
CDP Question Changes and Map: 2019 to 2020

(Updated June 2020)

CDP Climate Change Questionnaire



Contents

CDP Question Changes and Map: 2019 to 2020	1
1. Introduction.....	3
2. 2019 to 2020 changes	4
3. 2020 map.....	20

Copyright © CDP Worldwide 2020

The copyright in this document is owned by CDP Worldwide, a registered charity number 1122330 and a company limited by guarantee, registered in England number 05013650.

Plantation Place South
4th Floor
60 Great Tower St
London EC3R 5AD

Contact respond@cdp.net

Any use of any part of this document must be licensed by CDP. Any unauthorized use is prohibited, and CDP reserves the right to protect its copyright by all legal means necessary.

1. Introduction

Developments to our questionnaires reflect and drive best practice, and improve both data quality and the disclosure experience. CDP has sought to stabilize the climate change questionnaire for 2020 as much as possible.

This document includes two tables:

- ▼ The first indicates where 2020 questions differ from the 2019 questionnaire, due to a minor change, modification, or a development.
- ▼ The second sets out the structure of the 2020 questionnaire, shows which questions form the minimum version of the questionnaire, and indicates the linkages between questions. It presents a list of the modules and questions.

The 2020 climate change questionnaire, including sector questions and the reporting guidance, can be viewed at www.cdp.net/en/guidance.

Summary of 2020 changes to the climate change questionnaire

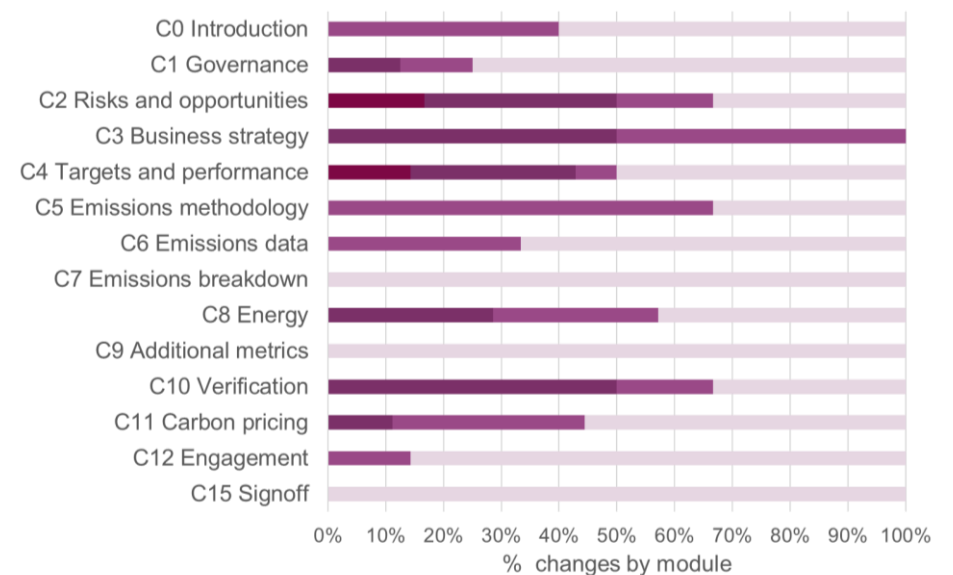
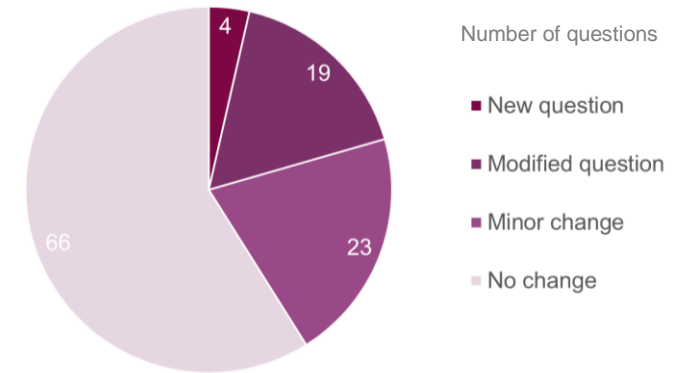
80% of the questions in the 2020 climate change questionnaire have either no change or minor changes. A total of 19 questions are modified from their 2019 counterparts. Note that some questions in the climate change questionnaire will not appear for certain sectors in 2020. These are detailed in table 3.

The figures opposite show the magnitude of changes within each module.

Summary of 2020 changes to sector specific questions

New sector questions have been introduced for the following sectors: Capital goods (8 questions), Construction (10 questions), Financial services (27 new questions and 23 removals, providing a net increase of 4 questions), and Real estate (12 questions). 7 questions have been removed for Electric utilities.

There have also been some other changes and modifications which are detailed below.



2020 Changes: climate change questionnaire

2. 2019 to 2020 changes

This table indicates where the questionnaire has been revised based on the 2019 questionnaire.

Question no.	2020 Question text	Revisions from 2019	Details and Rationale for revisions
C0 Introduction			
C0.3	Select the countries/areas for which you will be supplying data.	Minor change	<ul style="list-style-type: none"> • Rewording: Question text revised — “countries/regions” reworded to “countries/areas”.
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.	Minor change	<ul style="list-style-type: none"> • Rewording: Question text revised — “your consolidation approach to your Scope 1 and Scope 2 greenhouse gas inventory” reworded to “your chosen approach for consolidating your GHG inventory”.
C-AC0.6a/C-FB0.6a/C-PF0.6a	Why are agricultural/forestry activities not relevant to your current CDP climate change disclosure?	Minor change • Column 1	<ul style="list-style-type: none"> • Rewording: First drop-down option revised — “scope” reworded to “value chain” for clarity.
C-AC0.6c/C-FB0.6c/C-PF0.6c	Why are processing/manufacturing activities not relevant to your current CDP climate change disclosure?	Minor change • Column 1	<ul style="list-style-type: none"> • Rewording: First drop-down option revised — “scope” reworded to “value chain” for clarity.
C-AC0.6d/C-FB0.6d/C-PF0.6d	Why are emissions from processing/manufacturing activities within your direct operations not relevant to your current CDP climate change disclosure?	Minor change • Column 1	<ul style="list-style-type: none"> • Rewording: First drop-down option revised — “scope” reworded to “direct operations” for clarity.
C-AC0.6e/C-FB0.6e/C-PF0.6e	Why are distribution activities not relevant to your current CDP climate change disclosure?	Minor change • Column 1	<ul style="list-style-type: none"> • Rewording: First drop-down option revised — “scope” reworded to “value chain” for clarity.
C-AC0.6f/C-FB0.6f/C-PF0.6f	Why are emissions from distribution activities within your direct operations not relevant to your current CDP climate change disclosure?	Minor change • Column 1	<ul style="list-style-type: none"> • Rewording: First drop-down option revised — “scope” reworded to “direct operations” for clarity.
C-CN0.7/C-RE0.7	Which real estate and/or construction activities does your organization engage in?	New question	<ul style="list-style-type: none"> • New question for CN and RE only: Added to help data users contextualize and interpret responses. This question also determines which questions will be shown throughout the questionnaire.
C-FS0.7	Which organizational activities does your organization undertake?	New question	<ul style="list-style-type: none"> • New question for FS only: Added to identify which financing activities and portfolios are relevant for the reporting organization. This question also determines which questions and response options will be shown throughout the questionnaire.
C-TO0.7/C-TS0.7	For which transport modes will you be providing data?	Modified guidance	<ul style="list-style-type: none"> • Modified guidance: Requested content revised to clarify that for OEMs, the question applies to whole vehicles, not parts.
C1 Governance			
C1.1a	Identify the position(s) (do not include any names) of the individual(s) on the board with responsibility for climate-related issues.	Minor change for FS only • Column 1 Modified guidance	<ul style="list-style-type: none"> • New drop-down options for FS only: “Chief Investment Officer (CIO)”, “Chief Credit Officer (CCO)”, and “Chief Underwriting Officer (CUO)”. • Modified guidance: Requested content added for “Please explain” to include an example of a climate-related decision made by the person(s)/committee(s).
C1.1b	Provide further details on the board’s oversight of climate-related issues.	Modified question for FS only • Column 3	<ul style="list-style-type: none"> • New column for FS only: “Scope of board-level oversight”.

Question no.	2020 Question text	Revisions from 2019	Details and Rationale for revisions
C1.2	Provide the highest management-level position(s) or committee(s) with responsibility for climate-related issues.	Modified question for FS only <ul style="list-style-type: none"> Columns 1, 2, 4. 	<ul style="list-style-type: none"> New drop-down options for FS only: "Chief Investment Officer (CIO)", "Chief Credit Officer (CCO)", "Chief Underwriting Officer (CUO)", "Credit committee", "Investment committee", "Responsible Investment committee", "Audit committee", "Portfolio/Fund Manager", "ESG Portfolio/Fund Manager", "Investment/credit/insurance analyst", "Dedicated Responsible investment analyst", "Investor Relations manager", and "Risk analyst". New columns for FS only: "Reporting line" and "Coverage of responsibility".
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).	Modified guidance	<ul style="list-style-type: none"> Modified guidance: Requested content revised to remove request to provide specific responsibilities of every position and/or committees.
C1.3	Do you provide incentives for the management of climate-related issues, including the attainment of targets?	Modified question <ul style="list-style-type: none"> Column 2 	<ul style="list-style-type: none"> Modified question: New response table with revised drop-down options and additional comment column to align with CDP's forests and water security questionnaires.
C1.3a	Provide further details on the incentives provided for the management of climate-related issues (do not include the names of individuals).	Minor change <ul style="list-style-type: none"> Columns 1, 2, 3 	<ul style="list-style-type: none"> New drop-down options for FS only: Column 1 — "Chief Investment Officer (CIO)", "Chief Credit Officer (CCO)", "Chief Underwriting Officer (CUO)", "Risk manager", "Portfolio/Fund Manager", "ESG Portfolio/Fund Manager", "Investment analyst", "Dedicated Responsible Investment staff", "Investor Relations staff", and "Risk management staff". Column 3 — "Portfolio/fund alignment to climate-related objectives". Merged drop-down options: "Recognition (non-monetary)" and "Other non-monetary" into "Non-monetary reward". New drop-down option: Column 3 — "Company performance against a climate-related sustainability index".
C-FS1.4	Does your organization offer its employees an employment-based retirement scheme that incorporates ESG principles, including climate change?	New question	<ul style="list-style-type: none"> New question for FS only: Added to gain an insight into financial organization's retirement scheme offerings with considerations for ESG and specifically climate change.
C2 Risks and opportunities			
C2.1	Does your organization have a process for identifying, assessing, and responding to climate-related risks and opportunities?	New question	<ul style="list-style-type: none"> Added to improve the question pathway in the module.
C2.1a	How does your organization define short-, medium- and long-term time horizons?	Minor change (2019 C2.1)	<ul style="list-style-type: none"> Rewording: Question text edited to improve clarity.
C2.1b	How does your organization define substantive financial or strategic impact on your business?	New question	<ul style="list-style-type: none"> Added to give data users additional context on companies' thresholds for classifying potential impacts as substantive.
C2.2	Describe your process(es) for identifying, assessing and responding to climate-related risks and opportunities.	Modified question (2019 C2.2, C2.2a, C2.2b, C2.2d) <ul style="list-style-type: none"> Columns 1, 2, 3, 4, 5 	<ul style="list-style-type: none"> Merging of 4 questions into 1: Implemented to streamline the reporting process. Column 1 asks about the value chain stages covered, in alignment with CDP's forests and water security questionnaires. Column 2 asks about integration of the climate-related risk management process(es) into organization's overall risk management framework (from 2019 C2.2). Columns 3 and 4 request data about the frequency and time horizon of the assessment (from 2019 C2.2a). Column 5 allows an organization to describe all the processes used to identify, assess and respond to climate-related risks and opportunities (from 2019 C2.2b and 2019 C2.2d). Rewording: Question text and guidance edited - "processes for identifying, assessing, and managing climate-related issues" revised to "identifying, assessing and responding to climate-related risks and opportunities" to improve clarity and to align with CDP's forests and water security questionnaires.

Question no.	2020 Question text	Revisions from 2019	Details and Rationale for revisions
C2.2a	Which risk types are considered in your organization's climate-related risk assessments?	Modified question (2019 C2.2c) • Column 1	<ul style="list-style-type: none"> • Rows removed: "Upstream" and "Downstream". • Guidance revised for "Please explain" – removed request to explain how each risk type is assessed.
C-FS2.2b	Do you assess your portfolio's exposure to climate-related risks and opportunities?	New question	<ul style="list-style-type: none"> • New question for FS only: Added to inform data users on the organization's assessment of its portfolio's exposure to climate-related risks and opportunities.
C-FS2.2c	Describe how you assess your portfolio's exposure to climate-related risks and opportunities.	New question	<ul style="list-style-type: none"> • New question for FS only: Added to inform data users on how the organization assesses its portfolio's exposure to climate-related risks and opportunities.
C-FS2.2d	Do you assess your portfolio's exposure to water-related risks and opportunities?	New question	<ul style="list-style-type: none"> • New question for FS only: Added to inform data users on the organization's assessment of its portfolio's exposure to water-related risks and opportunities.
C-FS2.2e	Do you assess your portfolio's exposure to forests-related risks and opportunities?	New question	<ul style="list-style-type: none"> • New question for FS only: Added to inform data users on the organization's assessment of its portfolio's exposure to forests-related risks and opportunities.
C-FS2.2f	Do you request climate-related information from your clients/investees as part of your due diligence and/or risk assessment practices?	New question	<ul style="list-style-type: none"> • New question for FS only: Added to request details on a financial organization's approach to engaging with clients/investees as part of its risk management practices.
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?	Minor change (2019 C2.2e)	<ul style="list-style-type: none"> • Rewording: Question text revised — "managing" reworded to "responding to" for clarity.
C2.3a	Provide details of risks identified with the potential to have a substantive financial or strategic impact on your business.	Modified question • Columns 2,3,7	<ul style="list-style-type: none"> • Rewording: Column 2 — drop-down options "Supply chain" revised to "Upstream", and "Customer" revised to "Downstream" in alignment with other questions. Column 4 - drop-down option "Increased pricing of GHG emissions" revised to "Carbon pricing mechanisms", "Costs to transition to lower emissions technology" revised to "Transitioning to lower emissions technology", "Increased severity of extreme weather events such as cyclones and floods" revised to "Increased severity and frequency of extreme weather events such as cyclones and floods". • Rewording: Column 5 header — "Type of financial impact" revised to "Primary potential financial impact". Column 15 header — "Cost of management" revised to "Cost of response to risk". Column 16 header — "Management method" revised to "Description of response and explanation of cost calculation". • New drop-down options: Column 3 — "Current regulation", "Emerging regulation", "Legal", "Technology", "Market", "Reputation", "Acute physical", and "Chronic physical". Column 4 — "Increased likelihood and severity of wildfires". Column 5 — previous options were merged into a new shortened list: "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" and "Decreased asset values or asset useful life leading to write-offs, asset impairment or early retirement of existing assets" • New drop-down options for FS only: Column 4 — "Regulation and supervision of climate-related risk in the financial sector", "Lending that could create or contribute to systemic risk for the economy", "Investing that could create or contribute to systemic risk for the economy", "Insurance underwriting that could create or contribute to systemic risk for the economy", "Inability to attract co-financiers and/or investors due to uncertain risks related to the climate", "Loss of clients due to a fund's poor environmental performance outcomes (e.g. if a fund has suffered climate-related write-downs)", "Contraction of insurance markets, leaving clients exposed and changing the risk parameters of the credit", "Rise in risk-based pricing of insurance policies (beyond demand elasticity)", "Negative press coverage related to support of projects or activities with negative impacts on the climate (e.g. GHG emissions, deforestation, water stress)", "Deforestation", and "Water stress".

Question no.	2020 Question text	Revisions from 2019	Details and Rationale for revisions
			<p>Column 5 - "Reduced profitability of investment portfolios", "Devaluation of collateral and potential for stranded, illiquid assets".</p> <ul style="list-style-type: none"> • Removed drop-down options: Column 2 — "Investment chain", Column 3 — "Transition risk" and "Physical risk", Column 5 — all (see the new options above), Column 7 — "Current". • New column for FS only: "Climate risk type mapped to traditional financial services industry risk classification". • Requested content added for "Explanation of financial impact figure" and "Description of response and explanation of cost calculation" to include the figures used in your calculation.
C2.4a	Provide details of opportunities identified with the potential to have a substantive financial or strategic impact on your business.	<p>Modified question</p> <ul style="list-style-type: none"> • Columns 2, 5, 7, 15, 16 	<ul style="list-style-type: none"> • Rewording: Column 2 — drop-down options "Supply chain" revised to "Upstream", and "Customer" revised to "Downstream" in alignment with other questions. • New drop-down options for FS only: Column 4 — "Reputational benefits resulting in increased demand for goods/services", "Increased diversification of financial assets (e.g. green bonds and infrastructure)", "Increased sales of liability and other insurance to cover climate-related risks", "Reduced risk of asset stranding considered in investment decision making", "More timely preparation for investors adhering to current and potentially stricter future regulation in relation to fiduciary duty", "Increased demand for funds that invest in companies that have positive environmental credentials", "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", "The development of new revenue streams from new/emerging environmental markets and products", "Improved ratings by sustainability/ESG indexes", "New products and services related to ensuring resiliency", and "Increased reliability, climate-resilience of investment chain". Column 5 - "Increased portfolio value due to upward revaluation of assets". • New drop-down options: Column 5 — previous options were merged into a new shortened list: "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", "Returns on investment in low-emission technology". Column 7 — "Unknown". • Rewording: Column 5 header — "Type of financial impact" revised to "Primary potential financial impact", Column 16 header — "Strategy to realize opportunity" revised to "Strategy to realize opportunity and explanation of cost calculation". • Removed drop-down options: Column 2 — "Investment chain", Column 7 — "Current". Column 5 — all (see the new options above). • Requested content added for "Explanation of financial impact figure" and "Strategy to realize opportunity and explanation of cost calculation" to include the figures used in your calculation.
C3 Business strategy			
C3.1	Have climate-related risks and opportunities influenced your organization's strategy and/or financial planning?	Modified question	<ul style="list-style-type: none"> • Rewording: Question text revised to more clearly link the risks and opportunities module and strategy module. • New drop-down option: "Yes, and we have developed a low-carbon transition plan".
C3.1a	Does your organization use climate-related scenario analysis to inform its strategy?	Minor change	<ul style="list-style-type: none"> • Rewording: Question text revised to improve clarity. • New drop-down option: "Yes, qualitative, but we plan to add quantitative in the next two years" and drop-down changed from "No, but we anticipate doing so in the

Question no.	2020 Question text	Revisions from 2019	Details and Rationale for revisions
			<i>next two years” to “No, but we anticipate using qualitative and/or quantitative analysis in the next two years”.</i>
C3.1b	Provide details of your organization’s use of climate-related scenario analysis.	Minor change (2019 C3.1d) <ul style="list-style-type: none"> Column 1 Modified guidance	<ul style="list-style-type: none"> Rewording: Column header “Climate-related scenarios” revised to “Climate-related scenarios and models applied”. Modified guidance: Guidance for Column 2 has been revised to focus on the actual analysis. Specific details on how it impacted strategy are requested in the following questions. Modified guidance for FS only: Added to clarify that the organization’s response should address how scenario analysis has been used specifically in relation to financing activities.
C-AC3.1b/C-CE3.1b/C-CH3.1b/C-CO3.1b/C-EU3.1b/C-FB3.1b/C-MM3.1b/C-OG3.1b/C-PF3.1b/C-ST3.1b/C-TO3.1b/C-TS3.1b (2019)	Indicate whether your organization has developed a low-carbon transition plan to support the long-term business strategy.	Removed question	<ul style="list-style-type: none"> This data point has been incorporated into C3.1.
C3.1c	Why does your organization not use climate-related scenario analysis to inform its strategy?	Minor change (2019 C3.1g)	<ul style="list-style-type: none"> Rewording: Question text edited to improve clarity.
C3.1d	Describe where and how climate-related risks and opportunities have influenced your strategy.	Modified question (2019 C2.5, C3.1c) <ul style="list-style-type: none"> Column 1, 2 	<ul style="list-style-type: none"> Merged questions: 2019 C2.5 and C3.1c — to remove overlapping data points and to focus the question on impacts of climate-related risks and opportunities on strategy within four key business areas. Removed drop-down option: “Adaptation and mitigation activities” from column 1 of 2019 C2.5 as these activities can pertain to any of the business areas listed in column 1. They are now requested to be reported in column 3 “Description of influence” Rewording: Column header “Impact” revised to “Have climate-related risks and opportunities influenced your strategy in this area?” and drop-downs options revised accordingly. Requested content added for “Description of influence” to include a description of the evaluation process if the evaluation of influence is still in progress.
C3.1e	Describe where and how climate-related risks and opportunities have influenced your financial planning.	Modified question (2019 C2.6)	<ul style="list-style-type: none"> Rewording: Question text revised to improve clarity. The question has been modified so all elements of financial planning that have been influenced can be described in a single text response. New drop-down options for FS only: Column 1 — “Provisions or general reserves”, and “Claims reserves”. Requested content added for “Description of influence” to include a case study for at least one financial planning element.
C-AC3.1e/C-CE3.1e/C-CH3.1e/C-CO3.1e/C-EU3.1e/C-FB3.1e/C-MM3.1e/C-	Disclose details of your organization’s low-carbon transition plan.	Removed question	<ul style="list-style-type: none"> These data points are captured in C3.1d, C3.1e and in other parts of the questionnaire.

Question no.	2020 Question text	Revisions from 2019	Details and Rationale for revisions
OG3.1e/C- PF3.1e/C- ST3.1e/C- TO3.1e/C-TS3.1e (2019)			
C3.1f	Provide any additional information on how climate-related risks and opportunities have influenced your strategy and financial planning (optional).	Modified question (2019 C3.1c)	<ul style="list-style-type: none"> Question is now optional, allowing companies to provide additional information on how climate-related risks and opportunities have influenced their strategy and financial planning if they wish to do so.
C3.1g	Why have climate-related risks and opportunities not influenced your strategy and/or financial planning?	Minor change (2019 C3.1f)	<ul style="list-style-type: none"> Rewording: Question text revised — “<i>climate-related issues</i>” reworded to “<i>climate-related risks and opportunities</i>” and “<i>financial planning</i>” added.
C-FS3.2	Are climate-related issues considered in the policy framework of your organization?	New question	<ul style="list-style-type: none"> New question for FS only: Added to give data users an understanding of whether organizations in the financial sector consider climate-related issues in the organization's policy framework.
C-FS3.2a	In which policies are climate-related issues integrated?	New question	<ul style="list-style-type: none"> New question for FS only: Added to request further information on which policies integrate climate-related issues in their framework.
C-FS3.2b	Describe your exclusion policies related to industries and/or activities exposed or contributing to climate-related risks.	New question	<ul style="list-style-type: none"> New question for FS only: Added to requests details of any climate-related exclusion policies relating to financing portfolios that the organization has in place.
C-FS3.2c	Why are climate-related issues not considered in the policy framework of your organization?	New question	<ul style="list-style-type: none"> New question for FS only: Added to give data users an understanding of the reasons why organizations in the financial sector have not integrated climate-related issues into their existing financial activity policy frameworks and why they have not implemented any climate-related exclusion policies.
C-FS3.3	Are climate-related issues factored into your external asset manager selection process?	New question	<ul style="list-style-type: none"> New question for FS only: Seeks to understand whether asset owners and managers consider climate-related issues in their screening and selection of external asset managers, if applicable.
C-FS3.3a	How are climate-related issues factored into your external asset manager selection process?	New question	<ul style="list-style-type: none"> New question for FS only: Added to requests further details of a financial organization's process for factoring climate-related issues into external asset manager selection.
C-FS3.3b	Why are climate-related issues not factored into your external asset manager selection process?	New question	<ul style="list-style-type: none"> New question for FS only: Added to give data users an understanding of the reasons why organizations with external asset managers have not factored climate-related issues into their external asset manager selection process.
C4 Targets and performance			
C4.1a	Provide details of your absolute emissions target(s) and progress made against those targets.	Modified question <ul style="list-style-type: none"> Columns 2, 3, 4, 6, 7, 8, 10, 11, 12, 13, 15 	<ul style="list-style-type: none"> New columns: “<i>Target coverage</i>”, “<i>Covered emissions in target year (metric tons CO₂e)</i>” [auto-calculated], and “<i>Covered emissions in reporting year (metric tons CO₂e)</i>”. Revised column presentation: Columns reordered for alignment across all targets questions; auto-calculation function added to columns “<i>Covered emissions in target year (metric tons CO₂e)</i>” and “<i>% of target achieved</i>”. Rewording: Column header “<i>Start year</i>” revised to “<i>Year target was set</i>”, “<i>Scope</i>” revised to “<i>Scope(s) (or Scope 3 category)</i>”, “<i>Base year emissions covered by target</i>” revised to “<i>Covered emissions in base year (metric tons CO₂e)</i>”, “<i>% emissions in Scope</i>” revised to “<i>Covered emissions in base year as % of total base year emissions in selected Scope(s) (or Scope 3 category)</i>”, “<i>% of target achieved</i>” revised to “<i>% of target achieved [auto-calculated]</i>”, “<i>Target status</i>” revised to “<i>Target status in reporting year</i>”, “<i>Please explain</i>” revised to “<i>Please explain (including target coverage)</i>”.
C4.1b	Provide details of your emissions intensity target(s) and progress made against those target(s).	Modified question <ul style="list-style-type: none"> Columns 2, 3, 4, 5, 7, 8, 10, 	<ul style="list-style-type: none"> New columns: “<i>Target coverage</i>”, “<i>Intensity figure in target year (metric tons CO₂e per unit of activity)</i>” [auto-calculated], and “<i>Intensity figure in reporting year (metric tons CO₂e per unit of activity)</i>”.

Question no.	2020 Question text	Revisions from 2019	Details and Rationale for revisions
		11, 12, 13, 14, 15, 16, 18	<ul style="list-style-type: none"> • Revised column presentation: Columns reordered for alignment across all targets questions; auto-calculation function added to columns " <i>Intensity figure in target year (metric tons CO₂e per unit of activity)</i>" and "<i>% of target achieved</i>". • Rewording: Column header " <i>Start year</i>" revised to " <i>Year target was set</i>", " <i>Scope</i>" revised to " <i>Scope(s) (or Scope 3 category)</i>", " <i>Metric</i>" revised to " <i>Intensity metric</i>", " <i>Normalized base year emissions covered by target (metrics tons CO₂e) covered by target</i>" revised to " <i>Intensity figure in base year (metric tons CO₂e per unit of activity)</i>", " <i>% emissions in Scope</i>" revised to " <i>% of total base year emissions in selected Scope(s) (or Scope 3 category) covered by this intensity figure</i>", " <i>% of target achieved</i>" revised to " <i>% of target achieved [auto-calculated]</i>", " <i>Target status</i>" revised to " <i>Target status in reporting year</i>", " <i>Please explain</i>" revised to " <i>Please explain (including target coverage)</i>".
C4.2	Did you have any other climate-related targets that were active in the reporting year?	New question	<ul style="list-style-type: none"> • Added to lead the separation of low-carbon energy targets from other climate-related targets, and improve the question flow for OG and CO sectors reporting methane reduction targets.
C4.2a	Provide details of your target(s) to increase low-carbon energy consumption or production.	New question	<ul style="list-style-type: none"> • Added as targets related to increasing low-carbon energy consumption or production can be an important element of organizations' strategy to reduce their emissions.
C4.2b	Provide details of any other climate-related targets, including methane reduction targets.	<p>Modified question (2019 C4.2)</p> <ul style="list-style-type: none"> • Columns 1, 2, 3, 4, 5, 6, 7, 9, 11, 12, 13, 14, 17 	<ul style="list-style-type: none"> • New columns: " <i>Target reference number</i>", " <i>Target coverage</i>", " <i>Target type: absolute or intensity</i>", and " <i>Figure or percentage in reporting year</i>". • Rewording: Column header " <i>Start year</i>" revised to " <i>Year target was set</i>", " <i>Target</i>" revised to " <i>Target type: category</i>", " <i>KPI – metric numerator</i>" revised to " <i>Metric (target numerator if reporting an intensity target)</i>", " <i>KPI - metric denominator</i>" revised to " <i>Target denominator (intensity targets only)</i>", " <i>KPI in baseline year</i>" revised to " <i>Figure or percentage in base year</i>", " <i>KPI in target year</i>" revised to " <i>Figure or percentage in target year</i>", " <i>% of target achieved</i>" revised to " <i>% of target achieved [auto-calculated]</i>", " <i>Target status</i>" revised to " <i>Target status in reporting year</i>", " <i>Please explain</i>" revised to " <i>Please explain (including target coverage)</i>". • Revised column presentation: Columns reordered for alignment across all targets questions; auto-calculation function added to column " <i>% of target achieved</i>". • New drop-down options: Column 5 — " <i>Energy consumption or efficiency</i>", " <i>Renewable fuel consumption</i>", " <i>Renewable fuel production</i>", " <i>Resource consumption or efficiency</i>", " <i>Low carbon buildings</i>", " <i>Fossil fuel reduction target</i>", " <i>Engagement with customers</i>", and " <i>Green finance</i>". Drop-down options developed for columns 6 and 7. • Removed drop-down options: Column 5 — " <i>Renewable electricity consumption</i>", " <i>Renewable electricity production</i>" and " <i>Renewable energy target including electricity, heat, steam and cooling</i>", " <i>Renewable fuel</i>", and " <i>Energy usage</i>". Column 16 – " <i>RE100</i>".
C-CO4.2c	Indicate which targets reported in C4.1a/b incorporate methane emissions, or if you do not have a methane-specific emissions reduction target for your coal mining activities, please explain why not and forecast how your methane emissions will change over the next five years.	<p>Minor change (2019 C-CO4.2a)</p> <p>Modified guidance</p> <p>Revised question dependency</p>	<ul style="list-style-type: none"> • Rewording: Question text revised to align with new question dependency, and guidance amended accordingly.
C-OG4.2c	Indicate which targets reported in C4.1a/b incorporate methane emissions, or if you do not have a methane-specific emissions reduction target for your oil and gas activities, please explain why not	<p>Minor change (2019 C-OG4.2a)</p> <p>Modified guidance</p>	<ul style="list-style-type: none"> • Rewording: Question text revised to align with new question dependency, and guidance amended accordingly.

Question no.	2020 Question text	Revisions from 2019	Details and Rationale for revisions
	and forecast how your methane emissions will change over the next five years.	Revised question dependency	
C4.3b	Provide details on the initiatives implemented in the reporting year in the table below.	Modified question <ul style="list-style-type: none"> Columns 1, 2, 4 	<ul style="list-style-type: none"> Rewording: Column header "<i>Initiative type</i>" revised to "<i>Initiative category</i>", "<i>Description of initiative</i>" revised to "<i>Initiative type</i>". New drop-down options: Column 1 — "<i>Energy efficiency in buildings</i>", "<i>Waste reduction and material circularity</i>", "<i>Company policy or behavioral change</i>", and "<i>Transportation</i>". Drop-down options developed and revised for column 2. Removed drop-down options: Column 1 — "<i>Energy efficiency: Building fabric</i>", and "<i>Energy efficiency: Building services</i>". Column 4 "<i>Scope(s)</i>" has been revised to allow selecting all scopes that apply.
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.	Minor change <ul style="list-style-type: none"> Column 4 Modified question for FS only	<ul style="list-style-type: none"> New drop-down options: Column 4 — "<i>The EU Taxonomy for environmentally sustainable economic activities</i>", "<i>Estimating and Reporting the Comparative Emissions Impacts of Products (WRI)</i>", and "<i>Green Bond Principles (ICMA)</i>". New drop-down option for FS only: Column 4 — "<i>ISO 14040/44 Standards</i>". New columns for FS only: "% of total portfolio value" and "Asset classes/production types".
C-EU4.6	Describe your organization's efforts to reduce methane emissions from your activities.	Modified guidance	<ul style="list-style-type: none"> Requested content on methane reduction targets has been clarified.
C5 Emissions methodology			
C5.2	Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.	Minor change	<ul style="list-style-type: none"> Rewording: Question text revised to include standards, protocols or methodologies of collection across all Scopes. New drop-down options: "<i>CarboNZero Programme</i>", "<i>Certified emissions measurement and reduction scheme (CEMARS)</i>", "<i>Defra Voluntary Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance, 2019</i>", "<i>EPRA (European Public Real Estate Association) Sustainability Best Practice recommendations Guidelines, 2017</i>", "<i>French methodology for greenhouse gas emissions assessments by companies V4 (ADEME 2016)</i>", "<i>Greenhouse Gas Protocol: Scope 2 Guidance (An amendment to the GHG Protocol Corporate Standard)</i>", "<i>IEA CO2 Emissions from Fuel Combustion</i>", "<i>Recommendations for reporting significant indirect emissions under Article 173-IV (ADEME 2018)</i>", "<i>The Greenhouse Gas Protocol: Scope 2 Guidance</i>", "<i>US EPA Center for Corporate Climate Leadership: Direct Fugitive Emissions from Refrigeration, Air Conditioning, Fire Suppression, and Industrial Gases</i>", "<i>US EPA Center for Corporate Climate Leadership: Indirect Emissions From Events and Conferences</i>", "<i>US EPA Center for Corporate Climate Leadership: Indirect Emissions From Purchased Electricity</i>", "<i>US EPA Emissions & Generation Resource Integrated Database (eGRID)</i>", and "<i>VfU (Verein für Umweltmanagement) Indicators Standard</i>". Removed drop-down options: "<i>Defra Voluntary 2017 Reporting Guidelines</i>", "<i>US EPA Climate Leaders: Direct Emissions from Iron and Steel Production</i>", "<i>US EPA Climate Leaders: Direct Emissions from Municipal Solid Waste Landfilling</i>", "<i>US EPA Climate Leaders: Direct HFC and PFC Emissions from Manufacturing Refrigeration and Air Conditioning Equipment</i>", "<i>US EPA Climate Leaders: Direct HFC and PFC Emissions from Use of Refrigeration and Air Conditioning Equipment</i>", and "<i>US EPA Climate Leaders: Indirect Emissions from Purchases/Sales of Electricity and Steam</i>".
C5.2a	Provide details of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.	Minor change	<ul style="list-style-type: none"> Rewording: Question text revised to include standards, protocols or methodologies of collection across all Scopes.
C6 Emissions data			
C6.5	Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.	Minor change <ul style="list-style-type: none"> Column 1, 6 	<ul style="list-style-type: none"> Rewording: Question text revised to clarify that Scope 3 global emissions reporting should be "gross".

Question no.	2020 Question text	Revisions from 2019	Details and Rationale for revisions
		Modified question for FS sector only	<ul style="list-style-type: none"> • Rewording: Column header "<i>Sources of Scope 3 emissions</i>" revised to "<i>Scope 3 category</i>". • Rewording: Column header "<i>Explanation</i>" revised to "<i>Please explain</i>". • Removed row for FS only: "<i>Investments</i>".
C-CG6.6	Does your organization assess the life cycle emissions of any of its products or services?	New question	<ul style="list-style-type: none"> • New question for CG only: Added to provide data users with an understanding of whether companies are measuring their product- and service-related emissions across the whole life cycle.
C-CG6.6a	Provide details of how your organization assesses the life cycle emissions of its products or services.	New question	<ul style="list-style-type: none"> • New question for CG only: Added to provide data users with details of an organization's approach to assessing life cycle emissions of its products or services.
C-CN6.6/C-RE6.6	Does your organization assess the life cycle emissions of new construction or major renovation projects?	New question	<ul style="list-style-type: none"> • New question for CN and RE only: Added to provide data users with an understanding of whether companies are measuring the life cycle emissions of built projects.
C-CN6.6a/C-RE6.6a	Provide details of how your organization assesses the life cycle emissions of new construction or major renovation projects.	New question	<ul style="list-style-type: none"> • New question for CN and RE only: Added to provide data users with information on how early in a project carbon emissions as usually assessed, as well as life cycle stages and methodologies most commonly applied.
C-CN6.6b/C-RE6.6b	Can you provide embodied carbon emissions data for any of your organization's new construction or major renovation projects completed in the last three years?	New question	<ul style="list-style-type: none"> • New question for CN and RE only: Added to provide data users with an understanding of a built project's total carbon impact.
C-CN6.6c/C-RE6.6c	Provide details of the embodied carbon emissions of new construction or major renovation projects completed in the last three years.	New question	<ul style="list-style-type: none"> • New question for CN and RE only: Added to provide data users with details of the embodied carbon emissions of buildings completed in the last three years.
C6.7	Are carbon dioxide emissions from biogenic carbon relevant to your organization?	Minor change Removed question for FS only	<ul style="list-style-type: none"> • Rewording: Question text and guidance revised to clarify that CDP is requesting information on emissions from biogenic carbon (i.e. carbon contained in biomass) in this question. • Removed question for FS only.
C6.7a	Provide the emissions from biogenic carbon relevant to your organization in metric tons CO ₂ .	Minor change • Column 1 Removed question for FS only	<ul style="list-style-type: none"> • Rewording: Question text and guidance revised to clarify that CDP is requesting information on emissions from biogenic carbon (i.e. carbon contained in biomass) in this question. • Rewording: Column header "<i>Emissions from biologically sequestered carbon (metric tons CO₂)</i>" revised to "<i>CO₂ emissions from biogenic carbon (metric tons CO₂)</i>". • Removed question for FS only.
C6.10	Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO ₂ e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.	Modified guidance	<ul style="list-style-type: none"> • Requested content for "<i>Reason for change</i>" added to specify if the change is due to emission reduction initiatives.
C7 Emissions breakdown			
C7.1	Does your organization break down its Scope 1 emissions by greenhouse gas type?	Removed question for FS only	<ul style="list-style-type: none"> • Removed question for FS only.
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).	Removed question for FS only	<ul style="list-style-type: none"> • Removed question for FS only.
C7.2	Break down your total gross global Scope 1 emissions by country/region.	Removed question for FS only	<ul style="list-style-type: none"> • Removed question for FS only.
C7.3	Indicate which gross global Scope 1 emissions breakdowns you are able to provide.	Removed question for FS only	<ul style="list-style-type: none"> • Removed question for FS only.
C7.3a	Break down your total gross global Scope 1 emissions by business division.	Removed question for FS only	<ul style="list-style-type: none"> • Removed question for FS only.
C7.3b	Break down your total gross global Scope 1 emissions by business facility.	Removed question for FS only	<ul style="list-style-type: none"> • Removed question for FS only.

Question no.	2020 Question text	Revisions from 2019	Details and Rationale for revisions
C7.3c	Break down your total gross global Scope 1 emissions by business activity.	Removed question for FS only	<ul style="list-style-type: none"> Removed question for FS only.
C-CE7.4/C-CH7.4/C-CO7.4/C-EU7.4/C-MM7.4/C-OG7.4/C-ST7.4/C-TO7.4/C-TS7.4	Break down your organization's total gross global Scope 1 emissions by sector production activity in metric tons CO ₂ e.	Modified question for OG only <ul style="list-style-type: none"> Column 1 	<ul style="list-style-type: none"> New row for OG only: "Oil and gas production activities (midstream)". Rewording: Column 1 — Drop-down option "Electric utility generation activities" revised to "Electric utility activities".
C7.5	Break down your total gross global Scope 2 emissions by country/region.	Removed question for EU and FS only	<ul style="list-style-type: none"> Removed question for EU and FS only.
C7.6	(C7.6) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.	Removed question for EU and FS only	<ul style="list-style-type: none"> Removed question for EU and FS only.
C7.6a	Break down your total gross global Scope 2 emissions by business division.	Removed question for EU and FS only	<ul style="list-style-type: none"> Removed question for EU and FS only.
C7.6b	Break down your total gross global Scope 2 emissions by business facility.	Removed question for EU and FS only	<ul style="list-style-type: none"> Removed question for EU and FS only.
C7.6c	Break down your total gross global Scope 2 emissions by business activity.	Removed question for EU and FS only	<ul style="list-style-type: none"> Removed question for EU and FS only.
C-CE7.7/C-CH7.7/C-CO7.7/C-MM7.7/C-OG7.7/C-ST7.7/C-TO7.7/C-TS7.7	Break down your organization's total gross global Scope 2 emissions by sector production activity in metric tons CO ₂ e.	Modified question for OG only	<ul style="list-style-type: none"> New row for OG only: "Oil and gas production activities (midstream)".
C-CG7.10	How do your total Scope 3 emissions for the reporting year compare to those of the previous reporting year?	New question	<ul style="list-style-type: none"> New question for CG only: Added to seek an understanding of whether companies are successfully reducing their Scope 3 emissions year on year.
C-CG7.10a	For each Scope 3 category calculated in C6.5, specify how your emissions compare to the previous year and identify the reason for any change.	New question	<ul style="list-style-type: none"> New question for CG only: Added to allow data users to gain insight into the factors that have contributed to Scope 3 emissions changes year on year.
C8 Energy			
C8.2	Select which energy-related activities your organization has undertaken.	Minor change	<ul style="list-style-type: none"> Rewording: Column header "Indicate whether your organization undertakes this energy-related activity" revised to "Indicate whether your organization undertook this energy-related activity in the reporting year".
C8.2a	Report your organization's energy consumption totals (excluding feedstocks) in MWh.	Minor change	<ul style="list-style-type: none"> Rewording: Column header "Total MWh" revised to "Total (renewable + non-renewable) MWh".
C8.2b	Select the applications of your organization's consumption of fuel.	Removed question for FS only	<ul style="list-style-type: none"> Removed question for FS only.
C8.2c	State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.	Modified question (2019 C8.2c, C8.2d) <ul style="list-style-type: none"> Columns 9, 10, 11 Removed question for FS only	<ul style="list-style-type: none"> Merging of 2 questions into 1: implemented to streamline the reporting process. New columns: "Emission factor", "Unit", and "Emission factor source" (from 2019 C8.2d) Removed question for FS only.

Question no.	2020 Question text	Revisions from 2019	Details and Rationale for revisions
C8.2d	Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.	Modified guidance (2019 C8.2e) Removed question for EU and FS only	<ul style="list-style-type: none"> • Modified guidance: Guidance added for "Generation from renewable sources that is consumed by the organization" to clarify the reporting of self-generated renewable electricity. • Removed question for EU and FS only.
C-EU8.2d	For your electric utility activities, provide a breakdown of your total power plant capacity, generation, and related emissions during the reporting year by source.	Minor change (2019 C-EU8.2e) <ul style="list-style-type: none"> • Column 1 Modified guidance	<ul style="list-style-type: none"> • Rewording: Column header "Power generation source" revised to "Power generation technology". • New rows: "Fossil-fuel plants fitted with CCS", "Hydropower", and "Marine". • Modified guidance: sentence "Emissions from biogenic carbon should not be included. Therefore, your emissions intensity for biomass should be zero." removed from requested content as CH₄ and N₂O emissions from biomass combustion should be reported here, if applicable.
C-ST8.2d	Provide details on the electricity, heat, and steam your organization has generated and consumed for steel production activities.	Minor change (2019 C-ST8.2e)	<ul style="list-style-type: none"> • Rewording: "Cooling" has been removed from the question text.
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.	Modified question (2019 C8.2f) <ul style="list-style-type: none"> • Columns 1, 2, 3, 4 Removed question for EU and FS only	<ul style="list-style-type: none"> • Rewording: "low-carbon emission factor" revised to "zero emission factor" in the question text and throughout the guidance for clarity. • Rewording: Column header "Basis for applying a low-carbon emission factor" revised to "Sourcing method", "Region of consumption of low-carbon electricity, heat, steam or cooling" revised to "Country/region of consumption of low-carbon electricity, heat, steam or cooling", "MWh consumed associated with low-carbon electricity, heat, steam or cooling" revised to "MWh consumed accounted for at a zero emission factor". • Rewording: Column 1 drop-down options have been edited for clarity. • New drop-down options: Column 1 — "Unbundled energy attribute certificates, other - please specify" and "Heat/steam/cooling supply agreement". Column 2 — "Solar", "Marine", "Geothermal", "Fossil fuel plants fitted with CCS", and "Low-carbon energy mix". Column 3 — a complete list of countries and regions. • Removed drop-down options: Column 1 — "Grid mix of renewable electricity". Column 2 — "Solar PV", "Concentrated solar power (CSP)", and "Tidal". • Removed column: "Emission factor (in units of metric tons CO₂e per MWh)". • Removed question for EU and FS only. • Guidance added to clarify that the data reported in this question should be consistent with C7.5. • Requested content added under "General" and "MWh consumed accounted for at a zero emission factor" to clarify that companies can report purchases of low-carbon energy even if the associated emission factor is marginally above zero.
C-CH8.3	Does your organization consume fuels as feedstocks for chemical production activities?	New question	<ul style="list-style-type: none"> • New question for CH only: Added to assess whether fuel feedstocks are consumed by an organization, which then determines the subsequent questions.
C-CH8.3a	Disclose details on your organization's consumption of fuels as feedstocks for chemical production activities.	Minor change (2019 C-CH8.3) <ul style="list-style-type: none"> • Column 1 	<ul style="list-style-type: none"> • Rewording: Question text revised to include "fuels as feedstocks" to improve clarity. • Rewording: Column header "Feedstocks" revised to "Fuels used as feedstocks". • Removed drop-down options: Column 1 — "No consumption of fossil fuel feedstocks for chemical production activities".
C-CH8.3b	State the percentage, by mass, of primary resource from which your chemical feedstocks derive.	Minor change (2019 C-CH8.3a) <ul style="list-style-type: none"> • Column 1 	<ul style="list-style-type: none"> • Rewording: Drop-down option "Waste" clarified as "Waste (non-biomass)".
C-EU8.4a	Disclose the following information about your transmission and distribution business.	Modified question <ul style="list-style-type: none"> • Columns 5, 6 	<ul style="list-style-type: none"> • Rewording: Column 5 header — "Scope 2 emissions (basis)" revised to "Scope where emissions from energy losses are accounted for".

Question no.	2020 Question text	Revisions from 2019	Details and Rationale for revisions
			<ul style="list-style-type: none"> • New drop-down option: Column 5 — "Scope 1" added to allow reporting Scope 1 emissions from energy losses. • Rewording: Column 6 header "Scope 2 emissions (metric tons CO₂e)" revised to "Emissions from energy losses (metric tons CO₂e)" to allow reporting Scope 1 emissions from energy losses.
C-CG8.5	Does your organization measure the efficiency of any of its products or services?	New question	<ul style="list-style-type: none"> • New question for CG only: Added to ascertain whether companies are measuring and improving the efficiency of their products and services.
C-CG8.5a	Provide details of the metrics used to measure the efficiency of your organization's products or services.	New question	<ul style="list-style-type: none"> • New question for CG only: Added to request details of the metrics companies are using to measure the efficiency of their products and services.
C-TO8.5	Provide any efficiency metrics that are appropriate for your organization's transport products and/or services.	Minor change (2019 C-CH8.4) <ul style="list-style-type: none"> • Column 2 	<ul style="list-style-type: none"> • New drop-down options: "gCO₂" and "gCO₂e" added for all transport modes.
C9 Additional metrics			
C-TO9.3/C-TS9.3	Provide tracking metrics for the implementation of low-carbon transport technology over the reporting year.	Minor change <ul style="list-style-type: none"> • Column 3 	<ul style="list-style-type: none"> • Removed drop-down option: Column 3 — "Vehicle using LPG/CNG"
C-MM9.3a	Provide details on the commodities relevant to the mining production activities of your organization.	Modified question <ul style="list-style-type: none"> • Column 4, 8 	<ul style="list-style-type: none"> • Revised column presentation: Column 4 and 8 not presented if "Other mining (Please specify)" is selected in column 1. • Requested content for "Production, copper-equivalent units, metric tons" revised to clarify this column is not applicable when "Other mining, (please specify)" is selected in column 1.
		•	•
C-EU9.5a	Break down, by source, your total planned CAPEX in your current CAPEX plan for power generation.	Minor change <ul style="list-style-type: none"> • Column 1 	<ul style="list-style-type: none"> • Rewording: Drop-down option "Hydroelectric" revised to "Hydropower", "Other" revised to "Other, please specify". • New drop-down options: "Marine", and "Fossil-fuel plants fitted with CCS".
C-CE9.6/C-CG9.6/C-CH9.6/C-CN9.6/C-CO9.6/C-EU9.6/C-MM9.6/C-OG9.6/C-RE9.6/C-ST9.6	Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?	New question	<ul style="list-style-type: none"> • New question for CE, CG, CH, CN, CO, EU, MM, OG, RE, ST, TO, TS only: Added to improve question pathways.
C-CE9.6a	Provide details of your organization's investments in low-carbon R&D for cement production activities over the last three years.	Modified question (2019 C-CE9.6)	<ul style="list-style-type: none"> • Rewording: Question text revised to gather details of low-carbon R&D investment over the last three years. • Columns removed: "Investment area", "Investment start date", and "Investment end date". • Rewording: Column header "Investment maturity" revised to "Stage of development in the reporting year", "Low-carbon investment percentage" revised to "Average % of total R&D investment over the last 3 years", "Investment figure" revised to "R&D investment figure in the reporting year (optional)", and "Please explain" revised to "Comment". • New drop-down options: Column 1 — "Unable to disaggregate by technology area". Column 3 — "0" and "≤20%". • Drop-down options removed: Column 3 — "0-20%".
C-CG9.6a	Provide details of your organization's investments in low-carbon R&D for capital goods products and services over the last three years.	New question	<ul style="list-style-type: none"> • New question for CG only: Added to allow organizations to report details of their R&D investments in low-carbon capital goods.
C-CH9.6a	Provide details of your organization's investments in low-carbon R&D for chemical production activities over the last three years.	Modified question (2019 C-CH9.6)	<ul style="list-style-type: none"> • Rewording: Question text revised to gather details of low-carbon R&D investment over the last three years. • Columns removed: "Investment area", "Investment start date", and "Investment end date". • Rewording: Column header "Investment maturity" revised to "Stage of development in the reporting year", "Low-carbon investment percentage" revised to "Average %

Question no.	2020 Question text	Revisions from 2019	Details and Rationale for revisions
			<p>of total R&D investment over the last 3 years", "Investment figure" revised to "R&D investment figure in the reporting year (optional)", and "Please explain" revised to "Comment".</p> <ul style="list-style-type: none"> • New drop-down options: Column 1 — "Unable to disaggregate by technology area". Column 3 — "0" and "≤20%". • Drop-down options removed: Column 3 — "0-20%".
C-CN9.6a/C-RE9.6a	Provide details of your organization's investments in low-carbon R&D for real estate and construction activities over the last three years.	New question	<ul style="list-style-type: none"> • New question for CN and RE only: Added to allow organizations to report details of their R&D investments in low-carbon building technologies.
C-CO9.6a/C-EU9.6a/C-OG9.6a	Provide details of your organization's investments in low-carbon R&D for your sector activities over the last three years.	Modified question (2019 C-CO9.6/C-EU9.6/C-OG9.6)	<ul style="list-style-type: none"> • Rewording: Question text revised to gather details of low-carbon R&D investment over the last three years. • Columns removed: "Investment area", "Investment start date", and "Investment end date". • Rewording: Column header "Investment maturity" revised to "Stage of development in the reporting year", "Low-carbon investment percentage" revised to "Average % of total R&D investment over the last 3 years", "Investment figure" revised to "R&D investment figure in the reporting year (optional)", and "Please explain" revised to "Comment". • New drop-down options: Column 1 — "Unable to disaggregate by technology area". Column 3 — "0" and "≤20%". • Drop-down options removed: Column 3 — "0-20%".
C-MM9.6a	Provide details of your organization's investments in low-carbon R&D for metals and mining production activities over the last three years.	Modified question (2019 C-MM9.6)	<ul style="list-style-type: none"> • Rewording: Question text revised to gather details of low-carbon R&D investment over the last three years. • Columns removed: "Investment area", "Investment start date", and "Investment end date". • Rewording: Column header "Investment maturity" revised to "Stage of development in the reporting year", "Low-carbon investment percentage" revised to "Average % of total R&D investment over the last 3 years", "Investment figure" revised to "R&D investment figure in the reporting year (optional)", and "Please explain" revised to "Comment". • New drop-down options: Column 1 — "Unable to disaggregate by technology area". Column 3 — "0" and "≤20%". • Drop-down options removed: Column 3 — "0-20%".
C-ST9.6a	Provide details of your organization's investments in low-carbon R&D for steel production activities over the last three years.	Modified question (2019 C-ST9.6)	<ul style="list-style-type: none"> • Rewording: Question text revised to gather details of low-carbon R&D investment over the last three years. • Columns removed: "Investment area", "Investment start date", and "Investment end date". • Rewording: Column header "Investment maturity" revised to "Stage of development in the reporting year", "Low-carbon investment percentage" revised to "Average % of total R&D investment over the last 3 years", "Investment figure" revised to "R&D investment figure in the reporting year (optional)", and "Please explain" revised to "Comment". • New drop-down options: Column 1 — "Unable to disaggregate by technology area". Column 3 — "0" and "≤20%". • Drop-down options removed: Column 3 — "0-20%".
C-TO9.6a/C-TS9.6a	Provide details of your organization's investments in low-carbon R&D for transport-related activities over the last three years.	Modified question (2019 C-TO9.6/C-TS9.6)	<ul style="list-style-type: none"> • Rewording: Question text revised to gather details of low-carbon R&D investment over the last three years. • Columns removed: "Investment area", "Investment start date", and "Investment end date". • Rewording: Column header "Investment maturity" revised to "Stage of development in the reporting year", "Low-carbon investment percentage" revised to "Average % of total R&D investment over the last 3 years", "Investment figure" revised to "R&D investment figure in the reporting year (optional)", and "Please explain" revised to "Comment".

Question no.	2020 Question text	Revisions from 2019	Details and Rationale for revisions
			<p>investment figure in the reporting year (optional), and "Please explain" revised to "Comment".</p> <ul style="list-style-type: none"> • New drop-down options: Column 2 — "Unable to disaggregate by technology area". Column 4 — "0" and "≤20%". • Drop-down options removed: Column 4 — "0-20%".
C-RE9.9	Does your organization manage net zero carbon buildings?	New question	<ul style="list-style-type: none"> • New question for RE only: Added to ascertain whether real estate companies manage net zero carbon buildings.
C-RE9.9a	Provide further details on net zero carbon buildings under your organization's management in the reporting year.	New question	<ul style="list-style-type: none"> • New question for RE only: Added to collect further details of managed net zero carbon buildings such as the proportion of net zero buildings in a company's portfolio and which certification schemes they may fall under.
C-CN9.10/C-RE9.10	Did your organization complete new construction or major renovations projects designed as net zero carbon in the last three years?	New question	<ul style="list-style-type: none"> • New question for CN and RE only: Added to ascertain whether companies have constructed or renovated net zero carbon buildings in the last three years.
C-CN9.10a /C-RE9.10a	Provide details of new construction or major renovations projects completed in the last 3 years that were designed as net zero carbon.	New question	<ul style="list-style-type: none"> • New question for CN and RE only: Added to gain greater insight about any of new construction or major renovation projects completed in the last 3 years that were designed as net zero carbon.
C-CN9.11/C-RE9.11	Explain your organization's plan to manage, develop or construct net zero carbon buildings, or explain why you do not plan to do so.	New question	<ul style="list-style-type: none"> • New question for CN and RE only: Added to understand why an organization does not manage, construct or renovate net zero carbon buildings.
C10 Verification			
C10.1a	Provide further details of the verification/assurance undertaken for your Scope 1 emissions and attach the relevant statements.	Modified question	<ul style="list-style-type: none"> • Rewording: Question text and guidance revised to focus solely on Scope 1 emissions verification. • Column removed: "Scope".
C10.1b	Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.	Modified question (2019 C10.1a)	<ul style="list-style-type: none"> • Rewording: Question text and guidance split out from C10.1a to focus solely on Scope 2. • Rewording: Column 1 header — "Scope" revised to "Scope 2 approach". • Removed drop-down options: Column 1 — "Scope 1".
C10.1c	Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.	Modified question (2019 C10.1b)	<ul style="list-style-type: none"> • Rewording: Column 1 header "Scope" revised to "Scope 3 category". • New drop-down options: Column 1 – a complete list of Scope 3 categories, in alignment with other questions. • Removed drop-down options: Column 1 — "Scope 3- all relevant categories" and "Scope 3- at least one applicable category". • Columns added: Column 4 — "Type of verification or assurance", and Column 8 - "Proportion of reported emissions verified (%)" to align all verification questions.
C10.2a	Which data points within your CDP disclosure have been verified, and which verification standards were used?	Minor change • Column 2	<ul style="list-style-type: none"> • New drop-down option: Column 2 — "Energy consumption".
C11 Carbon pricing			
C11.1	Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?	Removed question for FS only	<ul style="list-style-type: none"> • Removed question for FS only.
C11.1a	Select the carbon pricing regulation(s) which impacts your operations.	Minor change Removed question for FS only	<ul style="list-style-type: none"> • New drop-down options: "Argentina carbon tax", "Canada federal fuel charge", "Canada federal Output Based Pricing System (OBPS) - ETS", "Newfoundland and Labrador PSS - ETS", "Nova Scotia CaT - ETS", "Newfoundland and Labrador carbon tax", "Prince Edward Island carbon tax", "Saskatchewan OBPS - ETS", "Singapore carbon tax", and "Spain carbon tax". • Removed drop-down options: "Alberta carbon tax" and "Ontario CaT". • Removed question for FS only.
C11.1b	Complete the following table for each of the emissions trading schemes you are regulated by.	Modified question Removed question for FS only	<ul style="list-style-type: none"> • New columns added: "% of Scope 2 emissions covered by the ETS" and "Verified Scope 2 emissions in metric tons CO₂e". • Rewording: Column 8 header — "Verified emissions in metric tons CO₂e" revised to "Verified Scope 1 emissions in metric tons CO₂e" • Removed question for FS only.

Question no.	2020 Question text	Revisions from 2019	Details and Rationale for revisions
C11.1c	Complete the following table for each of the tax systems you are regulated by.	Minor change Removed question for FS only	<ul style="list-style-type: none"> • Rewording: Column 1 header — "<i>Pricing system</i>" revised to "<i>Tax system</i>". Column 4 header — "<i>% of emissions covered by tax</i>" revised to "<i>% of total Scope 1 emissions covered by tax</i>". The question now asks for information only on direct Scope 1 emissions. • Removed question for FS only.
C11.1d	What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?	Minor change Removed question for FS only	<ul style="list-style-type: none"> • Rewording: : Question text — "<i>in which you participate or anticipate participating</i>" reworded to "<i>you are regulated by or anticipate being regulated by</i>" for clarity. • Removed question for FS only.
C12 Engagement			
C12.1	Do you engage with your value chain on climate-related issues?	Modified question for FS only	<ul style="list-style-type: none"> • New drop-down option for FS only: "<i>Yes, our investee companies</i>".
C12.1a	Provide details of your climate-related supplier engagement strategy.	Minor change Column 5	<ul style="list-style-type: none"> • Rewording: Column 5 header revised — added "<i>of supplier-related</i>" to improve clarity.
C12.1b	Give details of your climate-related engagement strategy with your customers.	Minor change Modified question for FS only	<ul style="list-style-type: none"> • Rewording: Column 4 header revised — added "<i>of customer-related</i>" to improve clarity. • New drop-down options for FS only: Column 1 — "<i>Compliance & onboarding</i>", "<i>Information collection (understanding customer behavior)</i>", and "<i>Engagement & incentivization (changing customer behavior)</i>". • New column for FS only: "<i>Portfolio coverage (total or outstanding)</i>".
C-FS12.1c	Give details of your climate-related engagement strategy with your investee companies.	New question	<ul style="list-style-type: none"> • New question for FS only: Added to allow organizations in the financial sector to disclose actions they are taking to engage with their investee companies on climate-related issues.
C-FS12.5	Are you a signatory of any climate-related collaborative industry frameworks, initiatives and/or commitments?	New question	<ul style="list-style-type: none"> • New question for FS only: Added to collect information on a financial organization's involvement in collaborative industry frameworks, initiatives and/or commitments related to the climate agenda.
C13 Other land management impacts			
No change			
C14 Portfolio Impact			
C-FS14.1	Do you conduct analysis to understand how your portfolio impacts the climate? (Scope 3 portfolio impact)	New question	<ul style="list-style-type: none"> • New question for FS only: Seeks to understand whether organizations in the financial sector conduct analysis to understand their Scope 3 Category 15 portfolio impact.
C-FS14.1a	What are your organization's Scope 3 portfolio emissions? (Category 15 "Investments" total emissions)	New question	<ul style="list-style-type: none"> • New question for FS only: Allows organizations to disclose their Scope 3 Category 15 portfolio impact in absolute emissions (metric tons CO2e). This question asks organizations to disclose their Scope 3 Category 15 "Investments" total absolute emissions, previously asked in C6.5 Row 15.
C-FS14.1b	What is your organization's Scope 3 portfolio impact? (Category 15 "Investments" alternative carbon footprinting and/or exposure metrics)	New question	<ul style="list-style-type: none"> • New question for FS only: Allows organizations to disclose their Scope 3 Category 15 portfolio impact in alternative carbon footprinting and/or exposure metrics.
C-FS14.1c	Why do you not conduct analysis to understand how your portfolio impacts the climate? (Scope 3 Category 15 "Investments" emissions or alternative carbon footprinting and/or exposure metrics)	New question	<ul style="list-style-type: none"> • New question for FS only: Added to understand the reasons why organizations in the financial sector do not conduct analysis to understand how their portfolio impacts the climate.
C-FS14.2	Are you able to provide a breakdown of your organization's Scope 3 portfolio impact?	New question	<ul style="list-style-type: none"> • New question for FS only: Added to understand what breakdown of portfolio impact financial organizations can provide and indicate the approach an organization uses to calculate these metrics.
C-FS14.2a	Break down your organization's Scope 3 portfolio impact by asset class.	New question	<ul style="list-style-type: none"> • New question for FS only: Added to allow organizations to disclose their Scope 3 portfolio impact and methodologies used by asset class.
C-FS14.2b	Break down your organization's Scope 3 portfolio impact by industry.	New question	<ul style="list-style-type: none"> • New question for FS only: Added to allow organizations to disclose their Scope 3 portfolio impact and methodologies used by industry.
C-FS14.2c	Break down your organization's Scope 3 portfolio impact by country/region.	New question	<ul style="list-style-type: none"> • New question for FS only: Added to allow organizations to disclose their Scope 3 portfolio impact and methodologies used by country/region.

Question no.	2020 Question text	Revisions from 2019	Details and Rationale for revisions
C-FS14.3	Are you taking actions to align your portfolio to a well below 2-degree world?	New question	<ul style="list-style-type: none"> • New question for FS only: Added to understand whether organizations in the financial sector are taking steps to contribute to the global climate goals of achieving a below 2-degree global warming.
C-FS14.3a	Do you assess if your clients/investees' business strategies are aligned to a well below 2-degree world?	New question	<ul style="list-style-type: none"> • New question for FS only: Added to understand whether organizations in the financial sector assess clients/investees' business strategies with regards to the global climate goals of achieving a below 2-degree global warming.
C-FS14.3b	Do you encourage your clients/investees to set a science-based target?	New question	<ul style="list-style-type: none"> • New question for FS only: Added to understand whether organizations in the financial sector encourage their clients and/or investees to align their business strategies with global climate-benchmarks and support the well below 2-degree global warming.
C15 Signoff (2019 C14)			
No change			
Supply chain: Action Exchange			
SC3.1b	Select the types of emissions reduction activities that your company would like support in analyzing or implementing in the next reporting year.	Modified question	<ul style="list-style-type: none"> • Rewording: Drop-down options "Energy efficiency: Building fabric" revised to "Energy efficiency in buildings", "Energy efficiency: Processes" revised to "Energy efficiency in production processes", "Low-carbon energy purchase" revised to "Low-carbon energy consumption", "Low-carbon energy installation" revised to "Low-carbon energy generation", and "Waste recovery" revised to "Waste reduction and material circularity". • New drop-down options: "Company policy or behavioral change", and "Transportation". • Removed drop-down options: "Energy efficiency: Building services", "Transportation: fleet", "Transportation: use", "Product design", and "Behavioral change".
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.	Modified question	<ul style="list-style-type: none"> • Rewording: Drop-down options "Energy efficiency: Building fabric" revised to "Energy efficiency in buildings", "Energy efficiency: Processes" revised to "Energy efficiency in production processes", "Low-carbon energy purchase" revised to "Low-carbon energy consumption", "Low-carbon energy installation" revised to "Low-carbon energy generation", and "Waste recovery" revised to "Waste reduction and material circularity". • New drop-down options: "Company policy or behavioral change", and "Transportation". • Removed drop-down options: "Energy efficiency: Building services", "Transportation: fleet", "Transportation: use", "Product design", and "Behavioral change".
Glossary			
Revised definitions	"Climate-related risk", "Company", "Low-carbon energy", "Low-carbon transition plan", "Organization", "Process emissions".		
New definitions	"Acquisition", "Attribute", "C-suite", "Capital allocation", "Capital expenditure", "Climate-related opportunity", "Contractual instrument (or 'instrument)", "Direct costs", "Divestment", "Energy attribute certificate", "Financial planning", "Fugitives", "GHG inventory", "Indirect (operating costs)", "Land use", "Low-carbon product or service", "Mainstream reports", "Research and development (R&D)", "Revenue", "Risk management", "Strategy", "Substantive impact".		

3. 2020 map

Indicates the structure of the questionnaire and the linkages between questions.

Module no.	Module	Section	Question no.	2020 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
C0	Introduction	Introduction	C0.1	Give a general description and introduction to your organization.		All	Yes	No
C0	Introduction	Introduction	C0.2	State the start and end date of the year for which you are reporting data.		All	Yes	No
C0	Introduction	Introduction	C0.3	Select the countries/areas for which you will be supplying data.		All	Yes	No
C0	Introduction	Introduction	C0.4	Select the currency used for all financial information disclosed throughout your response.		All	Yes	No
C0	Introduction	Introduction	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.		All	No	No
C0	Introduction	Business activities emissions relevancy	C-AC0.6/C-FB0.6/C-PF0.6	Are emissions from agricultural/forestry, processing/manufacturing, distribution activities or emissions from the consumption of your products – whether in your direct operations or in other parts of your value chain – relevant to your current CDP climate change disclosure?	C-AC0.6a/C-FB0.6a/C-PF0.6a; C-AC0.6b/C-FB0.6b/C-PF0.6b; C-AC0.6c/C-FB0.6c/C-PF0.6c; C-AC0.6d/C-FB0.6d/C-PF0.6d; C-AC0.6e/C-FB0.6e/C-PF0.6e; C-AC0.6f/C-FB0.6f/C-PF0.6f; C-AC0.6g/C-FB0.6g/C-PF0.6g; C-AC4.4/C-FB4.4/C-PF4.4; C-AC6.6/C-FB6.6/C-PF6.6; C-AC7.4/C-FB7.4/C-PF7.4; C-AC7.4a/C-FB7.4a/C-PF7.4a; C-AC12.2/C-FB12.2/C-PF12.2	AC, FB, PF	No	No
C0	Introduction	Business activities emissions relevancy	C-AC0.6a/C-FB0.6a/C-PF0.6a	Why are agricultural/forestry activities not relevant to your current CDP climate change disclosure?	C-AC0.6/C-FB0.6/C-PF0.6	AC, FB, PF	No	No
C0	Introduction	Business activities emissions relevancy	C-AC0.6b/C-FB0.6b/C-PF0.6b	Why are emissions from agricultural/forestry activities undertaken on your own land not relevant to your current CDP climate change disclosure?	C-AC0.6/C-FB0.6/C-PF0.6	AC, FB, PF	No	No
C0	Introduction	Business activities emissions relevancy	C-AC0.6c/C-FB0.6c/C-PF0.6c	Why are processing/manufacturing activities not relevant to your current CDP climate change disclosure?	C-AC0.6/C-FB0.6/C-PF0.6	AC, FB, PF	No	No
C0	Introduction	Business activities emissions relevancy	C-AC0.6d/C-FB0.6d/C-PF0.6d	Why are emissions from processing/manufacturing activities within your direct operations not relevant to your current CDP climate change disclosure?	C-AC0.6/C-FB0.6/C-PF0.6	AC, FB, PF	No	No
C0	Introduction	Business activities emissions relevancy	C-AC0.6e/C-FB0.6e/C-PF0.6e	Why are distribution activities not relevant to your current CDP climate change disclosure?	C-AC0.6/C-FB0.6/C-PF0.6	AC, FB, PF	No	No

Module no.	Module	Section	Question no.	2020 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
C0	Introduction	Business activities emissions relevancy	C-AC0.6f/C-FB0.6f/C-PF0.6f	Why are emissions from distribution activities within your direct operations not relevant to your current CDP climate change disclosure?	C-AC0.6/C-FB0.6/C-PF0.6	AC, FB, PF	No	No
C0	Introduction	Business activities emissions relevancy	C-AC0.6g/C-FB0.6g/C-PF0.6g	Why are emissions from the consumption of your products not relevant to your current CDP climate change disclosure?	C-AC0.6/C-FB0.6/C-PF0.6	AC, FB, PF	No	No
C0	Introduction	Agricultural commodity dependency	C-AC0.7/C-FB0.7/C-PF0.7	Which agricultural commodity(ies) that your organization produces and/or sources are the most significant to your business by revenue? Select up to five.		AC, FB, PF	No	No
C0	Introduction	Organizational activities: Cement	C-CE0.7	Which part of the concrete value chain does your organization operate in?	C-CE4.9	CE	No	No
C0	Introduction	Organizational activities: Chemicals	C-CH0.7	Which part of the chemicals value chain does your organization operate in?		CH	No	No
C0	Introduction	Organizational activities: Construction & Real estate	C-CN0.7/C-RE0.7	Which real estate and/or construction activities does your organization engage in?	C-CN0.7/C-RE0.7; C-RE9.9; C-CN9.10/C-RE9.10	CN, RE	No	No
C0	Introduction	Organizational activities: Coal	C-CO0.7	Which part of the coal value chain and other areas does your organization operate in?		CO	No	No
C0	Introduction	Organizational activities: Electric utilities	C-EU0.7	Which part of the electric utilities value chain does your organization operate in? Select all that apply.	C-EU4.6	EU	No	No
C0	Introduction	Organizational activities: Financial services	C-FS0.7	Which organizational activities does your organization undertake?	C-FS3.3	FS	No	No
C0	Introduction	Organizational activities: Metals & Mining	C-MM0.7	Which part of the metals and mining value chain does your organization operate in?	C-MM9.3a; C-MM9.3b	MM	No	No
C0	Introduction	Organizational activities: Oil & Gas	C-OG0.7	Which part of the oil and gas value chain and other areas does your organization operate in?	C-OG9.2a; C-OG9.2b; C-OG9.2c; C-OG9.2d; C-OG9.2e; C-OG9.3a; C-OG9.3b; C-OG9.3c; C-OG9.3e; C-OG9.7; C-OG9.8	OG	No	No
C0	Introduction	Organizational activities: Steel	C-ST0.7	Which parts of the steel value chain does your organization operate in?	C-ST4.9; C-ST9.3a	ST	No	No
C0	Introduction	Organizational activities: Transport services and Transport OEMS	C-TO0.7/C-TS0.7	For which transport modes will you be providing data?	C-TS8.2f	TO, TS	No	No
C1	Governance	Board oversight	C1.1	Is there board-level oversight of climate-related issues within your organization?	C1.1a; C1.1b; C1.1c	All	Yes	No
C1	Governance	Board oversight	C1.1a	Identify the position(s) (do not include any names) of the individual(s) on the board with responsibility for climate-related issues.	C1.1	All	No	No
C1	Governance	Board oversight	C1.1b	Provide further details on the board's oversight of climate-related issues.	C1.1	All	No	Yes
C1	Governance	Board oversight	C1.1c	Why is there no board-level oversight of climate-related issues and what are your plans to change this in the future?	C1.1	All	Yes	No
C1	Governance	Management responsibility	C1.2	Provide the highest-level management position(s) or committee(s) with responsibility for climate-related issues.	C1.2a	All	Yes	Yes

Module no.	Module	Section	Question no.	2020 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
C1	Governance	Management responsibility	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).	C1.2	All	No	Yes
C1	Governance	Employee incentives	C1.3	Do you provide incentives for the management of climate-related issues, including the attainment of targets?	C1.3a	All	Yes	No
C1	Governance	Employee incentives	C1.3a	Provide further details on the incentives provided for the management of climate-related issues (do not include the names of individuals).	C1.3	All	No	No
C1	Governance	Retirement schemes	C-FS1.4	Does your organization offer its employees an employment-based retirement scheme that incorporates ESG principles, including climate change?		FS	No	No
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?	C2.2; C2.2a; C-FS2.2b; C2.2g;	All	Yes	Yes
C2	Risks and opportunities	Management processes	C2.1a (2019 C2.1)	How does your organization define short-, medium- and long-term horizons?		All	No	Yes
C2	Risks and opportunities	Management processes	C2.1b	How does your organization define substantive financial or strategic impact on your business?		All	No	No
C2	Risks and opportunities	Management processes	C2.2 (2019 C2.2, C2.2a, C2.2b, C2.2d)	Describe your process(es) for identifying, assessing, and responding to climate-related risks and opportunities.	C2.1	All	No	Yes
C2	Risks and opportunities	Management processes	C2.2a (2019 C2.2c)	Which risk types are considered in your organization's climate-related risk assessments?	C2.1	All	No	Yes
C2	Risks and opportunities	Management processes	C-FS2.2b	Do you assess your portfolio's exposure to climate-related risks and opportunities?	C2.1, C-FS2.2b	FS	No	Yes
C2	Risks and opportunities	Management processes	C-FS2.2c	Describe how you assess your portfolio's exposure to climate-related risks and opportunities.	C-FS2.2b	FS	No	Yes
C2	Risks and opportunities	Management processes	C-FS2.2d	Do you assess your portfolio's exposure to water-related risks and opportunities?		FS	No	No
C2	Risks and opportunities	Management processes	C-FS2.2e	Do you assess your portfolio's exposure to forests-related risks and opportunities?		FS	No	No
C2	Risks and opportunities	Management processes	C-FS2.2f	Do you request climate-related information from your clients/investees as part of your due diligence and/or risk assessment practices?		FS	No	No
C2	Risks and opportunities	Management processes	C2.2g (2019 C2.2e)	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?	C2.1	All	Yes	No
C2	Risks and opportunities	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?	C2.3a; C2.3b	All	Yes	Yes
C2	Risks and opportunities	Risk disclosure	C2.3a	Provide details of risks identified with the potential to have a substantive financial or strategic impact on your business.	C2.3	All	Yes	Yes
C2	Risks and opportunities	Risk disclosure	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?	C2.3	All	Yes	No
C2	Risks and opportunities	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?	C2.4a; C2.4b	All	Yes	Yes

Module no.	Module	Section	Question no.	2020 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
C2	Risks and opportunities	Opportunity disclosure	C2.4a	Provide details of opportunities identified with the potential to have a substantive financial or strategic impact on your business.	C2.4	All	Yes	Yes
C2	Risks and opportunities	Opportunity disclosure	C2.4b	Why do you not consider your organization to have climate-related opportunities?	C2.4	All	Yes	No
C3	Business strategy	Business strategy	C3.1	Have climate-related risks and opportunities influenced your organization's strategy and/or financial planning?	C3.1a; C3.1d; C3.1e; C3.1f; C3.1g	All	Yes	Yes
C3	Business strategy	Business strategy	C3.1a	Does your organization use climate-related scenario analysis to inform its strategy?	C3.1; C3.1b; C3.1c	All	No	Yes
C3	Business strategy	Business strategy	C3.1b (2019 C3.1d)	Provide details of your organization's use of climate-related scenario analysis.	C3.1a	All	No	Yes
C3	Business strategy	Business strategy	C3.1c (2019 C3.1g)	Why does your organization not use climate-related scenario analysis to inform its strategy?	C3.1a	All	No	Yes
C3	Business strategy	Business strategy	C3.1d (2019 C2.5, C3.1c)	Describe where and how climate-related risks and opportunities have influenced your strategy.	C3.1	All	No	Yes
C3	Business strategy	Business strategy	C3.1e (2019 C2.6)	Describe where and how climate-related risks and opportunities have influenced your financial planning.	C3.1	All	No	Yes
C3	Business strategy	Business strategy	C3.1f (2019 C3.1c)	Provide any additional information on how climate-related risks and opportunities have influenced your strategy and financial planning (optional).	C3.1	All	No	Yes
C3	Business strategy	Business strategy	C3.1g (2019 C3.1f)	Why have climate-related risks and opportunities not influenced your strategy and/or financial planning?	C3.1	All	Yes	No
C3	Business strategy	Business strategy: Financial services	C-FS3.2	Are climate-related issues considered in the policy framework of your organization?	C-FS3.2a; C-FS3.2b; C-FS3.2c	FS	No	No
C3	Business strategy	Business strategy: Financial services	C-FS3.2a	In which policies are climate-related issues integrated?	C-FS3.2	FS	No	No
C3	Business strategy	Business strategy: Financial services	C-FS3.2b	Describe your exclusion policies related to industries and/or activities exposed or contributing to climate-related risks.	C-FS3.2	FS	No	No
C3	Business strategy	Business strategy: Financial services	C-FS3.2c	Why are climate-related issues not considered in the policy framework of your organization?	C-FS3.2	FS	No	No
C3	Business strategy	Business strategy: Financial services	C-FS3.3	Are climate-related issues factored into your external asset manager selection process?	C-FS0.7; C-FS3.3a; C-FS3.3b	FS	No	Yes
C3	Business strategy	Business strategy: Financial services	C-FS3.3a	How are climate-related issues factored into your external asset manager selection process?	C-FS3.3	FS	No	Yes
C3	Business strategy	Business strategy: Financial services	C-FS3.3b	Why are climate-related issues not factored into your external asset manager selection process?	C-FS3.3	FS	No	No
C4	Targets and performance	Emissions targets	C4.1	Did you have an emissions target that was active in the reporting year?	C4.1a; C4.1b; C4.1c	All	Yes	Yes
C4	Targets and performance	Emissions targets	C4.1a	Provide details of your absolute emissions target(s) and progress made against those targets.	C4.1	All	Yes	Yes
C4	Targets and performance	Emissions targets	C4.1b	Provide details of your emissions intensity target(s) and progress made against those target(s).	C4.1	All	Yes	Yes
C4	Targets and performance	Emissions targets	C4.1c	Explain why you did not have emissions target, and forecast how your emissions will change over the next five years.	C4.1	All	Yes	Yes
C4	Targets and performance	Other climate-related targets	C4.2	Did you have any other climate-related targets that were active in the reporting year?	C4.2a; C4.2b; C-CO4.2c; C-OG4.2c	All	Yes	Yes
C4	Targets and performance	Other climate-related targets	C4.2a	Provide details of your target(s) to increase low-carbon energy consumption or production.	C4.2	All	Yes	Yes

Module no.	Module	Section	Question no.	2020 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
C4	Targets and performance	Other climate-related targets	C4.2b (2019 C4.2)	Provide details of any other climate-related targets, including methane reduction targets.	C4.2	All	Yes	Yes
C4	Targets and performance	Methane targets	C-CO4.2c (2019 C-CO4.2a)	Indicate which targets reported in C4.1a/b incorporate methane emissions, or if you do not have a methane-specific emissions reduction target for your coal mining activities, please explain why not and forecast how your methane emissions will change over the next five years.	C4.2	CO	No	No
C4	Targets and performance	Methane targets	C-OG4.2c (2019 C-OG4.2a)	Indicate which targets reported in C4.1a/b incorporate methane emissions, or if you do not have a methane-specific emissions reduction target for your oil and gas activities, please explain why not and forecast how your methane emissions will change over the next five years.	C4.2	OG	No	No
C4	Targets and performance	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.	C4.3a; C4.3b; C4.3c; C4.3d	All	Yes	No
C4	Targets and performance	Emissions reduction initiatives	C4.3a	Identify the total number of projects at each stage of development, and for those in the implementation stages, the estimated CO ₂ e savings.	C4.3	All	No	No
C4	Targets and performance	Emissions reduction initiatives	C4.3b	Provide details on the initiatives implemented in the reporting year in the table below.	C4.3	All	Yes	No
C4	Targets and performance	Emissions reduction initiatives	C4.3c	What methods do you use to drive investment in emissions reduction activities?	C4.3	All	No	No
C4	Targets and performance	Emissions reduction initiatives	C4.3d	Why did you not have any emissions reduction initiatives active during the reporting year?	C4.3	All	Yes	No
C4	Targets and performance	Land management practices	C-AC4.4/C-FB4.4/C-PF4.4	Do you implement agriculture or forest management practices on your own land with a climate change mitigation and/or adaptation benefit?	C-AC0.6/C-FB0.6/C-PF0.6; C-AC4.4a/C-FB4.4a/C-PF4.4a; C-AC13.1/C-FB13.1/C-PF13.1	AC, FB, PF	No	No
C4	Targets and performance	Land management practices	C-AC4.4a/C-FB4.4a/C-PF4.4a	Specify the agricultural or forest management practice(s) implemented on your own land with climate change mitigation and/or adaptation benefits and provide a corresponding emissions figure, if known.	C-AC4.4/C-FB4.4/C-PF4.4	AC, FB, PF	No	No
C4	Targets and performance	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?	C4.5a	All	No	No
C4	Targets and performance	Low-carbon products	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.	C4.5	All	No	No
C4	Targets and performance	Methane reduction efforts	C-CO4.6	Describe your organization's efforts to reduce methane emissions from your activities.		CO	No	No
C4	Targets and performance	Methane reduction efforts	C-EU4.6	Describe your organization's efforts to reduce methane emissions from your activities.	C-EU0.7	EU	No	No
C4	Targets and performance	Methane reduction efforts	C-OG4.6	Describe your organization's efforts to reduce methane emissions from your activities.		OG	No	No
C4	Targets and performance	Leak detection and repair	C-CO4.7	Does your organization conduct leak detection and repair (LDAR) or use other methods to find and fix fugitive methane emissions from coal mining activities?	C-CO4.7a; C-CO4.7b	CO	No	No
C4	Targets and performance	Leak detection and repair	C-CO4.7a	Describe the protocol through which methane leak detection and repair or other methane leak detection methods are conducted for your coal mining activities, including	C-CO4.7	CO	No	No

Module no.	Module	Section	Question no.	2020 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
				predominant frequency of inspections, estimates of assets covered, and methodologies employed.				
C4	Targets and performance	Leak detection and repair	C-CO4.7b	Explain why not and whether you plan to conduct methane leak detection and repair or adopt other methods to find and fix fugitive methane emissions from your coal mining activities.	C-CO4.7	CO	No	No
C4	Targets and performance	Leak detection and repair	C-OG4.7	Does your organization conduct leak detection and repair (LDAR) or use other methods to find and fix fugitive methane emissions from oil and gas production activities?	C-OG4.7a; C-OG4.7b	OG	No	No
C4	Targets and performance	Leak detection and repair	C-OG4.7a	Describe the protocol through which methane leak detection and repair or other leak detection methods, are conducted for oil and gas production activities, including predominant frequency of inspections, estimates of assets covered, and methodologies employed.	C-OG4.7	OG	No	No
C4	Targets and performance	Leak detection and repair	C-OG4.7b	Explain why you do not conduct LDAR or use other methods to find and fix fugitive methane emissions, and whether you have a plan to do so from your oil and gas production activities.	C-OG4.7	OG	No	No
C4	Targets and performance	Flaring reduction efforts	C-CO4.8	If flaring is relevant to your coal mining operations, describe your organization's efforts to reduce flaring, including any flaring reduction targets.		CO	No	No
C4	Targets and performance	Flaring reduction efforts	C-OG4.8	If flaring is relevant to your oil and gas production activities, describe your organization's efforts to reduce flaring, including any flaring reduction targets.		OG	No	No
C4	Targets and performance	Best available techniques: Cement	C-CE4.9	Disclose your organization's best available techniques as a percentage of Portland cement clinker production capacity.	C-CE0.7	CE	No	No
C4	Targets and performance	Best available techniques: Steel	C-ST4.9	Disclose your organization's best available techniques as a percentage of total plant capacity.		ST	No	No
C5	Emissions methodology	Base year emissions	C5.1	Provide your base year and base year emissions (Scopes 1 and 2).		All	No	No
C5	Emissions methodology	Emissions methodology	C5.2	Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.	C5.2a	All	Yes	No
C5	Emissions methodology	Emissions methodology	C5.2a	Provide details of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.	C5.2	All	Yes	No
C6	Emissions data	Scope 1 emissions data	C6.1	What were your organization's gross global Scope 1 emissions in metric tons CO ₂ e?		All	Yes	Yes
C6	Emissions data	Scope 2 emissions reporting	C6.2	Describe your organization's approach to reporting Scope 2 emissions.		All	Yes	No
C6	Emissions data	Scope 2 emissions data	C6.3	What were your organization's gross global Scope 2 emissions in metric tons CO ₂ e?		All	Yes	Yes
C6	Emissions data	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?	C6.4a	All	No	No
C6	Emissions data	Exclusions	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.	C6.4	All	No	No

Module no.	Module	Section	Question no.	2020 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
C6	Emissions data	Scope 3 emissions data	C6.5	Account for your organization's Scope 3 emissions, disclosing and explaining any exclusions.		All	Yes	Yes
C6	Emissions data	Scope 3 emissions data: agricultural value chain	C-AC6.6/C-FB6.6/C-PF6.6	Can you break down your Scope 3 emissions by relevant business activity area?	C-AC0.6/C-FB0.6/C-PF0.6; C-AC6.6a/C-FB6.6a/C-PF6.6a; C-AC6.6b/C-FB6.6b/C-PF6.6b	AC, FB, PF	No	No
C6	Emissions data	Scope 3 emissions data: agricultural value chain	C-AC6.6a/C-FB6.6a/C-PF6.6a	Disclose your Scope 3 emissions for each of your relevant business activity areas.	C-AC6.6/C-FB6.6/C-PF6.6	AC, FB, PF	No	No
C6	Emissions data	Scope 3 emissions data: agricultural value chain	C-AC6.6b/C-FB6.6b/C-PF6.6b	Why can you not report your Scope 3 emissions by business activity area?	C-AC6.6/C-FB6.6/C-PF6.6	AC, FB, PF	No	No
C6	Emissions data	Life cycle emissions assessments: capital goods	C-CG6.6	Does your organization assess the life cycle emissions of any of its products or services?	C-CG6.6a	CG	No	No
C6	Emissions data	Life cycle emissions assessments: capital goods	C-CG6.6a	Provide details of how your organization assesses the life cycle emissions of its products or services.	C-CG6.6	CG	No	No
C6	Emissions data	Life cycle emissions assessments: buildings	C-CN6.6/C-RE6.6	Does your organization assess the life cycle emissions of new construction or major renovation projects?	C-CN0.7/C-RE0.7; C-CN6.6a/C-RE6.6a; C-CN6.6b/C-RE6.6b	CN, RE	No	No
C6	Emissions data	Life cycle emissions assessments: buildings	C-CN6.6a/C-RE6.6a	Provide details of how your organization assesses the life cycle emissions of new construction or major renovation projects.	C-CN6.6/C-RE6.6	CN, RE	No	No
C6	Emissions data	Life cycle emissions assessments: buildings	C-CN6.6b/C-RE6.6b	Can you provide embodied carbon emissions data for any of your organization's new construction or major renovation projects completed in the last three years?	C-CN6.6/C-RE6.6	CN, RE	No	No
C6	Emissions data	Life cycle emissions assessments: buildings	C-CN6.6c/C-RE6.6c	Provide details of the embodied carbon emissions of new construction or major renovation projects completed in the last three years.	C-CN6.6b/C-RE6.6b	CN, RE	No	No
C6	Emissions data	Biogenic carbon data	C6.7	Are carbon dioxide emissions from biogenic carbon relevant to your organization?	C6.7a	All except AC, FB, FS, PF	No	No
C6	Emissions data	Biogenic carbon data	C6.7a	Provide the emissions from biogenic carbon relevant to your organization in metric tons CO ₂ .	C6.7	All except AC, FB, FS, PF	No	No
C6	Emissions data	Biogenic carbon data: agriculture	C-AC6.8/C-FB6.8/C-PF6.8	Is biogenic carbon pertaining to your direct operations relevant to your current CDP climate change disclosure?	C-AC6.8a/C-FB6.8a/C-PF6.8a	AC, FB, PF	No	No
C6	Emissions data	Biogenic carbon data: agriculture	C-AC6.8a/C-FB6.8a/C-PF6.8a	Account for biogenic carbon data pertaining to your direct operations and identify any exclusions.	C-AC6.8/C-FB6.8/C-PF6.8	AC, FB, PF	No	No
C6	Emissions data	Other emissions data: agricultural commodities	C-AC6.9/C-FB6.9/C-PF6.9	Do you collect or calculate greenhouse gas emissions for each commodity reported as significant to your business in C-AC0.7/C-FB0.7/C-PF0.7?	C-AC0.7/FB0.7/PF0.7; C-AC6.9a/C-FB6.9a/C-PF6.9a	AC, FB, PF	No	No
C6	Emissions data	Other emissions data: agricultural commodities	C-AC6.9a/C-FB6.9a/C-PF6.9a	Report your greenhouse gas emissions figure(s) for your disclosing commodity(ies), explain your methodology, and include any exclusions.	C-AC6.9/C-FB6.9/C-PF6.9	AC, FB, PF	No	No
C6	Emissions data	Emissions intensities	C6.10	Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO ₂ e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.		All	Yes	No

Module no.	Module	Section	Question no.	2020 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
C6	Emissions data	Emissions intensities: Cement	C-CE6.11	State your organization's Scope 1 and Scope 2 emissions intensities related to cement production activities.		CE	No	No
C6	Emissions data	Emissions intensities: Oil and gas	C-OG6.12	Provide the intensity figures for Scope 1 emissions (metric tons CO ₂ e) per unit of hydrocarbon category.		OG	No	No
C6	Emissions data	Emissions intensities: Oil and gas	C-OG6.13	Report your methane emissions as percentages of natural gas and hydrocarbon production or throughput.		OG	No	No
C6	Emissions data	Emissions intensities: Steel	C-ST6.14	State your organization's emissions and energy intensities by steel production process route.		ST	No	No
C6	Emissions data	Emissions intensities: Transport services	C-TS6.15	What are your primary intensity (activity-based) metrics that are appropriate to your emissions from transport activities in Scope 1, 2, and 3?		TS	No	No
C7	Emissions breakdown	Scope 1 breakdown: GHGs	C7.1	Does your organization break down its Scope 1 emissions by greenhouse gas type?	C7.1a; C-CO7.1b; C-EU7.1b; C-OG7.1b	All except FS	No	No
C7	Emissions breakdown	Scope 1 breakdown: GHGs	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).	C7.1	All except FS	No	No
C7	Emissions breakdown	Scope 1 breakdown: GHGs	C-CO7.1b	Break down your total gross global Scope 1 emissions from coal mining activities in the reporting year by greenhouse gas type.	C7.1	CO	No	No
C7	Emissions breakdown	Scope 1 breakdown: GHGs	C-EU7.1b	Break down your total gross global Scope 1 emissions from electric utilities value chain activities by greenhouse gas type.	C7.1	EU	No	No
C7	Emissions breakdown	Scope 1 breakdown: GHGs	C-OG7.1b	Break down your total gross global Scope 1 emissions from oil and gas value chain production activities by greenhouse gas type.	C7.1	OF	No	No
C7	Emissions breakdown	Scope 1 breakdown: country	C7.2	Break down your total gross global Scope 1 emissions by country/region.		All except FS	No	No
C7	Emissions breakdown	Scope 1 breakdown: business breakdown	C7.3	Indicate which gross global Scope 1 emissions breakdowns you are able to provide.	C7.3a; C7.3b; C7.3c	All except FS	No	No
C7	Emissions breakdown	Scope 1 breakdown: business breakdown	C7.3a	Break down your total gross global Scope 1 emissions by business division.	C7.3	All except FS	No	No
C7	Emissions breakdown	Scope 1 breakdown: business breakdown	C7.3b	Break down your total gross global Scope 1 emissions by business facility.	C7.3	All except FS	No	No
C7	Emissions breakdown	Scope 1 breakdown: business breakdown	C7.3c	Break down your total gross global Scope 1 emissions by business activity.	C7.3	All except FS	No	No
C7	Emissions breakdown	Scope 1 breakdown: agriculture	C-AC7.4/C-FB7.4/C-PF7.4	Do you include emissions pertaining to your business activity(ies) in your direct operations as part of your global gross Scope 1 figure?	C-AC0.6/C-FB0.6/C-PF0.6; C-AC7.4a/C-FB7.4a/C-PF7.4a; C-AC7.4b/C-FB7.4b/C-PF7.4b; C-AC7.4c/C-FB7.4c/C-PF7.4c	AC, FB, PF	No	No
C7	Emissions breakdown	Scope 1 breakdown: agriculture	C-AC7.4a/C-FB7.4a/C-PF7.4a	Select the form(s) in which you are reporting your agricultural/forestry emissions.	C-AC0.6/C-FB0.6/C-PF0.6; C-AC7.4/C-FB7.4/C-PF7.4	AC, FB, PF	No	No
C7	Emissions breakdown	Scope 1 breakdown: agriculture	C-AC7.4b/C-FB7.4b/C-PF7.4b	Report the Scope 1 emissions pertaining to your business activity(ies) and explain any exclusions. If applicable, disaggregate your agricultural/forestry by GHG emissions category.	C-AC7.4/C-FB7.4/C-PF7.4	AC, FB, PF	No	No

Module no.	Module	Section	Question no.	2020 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
C7	Emissions breakdown	Scope 1 breakdown: agriculture	C-AC7.4c/C-FB7.4c/C-PF7.4c	Why do you not include greenhouse gas emissions pertaining your business activity(ies) in your direct operations as part of your global gross Scope 1 figure? Describe any plans to do so in the future.	C-AC7.4/C-FB7.4/C-PF7.4	AC, FB, PF	No	No
C7	Emissions breakdown	Scope 1 breakdown: sector production activities	C-CE7.4/C-CH7.4/C-CO7.4/C-EU7.4/C-MM7.4/C-OG7.4/C-ST7.4/C-TO7.4/C-TS7.4	Break down your organization's total gross global Scope 1 emissions by sector production activity in metric tons CO _{2e} .		CE, CH, CO, EU, MM, OG, ST, TO, TS	No	No
C7	Emissions breakdown	Scope 2 breakdown: country	C7.5	Break down your total gross global Scope 2 emissions by country/region.		All except EU, FS	No	No
C7	Emissions breakdown	Scope 2: business breakdowns	C7.6	Indicate which gross global Scope 2 emissions breakdowns you are able to provide.	C7.6a; C7.6b; C7.6c	All except EU, FS	No	No
C7	Emissions breakdown	Scope 2: business breakdowns	C7.6a	Break down your total gross global Scope 2 emissions by business division.	C7.6	All except EU, FS	No	No
C7	Emissions breakdown	Scope 2: business breakdowns	C7.6b	Break down your total gross global Scope 2 emissions by business facility.	C7.6	All except EU, FS	No	No
C7	Emissions breakdown	Scope 2: business breakdowns	C7.6c	Break down your total gross global Scope 2 emissions by business activity.	C7.6	All except EU, FS	No	No
C7	Emissions breakdown	Scope 2 breakdown: sector production activities	C-CE7.7/C-CH7.7/C-CO7.7/C-MM7.7/C-OG7.7/C-ST7.7/C-TO7.7/C-TS7.7	Break down your organization's total gross global Scope 2 emissions by sector production activity in metric tons CO _{2e} .		CE, CH, CO, MM, OG, ST, TO, TS	No	No
C7	Emissions breakdown	Scope 3 breakdown	C-CH7.8	Disclose the percentage of your organization's Scope 3, Category 1 emissions by purchased chemical feedstock.		CH	No	No
C7	Emissions breakdown	Scope 3 breakdown	C-CH7.8a	Disclose sales of products that are greenhouse gases.		CH	No	No
C7	Emissions breakdown	Scope 3 breakdown	C-TO7.8	Provide primary intensity metrics that are appropriate to your indirect emissions in Scope 3 Category 11: Use of sold products from transport.		TO	No	No
C7	Emissions breakdown	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?	C7.9a; C7.9b	All	Yes	No
C7	Emissions breakdown	Emissions performance	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.	C7.9	All	No	No
C7	Emissions breakdown	Emissions performance	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?	C7.9	All	No	No
C7	Emissions breakdown	Emissions performance	C-CG7.10	How do your total Scope 3 emissions for the reporting year compare to those of the previous reporting year?	C-CG7.10a	CG	No	No
C7	Emissions breakdown	Emissions performance	C-CG7.10a	For each Scope 3 category calculated in C6.5, specify how your emissions compare to the previous year and identify the reason for any change.	C-CG7.10	CG	No	No
C8	Energy	Energy spend	C8.1	What percentage of your total operational spend in the reporting year was on energy?		All	No	No
C8	Energy	Energy-related activities	C8.2	Select which energy-related activities your organization has undertaken.	C8.2a; C-CE8.2a; C-CH8.2a; C-MM8.2a; C-ST8.2a; C8.2b; C8.2c; C-CE8.2c;	All	Yes	No

Module no.	Module	Section	Question no.	2020 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
					C8.2d; C-CE8.2d; C-CH8.2d; C-EU8.2d; C-MM8.2d; C-ST8.2d			
C8	Energy	Energy-related activities	C8.2a	Report your organization's energy consumption totals (excluding feedstocks) in MWh.	C8.2	All	Yes	No
C8	Energy	Energy-related activities	C-CE8.2a	Report your organization's energy consumption totals (excluding feedstocks) for cement production activities in MWh.	C8.2	CE	No	No
C8	Energy	Energy-related activities	C-CH8.2a	Report your organization's energy consumption totals (excluding feedstocks) for chemical production activities in MWh.	C8.2	CH	No	No
C8	Energy	Energy-related activities	C-MM8.2a	Report your organization's energy consumption totals (excluding feedstocks) for metals and mining production activities in MWh.	C8.2	MM	No	No
C8	Energy	Energy-related activities	C-ST8.2a	Report your organization's energy consumption totals (excluding feedstocks) for steel production activities in MWh.	C8.2	ST	No	No
C8	Energy	Energy-related activities	C8.2b	Select the applications of your organization's consumption of fuel.	C8.2	All except FS	No	No
C8	Energy	Energy-related activities	C8.2c (2019 C8.2c, C8.2d)	State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.	C8.2	All except FS	No	No
C8	Energy	Energy-related activities	C-CE8.2c	State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel for cement production activities.	C8.2	CE	No	No
C8	Energy	Energy-related activities	C8.2d (2019 C8.2e)	Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.	C8.2	All except EU, FS	No	No
C8	Energy	Energy-related activities	C-CE8.2d	Provide details on the electricity and heat your organization has generated and consumed for cement production activities.	C8.2	CE	No	No
C8	Energy	Energy-related activities	C-CH8.2d	Provide details on electricity, heat, steam, and cooling your organization has generated and consumed for chemical production activities.	C8.2	CH	No	No
C8	Energy	Energy-related activities	C-EU8.2d (2019 C-EU8.2e)	For your electric utility activities, provide a breakdown of your total power plant capacity, generation, and related emissions during the reporting year by source.	C8.2	EU	No	No
C8	Energy	Energy-related activities	C-MM8.2d	Provide details on the electricity, heat, steam, and cooling your organization has generated for metals and mining production activities.	C8.2	MM	No	No
C8	Energy	Energy-related activities	C-ST8.2d (2019 C-ST8.2e)	Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed for steel production activities.	C8.2	ST	No	No
C8	Energy	Energy-related activities	C8.2e (2019 C8.2f)	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.	C6.2	All except EU, FS	No	No
C8	Energy	Energy-related activities	C-TS8.2f	Provide details on the average emission factor used for all transport movements per mode that directly source energy from the grid.	C-TO0.7/C-TS0.7	TS	No	No
C8	Energy	Feedstock consumption: Chemicals	C-CH8.3	Does your organization consume fuels as feedstocks for chemical production activities?	C-CH8.3a; C-CH8.3b	CH	No	No

Module no.	Module	Section	Question no.	2020 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
C8	Energy	Feedstock consumption: Chemicals	C-CH8.3a (2019 C-CH8.3)	Disclose details on your organization's consumption of fuels as feedstocks for chemical production activities.	C-CH8.3	CH	No	No
C8	Energy	Feedstock consumption: Chemicals	C-CH8.3b (2019 C-CH8.3a)	State the percentage, by mass, of primary resource from which your chemical feedstocks derive.	C-CH8.3	CH	No	No
C8	Energy	Feedstock consumption: Steel	C-ST8.3	Disclose details on your organization's consumption of feedstocks for steel production activities.		ST	No	No
C8	Energy	Transmission and distribution	C-EU8.4	Does your electric utility organization have a transmission and distribution business?	C-EU8.4a	EU	No	No
C8	Energy	Transmission and distribution	C-EU8.4a	Disclose the following information about your transmission and distribution business.	C-EU8.4	EU	No	No
C8	Energy	Capital goods efficiency metrics	C-CG8.5	Does your organization measure the efficiency of any of its products or services?	C-CG8.5a	CG	No	No
C8	Energy	Capital goods efficiency metrics	C-CG8.5a	Provide details of the metrics used to measure the efficiency of your organization's products or services.	C-CG8.5	CG	No	No
C8	Energy	Transport-related energy efficiency metrics	C-TO8.5	Provide any efficiency metrics that are appropriate for your organization's transport products and/or services.		TO	No	No
C8	Energy	Transport-related energy efficiency metrics	C-TS8.5	Provide any efficiency metrics that are appropriate for your organization's transport products and/or services.		TS	No	No
C9	Additional metrics	Other climate-related metrics	C9.1	Provide any additional climate-related metrics relevant to your business.		All	No	Yes
C9	Additional metrics	Coal reserves and production	C-CO9.2a	Disclose coal reserves and production by coal type attributable to your organization in the reporting year.		CO	No	No
C9	Additional metrics	Oil and gas production	C-OG9.2a	Disclose your net liquid and gas hydrocarbon production (total of subsidiaries and equity-accounted entities).	C-OG0.7	OG	No	No
C9	Additional metrics	Coal resources	C-CO9.2b	Disclose coal resources by coal type attributable to your organization in the reporting year.		CO	No	No
C9	Additional metrics	Oil and gas reserves methodology	C-OG9.2b	Explain which listing requirements or other methodologies you use to report reserves data. If your organization cannot provide data due to legal restrictions on reporting reserves figures in certain countries, please explain this.	C-OG0.7	OG	No	No
C9	Additional metrics	Oil and gas total reserves	C-OG9.2c	Disclose your estimated total net reserves and resource base (million BOE), including the total associated with subsidiaries and equity-accounted entities.	C-OG0.7	OG	No	No
C9	Additional metrics	Oil and gas reserves split	C-OG9.2d	Provide an indicative percentage split for 2P, 3P reserves, and total resource base by hydrocarbon categories.	C-OG0.7	OG	No	No
C9	Additional metrics	Oil and gas split by development type	C-OG9.2e	Provide an indicative percentage split for production, 1P, 2P, 3P reserves, and total resource base by development types.	C-OG0.7	OG	No	No
C9	Additional metrics	Low-carbon technology implementation	C-TO9.3/C-TS9.3	Provide tracking metrics for the implementation of low-carbon transport technology over the reporting year.		TO, TS	No	No
C9	Additional metrics	Chemicals production metrics	C-CH9.3a	Provide details on your organization's chemical products.		CH	No	No
C9	Additional metrics	Coal production breakdown	C-CO9.3a	Break down the coal production attributed to your organization in the reporting year by grade.		CO	No	No
C9	Additional metrics	Mining production metrics	C-MM9.3a	Provide details on the commodities relevant to the mining production activities of your organization.	C-MM0.7	MM	No	No

Module no.	Module	Section	Question no.	2020 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
C9	Additional metrics	Total refinery throughput	C-OG9.3a	Disclose your total refinery throughput capacity in the reporting year in thousand barrels per day.	C-OG0.7	OG	No	No
C9	Additional metrics	Steel production and capacity	C-ST9.3a	Report your organization's steel-related consumption, production and capacity figures by steel plant.	C-ST0.7	ST	No	No
C9	Additional metrics	Coal production by mine type	C-CO9.3b	Break down the coal production attributed to your organization in the reporting year by mine type.		CO	No	No
C9	Additional metrics	Metals production metrics	C-MM9.3b	Provide details on the commodities relevant to the metals production activities of your organization.	C-MM0.7	MM	No	No
C9	Additional metrics	Feedstocks used in refinery	C-OG9.3b	Disclose feedstocks processed in the reporting year in million barrels per year.	C-OG0.7	OG	No	No
C9	Additional metrics	Steel production breakdown	C-ST9.3b	Report your organization's steel-related production outputs and capacities by product.		ST	No	No
C9	Additional metrics	Refinery products and net production	C-OG9.3c	Are able you able to break down your refinery products and net production?	C-OG0.7; C-OG9.3d	OG	No	No
C9	Additional metrics	Refinery products and net production	C-OG9.3d	Disclose your refinery products and net production in the reporting year in million barrels per year.	C-OG9.3c	OG	No	No
C9	Additional metrics	Chemicals production	C-OG9.3e	Please disclose your chemicals production in the reporting year in thousand metric tons.	C-OG0.7	OG	No	No
C9	Additional metrics	Coal reserves methodology	C-CO9.4a	Explain which listing requirements or other methodologies you have used to provide reserves data in C-CO9.2a. If your organization cannot provide data due to legal restrictions on reporting reserves figures in certain countries, please explain this.		CO	No	No
C9	Additional metrics	CAPEX: power generation	C-EU9.5a	Break down, by source, your total planned CAPEX in your current CAPEX plan for power generation.		EU	No	No
C9	Additional metrics	CAPEX: products and service	C-EU9.5b	Break down your total planned CAPEX in your current CAPEX plan for products and services (e.g. smart grids, digitalization, etc.).		EU	No	No
C9	Additional metrics	Low-carbon investments	CC-CE9.6/C-CG9.6/C-CH9.6/C-CN9.6/C-CO9.6/C-EU9.6/C-MM9.6/C-OG9.6/C-RE9.6/C-ST9.6/C-TO9.6/C-TS9.6	Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?		CE, CG, CH, CN, EU, MM, OG, RE, ST, TO, TS	No	No
C9	Additional metrics	Low-carbon investments	C-CE9.6a (2019 C-CE9.6)	Provide details of your organization's investments in low-carbon R&D for cement production activities over the last three years.	C-CE9.6/C-CG9.6/C-CH9.6/C-CN9.6/C-CO9.6/C-EU9.6/C-MM9.6/C-OG9.6/C-RE9.6/C-ST9.6/C-TO9.6/C-TS9.6	CE	No	No
C9	Additional metrics	Low-carbon investments	C-CG9.6a	Provide details of your organization's investments in low-carbon R&D for capital goods products and services over the last three years.	C-CE9.6/C-CG9.6/C-CH9.6/C-CN9.6/C-CO9.6/C-EU9.6/C-MM9.6/C-OG9.6/C-RE9.6/C-ST9.6/C-TO9.6/C-TS9.6	CG	No	No
C9	Additional metrics	Low-carbon investments	C-CH9.6a (2019 C-CH9.6)	Disclose your organization's low-carbon investments for chemical production activities.	C-CE9.6/C-CG9.6/C-CH9.6/C-CN9.6/C-CO9.6/C-EU9.6/C-MM9.6/C-OG9.6/C-	CH	No	No

Module no.	Module	Section	Question no.	2020 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
					RE9.6/C-ST9.6/C-TO9.6/C-TS9.6			
	Additional metrics	Low-carbon investments	C-CN9.6a/C-RE9.6a	Provide details of your organization's investments in low-carbon R&D for real estate and construction activities over the last three years.	C-CE9.6/C-CG9.6/C-CH9.6/C-CN9.6/C-CO9.6/C-EU9.6/C-MM9.6/C-OG9.6/C-RE9.6/C-ST9.6/C-TO9.6/C-TS9.6	CN	No	No
C9	Additional metrics	Low-carbon investments	C-CO9.6a/C-EU9.6a/C-OG9.6a (2019 C-CO9.6/C-EU9.6/C-OG9.6)	Provide details of your organization's investments in low-carbon R&D for your sector activities over the last three years.	C-CE9.6/C-CG9.6/C-CH9.6/C-CN9.6/C-CO9.6/C-EU9.6/C-MM9.6/C-OG9.6/C-RE9.6/C-ST9.6/C-TO9.6/C-TS9.6	CO, EU, OG	No	No
C9	Additional metrics	Low-carbon investments	C-MM9.6a (2019 C-MM9.6)	Provide details of your organization's investments in low-carbon R&D for metals and mining production activities over the last three years.	C-CE9.6/C-CG9.6/C-CH9.6/C-CN9.6/C-CO9.6/C-EU9.6/C-MM9.6/C-OG9.6/C-RE9.6/C-ST9.6/C-TO9.6/C-TS9.6	MM	No	No
C9	Additional metrics	Low-carbon investments	C-ST9.6a (2019 C-ST9.6)	Provide details of your organization's investments in low-carbon R&D for steel production activities over the last three years.	C-CE9.6/C-CG9.6/C-CH9.6/C-CN9.6/C-CO9.6/C-EU9.6/C-MM9.6/C-OG9.6/C-RE9.6/C-ST9.6/C-TO9.6/C-TS9.6	ST	No	No
C9	Additional metrics	Low-carbon investments	C-TO9.6a/C-TS9.6a (2019 C-TO9.6/C-TS9.6)	Provide details of your organization's investments in low-carbon R&D for transport-related activities over the last three years.	C-CE9.6/C-CG9.6/C-CH9.6/C-CN9.6/C-CO9.6/C-EU9.6/C-MM9.6/C-OG9.6/C-RE9.6/C-ST9.6/C-TO9.6/C-TS9.6	TO, TS	No	No
C9	Additional metrics	Breakeven price (US\$/BOE)	C-OG9.7	Disclose the breakeven price (US\$/BOE) required for cash neutrality during the reporting year, i.e. where cash flow from operations covers CAPEX and dividends paid/share buybacks.	C-OG0.7	OG	No	No
C9	Additional metrics	Transfers & sequestration of CO ₂ emissions	C-OG9.8	Is your organization involved in the sequestration of CO ₂ ?	C-OG0.7; C-OG9.8a; C-OG9.8b; C-OG9.8c	OG	No	No
C9	Additional metrics	Transfers & sequestration of CO ₂ emissions	C-OG9.8a	Provide, in metric tons CO ₂ , gross masses of CO ₂ transferred in and out of the reporting organization (as defined by the consolidation basis).	C-OG9.8	OG	No	No
C9	Additional metrics	Transfers & sequestration of CO ₂ emissions	C-OG9.8b	Provide gross masses of CO ₂ injected and stored for the purposes of CCS during the reporting year according to the injection and storage pathway.	C-OG9.8	OG	No	No
C9	Additional metrics	Transfers & sequestration of CO ₂ emissions	C-OG9.8c	Provide clarification on any other relevant information pertaining to your activities related to transfer and sequestration of CO ₂ .	C-OG9.8	OG	No	No
C9	Additional metrics	Net zero carbon buildings	C-RE9.9	Does your organization manage net zero carbon buildings?	C-CN0.7/C-RE0.7; C-CN9.9a/C-RE9.9a	RE	No	No
C9	Additional metrics	Net zero carbon buildings	C-RE9.9a	Provide further details on net zero carbon buildings under your organization's management in the reporting year.	C-CN9.9/C-RE9.9; C-CN9.11/C-RE9.11	RE	No	No

Module no.	Module	Section	Question no.	2020 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
C9	Additional metrics	Net zero carbon buildings	C-CN9.10/C-RE9.10	Did your organization complete new construction or major renovations projects designed as net zero carbon in the last three years?	C-CN0.7/C-RE0.7; C-CN9.10a/C-RE9.10a	CN, RE	No	No
C9	Additional metrics	Net zero carbon buildings	C-CN9.10a/C-RE9.10a	Provide details of new construction or major renovations projects completed in the last 3 years that were designed as net zero carbon.	C-CN9.10/C-RE9.10; C-CN9.11/C-RE9.11	CN, RE	No	No
C9	Additional metrics	Net zero carbon buildings	C-CN9.11/C-RE9.11	Explain your organization's plan to manage, develop or construct net zero carbon buildings, or explain why you do not plan to do so.	C-CN9.9/C-RE9.9; C-CN9.10/C-RE9.10	CN, RE	No	No
C10	Verification	Verification	C10.1	Indicate the verification/assurance status that applies to your reported emissions.	C10.1a; C10.1b; C10.1c	All	No	No
C10	Verification	Verification	C10.1a	Provide further details of the verification/assurance undertaken for your Scope 1 emissions and attach the relevant statements.	C10.1	All	No	No
C10	Verification	Verification	C10.1b (2019 C10.1a)	Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.	C10.1	All	No	No
C10	Verification	Verification	C10.1c (2019 C10.1b)	Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.	C10.1	All	No	No
C10	Verification	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?	C10.2a	All	No	No
C10	Verification	Other verified data	C10.2a	Which data points within your CDP disclosure have been verified, and which verification standards were used?	C10.2	All	No	No
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)?	C11.1a; C11.1d	All except FS	No	No
C11	Carbon pricing	Carbon pricing systems	C11.1a	Select the carbon pricing regulation(s) which impacts your operations.	C11.1; C11.1b; C11.1c	All except FS	No	No
C11	Carbon pricing	Carbon pricing systems	C11.1b	Complete the following table for each of the emissions trading systems you are regulated by.	C11.1a	All except FS	No	No
C11	Carbon pricing	Carbon pricing systems	C11.1c	Complete the following table for each of the tax systems you are regulated by.	C11.1a	All except FS	No	No
C11	Carbon pricing	Carbon pricing systems	C11.1d	What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?	C11.1	All except FS	No	No
C11	Carbon pricing	Project-based carbon credits	C11.2	Has your organization originated or purchased any project-based carbon credits within the reporting period?	C11.2a	All	No	No
C11	Carbon pricing	Project-based carbon credits	C11.2a	Provide details of the project-based carbon credits originated or purchased by your organization in the reporting period.	C11.2	All	No	No
C11	Carbon pricing	Internal price on carbon	C11.3	Does your organization use an internal price on carbon?	C11.3a	All	No	No
C11	Carbon pricing	Internal price on carbon	C11.3a	Provide details of how your organization uses an internal price on carbon.	C11.3	All	No	No
C12	Engagement	Value chain engagement	C12.1	Do you engage with your value chain on climate-related issues?	C12.1a; C12.1b; C-FS12.1c; C12.1d; C12.1e	All	Yes	No
C12	Engagement	Value chain engagement	C12.1a	Provide details of your climate-related supplier engagement strategy.	C12.1	All	No	No

Module no.	Module	Section	Question no.	2020 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
C12	Engagement	Value chain engagement	C12.1b	Give details of your climate-related engagement strategy with your customers.	C12.1	All	No	No
C12	Engagement	Value chain engagement	C-FS12.1c	Give details of your climate-related engagement strategy with your investee companies.	C12.1	FS	No	No
C12	Engagement	Value chain engagement	C12.1d	Give details of your climate-related engagement strategy with other partners in the value chain.	C12.1	All	No	No
C12	Engagement	Value chain engagement	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?	C12.1	All	No	No
C12	Engagement	Agricultural supplier engagement	C-AC12.2/C-FB12.2/C-PF12.2	Do you encourage your suppliers to undertake any agricultural or forest management practices with climate change mitigation and/or adaptation benefits?	C-AC0.6/C-FB0.6/C-PF0.6; C12.1; C-AC12.2a/C-FB12.2a/C-PF12.2a; C-AC12.2b/C-FB12.2b/C-PF12.2b; C-AC12.2c/C-FB12.2c/C-PF12.2c; C-AC13.2/ C-FB13.2 / C-PF13.2	AC, FB, PF	No	No
C12	Engagement	Agricultural supplier engagement	C-AC12.2a/C-FB12.2a/C-PF12.2a	Specify which agricultural or forest management practices with climate change mitigation and/or adaptation benefits you encourage your suppliers to undertake and describe your role in the implementation of each practice.	C-AC12.2/C-FB12.2/C-PF12.2	AC, FB, PF	No	No
C12	Engagement	Agricultural supplier engagement	C-AC12.2b/C-FB12.2b/C-PF12.2b	Do you collect information from your suppliers about the outcomes of any implemented agricultural/forest management practices you have encouraged?	C-AC12.2/C-FB12.2/C-PF12.2	AC, FB, PF	No	No
C12	Engagement	Agricultural supplier engagement	C-AC12.2c/C-FB12.2c/C-PF12.2c	Why do you not encourage your suppliers to undertake any agricultural/forest management practices with climate change mitigation and/or adaptation benefits?	C-AC12.2/C-FB12.2/C-PF12.2	AC, FB, PF	No	No
C12	Engagement	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?	C12.3a; C12.3b; C12.3c; C12.3d; C12.3e; C12.3f; C12.3g	All	No	No
C12	Engagement	Public policy engagement	C12.3a	On what issues have you been engaging directly with policy makers?	C12.3	All	No	No
C12	Engagement	Public policy engagement	C12.3b	Are you on the board of any trade associations or do you provide funding beyond membership?	C12.3; C12.3c	All	No	No
C12	Engagement	Public policy engagement	C12.3c	Enter the details of those trade associations that are likely to take a position on climate change legislation.	C12.3b	All	No	No
C12	Engagement	Public policy engagement	C12.3d	Do you publicly disclose a list of all research organizations that you fund?	C12.3	All	No	No
C12	Engagement	Public policy engagement	C12.3e	Provide details of the other engagement activities that you undertake.	C12.3	All	No	No
C12	Engagement	Public policy engagement	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?	C12.3	All	No	No
C12	Engagement	Public policy engagement	C12.3g	Why do you not engage with policy makers on climate-related issues?	C12.3	All	No	No
C12	Engagement	Communications	C12.4	Have you published information about your organization's response to climate change and GHG emissions		All	No	No

Module no.	Module	Section	Question no.	2020 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
				performance for this reporting year in places other than in your CDP response? If so, please attach the publication(s).				
C12	Engagement	Industry collaboration	C-FS12.5	Are you a signatory of any climate-related collaborative industry frameworks, initiatives and/or commitments?		FS	No	No
C13	Other land management impacts	Other land management impacts	C-AC13.1/ C-FB13.1/C-PF13.1	Do you know if any of the management practices implemented on your own land disclosed in C-AC4.4a/C-FB4.4a/C-PF4.4a have other impacts besides climate change mitigation/adaptation?	C-AC4.4/C-FB4.4/C-PF4.4; C-AC13.1a/ C-FB13.1a / C-PF13.1a	AC, FB, PF	No	No
C13	Other land management impacts	Other land management impacts	C-AC13.1a/ C-FB13.1a / C-PF13.1a	Provide details on those management practices that have other impacts besides climate change mitigation/adaptation and on your management response.	C-AC13.1/ C-FB13.1/C-PF13.1	AC, FB, PF	No	No
C13	Other land management impacts	Other land management impacts	C-AC13.2/ C-FB13.2 / C-PF13.2	Do you know if any of the management practices mentioned in C-AC12.2a/C-FB12.2a/C-PF12.2a that were implemented by your suppliers have other impacts besides climate change mitigation/adaptation?	C-AC12.2/C-FB12.2/C-PF12.2; C-AC13.2a/ C-FB13.2a / C-PF13.2a	AC, FB, PF	No	No
C13	Other land management impacts	Other land management impacts	C-AC13.2a/ C-FB13.2a / C-PF13.2a	Provide details of those management practices implemented by your suppliers that have other impacts besides climate change mitigation/adaptation.	C-AC13.2/ C-FB13.2 / C-PF13.2	AC, FB, PF	No	No
C14	Portfolio Impact	Portfolio Impact	C-FS14.1	Do you conduct analysis to understand how your portfolio impacts the climate? (Scope 3 portfolio impact)	C-FS14.1a; C-FS14.1b; C-FS14.1c;	FS	No	No
C14	Portfolio Impact	Portfolio Impact	C-FS14.1a	What are your organization's Scope 3 portfolio emissions? (Category 15 "Investments" total emissions)	C-FS14.1	FS	No	No
C14	Portfolio Impact	Portfolio Impact	C-FS14.1b	What is your organization's Scope 3 portfolio impact? (Category 15 "Investments" alternative carbon footprinting and/or exposure metrics)	C-FS14.1	FS	No	No
C14	Portfolio Impact	Portfolio Impact	C-FS14.1c	Why do you not conduct analysis to understand how your portfolio impacts the climate? (Scope 3 Category 15 "Investments" emissions or alternative carbon footprinting and/or exposure metrics)	C-FS14.1	FS	No	No
C14	Portfolio Impact	Portfolio Impact	C-FS14.2	Are you able to provide a breakdown of your organization's Scope 3 portfolio impact?	C-FS14.1; C-FS14.2a; C-FS14.2b; C-FS14.2c	FS	No	No
C14	Portfolio Impact	Portfolio Impact	C-FS14.2a	Break down your organization's Scope 3 portfolio impact by asset class.	C-FS14.2	FS	No	No
C14	Portfolio Impact	Portfolio Impact	C-FS14.2b	Break down your organization's Scope 3 portfolio impact by industry.	C-FS14.2	FS	No	No
C14	Portfolio Impact	Portfolio Impact	C-FS14.2c	Break down your organization's Scope 3 portfolio impact by country/region.	C-FS14.2	FS	No	No
C14	Portfolio Impact	Portfolio alignment	C-FS14.3	Are you taking actions to align your portfolio to a well below 2-degree world?	C-FS14.3a; C-FS14.3b	FS	No	No
C14	Portfolio Impact	Portfolio alignment	C-FS14.3a	Do you assess if your clients/investees' business strategies are aligned to a well below 2-degree world?	C-FS14.3	FS	No	No
C14	Portfolio Impact	Portfolio alignment	C-FS14.3b	Do you encourage your clients/investees to set a science-based target?	C-FS14.3	FS	No	No
C15	Signoff	Signoff	C15.1	Provide details for the person that has signed off (approved) your CDP climate change response.		All	Yes	No

Module no.	Module	Section	Question no.	2020 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
SC0	Supply chain	Supply chain introduction	SC0.0	If you would like to do so, please provide a separate introduction to this module.		All	Yes	No
SC0	Supply chain	Supply chain introduction	SC0.1	What is your company's annual revenue for the stated reporting period?		All	Yes	No
SC0	Supply chain	Supply chain introduction	SC0.2	Do you have an ISIN for your company that you would be willing to share with CDP?	SC0.2a	All	Yes	No
SC0	Supply chain	Supply chain introduction	SC0.2a	Please use the table below to share your ISIN.	SC0.2	All	Yes	No
SC1	Supply chain	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.		All	Yes	No
SC1	Supply chain	Allocating your emissions to your customers	SC1.2	Where published information has been used in completing SC1.1, please provide a reference(s).	SC1.1	All	Yes	No
SC1	Supply chain	Allocating your emissions to your customers	SC1.3	What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?		All	Yes	No
SC1	Supply chain	Allocating your emissions to your customers	SC1.4	Do you plan to develop your capabilities to allocate emissions to your customers in the future?	SC1.4a; SC1.4b	All	Yes	No
SC1	Supply chain	Allocating your emissions to your customers	SC1.4a	Describe how you plan to develop your capabilities.	SC1.4	All	Yes	No
SC1	Supply chain	Allocating your emissions to your customers	SC1.4b	Explain why you do not plan to develop capabilities to allocate emissions to your customers.	SC1.4	All	Yes	No
SC2	Supply chain	Collaborative opportunities	SC2.1	Please propose any mutually beneficial climate-related projects you could collaborate on with specific CDP Supply Chain members.		All	Yes	No
SC2	Supply chain	Collaborative opportunities	SC2.2	Have requests or initiatives by CDP Supply Chain members prompted your organization to undertake organizational-level emissions reduction initiatives?	SC2.2a	All	Yes	No
SC2	Supply chain	Collaborative opportunities	SC2.2a	Specify the requesting member(s) that have driven organizational-level emissions reduction initiatives, and provide information on the initiatives.	SC2.2	All	Yes	No
SC3	Supply chain	Action Exchange	SC3.1	Do you want to enroll in the 2020-2021 CDP Action Exchange initiative?	SC3.1a; SC3.1b; SC3.1c	All	Yes	No
SC3	Supply chain	Action Exchange	SC3.1a	Identify which member(s), if any, have motivated you to take part in Action Exchange this year.	SC3.1	All	Yes	No
SC3	Supply chain	Action Exchange	SC3.1b	Select the types of emissions reduction activities that your company would like support in analyzing or implementing in the next reporting year.	SC3.1	All	Yes	No
SC3	Supply chain	Action Exchange	SC3.1c	As part of Action Exchange, would you like facility level analysis?	SC3.1	All	Yes	No
SC3	Supply chain	Action Exchange	SC3.2	Is your company a participating supplier in CDP's 2019-2020 Action Exchange initiative?	SC3.2a	All	Yes	No
SC3	Supply chain	Action Exchange	SC3.2a	Describe how your organization actively considered emissions reduction projects as a result of Action Exchange.	SC3.2	All	Yes	No

Module no.	Module	Section	Question no.	2020 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
				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.				
SC4	Supply chain	Product (goods and services) level data	SC4.1	Are you providing product level data for your organization's goods or services?	SC4.1a; SC4.2a; SC4.2b; SC4.2c; SC4.2d; SC4.2e	All	No	No
SC4	Supply chain	Product (goods and services) level data	SC4.1a	Give the overall percentage of total emissions, for all Scopes, that are covered by these products.	SC4.1	All	No	No
SC4	Supply chain	Product (goods and services) level data	SC4.2a	Complete the following table for the goods/services for which you want to provide data.	SC4.1	All	No	No
SC4	Supply chain	Product (goods and services) level data	SC4.2b	Complete the following table with data for lifecycle stages of your goods and/or services.	SC4.1	All	No	No
SC4	Supply chain	Product (goods and services) level data	SC4.2c	Please detail emissions reduction initiatives completed or planned for this product.	SC4.1	All	No	No
SC4	Supply chain	Product (goods and services) level data	SC4.2d	Have any of the initiatives described in SC4.2c been driven by requesting CDP Supply Chain members?	SC4.1; SC4.2e	All	No	No
SC4	Supply chain	Product (goods and services) level data	SC4.2e	Explain which initiatives have been driven by requesting members.	SC4.1; SC4.2d	All	No	No