
- No

(SC3.1a) Identify which member(s), if any, have motivated you to take part in Action Exchange this year.

Question dependencies

This question only appears if you select "Yes" in response to SC3.1.

Change from 2019

No change

Response options

Select from drop-down list of members.

(SC3.1b) Select the types of emissions reduction activities that your company would like support in analyzing or implementing in the next reporting year.

Question dependencies

This question only appears if you select "Yes" in response to SC3.1.

Change from 2019

Modified question

Response options

Select all that apply from the following options:

- Company policy or behavioral change
- Energy efficiency in buildings
- Energy efficiency in production processes
- Fugitive emissions reductions
- Green project finance
- Low-carbon energy consumption
- Low-carbon energy generation
- Non-energy industrial process emissions reductions
- Transportation
- Waste reduction and material circularity
- Other, please specify

(SC3.1c) As part of Action Exchange, would you like facility level analysis?

Question dependencies

This question only appears if you select "Yes" in response to SC3.1.

Change from 2019

No change

Response options

Select one of the following options:

- Yes
- No

(SC3.2) Is your company a participating supplier in CDP's 2019-2020 Action Exchange initiative?

Change from 2019

No change

Response options

Select one of the following options:

- Yes
- No

(SC3.2a) Describe how your organization actively considered emissions reduction projects as a result of Action Exchange. If you do not have any emissions reduction activities resulting from Action Exchange at any stage of implementation, please explain why not in the second column.

Question dependencies

This question only appears if you select "Yes" in response to SC3.2.

Change from 2019

Modified question

Response options

Please complete the following table:

Type of project	Details of proposal
Select all that apply: <ul style="list-style-type: none">Company policy or behavioral changeEnergy efficiency in buildingsEnergy efficiency in production processesFugitive emissions reductionsGreen project financeLow-carbon energy consumptionLow-carbon energy generationNon-energy industrial process emissions reductionsTransportationWaste reduction and material circularityOther, please specify	<div>Text field [maximum 2,500 characters]</div>

Product (goods and services) level data

(SC4.1) Are you providing product level data for your organization's goods or services?

Change from 2019

No change

Response options

Select one of the following options:

- Yes, I will provide data
- No, I am not providing data

(SC4.1a) Give the overall percentage of total emissions, for all Scopes, that are covered by these products.

Question dependencies

This question only appears if you select "Yes, I will provide data" in response to SC4.1.

Change from 2019

No change

Response options

Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places]

(SC4.2a) Complete the following table for the goods/services for which you want to provide data.

Question dependencies

This question only appears if you select "Yes, I will provide data" in response to SC4.1.

Change from 2019

No change

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.

Name of good/ service	Description of good/ service	Type of product	SKU (Stock Keeping Unit)
Text field [maximum 2,400 characters]	Text field [maximum 2,400 characters]	Select from: <ul style="list-style-type: none"> Final Intermediate 	Text field [maximum 50 characters]

Total emissions in kg CO2e per unit	± % change from previous figure supplied	Date of previous figure supplied	Explanation of change	Methods used to estimate lifecycle emissions
Numerical field [enter a range of 0-999,999,999,999 using a maximum of 2 decimal places]	Percentage field [enter a percentage from -1000 - 1000 using a maximum of 10 decimal places]	Use the calendar button or enter dates manually in the format DD/MM/YYYY.	Text field [maximum 2,400 characters]	Select from: <ul style="list-style-type: none"> Bilan Carbone French Product Environmental Footprint Greenhouse Gas Accounting Sector Guidance for Pharmaceutical Products and Medical Devices GHG Protocol Product Accounting & Reporting Standard ISO 14040 & 14044 ISO 14025 EU Product Environmental Footprint (EUPEF) PAS 2050 WBSCD Life Cycle Metrics for Chemical Products Other, please specify

[Add Row]

(SC4.2b) Complete the following table with data for lifecycle stages of your goods and/or services.

Question dependencies

This question only appears if you select "Yes, I will provide data" in response to SC4.1.

Change from 2019

No change

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.

Name of good/ service	Please select the scope	Please select the lifecycle stage	Emissions at the lifecycle stage in kg CO2e per unit	Is this stage under your ownership or control?
Text field [maximum 2,400 characters]	Select from: <ul style="list-style-type: none"> Scope 1 Scope 2 Scope 3 Scope 1 & 2 Scope 1, 2 & 3 Other, please specify 	Select from: <ul style="list-style-type: none"> Assembly Consumer use Cradle to gate Cradle to grave Distribution End of life/final disposal Energy/fuel Manufacturing Material acquisition Operation of premises Packaging Pre-processing processing Production Recycling Storage Transportation Waste Other, please specify 	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 10 decimal places]	Select from: <ul style="list-style-type: none"> Yes No

Type of data used	Data quality	If you are verifying/assuring this product emissions data, please tell us how
Select from: <ul style="list-style-type: none"> Primary Secondary Primary & secondary 	Text field [maximum 2,500 characters]	Text field [maximum 5,000 characters]

[Add Row]

(SC4.2c) Please detail emissions reduction initiatives completed or planned for this product.

Question dependencies

This question only appears if you select "Yes, I will provide data" in response to SC4.1.

Change from 2019

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.

Name of good/service	Initiative ID	Description of initiative	Completed or planned	Emissions reductions in kg CO2e per unit
Text field [maximum 2,500 characters]	Select from: [Drop-down of ID's]	Text field [maximum 2,500 characters]	Select from: <ul style="list-style-type: none">CompletedOngoingPlanned	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 2 decimal places]

[Add Row]

(SC4.2d) Have any of the initiatives described in SC4.2c been driven by requesting CDP Supply Chain members?

Question dependencies

This question only appears if you select "Yes, I will provide data" in response to SC4.1.

Change from 2019

No change

Response options

Select one of the following options:

- Yes
- No

(SC4.2e) Explain which initiatives have been driven by requesting members.

Question dependencies

This question only appears if you select "Yes" in response to SC4.2d.

Change from 2019

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.

Please note that this table (for SC4.2e) is designed so that only the customer that you select in column 1 ("Requesting member") will be able to see the data relevant to them. If you enter an answer without selecting a requesting member, your answer will not be viewable at all.

Requesting member	Name of good/service	Initiative ID
Select from: [Drop-down menu of requesting members]	Text field [maximum 2,500 characters]	Select from: [Drop-down of ID's]

[Add Row]

Terms for responding to Investors (2020 Climate Change)

These terms apply if you are submitting a response to the CDP Climate Change Questionnaire 2020 to Investors. If you are also submitting a response to Supply Chain Members the Terms for responding to Supply Chain Members (2020 Climate Change), below, will also apply.

1. DEFINITIONS

Billing Company: means the organization determined in accordance with the table at the end of these terms.

CDP: means CDP Worldwide, a charitable company registered with the Charity Commission of England and Wales (registered charity no. 1122330 and a company number 05013650). References to **we**, **our** and **us** in these terms are references to CDP and the Billing Company.

Deadline: means 26 August 2020.

Fee: means the fee set out in the table at the end of these terms, which is exclusive of any applicable taxes.

Full Version: means the version of the Questionnaire which contains all questions that are applicable to you.

Minimum Version: means the version of the Questionnaire which contains a subset of the questions included in the Full Version.

Personal Data: means data which relates to an individual who can be identified from the data, such as a person's name and job title.

Questionnaire: means the Full Version and the Minimum Version of the CDP Climate Change Questionnaire 2020.

Responding Company: means the company responding to the Questionnaire. References to **you** and **your** in these terms are references to the Responding Company.

2. PARTIES

The parties to these terms shall be CDP, the Billing Company (where the Billing Company is not CDP) and the Responding Company.

3. THESE TERMS

These are the terms that apply when you submit a response to our Questionnaire to Investors. If you do not agree to these terms, please contact us at respond@cdp.net to discuss them with us.

4. RESPONDING TO OUR QUESTIONNAIRE

General. When responding to our Questionnaire, you will be given a choice as to whether your response can be made public or whether your response is non-public. We strongly encourage you to make your response public.

Deadline for responding. You must submit your response to us using our online response system by the Deadline for your response to be eligible for scoring. If you submit your response after the Deadline but on or before 30 September 2020 (the date our online response system will close in 2020) it will not be scored and may not be included in any report, data product or other analysis.

Public responses. If you agree that your response can be made public, we may use and make it available for all purposes that we decide (whether for a fee or otherwise), including, for example, making your response available on our website, to our investor signatories and other

third parties and scoring your response.

Non-public responses. If your response is non-public, we may use it only as follows:

- (a) make it available as soon as it is received by CDP to our investor signatories from time to time (as listed on our website) either directly or through Bloomberg terminals, for any use within their organizations but not for publication unless any data from your response has been anonymized or aggregated in such manner that it has the effect of being anonymized;
- (b) make it available as soon as it is received by CDP to our group companies, companies we license to operate using the CDP name and brand (for example, CDP North America, Inc and CDP Europe AISBL), our country partners, research partners, report writers and scoring partners (each from time to time):
 - (i) to score your response; and
 - (ii) for any other use within their organizations but not for publication unless any data from your response has been anonymized or aggregated in such manner that it has the effect of being anonymized.

Amending your response. You may amend a response you have submitted before the Deadline (26 August 2020). To do so you must notify us that you wish to amend your response **by 20 August 2020** and you must resubmit it by the Deadline for your response to be eligible for scoring. From 21 August 2020, amendments to submitted responses can only be made by our staff and at our discretion and we may charge a fee for making them. Most such amendments to your response will be made from 2 November 2020 at the earliest. Please note that the final date for requesting an amendment is 30 November 2020 and any changes you request to your submitted response from 21 August 2020 may not be reflected in any score, report, data product or other analysis or use of your response. Please email respond@cdp.net for more information about amending your response.

Scoring of responses to the Full Version (of the Questionnaire). If you submit your response to the Full Version in English using our online response system by the Deadline, your response will be scored.

Please contact your local CDP office for information about scoring if you intend to submit your response in a language other than English.

Scoring of responses to the Minimum Version (of the Questionnaire). Responses to the Minimum Version will only be scored in certain circumstances. Please contact your local CDP office for further information.

Publication and use of scores. If you are responding to a CDP Climate Change Questionnaire for the first time you may choose for your score to be "private" but in all other cases CDP may publish your score, and use and make it available for all purposes that we decide (whether for a fee or otherwise), regardless of whether your response is public or non-public. If you choose for your score to be "private", unless you achieve an A grade in which case we may make your score public, we may only make it available to our group companies, companies we license to operate using the CDP name and brand, our country partners, research partners, report writers and scoring partners (each from time to time), in each case for any use within their organizations but not for publication. Note that if you also submit your response to Supply Chain Members it will also be available to any Supply Chain Member that has asked you to respond to the Questionnaire. For further details please see the **Terms for responding to Supply Chain Members (2020 Climate Change)**.

5.FEE

Fee. We are a not-for-profit organization and charge certain companies an annual administrative fee to enable us to maintain the disclosure system. Unless you are exempt from paying the Fee, as set out below, if you are listed, incorporated or headquartered in a country/region that is listed in the next paragraph, you are required to pay the Fee plus any applicable taxes. The Fee is payable once regardless of how many responses (climate change, forests and water security) you submit in 2020. Please note that we may charge an additional fee if you want to amend your response after the Deadline or if you submit your response after the Deadline and you would like it to be scored.

Countries/regions where the Fee applies. A Responding Company will be required to pay the Fee if it is listed, incorporated or headquartered in any one of the following countries/regions:

Algeria, Argentina, Australia, Austria, Bahamas, Bahrain, Belarus, Belgium, Bermuda, Brazil, Canada, Cayman Islands, Channel Islands, Chile, Colombia, Denmark, Egypt, Finland, France, Gabon, Germany, Hong Kong, Iceland, India, Indonesia, Iran (Islamic Republic of), Ireland, Israel, Italy, Japan, Kazakhstan, Kenya, Kuwait, Luxembourg, Malaysia, Mexico, Mongolia, Netherlands, New Zealand, Nigeria, Norway, Oman, Pakistan, Peru, Philippines, Portugal, Qatar, Russian Federation, Saudi Arabia, Singapore, South Africa, South Korea, Spain, Sweden, Switzerland, Taiwan, Thailand, Turkey, United Arab Emirates, the UK or the USA.

Exemptions from the Fee. A Responding Company is exempt from paying the Fee if:

- (a) it falls within one of CDP's investor samples and it has not submitted a response to CDP in the last three years; or
- (b) it is responding only to CDP's supply chain request.

Please note we will decide in our absolute discretion as to whether the Fee is payable or not and we will notify you before you submit your response. A full list of companies in our investor samples is available on our website.

Payment of the Fee. You must pay the Fee by credit or debit card or request an invoice via CDP's online corporate dashboard, which must be paid within such time as set out in the invoice. Please note that you will not be able to submit your response unless you have paid the Fee, you have requested an invoice or you are exempt from paying the Fee.

6. RIGHTS IN THE RESPONSES

Ownership. All intellectual property rights in your response will be owned by you or your licensors.

License. You grant to us, or shall procure for us, a perpetual, irrevocable, non-exclusive, assignable, sub-licensable, royalty-free and global license to use your response and any copyright and data base rights in your response for the uses set out in these terms.

7. IMPORTANT REPRESENTATIONS

You confirm that:

- (a) the person submitting the response to us is authorized by you to submit the response;
- (b) you have obtained all necessary consents and permissions to submit the response to us; and
- (c) the response that you submit:
 - (i) does not infringe the rights of any third party (including privacy, publicity or intellectual property rights);
 - (ii) does not defame any third party; and
 - (iii) does not include any Personal Data.

8. LIABILITY

We do not exclude or limit in any way our liability to you where it would be unlawful to do so. This includes liability for death or personal injury caused by our negligence or the negligence of our employees, agents or subcontractors; for fraud or fraudulent misrepresentation.

We are not liable for business losses. Subject to these terms, CDP and the Billing Company have no liability to you in any circumstances for any loss of revenue, loss of profit, loss of business, business interruption, loss of business opportunity, loss of goodwill, loss of reputation, loss of, damage to or corruption of data or software or any indirect or consequential loss or damage.

Exclusion of liability. Subject to these terms, CDP and the Billing Company have no liability to you in any circumstances arising from the content or submission of your response to us, our use of your response or your score and/or the use of your response or your score by any third parties.

Limitation of liability. Subject to these terms, CDP and the Billing Company's total liability to you in all circumstances shall be limited to an amount equivalent to the Fee or to £785 if you are not required to pay the Fee.

9. GENERAL

We may transfer our rights to someone else. We may transfer our rights and obligations under these terms to another organization.

Nobody else has any rights under these terms. These terms are between you and us. No other person shall have any rights to enforce any of its terms.

Entire agreement. These terms constitute the entire agreement between you and us unless you also choose to share your response with supply chain members, in which case you will also be subject to our Terms for responding to Supply Chain Members (2020 Climate Change).

Variation. CDP (acting on its own behalf and the Billing Company's behalf, if applicable) reserves the right to change these terms at any time. Such changes shall be effective immediately or such other time as CDP elects. In the event of any materially adverse changes, you may request to withdraw your response within 30 days of us notifying you of the change.

If a court finds part of these terms illegal, the rest will continue in force.Each of the paragraphs of these terms operates separately. If any court or relevant authority decides that any of them are unlawful, the remaining paragraphs will remain in full force and effect.

Governing law and jurisdiction. These terms are governed by English law and you and us both agree to the exclusive jurisdiction of the English courts to resolve any dispute or claim arising out of or in connection with these terms or their subject matter or formation.

Language. If these terms are translated into any language other than English, the English language version will prevail.

10.AMOUNT OF FEE

Location of Responding Company	Fee (exclusive of any applicable taxes)
Brazil	BRL 4,000
India	INR 67,000
Japan	JPY 97,500
UK	GBP 785
Europe (excluding UK)	EUR 925
Rest of the world	USD 975

11.BILLING COMPANY

Billing Company	Location of Responding Company
CDP Worldwide	Algeria, Australia, Bahamas, Bahrain, Belarus, Bermuda, Cayman Islands, Channel Islands, Egypt, Gabon, Hong Kong, Indonesia, Iran (Islamic Republic of), Ireland, Israel, Kazakhstan, Kenya, Kuwait, Malaysia, Mongolia, New Zealand, Nigeria, Oman, Pakistan, Philippines, Qatar, Russian Federation, Saudi Arabia, Singapore, South Africa, South Korea, Taiwan, Thailand, Turkey, United Arab Emirates, United Kingdom
CDP Worldwide (Europe) gGmbH	Austria, Belgium, Denmark, Finland, France, Germany, Iceland, Italy, Luxembourg, Netherlands, Norway, Portugal, Spain, Sweden, Switzerland
CDP North America, Inc	Canada, USA
Carbon Disclosure Project (Latin America)	Argentina, Brazil, Chile, Colombia, Mexico, Peru
CDP Operations India Private Limited	India
一般社団法人 CDP Worldwide-Japan	Japan

If the Responding Company is located in a territory that is not listed in the table above, the Billing Company shall be**CDP Worldwide**.

Terms for responding to Supply Chain Members (2020 Climate Change)

These terms apply if you are submitting a response to the CDP Climate Change Questionnaire 2020 to Supply Chain Members. If you are also submitting a response to Investors the Terms for responding to Investors (2020 Climate Change), above, will also apply.

1. DEFINITIONS

CDP: means CDP Worldwide, a charitable company registered with the Charity Commission of England and Wales (registered charity no. 1122330 and a company number 05013650). References to **we**, **our** and **us** in these terms are references to CDP.

Deadline: means 26 August 2020.

Full Version: means the version of the Questionnaire which contains all questions that are applicable to you.

Minimum Version: means the version of the Questionnaire which contains a subset of the questions included in the Full Version.

Personal Data: means data which relates to an individual who can be identified from the data, such as a person's name and job title.

Questionnaire: means the Full Version and the Minimum Version of the CDP Climate Change Questionnaire 2020.

Responding Company: means the company responding to the Questionnaire. References to **you** and **your** in these terms are references to the Responding Company.

Supply Chain Member: means an organization that is requesting data from its suppliers.

2. PARTIES

The parties to these terms shall be CDP and the Responding Company.

3. THESE TERMS

These are the terms that apply when you submit a response to our Questionnaire to Supply Chain Members. If you do not agree to these terms, please contact us at respond@cdp.net to discuss them with us.

4. RESPONDING TO OUR QUESTIONNAIRE

General. When responding to our Questionnaire, you will be given a choice as to whether your response can be made public or whether your response is non-public. We strongly encourage you to make your response public, but in either case, we will not divulge the relationship between you and any Supply Chain Member that has asked you to respond other than to our group companies, companies we license to operate using the CDP name and brand (for example, CDP North America, Inc and CDP Europe AISBL), our country partners, research partners, report writers and scoring partners (each from time to time), all of which are obliged to keep such relationship confidential.

Deadline for responding. You must submit your response to us using our online response system by the Deadline for your response to be eligible for scoring. If you submit your response after the Deadline but on or before 30 September 2020 (the date our online response system will close in 2020) it will not be scored and may not be included in any report, data product or other analysis.

Public responses. If you agree that your response can be made public, we may use and make it available for all purposes that we decide (whether for a fee or otherwise), including, for example, making your response available on our website, to our investor signatories and other

third parties and scoring your response. Note that information you submit within the Supply Chain module (2020 Climate Change) will be treated as non-public (see below for details).

Non-public responses. If your response is non-public, we may use it only as follows:

- (a) make it available as soon as it is received by CDP to any Supply Chain Member that has asked you to respond to the Questionnaire for any use within their organization but not for publication unless any data from your response has been anonymized or aggregated in such manner that it has the effect of being anonymized;
- (b) make it available as soon as it is received by CDP to our group companies, companies we license to use the CDP name and brand, our country partners, research partners, report writers and scoring partners (each from time to time):
 - (i) to score your response; and
 - (ii) for any other use within their organizations but not for publication unless any data from your response has been anonymized or aggregated in such manner that it has the effect of being anonymized.

Supply Chain module (2020 Climate Change). Information you submit in response to the Supply Chain module (2020 Climate Change) (questions SC0, SC1, SC2, SC3 and SC4 of the Questionnaire) will be treated as non-public even if you choose to make your response public. Questions SC1.1, SC2.1, SC2.2a, SC3.1a and SC4.2e ask you to select a Supply Chain Member using a drop-down menu in our online response system, and only the Supply Chain Member you select for each row will have access to the information in it. For all other questions in the Supply Chain module (2020 Climate Change) the information you submit will be accessible to any Supply Chain Member that has asked you to respond to the Questionnaire. All information you submit in the Supply Chain module (2020 Climate Change) will be accessible to CDP and to our group companies, companies we license to operate using the CDP name and brand, our country partners, research partners, report writers and scoring partners (each from time to time), all of which are obliged to keep such information confidential.

Amending your response. You may amend a response you have submitted before the Deadline (26 August 2020). To do so you must notify us that you wish to amend your response by **20 August 2020** and you must resubmit it by the Deadline for your response to be eligible for scoring. From 21 August 2020, amendments to submitted responses can only be made by our staff and at our discretion and we may charge a fee for making them. Most such amendments to your response will be made from 2 November 2020 at the earliest. Please note that the final date for requesting an amendment is 30 November 2020 and any changes you request to your submitted response from 21 August 2020 may not be reflected in any score, report, data product or other analysis or use of your response. Please email respond@cdp.net for more information about amending your response.

Scoring of responses to the Full Version (of the Questionnaire). If you submit your response to the Full Version in English using our online response system by the Deadline your response will be scored.

Please contact your local CDP office for information about scoring if you intend to submit your response in a language other than English.

Scoring of responses to the Minimum Version (of the Questionnaire). Responses to the Minimum Version will only be scored in certain circumstances. Please contact your local CDP office for further information.

Publication of scores. Unless you achieve an A grade, in which case we may make your score public, we may only make your score available to any Supply Chain Member that has asked you to respond to the Questionnaire, our group companies, companies we license to operate using the CDP name and brand, our country partners, research partners, report writers and scoring partners (each from time to time), in each case for any use within their organizations but not for publication.

5. RIGHTS IN THE RESPONSES

Ownership. All intellectual property rights in your response will be owned by you or your licensors.

License. You grant to us, or shall procure for us, a perpetual, irrevocable, non-exclusive, assignable, sub-licensable, royalty-free and global license to use your response and any copyright and data base rights in your response for the uses set out in these terms.

6. IMPORTANT REPRESENTATIONS

You confirm that:

- (a) the person submitting the response to us is authorized by you to submit the response;
- (b) you have obtained all necessary consents and permissions to submit the response to us; and
- (c) the response that you submit:

- (i) does not infringe the rights of any third party (including privacy, publicity or intellectual property rights);
- (ii) does not defame any third party; and
- (iii) does not include any Personal Data.

7.LIABILITY

We do not exclude or limit in any way our liability to you where it would be unlawful to do so.This includes liability for death or personal injury caused by our negligence or the negligence of our employees, agents or subcontractors; for fraud or fraudulent misrepresentation.

We are not liable for business losses.Subject to these terms, CDP has no liability to you in any circumstances for any loss of revenue, loss of profit, loss of business, business interruption, loss of business opportunity, loss of goodwill, loss of reputation, loss of, damage to or corruption of data or software or any indirect or consequential loss or damage.

Exclusion of liability. Subject to these terms, CDP has no liability to you in any circumstances arising from the content or submission of your response to us, our use of your response or your score and/or the use of your response or your score by any third parties.

Limitation of liability. Subject to these terms, CDP's total liability to you in all circumstances shall be limited to £785.

8.GENERAL

We may transfer our rights to someone else.We may transfer our rights and obligations under these terms to another organization.

Nobody else has any rights under these terms.These terms are between you and us. No other person shall have any rights to enforce any of its terms.

Entire agreement. These terms constitute the entire agreement between you and us, unless you also choose to share your response with investors in which case you will also be subject to our Terms for responding to Investors (2020 Climate Change).

Variation. CDP reserves the right to change these terms at any time. Such changes shall be effective immediately or such other time as CDP elects. In the event of any materially adverse changes, you may request to withdraw your response within 30 days of us notifying you of the change.

If a court finds part of these terms illegal, the rest will continue in force.Each of the paragraphs of these terms operates separately. If any court or relevant authority decides that any of them are unlawful, the remaining paragraphs will remain in full force and effect.

Governing law and jurisdiction. These terms are governed by English law and you and us both agree to the exclusive jurisdiction of the English courts to resolve any dispute or claim arising out of or in connection with these terms or their subject matter or formation.

Language. If these terms are translated into any language other than English, the English language version will prevail.

About CDP

CDP is an international non-profit that drives companies and governments to reduce their greenhouse gas emissions, safeguard water resources and protect forests.

Voted number one climate research provider by investors and working with institutional investors with assets of US\$96 trillion, we leverage investor and buyer power to motivate companies to disclose and manage their environmental impacts.

Please visit www.cdp.net or follow us @CDP to find out more.

What is the legal status of CDP?

CDP Worldwide (CDP) is a UK Registered Charity no. 1122330 and a company limited by guarantee registered in England no. 05013650. The charity has wholly owned subsidiaries in Germany and China and companies in Australia, Brazil and India over which it exercises control through majority Board representation. In the US, CDP North America, Inc. is an independently incorporated affiliate which has United States IRS 501(c)(3) charitable status.

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