

CDP-to-GRI Summary Linkage Table (A1):

How are CDP's climate change questions (2017) aligned with the GRI Standards?

The following summary table is designed to show at a glance how the CDP climate change questions (2017) align with the GRI Standards. The comprehensive linkage table is set out on pages 11-35.

CDP	GRI
CC1. Governance	<p>GRI 102: General Disclosures: Disclosures 102-18, 102-20, and 102-35 (b)</p> <p>GRI 103: Management Approach (applied together with GRI 305: Emissions): Disclosure 103-2 (c-iv) (and reporting recommendations in clauses 1.6.1 and 1.6.2)</p>
CC2. Strategy	<p>GRI 102: General Disclosures: Disclosures 102-12, 102-13 (and reporting recommendations in clause 1.5), 102-14, 102-15 (and reporting recommendations in clauses 2.2.3, 2.2.4, 2.2.9, 2.2.10 and 2.2.12), 102-29, 102-30, and 102-31</p> <p>GRI 103: Management Approach (applied together with GRI 305: Emissions): General requirements for reporting the management approach in clause 1.2, Disclosures 103-1 (a) (and related 'Guidance'), 103-2 (c-i) (and reporting recommendations in clause 1.3), and 103-2 (c-vii) (and reporting recommendations in clause 1.9)</p> <p>GRI 415: Public Policy: Management approach disclosures (reporting recommendations in clauses 1.2.1 and 1.2.2)</p>
CC3. Targets and Initiatives	<p>GRI 102: General Disclosures: Disclosures 102-14 (and reporting recommendations in clauses 2.1.5 and 2.1.6) and 102-15 (and reporting recommendations in clauses 2.2.10 and 2.2.11)</p> <p>GRI 103: Management Approach (applied together with GRI 302: Energy and/or GRI 305: Emissions): Disclosure 103-2 (c-iii) (and reporting recommendations in clauses 1.5.1, 1.5.3, 1.5.4 and 1.5.5)</p> <p>GRI 103: Management Approach (applied together with GRI 305: Emissions): Disclosure 103 (c-vii) (and reporting recommendations in clause 1.9)</p> <p>GRI 305: Emissions: Disclosures 305-3 (e) and 305-5 (a, d)</p>
CC5. Climate Change Risk	<p>GRI 102: General Disclosures: Disclosure 102-15 (and reporting recommendations in clauses 2.2.1 and 2.2.8)</p> <p>GRI 201: Economic Performance: Disclosure 201-2</p>
CC6. Climate Change Opportunities	<p>GRI 102: General Disclosures: Disclosure 102-15 (and reporting recommendations in clauses 2.2.1 and 2.2.8)</p> <p>GRI 201: Economic Performance: Disclosure 201-2</p>
CC7. Emissions Methodology	GRI 305: Emissions: Disclosures 305-1 (b, d, e, g), 305-2 (c, d, e, g), and 305-5 (b, e)
CC8. Emissions Data	<p>GRI 102: General Disclosures: Disclosure 102-56 (a, b-i)</p> <p>GRI 103: Management Approach (applied together with GRI 305: Emissions): Disclosure 103-1 (b, c)</p> <p>GRI 305: Emissions: Disclosures 305-1 (a, c, f), 305-2 (a, b, f, g), and 305-3 (c)</p>
CC9. Scope 1 Emissions Breakdown	GRI 305: Emissions: Disclosure 305-1 (b) (and reporting recommendations in clause 2.2.5)

CDP	GRI
CC10. Scope 2 Emissions Breakdown	GRI 302: Energy: Disclosure 302-1 (reporting recommendations in clause 2.2.6) GRI 305: Emissions: Disclosure 305-2 (reporting recommendations in clause 2.4.5)
CC11. Energy	GRI 302: Energy: Disclosure 302-1 (a, b, c, e, g)
CC12. Emissions Performance	GRI 305: Emissions: Disclosures 305-4 (a, b, c) and 305-5 (a, c, d) (and related 'Guidance')
CC13. Emissions Trading	GRI 305: Emissions: Management approach disclosures (reporting requirements in clause 1.2)
CC14. Scope 3 Emissions	GRI 102: General Disclosures: Disclosure 102-56 (a, b-i) GRI 305: Emissions: Disclosures 305-3 (a, d, f, g) (and related 'Guidance') and 305-5 (a, c, d) (and related 'Guidance')

CDP-to-GRI Comprehensive Linkage Table (A2):

How are CDP's climate change questions (2017) aligned with the GRI Standards?

The table below details the links between CDP's climate change questions (2017) and the GRI Standards, and is useful for those organizations that have answered CDP's 2017 climate change information request and would like to use this information as input for preparing a sustainability report in accordance with the GRI Standards. The comments support and expand on the links between the two sets of information.

CDP Questions	GRI Standards	Comments
Management		
CC1. Governance		
Group and Individual Responsibility		
CC1.1 Where is the highest level of direct responsibility for climate change within your organization? <i>[drop down menu selection]</i> CC1.1a Please identify the position of the individual or name of the committee with this responsibility <i>[free text question]</i>	GRI 102: GENERAL DISCLOSURES Disclosure 102-18 Governance structure a. Governance structure of the organization, including committees of the highest governance body. b. Committees responsible for decision-making on economic, environmental, and social topics. Disclosure 102-20 Executive-level responsibility for economic, environmental, and social topics a. Whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental, and social topics. b. Whether post holders report directly to the highest governance body. GRI 103: MANAGEMENT APPROACH (applied together with <i>GRI 305: Emissions</i>) Disclosure 103-2 (c-iv) The management approach and its components Disclosure 103-2 (c-iv) [on responsibilities] and related reporting recommendations in clause 1.6.1 [on who is assigned responsibility for managing the topic].	The information requested by CC1.1 and CC1.1a can be reported with Disclosures 102-18 and 102-20, and Disclosure 103-2 (c-iv) together with <i>GRI 305: Emissions</i> . However, Disclosures 102-18 and 102-20 have a broader scope than the corresponding CDP questions, referring to economic, environmental and social topics more generally.

CDP Questions	GRI Standards	Comments
Individual Performance		
CC1.2 Do you provide incentives for the management of climate change issues, including the attainment of targets? <i>[drop down menu selection]</i> CC1.2a Please provide further details on the incentives provided for the management of climate change issues <i>[table question]</i>	GRI 102: GENERAL DISCLOSURES Disclosure 102-35 (b) Remuneration policies b. How performance criteria in the remuneration policies relate to the highest governance body's and senior executives' objectives for economic, environmental, and social topics. GRI 103: MANAGEMENT APPROACH (applied together with <i>GRI 305: Emissions</i>) Disclosure 103-2 (c-iv) The management approach and its components Disclosure 103-2 (c-iv) [on responsibilities] and related reporting recommendations in clauses: <ul style="list-style-type: none"> • 1.6.1 [on who is assigned responsibility for managing the topic] • 1.6.2 [on whether the responsibility is linked to performance assessments or incentive mechanisms] 	The information requested by CC1.2 and CC1.2a can be reported with Disclosure 102-35 (b), and Disclosure 103-2 (c-iv) together with <i>GRI 305: Emissions</i> . However, Disclosure 102-35 (b) has a broader scope than the corresponding CDP questions, referring to economic, environmental and social topics more generally.
CC2. Strategy		
Risk Management Approach		
CC2.1 Please select the option that best describes your risk management procedures with regard to climate change risks and opportunities <i>[drop down menu selection]</i> CC2.1a Please provide further details on your risk management procedures with regard to climate change risks and opportunities <i>[table question]</i> CC2.1b Please describe how your risk and opportunity identification processes are applied at both company and asset level <i>[free text question]</i> <i>Continues on next page »</i>	GRI 102: GENERAL DISCLOSURES Disclosure 102-15 Key impacts, risks, and opportunities a. A description of key impacts, risks, and opportunities. Reporting recommendations in clauses: <ul style="list-style-type: none"> • 2.2.3 [on the approach to prioritizing challenges and opportunities] • 2.2.9 [on prioritization of key economic, environmental, and social topics as risks and opportunities] • 2.2.12 [on governance mechanisms to manage risks and opportunities] 	The information requested by CC2.1 – CC2.1c can be reported with Disclosures 102-15, 102-29, 102-30 and 102-31, and Disclosures 103-1 (a) and 103-2 (c-vii) together with <i>GRI 305: Emissions</i> . However, Disclosures 102-15, 102-29, 102-30 and 102-31 have a broader scope than the corresponding CDP questions, referring to economic, environmental and social topics and their impacts more generally.
<i>Continues on next page »</i>		

CDP Questions	GRI Standards	Comments
<p>» <i>Continues from previous page</i></p> <p>CC2.1c How do you prioritize the risks and opportunities identified?</p> <p><i>[free text question]</i></p>	<p>» <i>Continues from previous page</i></p> <p>Disclosure 102-29 Identifying and managing economic, environmental, and social impacts</p> <ul style="list-style-type: none"> a. Highest governance body's role in identifying and managing economic, environmental, and social topics and their impacts, risks, and opportunities – including its role in the implementation of due diligence processes. b. Whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental, and social topics and their impacts, risks, and opportunities. <p>Disclosure 102-30 Effectiveness of risk management processes</p> <ul style="list-style-type: none"> a. Highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental, and social topics. <p>Disclosure 102-31 Review of economic, environmental, and social topics</p> <ul style="list-style-type: none"> a. Frequency of the highest governance body's review of economic, environmental, and social topics and their impacts, risks, and opportunities. <p>GRI 103: MANAGEMENT APPROACH (applied together with <i>GRI 305: Emissions</i>)</p> <p>Disclosure 103-1 (a) Explanation of the material topic and its Boundary</p> <ul style="list-style-type: none"> a. An explanation of why the topic is material. <p><i>Continues on next page »</i></p>	

CDP Questions	GRI Standards	Comments
	<p>» <i>Continues from previous page</i></p> <p>See also 'Guidance for Disclosure 103-1-a' <i>Extract:</i> The explanation of why the topic is material can include:</p> <ul style="list-style-type: none"> a description of the process, such as due diligence, that the organization used to identify the impacts related to the topic. <p>Disclosure 103-2 (c-vii) The management approach and its components</p> <p>Disclosure 103-2 (c-vii) [on specific actions] and related reporting recommendations in clause 1.9.</p>	
<p>CC2.1d Please explain why you do not have a process in place for assessing and managing risks and opportunities from climate change, and whether you plan to introduce such a process in the future</p> <p><i>[table question]</i></p>	<p>GRI 103: MANAGEMENT APPROACH (applied together with <i>GRI 305: Emissions</i>)</p> <p>General requirements for reporting the management approach</p> <p>Reporting requirements in clause 1.2 [if there is no management approach for a material topic].</p>	
Business Strategy		
<p>CC2.2 Is climate change integrated into your business strategy?</p> <p><i>[drop down menu selection]</i></p> <p>CC2.2a Please describe the process of how climate change is integrated into your business strategy and any outcomes of this process</p> <p><i>[free text question]</i></p> <p>CC2.2c Does your company use an internal price on carbon?</p> <p><i>[drop down menu selection]</i></p> <p>CC2.2d Please provide details and examples of how your company uses an internal price on carbon</p> <p><i>[free text question]</i></p>	<p>GRI 102: GENERAL DISCLOSURES</p> <p>Disclosure 102-14 Statement from senior decision-maker</p> <p>a. A statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy for addressing sustainability.</p> <p>Disclosure 102-15 Key impacts, risks, and opportunities</p> <p>a. A description of key impacts, risks, and opportunities.</p> <p>Reporting recommendations in clauses:</p> <ul style="list-style-type: none"> 2.2.3 [on the approach to prioritizing challenges and opportunities] 2.2.4 [on conclusions about progress and performance] <p><i>Continues on next page »</i></p>	<p>The information requested by CC2.2 and CC2.2a can be reported with Disclosures 102-14 and 102-15. However, Disclosures 102-14 and 102-15 have a broader scope than the corresponding CDP questions, referring to economic, environmental and social topics more generally.</p> <p>GRI does not include specific requirements on the disclosure of an internal price on carbon. However, organizations can report this as part of their management approach disclosures for emissions (see <i>GRI 305: Emissions</i> and <i>GRI 103: Management Approach</i>).</p>

CDP Questions	GRI Standards	Comments
	<p>» <i>Continues from previous page</i></p> <ul style="list-style-type: none"> • 2.2.9 [on prioritization of key economic, environmental, and social topics as risks and opportunities] • 2.2.10 [on targets, performance against targets, and lessons learned] <p>GRI 103: MANAGEMENT APPROACH (applied together with <i>GRI 305: Emissions</i>)</p> <p>Disclosure 103-2 (c-i, c-vii) The management approach and its components</p> <p>Disclosure 103-2 (c-i) [on policies] and related reporting recommendations in clause 1.3.</p> <p>Disclosure 103-2 (c-vii) [on specific actions] and related reporting recommendations in clause 1.9.</p>	
<p>CC2.2b Please explain why climate change is not integrated into your business strategy</p> <p><i>[free text question]</i></p>	<p>GRI 103: MANAGEMENT APPROACH (applied together with <i>GRI 305: Emissions</i>)</p> <p>General requirements for reporting the management approach</p> <p>Reporting requirements in clause 1.2 [if there is no management approach for a material topic].</p>	<p>GRI reporters that have identified Emissions as a material topic, but who do not have an approach to manage the impact(s) of emissions, are required to describe any plans to implement a management approach or the reasons for not having a management approach.</p>
Engagement with Policy Makers		
<p>CC2.3 Do you engage in activities that could either directly or indirectly influence public policy on climate change through any of the following?</p> <p><i>[tick-box selection]</i></p> <p>CC2.3a On what issues have you been engaging directly with policy makers?</p> <p><i>[table question]</i></p> <p>CC2.3b Are you on the Board of any trade associations or provide funding beyond membership?</p> <p><i>[drop down menu selection]</i></p> <p><i>Continues on next page »</i></p>	<p>GRI 102: GENERAL DISCLOSURES</p> <p>Disclosure 102-12 External initiatives</p> <p>a. A list of externally-developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes, or which it endorses.</p> <p>Disclosure 102-13 Membership of associations</p> <p>a. A list of the main memberships of industry or other associations, and national or international advocacy organizations.</p> <p>Reporting recommendations in clause 1.5 [on which memberships to include].</p> <p><i>Continues on next page »</i></p>	<p>The information requested by CC2.3 – CC2.3g can be reported with Disclosures 102-12, 102-13 and the management approach disclosures from <i>GRI 415: Public Policy</i>. However, Disclosures 102-12, 102-13 and the management approach disclosures have a broader scope than the corresponding CDP questions, referring to economic, environmental and social topics more generally.</p>

CDP Questions	GRI Standards	Comments
<p>» <i>Continues from previous page</i></p> <p>CC2.3c Please enter the details of those trade associations that are likely to take a position on climate change legislation</p> <p><i>[table question]</i></p> <p>CC2.3d Do you publicly disclose a list of all the research organizations that you fund?</p> <p><i>[drop down menu selection]</i></p> <p>C2.3e Please provide details of the other engagement activities that you undertake</p> <p><i>[free text question]</i></p> <p>CC2.3f 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?</p> <p><i>[free text question]</i></p> <p>CC2.3g Please explain why you do not engage with policy makers</p> <p><i>[free text question]</i></p>	<p>» <i>Continues from previous page</i></p> <p>GRI 415: PUBLIC POLICY</p> <p>1. Management approach disclosures (from <i>GRI 415: Public Policy</i>)</p> <p>Reporting recommendations in clauses:</p> <ul style="list-style-type: none"> • 1.2.1 [on significant issues related to public policy development and lobbying] • 1.2.2 [on its stance on these issues] 	
CC3. Targets and Initiatives		
Targets		
<p>CC3.1 Did you have an emissions reduction or renewable energy consumption or production target that was active (ongoing or reached completion) in the reporting year?</p> <p><i>[drop down menu selection]</i></p> <p>CC3.1a Please provide details of your absolute target</p> <p><i>[table question]</i></p> <p><i>Continues on next page »</i></p>	<p>GRI 102: GENERAL DISCLOSURES</p> <p>Disclosure 102-14 Statement from senior decision-maker</p> <p>a. A statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy for addressing sustainability.</p> <p><i>Continues on next page »</i></p>	<p>The information requested by CC3.1-CC3.1c, CC3.1e and CC3.1f can be reported with Disclosures 102-14, 102-15 and Disclosure 103-2 (c-iii) together with <i>GRI 305: Emissions</i>. However, these disclosures have a broader scope than the corresponding CDP questions, referring to economic, environmental and social topics more generally.</p> <p>Some CDP questions are more specific: e.g., CC3.1 asks responders to provide details on intensity targets. In other cases, the GRI Standards recommend organizations to provide further contextual information: e.g., the range of entities included in the goals and targets, and their location.</p> <p><i>Continues on next page »</i></p>

CDP Questions	GRI Standards	Comments
» Continues from previous page	» Continues from previous page	» Continues from previous page
CC3.1b Please provide details of your intensity target [table question]	Reporting recommendations in clauses: <ul style="list-style-type: none">2.1.5 [on views on performance with respect to targets]2.1.6 [on the organization’s main challenges, targets, and goals]	The GRI Standards do not specifically require an explanation of why an organization does not have a target or a forecast of emissions for the next five years (as in CC3.1f).
CC3.1c Please also indicate what change in absolute emissions this intensity target reflects [table question]	Disclosure 102-15 Key impacts, risks, and opportunities a. A description of key impacts, risks, and opportunities. Reporting recommendations in clauses:	
CC3.1d Please provide details of your renewable energy consumption and/or production target in your direct operations [table question]	<ul style="list-style-type: none">2.2.10 [on targets, performance against targets, and lessons learned]2.2.11 [on targets, medium-term objectives and goals related to key risks and opportunities]	
CC3.1e For all of your targets, please provide details on the progress made in the reporting year [table question]	GRI 103: MANAGEMENT APPROACH (applied together with GRI 302: Energy and GRI 305: Emissions) Disclosure 103-2 (c-iii) The management approach and its components	
CC3.1f Please explain: (i) why you do not have a target; and (ii) forecast how your emissions will change over the next five years [free text question]	Disclosure 103-2 (c-iii) [on goals and targets] and related reporting recommendations in clauses: <ul style="list-style-type: none">1.5.1 [on the baseline and context for goals and targets]1.5.3 [on the expected result]1.5.4 [on the expected timeline for achieving each goal and target]1.5.5 [on whether goals and targets are mandatory or voluntary]	
	GRI 305: EMISSIONS Disclosure 305-3 (e) Other indirect (Scope 3) GHG emissions e. Base year for the calculation, if applicable, including: <ul style="list-style-type: none">i. the rationale for choosing it;ii. emissions in the base year;iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.	

CDP Questions	GRI Standards	Comments
Emissions Reduction Initiatives		
<p>CC3.2 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?</p> <p><i>[drop down menu selection]</i></p> <p>CC3.2a Please 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</p> <p><i>[table question]</i></p>	<p>No direct linkage.</p>	<p>The GRI Standards do not require specific information on low carbon products. However, this can be related to Disclosure 302-5, which focuses on the reductions in energy requirements of products and services.</p>
<p>CC3.3 Did you have emissions reduction initiatives that were active within the reporting year (this can include those in the planning and/or implementation phases)</p> <p><i>[drop down menu selection]</i></p> <p>CC3.3a Please identify the total number of projects at each stage of development, and for those in the implementation stages, the estimated CO₂e savings</p> <p><i>[table question]</i></p> <p>CC3.3b For those initiatives implemented in the reporting year, please provide details in the table below</p> <p><i>[table question]</i></p> <p>CC3.3c What methods do you use to drive investment in emissions reduction activities?</p> <p><i>[table question]</i></p> <p>CC3.3d If you do not have any emissions reduction initiatives, please explain why not</p> <p><i>[free text question]</i></p>	<p>GRI 103: MANAGEMENT APPROACH (applied together with <i>GRI 305: Emissions</i>)</p> <p>Disclosure 103-2 (c-vii) The management approach and its components</p> <p>Disclosure 103-2 (c-vii) [on specific actions] and related reporting recommendations in clause 1.9.</p> <p>GRI 305: EMISSIONS</p> <p>Disclosure 305-5 (a, d) Reduction of GHG emissions</p> <p>a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO₂ equivalent.</p> <p>d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).</p>	<p>Some CDP questions are more specific than the corresponding disclosures in the GRI Standards: e.g., CC3.3a asks responders to identify the total number of projects at each stage of development, and, for those in the implementation stages, the estimated CO₂e savings.</p>

CDP Questions	GRI Standards	Comments
CC5. Climate Change Risk		
CC5.1 Have you identified any inherent climate change risks that have the potential to generate a substantive change in your business operations, revenue or expenditure? <i>[tick-box selection]</i>	GRI 102: GENERAL DISCLOSURES Disclosure 102-15 Key impacts, risks, and opportunities a. A description of key impacts, risks, and opportunities. Reporting recommendations in clauses: <ul style="list-style-type: none"> • 2.2.1 [on its significant economic, environmental and social impacts, and associated challenges and opportunities] • 2.2.8 [on the most important risks and opportunities for the organization arising from sustainability trends] 	The information requested by CC5.1 – CC5.1c can be reported with Disclosures 102-15 and 201-2. However, Disclosure 102-15 has a broader scope than the corresponding CDP questions, referring to economic, environmental and social topics more generally.
CC5.1a Please describe your inherent risks driven by changes in regulation <i>[table question]</i>		
CC5.1b Please describe your inherent risks that are driven by change in physical climate parameters <i>[table question]</i>	GRI 201: ECONOMIC PERFORMANCE Disclosure 201-2 Financial implications and other risks and opportunities due to climate change a. Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including: <ol style="list-style-type: none"> a description of the risk or opportunity and its classification as either physical, regulatory, or other; a description of the impact associated with the risk or opportunity; the financial implications of the risk or opportunity before action is taken; the methods used to manage the risk or opportunity; the costs of actions taken to manage the risk or opportunity. 	
CC5.1c Please describe your inherent risks that are driven by changes in other climate-related developments <i>[table question]</i>		

CDP Questions	GRI Standards	Comments
<p>CC5.1d Please explain why you do not consider your company to be exposed to inherent risks driven by changes in regulation that have the potential to generate a substantive change in your business operations, revenue or expenditure</p> <p><i>[free text question]</i></p> <p>CC5.1e Please explain why you do not consider your company to be exposed to inherent risks driven by physical climate parameters that have the potential to generate a substantive change in your business operations, revenue or expenditure</p> <p><i>[free text question]</i></p> <p>CC5.1f Please explain why you do not consider your company to be exposed to inherent risks driven by changes in other climate- related developments that have the potential to generate a substantive change in your business operations, revenue or expenditure</p> <p><i>[free text question]</i></p>	<p>No direct linkage.</p>	<p>If CDP responders state that they are not exposed to a particular risk type, CDP requests an explanation as to why not in CC5.1d – CC5.1f.</p>
CC6. Climate Change Opportunities		
<p>CC6.1 Have you identified any inherent climate change opportunities that have the potential to generate a substantive change in your business operations, revenue or expenditure?</p> <p><i>[tick-box selection]</i></p> <p>CC6.1a Please describe your inherent opportunities that are driven by changes in regulation</p> <p><i>[table question]</i></p> <p><i>Continues on next page »</i></p>	<p>GRI 102: GENERAL DISCLOSURES</p> <p>Disclosure 102-15 Key impacts, risks, and opportunities</p> <p>a. A description of key impacts, risks, and opportunities.</p> <p>Reporting recommendations in clauses:</p> <ul style="list-style-type: none"> • 2.2.1 [on its significant economic, environmental and social impacts, and associated challenges and opportunities] • 2.2.8 [on the most important risks and opportunities for the organization arising from sustainability trends] <p><i>Continues on next page »</i></p>	<p>The information requested by CC6.1 – CC6.1.c can be reported with Disclosures 102-15 and 201-2. However, Disclosure 102-15 has a broader scope than the corresponding CDP questions, referring to economic, environmental and social topics more generally.</p>

CDP Questions	GRI Standards	Comments
<p>» Continues from previous page</p> <p>CC6.1b Please describe the inherent opportunities that are driven by changes in physical climate parameters</p> <p>[table question]</p> <p>CC6.1c Please describe the inherent opportunities that are driven by changes in other climate-related developments</p> <p>[table question]</p>	<p>» Continues from previous page</p> <p>GRI 201: ECONOMIC PERFORMANCE</p> <p>Disclosure 201-2 Financial implications and other risks and opportunities due to climate change</p> <p>a. Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including:</p> <ol style="list-style-type: none"> a description of the risk or opportunity and its classification as either physical, regulatory, or other; a description of the impact associated with the risk or opportunity; the financial implications of the risk or opportunity before action is taken; the methods used to manage the risk or opportunity; the costs of actions taken to manage the risk or opportunity. 	
<p>CC6.1d Please explain why you do not consider your company to be exposed to inherent opportunities driven by changes in regulation that have the potential to generate a substantive change in your business operations, revenue or expenditure</p> <p>[free text question]</p> <p>CC6.1e Please explain why you do not consider your company to be exposed to inherent opportunities driven by physical climate parameters that have the potential to generate a substantive change in your business operations, revenue or expenditure</p> <p>[free text question]</p> <p>Continues on next page »</p>	No direct linkage.	If CDP responders state that they are not exposed to a particular opportunity type, CDP requests an explanation as to why not in CC6.1d – CC6.1f.

CDP Questions	GRI Standards	Comments
<p>» <i>Continues from previous page</i></p> <p>CC6.1f Please explain why you do not consider your company to be exposed to inherent opportunities driven by changes in other climate-related developments that have the potential to generate a substantive change in your business operations, revenue or expenditure</p> <p><i>[free text question]</i></p>		
Emissions		
CC7. Emissions Methodology		
Base Year		
<p>CC7.1 Please provide your base year and base year emissions (Scopes 1 and 2)</p> <p><i>[table question]</i></p>	<p>GRI 305: EMISSIONS</p> <p>Disclosure 305-1 (d) Direct (Scope 1) GHG emissions</p> <p>d. Base year for the calculation, if applicable, including:</p> <ol style="list-style-type: none"> the rationale for choosing it; emissions in the base year; the context for any significant changes in emissions that triggered recalculations of base year emissions. <p>Disclosure 305-2 (d) Energy indirect (Scope 2) GHG emissions</p> <p>d. Base year for the calculation, if applicable, including:</p> <ol style="list-style-type: none"> the rationale for choosing it; emissions in the base year; the context for any significant changes in emissions that triggered recalculations of base year emissions. 	<p>In addition to the base year and the base year emissions, Disclosures 305-1 (d) and 305-2 (d) require the rationale for choosing the base year and the context for any significant changes in emissions that triggered recalculations of base year emissions.</p>
Methodology		
<p>CC7.2 Please give the name of the standard, protocol or methodology you have used to collect activity data and calculate Scope 1 and Scope 2 emissions</p> <p><i>[drop down menu selection]</i></p> <p><i>Continues on next page »</i></p>	<p>GRI 305: EMISSIONS</p> <p>Disclosure 305-1 (g) Direct (Scope 1) GHG emissions</p> <p>g. Standards, methodologies, assumptions, and/or calculation tools used.</p> <p><i>Continues on next page »</i></p>	<p>CDP asks responders to select the applicable methodology or methodologies in CC7.2. Assumptions and sources of uncertainty should be reported in CC8.5.</p>

CDP Questions	GRI Standards	Comments
<p>» <i>Continues from previous page</i></p> <p>CC7.2a If you have selected "Other" in CC7.2 please provide details of the standard, protocol or methodology you have used to collect activity data and calculate Scope 1 and Scope 2 emissions</p> <p><i>[free text question]</i></p>	<p>» <i>Continues from previous page</i></p> <p>Disclosure 305-2 (g) Energy indirect (Scope 2) GHG emissions</p> <p>g. Standards, methodologies, assumptions, and/or calculation tools used.</p> <p>Disclosure 305-5 (e) Reduction of GHG emissions</p> <p>e. Standards, methodologies, assumptions, and/or calculation tools used.</p>	
<p>CC7.3 Please give the source for the global warming potentials you have used</p> <p><i>[table question]</i></p>	<p>GRI 305: EMISSIONS</p> <p>Disclosure 305-1 (b, e) Direct (Scope 1) GHG emissions</p> <p>b. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.</p> <p>e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</p> <p>Disclosure 305-2 (c, e) Energy indirect (Scope 2) GHG emissions</p> <p>c. If available, the gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.</p> <p>e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</p> <p>Disclosure 305-5 (b) Reduction of GHG emissions</p> <p>b. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.</p>	<p>Disclosures 305-1 (e) and 305-2 (e) require either a reference to the global warming potential source or the global warming potential rates.</p> <p>Disclosures 305-1 (b), 305-2 (c) and 305-5 (b) require disclosure of the gases included in the calculation, if available.</p> <p>CC7.3 requests a breakdown of the global warming potential source by gas.</p>
<p>CC7.4 Please give the emissions factors you have applied and their origin; alternatively, please attach an Excel spreadsheet with this data at the bottom of this page</p> <p><i>[table question]</i></p>	<p>GRI 305: EMISSIONS</p> <p>Disclosure 305-1 (e) Direct (Scope 1) GHG emissions</p> <p>e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</p> <p><i>Continues on next page »</i></p>	<p>Disclosures 305-1 (e) and 305-2 (e) require the source of the emissions factors used.</p> <p><i>Continues on next page »</i></p>

CDP Questions	GRI Standards	Comments
	» Continues from previous page	» Continues from previous page
	Disclosure 305-2 (e) Energy indirect (Scope 2) GHG emissions e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.	In addition to the source of the emissions factors used, CC7.4 also requests the actual emissions factors, the fuel/material/energy to which the emissions factors apply, and the unit of measurement.
CC8. Emissions Data		
Boundary		
CC8.1 Please select the boundary you are using for your Scope 1 and 2 greenhouse gas inventory <i>[drop down menu selection]</i>	GRI 305: EMISSIONS Disclosure 305-1 (f) Direct (Scope 1) GHG emissions f. Consolidation approach for emissions; whether equity share, financial control, or operational control. Disclosure 305-2 (f) Energy indirect (Scope 2) GHG emissions f. Consolidation approach for emissions; whether equity share, financial control, or operational control.	Both GRI and CDP recommend selecting a consistent consolidation approach for emissions, for both Scope 1 and 2 (see clause 2.2.3 in <i>GRI 305: Emissions</i>).
Scope 1 and 2 Emissions Data		
CC8.2 Please provide your gross global Scope 1 emissions figures in metric tonnes CO ₂ e <i>[number field]</i>	GRI 305: EMISSIONS Disclosure 305-1 (a) Direct (Scope 1) GHG emissions a. Gross direct (Scope 1) GHG emissions in metric tons of CO ₂ equivalent.	Disclosure 305-1 requires that the gross Scope 1 GHG emissions exclude any GHG trades (see clause 2.1.1). In its guidance document, CDP also indicates that gross emissions should be reported before any reductions for offsets are made.
CC8.3 Please describe your approach to reporting Scope 2 emissions <i>[drop down menu]</i> CC8.3a Please provide your gross global Scope 2 emissions figures in metric tonnes CO ₂ e <i>[table question]</i>	GRI 305: EMISSIONS Disclosure 305-2 (a, b, g) Energy indirect (Scope 2) GHG emissions a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO ₂ equivalent. b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO ₂ equivalent. g. Standards, methodologies, assumptions, and/or calculation tools used.	Disclosure 305-2 requires organizations to report the standards, methodologies, assumptions, and/or calculation tools used for calculating Scope 2 emissions. Disclosure 305-2 requires that the gross Scope 2 GHG emissions exclude any GHG trades (see clause 2.3.1). CDP allows companies to reflect their purchase of low-carbon electricity in their Scope 2 figure, provided that the purchase has been tracked by appropriate instruments, and that the production and consumption of the electricity has taken place within the same grid region. CDP's approach to Scope 2 accounting is available in the technical note "Accounting of Scope 2 emissions", available at www.cdp.net/guidance .

CDP Questions	GRI Standards	Comments
CC8.4 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? <i>[drop down menu selection]</i> CC8.4a Please 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 <i>[table question]</i>	GRI 103: MANAGEMENT APPROACH (applied together with <i>GRI 305: Emissions</i>) Disclosure 103-1 (b, c) Explanation of the material topic and its Boundary b. The Boundary for the material topic, which includes a description of: i. where the impacts occur; ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships. c. Any specific limitation regarding the topic Boundary	For each source of Scope 1 and Scope 2 emissions that are within the selected reporting boundary but which are not included in the disclosure, CDP requests an explanation of why the source is excluded.
Data Accuracy		
CC8.5 Please estimate the level of uncertainty of the total gross global Scope 1 and 2 emissions figures that you have supplied and specify the sources of uncertainty in your data gathering, handling and calculations <i>[table question]</i>	No direct linkage.	The GRI standards do not specifically require reporting the level of uncertainty for Scope 1 and Scope 2 emissions figures (as in CC8.5). However, this information can be reported with Disclosures 305-1 (g) and 305-2 (g), which require organizations to report the standards, methodologies, assumptions and/or calculation tools used for Scope 1 and Scope 2 emissions respectively.
External Verification or Assurance		
CC8.6 Please indicate the verification/assurance status that applies to your reported Scope 1 emissions <i>[drop down menu selection]</i> CC8.6a Please provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements <i>[table question]</i>	GRI 102: GENERAL DISCLOSURES Disclosure 102-56 (a, b-i) External assurance a. A description of the organization's policy and current practice with regard to seeking external assurance for the report.	GRI requires organizations to provide information about external assurance for the sustainability report under Disclosure 102-56. However, this information is not presented per disclosure (e.g., Disclosures 305-1 and 305-2 on Scope 1 and Scope 2 GHG emissions). CDP requests information on third-party verification/assurance only. In addition, it requests further details of the verification/ assurance undertaken, such as the proportion of reported Scope 1 and 2 emissions verified. It also requests that responders attach a copy of the verification statement to their response.
<i>Continues on next page »</i>	<i>Continues on next page »</i>	<i>Continues on next page »</i>

CDP Questions	GRI Standards	Comments
<p>» Continues from previous page</p> <p>If “No third party verification or assurance - regulatory CEMS required” selected in CC8.6:</p> <p>CC8.6b Please provide further details of the regulatory regime to which you are complying that specifies the use of Continuous Emissions Monitoring Systems (CEMS)</p> <p>[table question]</p> <p>CC8.7 Please indicate the verification/assurance status that applies to your reported Scope 2 emissions</p> <p>[drop down menu selection]</p> <p>CC8.7a Please provide further details of the verification/assurance undertaken for your Scope 2 emissions, and attach the relevant statements</p> <p>[table question]</p> <p>CC8.8 Please identify if any data points have been verified as part of the third party verification work undertaken, other than the verification of emissions figures reported in CC8.6, CC8.7 and CC14.2</p> <p>[table question]</p>	<p>» Continues from previous page</p> <p>b. If the report has been externally assured:</p> <p>i. A reference to the external assurance report, statements, or opinions. If not included in the assurance report accompanying the sustainability report, a description of what has and what has not been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process;</p>	<p>» Continues from previous page</p> <p>For Scope 2, CDP asks the company to specify whether the verification pertains to the company’s location-based Scope 2 emissions figure or the market-based Scope 2 emissions figure.</p> <p>In addition, CDP allows responders that do not have third-party verification or assurance in place but are required to gather data using Continuous Emissions Monitoring Systems (CEMS) as part of a regulatory regime to report this in questions CC8.6 and CC8.6b.</p> <p>In the GRI Standards, when reporting the management approach for emissions, the reporting organization can also explain whether it is subject to any country, regional, or industry-level emissions regulations and policies.</p>
Carbon Dioxide Emissions from Biologically Sequestered Carbon		
<p>CC8.9 Are carbon dioxide emissions from biologically sequestered carbon relevant to your organization?</p> <p>[drop down menu selection]</p> <p>CC8.9a Please provide the emissions from biologically sequestered carbon relevant to your organization in metric tonnes CO₂</p> <p>[number field]</p>	<p>GRI 305: EMISSIONS</p> <p>Disclosure 305-1 (c) Direct (Scope 1) GHG emissions</p> <p>c. Biogenic CO₂ emissions in metric tons of CO₂ equivalent.</p> <p>Disclosure 305-3 (c) Other indirect (Scope 3) GHG emissions</p> <p>c. Biogenic CO₂ emissions in metric tons of CO₂ equivalent.</p>	<p>In CC8.9 CDP invites disclosure of carbon dioxide emissions from biologically sequestered carbon from sources deemed relevant by the responder, whether direct or indirect.</p> <p>For GRI, organizations are required to report carbon dioxide emissions from biologically sequestered carbon separately from the gross GHG emissions for Scopes 1 and 3 (see clauses 2.1.2 and 2.5.3 in GRI 305: Emissions).</p> <p>In the GRI Standards, carbon dioxide emissions from biologically sequestered carbon are referred to as ‘biogenic CO₂ emissions’.</p>

CDP Questions	GRI Standards	Comments
CC9. Scope 1 Emissions Breakdown		
CC9.1 Do you have Scope 1 emissions sources in more than one country? <i>[drop down menu selection]</i> CC9.1a Please break down your total gross global Scope 1 emissions by country/region <i>[table question]</i> CC9.2 Please indicate which other Scope 1 emissions breakdowns you are able to provide (tick all that apply) <i>[tick-box question]</i> CC9.2a By business division <i>[table question]</i> CC9.2b By facility <i>[table question]</i> CC9.2c By GHG type <i>[table question]</i> CC9.2d By activity <i>[table question]</i>	GRI 305: EMISSIONS Disclosure 305-1 (b) Direct (Scope 1) GHG emissions b. Gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all. Reporting recommendations in clause 2.2.5 [on breakdowns of direct (Scope 1) GHG emissions].	CDP requests a breakdown of Scope 1 emissions by country/region and invites further disaggregation by business division, facility, GHG type and activity. For GRI, Disclosure 305-1 requires organizations to report which gases have been included in the calculation of the gross Scope 1 emissions. Organizations are recommended to disaggregate Scope 1 emissions data where this aids transparency or comparability over time, such as by business unit or facility, or country.
CC10. Scope 2 Emissions Breakdown		
CC10.1 Do you have Scope 2 emissions sources in more than one country? <i>[drop down menu selection]</i> CC10.1a Please break down your total gross global Scope 2 emissions and energy consumption by country/region <i>[table question]</i> <i>Continues on next page »</i>	GRI 302: ENERGY Disclosure 302-1 Energy consumption within the organization Reporting recommendations in clause 2.2.6 [on breakdowns of energy consumption data]. <i>Continues on next page »</i>	CDP requests a breakdown by country/region of Scope 2 emissions and purchased and consumed electricity, heat, steam or cooling, including low-carbon. It then invites further disaggregation of Scope 2 emissions by business division, facility and activity. The GRI Standards recommend organizations to disaggregate energy consumption data and Scope 2 emissions data where this aids transparency or comparability over time, such as by business unit or facility, or country. <i>Continues on next page »</i>

CDP Questions	GRI Standards	Comments
<p>» <i>Continues from previous page</i></p> <p>CC10.2 Please indicate which other Scope 2 emissions breakdowns you are able to provide (tick all that apply)</p> <p><i>[tick-box selection]</i></p> <p>CC10.2a By business division</p> <p><i>[table question]</i></p> <p>CC10.2b By facility</p> <p><i>[table question]</i></p> <p>CC10.2c By activity</p> <p><i>[table question]</i></p>	<p>» <i>Continues from previous page</i></p> <p>GRI 305: EMISSIONS</p> <p>Disclosure 305-2 Energy indirect (Scope 2) GHG emissions</p> <p>Reporting recommendations in clause 2.4.5 [on breakdowns of energy indirect (Scope 2) GHG emissions].</p>	<p>» <i>Continues from previous page</i></p> <p>CDP asks responders to specify whether their breakdown pertains to the market-based Scope 2 figure or their location-based Scope 2 figure.</p>
CC11. Energy		
<p>CC11.1 What percentage of your total operational spend in the reporting year was on energy?</p> <p><i>[drop down menu selection]</i></p>	<p>See "Comments".</p>	<p>The total operating costs (or 'operational spend') are reported with Disclosure 201-1 from <i>GRI 201: Economic Performance</i>.</p> <p>In addition, organizations are required to describe the resources for managing each material topic, if applicable, under Disclosure 103-2 (c-v) from <i>GRI 103: Management Approach</i>.</p>
<p>CC11.2 Please state how much heat, steam and cooling in MWh your organization has purchased and consumed during the reporting year</p> <p><i>[table question]</i></p> <p>CC11.3 Please state how much fuel in MWh your organization has consumed (for energy purposes) during the reporting year</p> <p><i>[number field]</i></p> <p><i>Continues on next page »</i></p>	<p>GRI 302: ENERGY</p> <p>Disclosure 302-1 (a, b, c, e, g) Energy consumption within the organization</p> <p>a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.</p> <p>b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.</p> <p><i>Continues on next page »</i></p>	<p>Both GRI and CDP require data on fuel consumed and electricity, heat(ing), cooling and steam purchased and consumed.</p> <p>When reporting self-generated energy consumption in both GRI and CDP, organizations are required to avoid the double-counting of fuel consumption. For example, if an organization generates electricity from coal and then consumes the generated electricity, the energy consumption is only counted once, under fuel consumption.</p> <p><i>Continues on next page »</i></p>

CDP Questions	GRI Standards	Comments
CC12. Emissions Performance		
Emissions History		
<p>CC12.1 How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to the previous year?</p> <p><i>[drop down menu selection]</i></p> <p>CC12.1a Please 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</p> <p><i>[table question]</i></p> <p>CC12.1b Is your emissions performance calculations in CC12.1 and CC12.1a based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?</p> <p><i>[drop down menu selection]</i></p>	<p>GRI 305: EMISSIONS</p> <p>Disclosure 305-5 (a, c, d) Reduction of GHG emissions</p> <p>a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO₂ equivalent.</p> <p><i>See also 'Guidance for Disclosure 305-5' Extract: The organization can report reductions disaggregated by initiatives or groups of initiatives.</i></p> <p>c. Base year or baseline, including the rationale for choosing it.</p> <p>d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).</p>	<p>Disclosure 305-5 requires organizations to report the amount of GHG emissions reductions achieved as a direct result of initiatives to reduce emissions. Reductions in emissions that result from reduced production capacity or outsourcing are not included in Disclosure 305-5 (see clause 2.9.1). Organizations are required to report, separately, reductions for Scope 1, Scope 2 and/or Scope 3 if reporting two or more Scope types.</p> <p>CDP requests organizations to indicate whether the emissions performance calculations in CC12.1 and CC12.1a are based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure. GRI requires organizations to indicate the Scopes in which reductions took place when reporting the reduction of GHG emissions in Disclosure 305-5 (either 1, 2 and/or 3).</p> <p>In CDP, organizations are asked to identify the reasons for any change in the gross global emissions (Scope 1 and 2 combined) and provide the change in emissions attributed to the reason as a percentage of the Scope 1 and 2 combined emissions. In addition to emissions reduction activities, reasons reported in CDP may also include divestments, acquisitions, change in boundary, etc. Changes include reduction, increase or constancy in the amount of emissions compared to the previous year. For GRI, organizations are not required to identify the reasons for changes in gross global emissions, but can report reduction of emissions by initiative (e.g., process redesign, fuel switching).</p> <p>While in CDP comparisons are made against the previous year, with the GRI Standards organizations have flexibility in selecting the base year or baseline and are then required to report the rationale for choosing it.</p> <p>GRI recommends presenting information for the current reporting period and at least two previous periods, including for Disclosures 305-1 and 305-2 (see clause 2.7.1 in <i>GRI 101: Foundation</i>).</p>

CDP Questions	GRI Standards	Comments
Emissions Intensity		
<p>CC12.2 Please describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tonnes CO₂e per unit currency total revenue</p> <p>[table question]</p> <p>CC12.3 Please provide an additional intensity (normalized) metric that is appropriate to your business operations</p> <p>[table question]</p>	<p>GRI 305: EMISSIONS</p> <p>Disclosure 305-4 (a, b, c) GHG emissions intensity</p> <ul style="list-style-type: none"> a. GHG emissions intensity ratio for the organization. b. Organization-specific metric (the denominator) chosen to calculate the ratio. c. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3). 	<p>For GRI, organizations are required to report at least one GHG emissions ratio. The ratio can be for either Scope 1, Scope 2, or Scope 3 GHG emissions, or a combination of both Scope 1 and 2. The selection of the most appropriate ratio denominator is left to the discretion of the organization (for examples of organization-specific metrics, see 'Guidance for Disclosure 305-4'). GRI also requires disclosure of the gases included in the calculation of the intensity ratio under Disclosure 305-4 (d).</p> <p>In CDP, organizations need to provide the emissions intensity ratios for Scope 1 and 2 combined per unit currency total revenue, and for an additional intensity (normalized) metric appropriate to their business operations.</p> <p>In addition, CDP requests, for each of the intensity ratios provided, the percentage change from the previous year, the direction of change from the previous year, and the reason for change.</p> <p>For GRI, organizations can report an intensity figure for their Scope 3 emissions, whereas CDP requests intensity figures for Scope 1 and 2 emissions only.</p>
CC13. Emissions Trading		
<p>CC13.1 Do you participate in any emissions trading schemes?</p> <p>[drop down menu selection]</p> <p>CC13.1a Please complete the following table for each of the emission trading schemes in which you participate</p> <p>[table question]</p> <p>CC13.1b What is your strategy for complying with the schemes in which you participate or anticipate participating?</p> <p>[free text question]</p> <p>Continues on next page »</p>	<p>GRI 305: EMISSIONS</p> <p>1. Management approach disclosures (from <i>GRI 305: Emissions</i>)</p> <p>Reporting requirements in clause 1.2 [on explaining whether offsets were used to meet the GHG emissions targets].</p>	<p>GRI does not include specific requirements on the disclosure of emissions trading schemes or project-based carbon credits or credit purchase. However, organizations can report this as part of their management approach disclosures for emissions (see <i>GRI 305: Emissions</i> and <i>GRI 103: Management Approach</i>).</p>

CDP Questions	GRI Standards	Comments
<p>» <i>Continues from previous page</i></p> <p>CC13.2 Has your organization originated any project-based carbon credits or purchased any within the reporting period?</p> <p><i>[drop down menu selection]</i></p> <p>CC13.2a Please provide details on the project-based carbon credits originated or purchased by your organization in the reporting period</p> <p><i>[table question]</i></p>		
CC14. Scope 3 Emissions		
<p>CC14.1 Please account for your organization's Scope 3 emissions, disclosing and explaining any exclusions</p> <p><i>[table question]</i></p>	<p>GRI 305: EMISSIONS</p> <p>Disclosure 305-3 (a, d, f, g) Other indirect (Scope 3) GHG emissions</p> <p>a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO₂ equivalent.</p> <p>d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.</p> <p><i>See also 'Guidance for Disclosure 305-3'</i> <i>Extract:</i> For each of these categories and activities, the organization can provide a figure in CO₂ equivalent or explain why certain data are not included.</p> <p>f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</p> <p>g. Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p>For GRI, organizations are required to report the gross Scope 3 emissions and indicate the Scope 3 emissions categories and activities included in the calculation. Organizations can disaggregate data by the categories and activities documented in the WRI and WBCSD 'GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard'.</p> <p>Disclosure 305-3 requires that the gross Scope 3 GHG emissions exclude any GHG trades and energy indirect (Scope 2) GHG emissions from this disclosure (see clauses 2.5.1 and 2.5.2).</p> <p>GRI requires further details for Scope 3 emissions, such as the chosen base year, the rationale for choosing the base year, emissions in the base year, and the context for any significant changes in emissions that triggered recalculations of base year emissions (Disclosure 305-3 (e)).</p> <p>CDP requests a disaggregation of data by the categories and activities documented in the WRI and WBCSD 'GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard'. CDP also requests further details on the percentage of Scope 3 emissions calculated using data obtained from suppliers or other value chain partners in its table (column 5).</p> <p><i>Continues on next page »</i></p>

CDP Questions	GRI Standards	Comments
		<p>» <i>Continues from previous page</i></p> <p>GRI also requires disclosure of the gases included in the calculation of the intensity ratio under Disclosure 305-3 (b).</p> <p>CDP responders may report the gases included in the calculation under the "Emissions calculation methodology" column in CC14.1.</p>
<p>CC14.2 Please indicate the verification/assurance status that applies to your reported Scope 3 emissions</p> <p><i>[drop down menu selection]</i></p> <p>CC14.2a Please provide further details of the verification/assurance undertaken, and attach the relevant statements</p> <p><i>[table question]</i></p>	<p>GRI 102: GENERAL DISCLOSURES</p> <p>Disclosure 102-56 (a, b-i) External assurance</p> <p>a. A description of the organization's policy and current practice with regard to seeking external assurance for the report.</p> <p>b. If the report has been externally assured:</p> <p>i. A reference to the external assurance report, statements, or opinions. If not included in the assurance report accompanying the sustainability report, a description of what has and what has not been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process;</p>	<p>GRI requires organizations to provide information about external assurance for the sustainability report under Disclosure 102-56. However, this information does not have to be presented per disclosure (e.g., Disclosure 305-3 on Scope 3 GHG emissions).</p> <p>CDP requests information on third-party verification/assurance only. In addition, it requests further details of the third-party verification/assurance undertaken, such as the proportion of reported Scope 3 emissions verified, and it also requests that responders attach a copy of the verification statement to their response.</p>
<p>CC14.3 Are you able to compare your Scope 3 emissions for the reporting year with those for the previous year for any sources?</p> <p><i>[drop down menu selection]</i></p> <p>CC14.3a Please identify the reasons for any change in your Scope 3 emissions and for each of them specify how your emissions compare to the previous year</p> <p><i>[table question]</i></p>	<p>GRI 305: EMISSIONS</p> <p>Disclosure 305-5 (a, c, d) Reduction of GHG emissions</p> <p>a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO₂ equivalent.</p> <p><i>See also 'Guidance for Disclosure 305-5' Extract: The organization can report reductions disaggregated by initiatives or groups of initiatives.</i></p> <p>c. Base year or baseline, including the rationale for choosing it.</p> <p>d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).</p>	<p>Disclosure 305-5 requires organizations to report the amount of GHG emissions reductions achieved as a direct result of initiatives to reduce emissions. Reductions in emissions that result from reduced production capacity or outsourcing are not included in Disclosure 305-5. Organizations are required to report, separately, reductions for Scope 1, Scope 2 and/or Scope 3 if reporting two or more Scope types.</p> <p>GRI also requires disclosure of the gases included in the calculation, and the standards, methodologies, assumptions, and/or calculation tools used, under Disclosures 305-5 (b) and 305-5 (e), respectively.</p> <p><i>Continues on next page »</i></p>

CDP Questions	GRI Standards	Comments
		<p>» <i>Continues from previous page</i></p> <p>In CC14.3a, organizations are asked to identify the reasons for any change in the Scope 3 emissions and how they compare to the previous year as percentage change. In addition to emissions reduction activities, reasons reported in CDP may also include divestments, acquisitions, change in boundary, etc. Changes include reduction, increase or constancy in the amount of emissions compared to the previous year. For GRI, organizations are not required to identify the reasons for changes in gross global emissions, but can report reduction of emissions by initiative (e.g., process redesign, fuel switching).</p> <p>While in CDP comparisons are made against the previous year, with the GRI Standards organizations have flexibility in selecting the base year or baseline and are then required to report the rationale for choosing it.</p> <p>GRI recommends presenting information for the current reporting period and at least two previous periods, including for Disclosure 305-3 (see clause 2.7.1 in <i>GRI 101: Foundation</i>).</p>
<p>CC14.4 Do you engage with any of the elements of your value chain on GHG emissions and climate change strategies?</p> <p><i>[tick-box selection]</i></p> <p>CC14.4a Please give details of methods of engagement, your strategy for prioritizing engagements and measures of success</p> <p><i>[free text question]</i></p> <p>CC14.4b To give a sense of scale of this engagement, please give the number of suppliers with whom you are engaging and the proportion of your total spend that they represent</p> <p><i>[table question]</i></p> <p><i>Continues on next page »</i></p>	See "Comments".	<p>GRI does not include specific requirements on the disclosure of engagement with value chain elements on GHG emissions and climate change strategies. However, organizations can report this as part of their management approach for emissions and/or supplier environmental assessment (see <i>GRI 103: Management Approach</i> together with <i>GRI 305: Emissions</i> and/or <i>GRI 308: Supplier Environmental Assessment</i>).</p>

CDP Questions	GRI Standards	Comments
<p>» <i>Continues from previous page</i></p> <p>CC14.4c Please explain why you do not engage with any elements of your value chain on GHG emissions and climate change strategies, and any plans you have to develop an engagement strategy in the future</p> <p><i>[free text question]</i></p>		



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