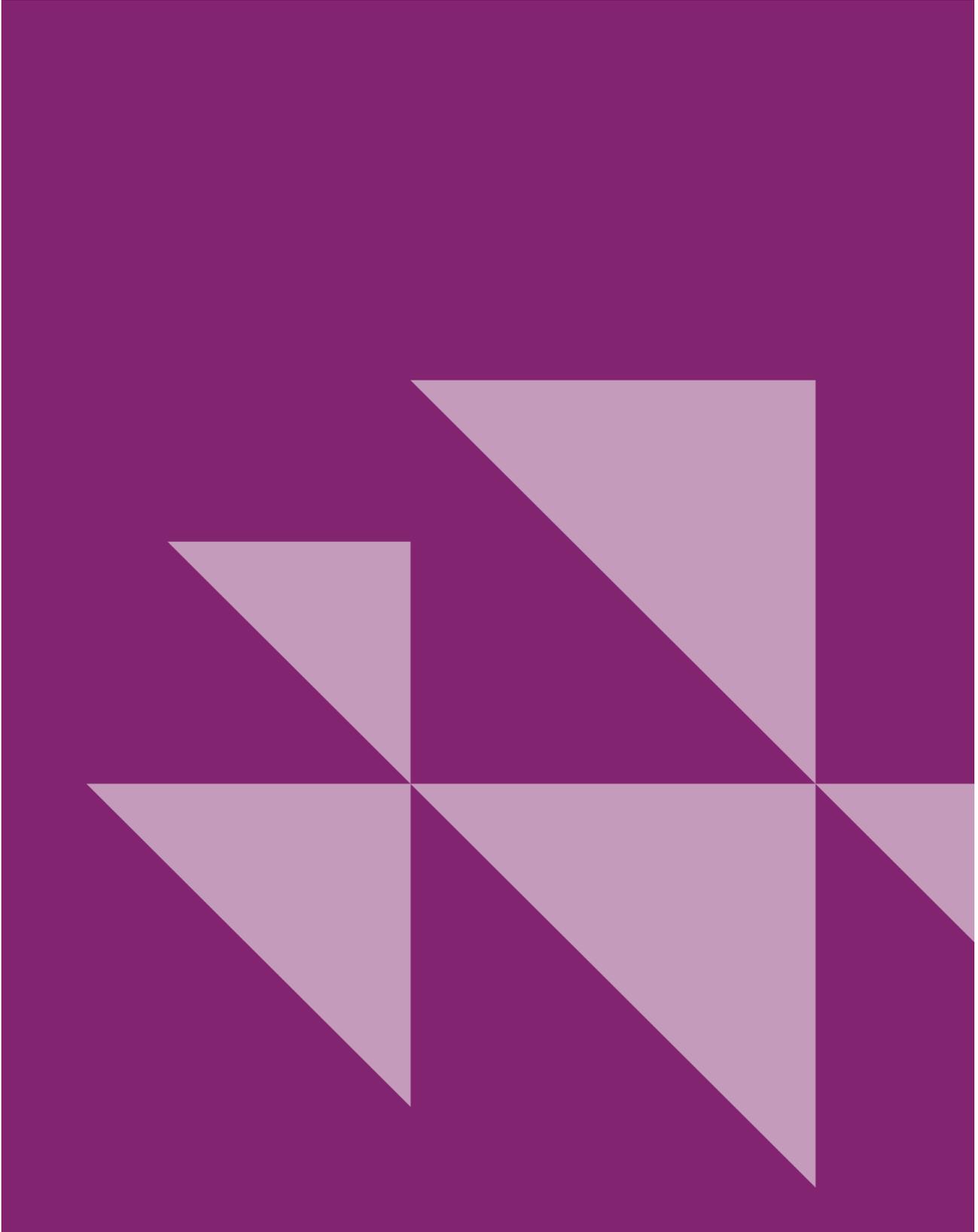

Question Changes and Questionnaire Map: 2021 to 2022

CDP Climate Change Questionnaire



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Version

Version number	Release / Revision date	Revision summary
1.0	Released: January 27, 2022	Publication of the Climate Change – Changes and Question Map 2021-22
1.1	Revised: March 17, 2022	<ul style="list-style-type: none">• C8.2c, C-CE8.2c, C-EU8.2d, C-EU9.5a: response options updated. “Unsustainable biomass” has been revised to “Other biomass”.• C5.1: Corrected in the 2022 map to be ‘Yes’ for minimum version.• C5.1a: Corrected in the 2022 map to be ‘No’ for minimum version.
1.2	Revised: March 23, 2022	<ul style="list-style-type: none">• C12.3c: clarification in section 2 that this question is a modified version of C12.3e (2021), with data points from C12.3d (2021) incorporated.

Overview

Annual revisions and developments to our questionnaires reflect and drive best practice, improving both data quality and the disclosure experience. The 2022 climate change questionnaire, including sector questions and the reporting guidance, can be viewed at www.cdp.net/en/guidance.

This document indicates what has changed for 2022.

- ▼ Part 1 lists key changes: new questions, removed questions, modifications to existing questions and the reporting guidance.
- ▼ Part 2 details where 2022 questions differ from the 2021 questionnaire – including minor changes.
- ▼ Part 3 sets out the structure of the 2022 questionnaire with a list of the modules and questions. It shows which questions form the minimum version of the questionnaire (for some smaller companies and some responding for the first time) and indicates the linkages between questions (where a response to one question impacts another).

Scale of 2022 changes - core and supply chain questions

- ▼ 70% of the 2021 questions are unchanged or have only a minor revision (excludes sector specific and supply chain module questions).
- ▼ There are 12 removed questions from the 2021 questionnaire and 25 new questions, including 6 new biodiversity questions and 6 questions for RE100 companies only. The total number of questions has risen by 15 to 130
- ▼ The figures opposite show the amount of change within each module.

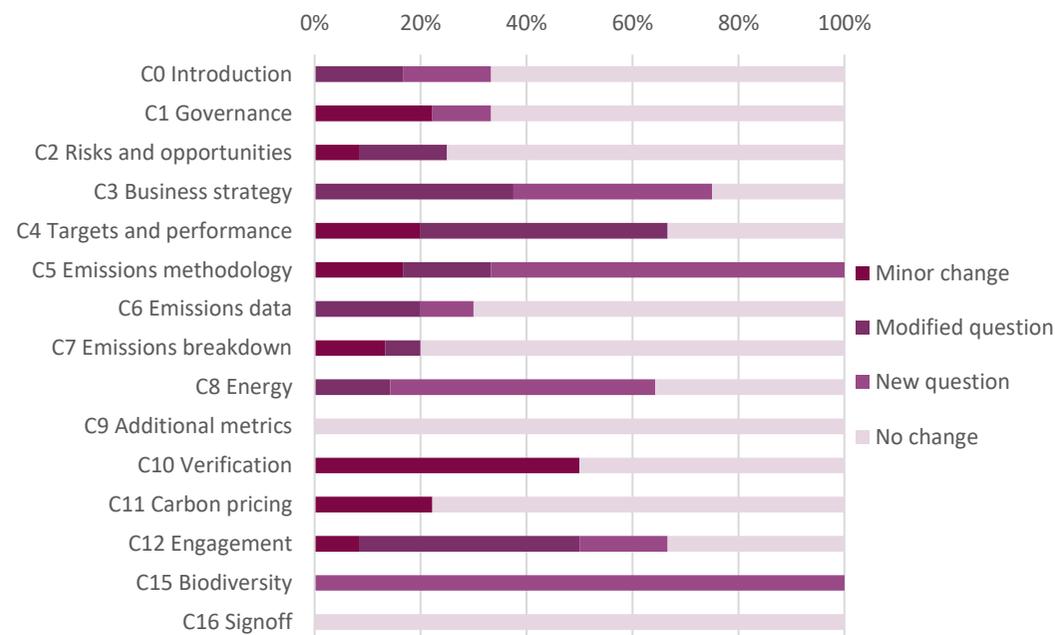
Changes to sector-specific questions (not including FS sector)

- ▼ More than 90% of the 2021 sector-specific question have either not changed or have just minor changes.
- ▼ There are 3 sector-specific questions removed from the 2021 questionnaire. There are 7 modified sector-specific questions and 4 sector-specific questions with modified guidance. The total number of sector specific questions has decreased by 3 to 136.

Changes specific to the Financial Services sector

- ▼ There are 7 questions for financial services sector companies removed from the 2021 questionnaire, and 41 new questions. 33 of the new questions form the new Forests & Water Security module. The total number of financial services sector questions has risen by 34 to 66.

2022 changes
(excludes sector-specific questions and supply chain module)



1. Key Changes

Summary

In line with CDP's 2021-2025 strategy, developments this year reflect CDP's strategic priorities to track organizations' transition to align with a 1.5 degree world - strengthening forward looking disclosure, governance, emissions accounting, and innovation in low-carbon products and services. In 2022 CDP begins broadening the environmental issues covered in its questionnaires, starting with the inclusion of questions on companies' approach to maintaining and addressing biodiversity.

General and Supply Chain questions

▼ Twelve removed questions:

- C3.1a (2021) - the discussion of low-carbon transition plans at Annual General Meetings (AGMs) merged into C3.1.
- C3.1b (2021) - intent to publish a low-carbon transition plan in the next two years merged into C3.1.
- C3.2b (2021) - why your organization doesn't use climate-related scenario analysis to inform strategy merged into C3.2.
- C3.4a (2021) - on the influence of climate-related risks and opportunities on strategy and financial planning.
- C3.5 (2021) - why climate-related risks and opportunities have not influenced strategy and/or financial planning merged into C3.1.
- C5.2a (2021) - on the standard, protocol, or methodology used to collect data and calculate emissions.
- C12.3b (2021) – on board membership and/or funding of trade associations.
- C12.3d (2021) - research organizations that you fund merged into 2022 C12.3c (2021 C12.3e).
- C12.3f (2021) - direct and indirect activities that influence policy merged into C12.3.
- C12.3g (2021 - why your organization does not engage with policy makers merged into C12.3.
- SC0.2 (2021) and SC0.2a (2021) - details of your company's ISIN number replaced by C0.8.

▼ Nineteen new questions:

- C0.8 requests your organization's unique market identifier(s).
- C1.1d requests information on board-level competence on climate-related issues.
- C3.2b requests details of the results of any scenario analysis with respect to the focal questions addressed.
- C3.5 and C3.5a request details of spending/revenue that is aligned with a 1.5°C world.
- C5.1 asks whether this is your first year of reporting emissions data to CDP.
- C5.1a requests details of any organizational structural changes in the reporting year.
- C5.1b requests details of any emissions accounting methodology, boundary and/or reporting year definition changes in the reporting year.
- C5.1c requests details of any base year emissions recalculations made by your organization in the reporting year.
- C6.5a allows restatements of Scope 3 emissions for previous years.
- C8.2g requests a breakdown of your organization's non-fuel energy consumption by country.
- C12.2 and C12.2a requests details of any climate-related requirements your organization's suppliers have to meet.
- New module C15 for all responding companies. Six questions on biodiversity:

- C15.1 requests details of board-level oversight of biodiversity-related issues.
- C15.2 requests details of public commitments/endorsements related to biodiversity.
- C15.3 requests details of the impact of the value chain on biodiversity.
- C15.4 requests details of actions to progress biodiversity-related commitments.
- C15.5 requests details of biodiversity indicators and performance monitoring.
- C15.6 requests details of other biodiversity-related publications.

▼ **Twenty-six modified questions:**

- C0.3 revised to ask for the countries in which you operate rather than the countries for which you are supplying data.
- C2.3a drop-down options for acute and chronic physical risk drivers and potential primary financial impacts have been revised. A clearer distinction between portfolio impact and operational impact has been made for Financial Services companies.
- C3.1 - C3.1a (2021), C3.1b (2021), and C3.5 (2021) have been merged into this question on transition plans.
- C3.2 requests details of why your organization does not use scenario analysis (if applicable). C3.2b (2021) has been merged into this question
- C3.2a requests more granular details of each scenario used in scenario analysis.
- C4.1 requests details of your emissions target in the reporting year.
- C4.1a and C4.1b: revised column presentation for Scope 2 and Scope 3 targets, several datapoints added to collect per-Scope data for multi-Scope targets, and two columns added on target progress and achievement.
- C4.2a revised to focus on absolute (percentage) targets, and two columns added on target progress and achievement.
- C4.2b two columns added on target progress and achievement, and revised SBTi drop-downs.
- C4.2c three columns added on planned neutralization and beyond value chain mitigation activities. Portfolios have been added to the target coverage column for Financial Services companies.
- C4.5 requests if any of your existing goods and/or services are low-carbon products.
- C4.5a requests more granular details on low-carbon products and any avoided emissions estimations
- C5.2 (2021 C5.1) revised to allow reporting of base year emissions for Scope 3.
- C6.4a new column asking for the estimated size of your organization's Scope 1 and 2 emissions exclusions.
- C6.5 new dropdowns for the emissions calculation methodology column and clarified guidance on the disclosure of Scope 3 category 11 "Use of sold products" emissions for companies responsible for the transportation (including maritime), storage, transmission, or distribution of fossil fuels.
- C7.5 - columns "Purchased and consumed electricity, heat, steam or cooling (MWh)" and "Purchased and consumed low-carbon electricity, heat, steam or cooling accounted for in Scope 2 market-based approach (MWh)" have been removed.
- C8.2c three columns on emissions factors removed, and fuel options simplified.
- C8.2e sourcing options revised and four columns added to capture more granular details of low-carbon energy purchases.
- C12.1a the compliance and onboarding drop-down options have been removed from columns 1 and 2, and four new drop-down options added on Engagement & incentivization and Innovation & collaboration.
- C12.3 - C12.3f (2021) and C12.3g (2021) merged into this question, which also now requests details of any public commitment to conduct policy engagement activities in line with the goals of the Paris Agreement.

- C12.3a requests more granular details of any direct engagement with policy makers in the reporting year.
- C12.3b (2021 C12.3c) requests more granular details of any indirect engagement on policy, law, or regulation through trade associations in the reporting year.
- C12.3c (2021 C12.3e) revised to focus on funding of other organizations whose activities could influence policy, law, or regulation that may impact the climate.
- SC1.1 two columns added asking for the “Market value or quantity of goods/services supplied to the requesting member” and “Unit for market value or quantity of goods/services supplied”.
- SC2.2a removal of column asking for identification of opportunity as part of CDP supply chain Action Exchange.
- ▼ **Four questions with modified guidance:**
 - C0.1 - requested content for “General” has been revised to no longer ask for changes in the reporting year, as this data point is now captured in C5.1a and C5.1b.
 - C11.1c - requested content for “% of total Scope 1 emissions covered by tax” and “Total cost of tax paid” has been revised.
 - C12.1b – requested content for “Impact of engagement, including measures of success” has been revised, and a new example response is now included.
 - C12.4 – clarification given for how privately held companies should report on their sustainability reporting.
- ▼ **Two questions with additional guidance:**
 - C2.1b and C2.2a now include example responses.

RE100 questions

- ▼ **Six new questions for RE100 members only, in Module C8 on renewable energy and low carbon heat, steam, and cooling:**
 - C8.2h requests details of your organization’s renewable electricity purchases by country (replaces C8.2e which will no longer be shown to RE100 members).
 - C8.2i requests details of your organization’s low-carbon heat, steam, and cooling purchases by country (replaces C8.2e which will no longer be shown to RE100 members).
 - C8.2j requests your organization’s renewable electricity generation by country.
 - C8.2k requests a description of how your organization’s renewable electricity sourcing strategy contributes to bringing new capacity into the grid.
 - C8.2l requests details of any challenges to renewable electricity sourcing.
 - C8.2m requests details of any country-specific challenges to renewable electricity sourcing.

Financial services sector questions

- ▼ **One general question removed for the financial services sector:**
 - C1.2a (2021) question on management responsibility. These datapoints are requested in C1.2 for financial services sector organizations.

▼ **Five removed Financial services questions**

- [Financial services only] C-FS2.2d (2021) on portfolio exposure to water-related risks and opportunities.
- [Financial services only] C-FS2.2e (2021) on portfolio exposure to forests-related risks and opportunities.
- [Financial services only] C-FS3.7b (2021) on climate-related issues not being factored into external asset manager selection process.
- [Financial services only] C-FS14.1c (2021) on why you do not conduct portfolio impact analysis.
- [Financial services only] C-FS14.3b on why you do not encourage your clients/investees to set science-based targets, if you do not.

▼ **Forty-one new questions for Financial services only:**

- [Financial services only] C-FS2.2e requests information your organization considers about clients/investees as part of your due diligence and/or risk assessment process, and how this influences decision making.
- [Financial services only] C-FS3.8 and C-FS3.8a request information on your organization's use of covenants in financing agreements.
- [Financial services only] C-FS4.1d requests details of your portfolio targets.
- [Financial services only] C-FS12.2 & C-FS12.2a request details of your shareholder voting record on climate-related issues.
- [Financial services only] C-FS14.0 requests the value of your financing and insurance of carbon-related assets for each portfolio activity.
- [Financial services only] C-FS14.2d gives the opportunity to provide a breakdown of portfolio impact by scope.
- New module FW-FS for the financial services sector: 33 questions on how forests and water security issues are addressed. There are six sections:
 - Governance of forests- and/or water-related issues
 - Management and disclosure of forests- and/or water-related risks and opportunities
 - Forests- and/or water-related issues in business strategy
 - Engagement with forests- and/or water-related issues
 - Portfolio impact of forests- and/or water-related issues
 - Communications of forests- and/or water-related issues

▼ **Twenty-six modified financial services questions**

- [Financial services only] C-FS0.7 requests more granular detail on insurance types and industry sectors your organization lends to, invests in, and/or insures. The industry sectors drive whether questions in the new FW-FS module will appear (if critical to Forests and Water Security according to CDP's Forest & Water Security impact matrices).
- [Financial services only] C-FS1.4 requests more granular detail how retirement scheme funds incorporate ESG criteria or reasons why ESG criteria are not incorporated.
- [Financial services only] C-FS2.2b requests reasons why portfolio exposure is not addressed if it is not assessed.
- [Financial services only] C-FS2.2c requests more granular detail on how your portfolio's exposure to climate-related risks and opportunities are assessed.
- [Financial services only] C-FS2.2d (2021 C-FS2.2f) requests reasons why you do not consider climate-related information about your clients/investees as part of your due diligence and/or risk assessment process.
- [Financial services only] C2.4a makes a clearer distinction between portfolio impact and operational impact.
- [Financial services only] C-FS3.6 requests whether your policy framework includes climate-related requirements.
- [Financial services only] C-FS3.6a requests more granular detail on the policies which integrate climate-related issues.

- [Financial services only] C-FS3.6b requests more granular detail on your organisations exclusion policies.
- [Financial services only] C-FS3.7 requests further details on why your organization does not include climate-related requirements in your selection process and engagement with external asset managers if it does not.
- [Financial services only] C-FS3.7a requests more granular detail on the climate-related requirements included in your selection process and engagement with external asset managers.
- [Financial services only] C4.1 new option to select "Portfolio target".
- [Financial services only] C-FS4.5 & C-FS4.5a on products and services which enable clients to mitigate and/or adapt to the effects of climate change. These questions replace the general questions C4.5 & C4.5a.
- [Financial services only] C-FS12.1b requests details of your climate-related engagement strategy with your clients. This question replaces the general question C12.1b.
- [Financial services only] C-FS12.1c requests more granular data on your organisation's climate-related strategy with your investees.
- [Financial services only] C-FS12.5 has been simplified into one "select all" list for all your frameworks, initiatives, and commitments.
- [Financial services only] C-FS14.1 requests an explanation why you do not analyze the impact of your portfolio on the climate, if you do not.
- [Financial services only] C-FS14.1a requests details of your organisation's portfolio emissions rather than just Scope 3 portfolio emissions.
- [Financial services only] C-FS14.1b requests details of other carbon footprinting and/or exposure metrics used to track the impact of your portfolio on the climate rather than just Scope 3 portfolio emissions.
- [Financial services only] C-FS14.2 has the additional option to break down your organization's portfolio impact by scope.
- [Financial services only] C-FS14.2a has an expanded list of asset classes and a standardised list of portfolio metrics.
- [Financial services only] C-FS14.2b and C-FS14.2c request reporting for each portfolio activity separately and have a standardised list of portfolio metrics.
- [Financial services only] C-FS14.3 requests an explanation why your organisation did not take any actions in the reporting year to align your portfolio with a 1.5-degree world, if you did not.
- [Financial services only] C-FS14.3a requests an explanation why your organisation does not assess if your clients/investees' business strategies are aligned with a 1.5-degree world, if you do not.

▼ **One financial services question with modified guidance**

- [Financial services sector only] C11.2a gives the opportunity to elaborate on your organisations approach to offsets.

Other sector-specific questions

▼ **Three removed sector-specific questions:**

- [Multiple sectors] C-AC6.6/C-FB6.6/C-PF6.6 (2021), C-AC6.6a/C-FB6.6a/C-PF6.6a (2021), C-AC6.6b/C-FB6.6b/C-PF6.6b (2021) about Scope 3 emissions by relevant business activity area.

▼ **Seven modified sector-specific questions:**

- [Multiple sectors] C-CH8.2a and C-ST8.2a - three new columns asking for energy consumed within the sector boundary of your organization from renewable and non-renewable sources, and from recovered waste heat/gases.
- [Cement sector only] C-CE8.2c - fuel options simplified.
- [Multiple sectors] C-CH8.2d and C-ST8.2d - three new columns asking for energy generated within the sector boundary of your organization from renewable and non-renewable sources and from recovered waste heat/gases.
- [Electric utilities sector only] C-EU8.2d biomass row has been split into sustainable biomass and other biomass.
- [Electric utilities sector only] C-EU9.5a has changed from an “add row” table to a “fixed row” table and has been revised to ask for an absolute CAPEX figure for power generation from each source in the reporting year, and CAPEX as a percentage of total CAPEX for power generation from each source in the reporting year and over the next 5 years. The column “End year of CAPEX” plan has been removed.

▼ **Four sector-specific questions with modified guidance**

- [Oils and gas sector only] C-OG0.7, C-OG7.1b, 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 and C-CE7.7/C-CH7.7/C-CO7.7/C-MM7.7/C-OG7.7/C-ST7.7/C-TO7.7/C-TS7.7 - the definition of midstream activities has been revised to include the transportation, storage, and distribution of crude oil and natural gas.

2. 2021 to 2022 changes

This table indicates where the questionnaire has been revised/developed based on the 2021 questionnaire. Changes are listed as: Removed question, New question, Modified question, Minor change, Modified guidance, or Additional guidance. A 'Minor change' indicates wording edits and revisions to drop-down options or a simple clarification, while a 'Modification' indicates that the data being requested has changed.

Question no.	2022 Question text	Revisions from 2021	Details and Rationale for revisions
C0 Introduction			
C0.1	Give a general description and introduction to your organization.	Modified guidance	<ul style="list-style-type: none"> • Modified guidance: Requested content for "General" has been revised to no longer ask for changes in the reporting year as this data point is now captured in C5.1a and C5.1b. New point of guidance requesting any other information which is relevant to your disclosure.
C0.3	Select the countries/areas in which you operate.	Modified question	<ul style="list-style-type: none"> • Rewording: Question text changed from "Select the countries/areas for which you will be supplying data" to address confusion and align question wording with guidance.
C-FS0.7	Which activities does your organization undertake, and which industry sectors does your organization lend to, invest in, and/or insure?	Modified question	<ul style="list-style-type: none"> • Modified question: <ul style="list-style-type: none"> ○ Question text has been changed from "Which organizational activities does your organization undertake". • New columns <ul style="list-style-type: none"> ○ "Does your organization undertake this activity?" – allows responders to specify activities they undertake. ○ "Insurance types underwritten" - column added to provide data users with more details of your insurance underwriting. ○ "Industry sectors your organization lends to, invests in, and/or insures" - The industry sectors listed in this question have a potentially critical impact on forests and/or water according to CDP's impact assessments, and your selections drive whether the new Forests and Water Security module (FW-FS) will appear.
C-MM0.7	Which part of the metals and mining value chain does your organization operate in?	Minor change	<ul style="list-style-type: none"> • New drop-down options: <ul style="list-style-type: none"> ○ The drop-down option "Not applicable" has been added to both the "Mining" and "Processing metals" lists.
C-OG0.7	Which part of the oil and gas value chain and other areas does your organization operate in?	Modified guidance	<ul style="list-style-type: none"> • Modified guidance: Definition of "Midstream" updated.
C0.8	Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?	New question	<ul style="list-style-type: none"> • New question: Requests your company's unique identifier (e.g., ISIN number). ISIN codes and other market identifiers are used globally in the identification of securities such as bonds, futures, and stocks, and requesting this information increases the transparency of responses.
C1 Governance			
C1.1d	Does your organization have at least one board member with competence on climate-related issues?	New question	<ul style="list-style-type: none"> • New question: Requests information on board-level competence on climate-related issues. This capability at board level signals a company's commitment to understanding and responding to risks, opportunities, and impacts.
C-FS1.4	Does your organization offer its employees an employment-based retirement scheme that incorporates ESG criteria, including climate change?	Modified question	<ul style="list-style-type: none"> • Rewording: <ul style="list-style-type: none"> ○ Question text revised from "Does your organization offer its employees an employment-based retirement scheme that incorporates ESG principles, including climate change?"

Question no.	2022 Question text	Revisions from 2021	Details and Rationale for revisions
			<ul style="list-style-type: none"> ○ Minor rewording to drop-down options in “Employment-based retirement scheme that incorporates ESG criteria, including climate change” (column1) to improve clarity ● New columns: <ul style="list-style-type: none"> ○ “Describe how funds within the retirement scheme are selected and how your organization ensures that ESG criteria are incorporated” - added to provide more information for data users ○ Provide reasons for not incorporating ESG criteria into your organization’s employment-based retirement scheme and your plans for the future - added to provide more information for data users. ● Modified guidance: Requested content for “Employment based retirement scheme that incorporates ESG criteria, including climate change” has been revised to improve clarity.
C2 Risks and opportunities			
C2.1b	How does your organization define substantive financial or strategic impact on your business?	Additional guidance	● New example response: Added to guide companies regarding the information requested.
C2.2a	Which risk types are considered in your organization’s climate-related risk assessments?	Additional guidance	● New example response: Added to guide companies regarding the information requested.
C-FS2.2b	Do you assess your portfolio’s exposure to climate-related risks and opportunities?	Modified question	<ul style="list-style-type: none"> ● Removed row: “Other products and services” ● Removed drop-down option - Column 2 “We assess the portfolio’s exposure”. The drop-down option “Not applicable” has been removed. ● Rewording: <ul style="list-style-type: none"> ○ Minor rewording to drop-down options in “We assess the portfolio’s exposure” (column 2) to improve clarity” ○ Column 3 has changed to “Explain why your portfolio’s exposure is not assessed and your plans to address this in the future” from “Please explain” to improve clarity.
C-FS2.2c	Describe how you assess your portfolio’s exposure to climate-related risks and opportunities.	Modified question	<ul style="list-style-type: none"> ● New columns <ul style="list-style-type: none"> ○ “Type of risk management process” - added to provide more information to data users. ○ “Time horizon(s) covered” - added to provide more information to data users. ○ “Tools and methods used” - added to provide more information to data users. ● Rewording <ul style="list-style-type: none"> ○ Column 3 text has been changed to “Proportion of portfolio covered by risk management process” from “Portfolio coverage”. ○ Column 7 text has been changed to “Provide the rationale for implementing this process to assess your portfolio’s exposure to climate-related risks and opportunities.
C-FS2.2d (2021)	<i>Do you assess your portfolio’s exposure to water-related risks and opportunities?</i>	<i>Removed question</i>	● <i>This data point has been incorporated into FW-FS2.1 and FW-FS2.1a</i>
C-FS2.2d	Does your organization consider climate-related information about your clients/investees as part of your due diligence and/or risk assessment process?	Modified question (2021 C-FS2.2f)	<ul style="list-style-type: none"> ● Rewording <ul style="list-style-type: none"> ○ Question text has been changed from “Do you request climate related information from your clients/investees as part of your due diligence and/or risk assessment practices?” ○ Column 2 text has been revised to “We consider climate-related information” from “We request climate-related information”. ○ Column 3 text has been changed to Explain why you do not consider climate-related information and your plans to address this in the future” from “Please explain”.

Question no.	2022 Question text	Revisions from 2021	Details and Rationale for revisions
			<ul style="list-style-type: none"> Minor rewording to drop-down options in “We consider climate-related information” (column 2) to improve clarity Removed row: “Other products and services”
C-FS2.2e (2021)	<i>Do you assess your portfolio's exposure to forests-related risks and opportunities?</i>	<i>Removed question</i>	<ul style="list-style-type: none"> <i>This data point has been incorporated into FW-FS2.1 and FW-FS2.1a</i>
C-FS2.2e	Indicate the climate-related information your organization considers about clients/investees as part of your due diligence and/or risk assessment process, and how this influences decision-making.	New question	<ul style="list-style-type: none"> New question: asks for the information your organization considers about clients/investees as part of your due diligence and/or risk assessment process, and how this influences decision making. This information helps investors and organizations in the financial sector better understand their value chain's exposure to climate-related risks and opportunities
C2.3a	Provide details of risks identified with the potential to have a substantive financial or strategic impact on your business.	Modified question	<ul style="list-style-type: none"> New drop-down options: <ul style="list-style-type: none"> Column 2 “Where in the value chain does the risk driver occur?”. Several drop-down options have been added for Financial services companies only to improve data collection. Column 4 “Primary climate-related risk driver”. The drop-down options for both “Acute physical” and “Chronic physical” have been revised to increase the granularity of data collection. Column FS “[Financial services only] Climate risk type mapped to traditional financial services industry risk classification”. New drop-down option “Insurance risk” Removed drop-down options: <ul style="list-style-type: none"> Column 5 “Primary potential financial impact drop-down options”. Drop down option “Increased insurance claims liability” removed for all companies except Financial services. New example response: Added to guide companies regarding the information requested.
C3 Business strategy			
C3.1	Does your organization's strategy include a transition plan that aligns with a 1.5°C world?	Modified question	<ul style="list-style-type: none"> Merged questions: 2021 C3.1, C3.1a, C3.1b, and C3.5 - this question now allows companies to provide information on any transition plan and associated shareholder feedback mechanism in one question.
C3.1a (2021)	<i>Is your organization's low-carbon transition plan a scheduled resolution item at Annual General Meetings (AGMs)?</i>	<i>Removed question</i>	<ul style="list-style-type: none"> <i>Incorporated into C3.1</i>
C3.1b	<i>Does your organization intend to publish a low-carbon transition plan in the next two years?</i>	<i>Removed question</i>	<ul style="list-style-type: none"> <i>Incorporated into C3.1</i>
C3.2	Does your organization use climate-related scenario analysis to inform its strategy?	Modified question	<ul style="list-style-type: none"> New columns: <ul style="list-style-type: none"> “Primary reason why your organization does not use climate-related scenario analysis to inform its strategy” - added to incorporate the removed data point from C3.2b (2021). “Explain why your organization does not use climate-related scenario analysis to inform its strategy and any plans to use it in the future” - added to incorporate the removed data point from C3.2b (2021)
C3.2a	Provide details of your organization's use of climate-related scenario analysis.	Modified question	<ul style="list-style-type: none"> Rewording: Column 1 text has been changed to “Climate-related scenario” from “Climate-related scenarios and models applied”. Removed column: “Details” - removed and split to provide more granular columns in C3.2a and C3.2b. New columns: split out from the “Details” column. <ul style="list-style-type: none"> “Scenario analysis coverage” - added to provide more granularity. “Temperate alignment of scenario” - added to provide more information on customized or bespoke scenarios.

Question no.	2022 Question text	Revisions from 2021	Details and Rationale for revisions
			<ul style="list-style-type: none"> o “Parameters, assumptions, analytical choices” - added to provide more granularity. • New drop-down options: <ul style="list-style-type: none"> o The drop-down options in column 1 “Climate-related scenario” have been separated into “Transition scenarios” and “Physical climate scenarios” o Several drop-down options have been added to update the list of scenarios.
C3.2b (2021)	<i>Why does your organization not use climate-related scenario analysis to inform its strategy?</i>	Removed question	<ul style="list-style-type: none"> • <i>Incorporated into C3.2</i>
C3.2b	Provide details of the focal questions your organization seeks to address by using climate-related scenario analysis, and summarize the results with respect to these questions.	New question	<ul style="list-style-type: none"> • New question: asks about the results of any scenario analysis with respect to the focal questions addressed. This information gives CDP data users insight into why your organization is using scenario analysis and how the results have impacted your organization’s strategy.
C3.4a	<i>Provide any additional information on how climate-related risks and opportunities have influenced your strategy and financial planning (optional).</i>	Removed question	<ul style="list-style-type: none"> • <i>This question has been removed</i>
C3.5 (2021)	<i>Why have climate-related risks and opportunities not influenced your strategy and/or financial planning?</i>	Removed question	<ul style="list-style-type: none"> • <i>Incorporated into C3.1</i>
C3.5	In your organization’s financial accounting, do you identify spending/revenue that is aligned with your organization’s transition to a 1.5°C world?	New question	<ul style="list-style-type: none"> • New question: asks about spending/revenue that is aligned with a 1.5°C world. Identifying the spending and revenue that is compatible with a 1.5°C world is a pre-requisite to understanding the extent to which organizations are aligning their finances with their climate transition plan.
C3.5a	Quantify the percentage share of your spending/revenue that is aligned with your organization’s transition to a 1.5°C world.	New question	<ul style="list-style-type: none"> • New question: asks about spending/revenue that is aligned with a 1.5°C world. This question provides data users with transparency on your climate transition plan in financial terms.
C-FS3.6	Does the policy framework for your portfolio activities include climate-related requirements for clients/investees, and/or exclusion policies?	Modified question	<ul style="list-style-type: none"> • Modified question: <ul style="list-style-type: none"> o Question text has been revised to from “Are climate-related issues considered in the policy framework of your organization?” • Rewording: <ul style="list-style-type: none"> o Minor rewording to drop-down options to improve clarity.
C-FS3.6a	Provide details of the policies which include climate-related requirements that clients/investees need to meet.	Modified question	<ul style="list-style-type: none"> • Modified question: <ul style="list-style-type: none"> o Question text has been revised from “In which polices are climate-related issues integrated” • Rewording: <ul style="list-style-type: none"> o Column 11 text has been changed to “Explain how criteria coverage and/or exceptions have been determined” from “Please explain” to improve clarity. • New columns: <ul style="list-style-type: none"> o “Policy availability” - added to provide data users with more information. o “Attach documents relevant to your policy” - added to provide data users with more information. o “Criteria required of clients/investees” - added to provide data users with more information. o “Value chain stages of client/investee covered by criteria” - added to provide data users with more information. o “Timeframe for compliance with policy criteria” - added to provide data users with more information. o “Industry sectors covered by the policy” - added to provide data users with more information. o “Exceptions to policy based on” - added to provide data users with more information.

Question no.	2022 Question text	Revisions from 2021	Details and Rationale for revisions
C-FS3.6b	Provide details of your exclusion policies related to industries and/or activities exposed or contributing to climate-related risks.	Modified question	<ul style="list-style-type: none"> • Rewording: <ul style="list-style-type: none"> ○ Question text revised from “Describe your exclusion policies related to industries and/or activities exposed or contributing to climate-related risks” to improve clarity. ○ Minor rewording to drop-down options in “Portfolio” (column 1) and “Type of exclusion policy” (column 2) to improve quality. • New columns <ul style="list-style-type: none"> ○ “Year of exclusion implementation” - added to provide data users with more information ○ “Timeframe for complete phase-out” - added to provide data users with more information ○ Country/Region the exclusion policy applies to” - added to provide data users with more information
C-FS3.7	Does your organization include climate-related requirements in your selection process and engagement with external asset managers?	Modified question	<ul style="list-style-type: none"> • Modified question: <ul style="list-style-type: none"> ○ Question text has changed from “Are climate-related issues factored into your external asset manager selection process” • Rewording: <ul style="list-style-type: none"> ○ Minor rewording to drop-down options in “Climate-related requirements included in selection process and engagement with external managers” (column 1) to improve clarity. • New columns: <ul style="list-style-type: none"> ○ “Primary reason for not including climate-related requirements in selection process and engagement with external asset managers” - added to provide data users with more information ○ “Explain why climate-related requirements are not included in selection process and engagement with external asset managers and your plans for the future” - added to provide data users with more information
C-FS3.7a	Provide details of the climate-related requirements included in your selection process and engagement with external asset managers.	Modified question	<ul style="list-style-type: none"> • Modified question: <ul style="list-style-type: none"> ○ Question text has been changed from “How are climate-related issues factored into your external asset manager selection process?” • Rewording: <ul style="list-style-type: none"> ○ Column 2 text has been changed to “Mechanisms used to include climate-related requirements in external asset manager selection” from “Process for factoring climate-related issues into external asset management selection” ○ Column 3 text has been changed to “Describe how you monitor and engage with asset managers to ensure investment activities are consistent with your climate strategy” from “Comment” to improve data collection ○ Minor rewording to drop-down options in “Mechanisms used to include climate-related requirements in external asset manager selection” (column 2) to improve clarity. • New column <ul style="list-style-type: none"> ○ “Coverage” • New drop-down options: <ul style="list-style-type: none"> ○ Column 2 “Mechanisms used to include climate-related requirements in external asset manager selection”. Several drop-down options have been added.
C-FS3.7b	<i>Why are climate-related issues not factored into your external asset manager selection process?</i>	<i>Removed question</i>	<ul style="list-style-type: none"> • <i>This data point has been incorporated into C-FS3.7</i>

Question no.	2022 Question text	Revisions from 2021	Details and Rationale for revisions
C-FS3.8	Does your organization include covenants in financing agreements to reflect and enforce your climate-related policies?	New question	<ul style="list-style-type: none"> • New question: asks about your organization's use of covenants in financing agreements. Data users are interested in whether banks are using this method to promote action on climate-related performance.
C-FS3.8a	Provide details of the covenants included in your organization's financing agreements to reflect and enforce your climate-related policies.	New question	<ul style="list-style-type: none"> • New question: asks about your organization's use of covenants in financing agreements. Data users are interested in whether banks are using this method to promote action on climate-related performance.
C4 Targets and performance			
C4.1	Did you have an emissions target that was active in the reporting year?	Modified question	<ul style="list-style-type: none"> • Removed drop-down option: <ul style="list-style-type: none"> ○ The drop-down option "Both absolute and intensity target" has been removed as this is now a "Select all" question. • New drop-down option: <ul style="list-style-type: none"> ○ The drop-down option "Portfolio target [FS only]" has been added for financial services companies only.
C4.1a	Provide details of your absolute emissions target(s) and progress made against those targets.	Modified question	<ul style="list-style-type: none"> • New columns: added to collect per-Scope data for multi-Scope targets, and information on target progress and achievement. <ul style="list-style-type: none"> ○ "Scope 2 accounting method" ○ "Scope 3 category(ies)" ○ "Base year Scope 1 emissions covered by target (metric tons CO₂e)" ○ "Base year Scope 2 emissions covered by target (metric tons CO₂e)" ○ "Base year Scope 3 emissions covered by target (metric tons CO₂e)" ○ "Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1" ○ Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2" ○ "Base year Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)" ○ "Scope 1 emissions in reporting year covered by target (metric tons CO₂e)" ○ "Scope 2 emissions in reporting year covered by target (metric tons CO₂e)" ○ "Scope 3 emissions in reporting year covered by target (metric tons CO₂e)" ○ "Plan for achieving target, and progress made to the end of the reporting year" ○ "List the emissions reduction initiatives which contributed most to achieving this target" • Rewording: <ul style="list-style-type: none"> ○ Column 4 text has been revised to "Scope(s)" from "Scopes(s) (or Scope 3 category)". ○ Column 11 text has been revised to "Total base year emissions covered by target in all selected Scopes (metric tons CO₂e)" from "Covered emissions in base year (metric tons CO₂e)". ○ Column 15 text has been revised to "Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes" from "Covered emissions in base year as % of total base year emissions in selected Scope(s) (or Scope 3 category)". ○ Column 18 text has been revised to "Total emissions in target year covered by target in all selected Scopes (metric tons CO₂e) [auto-calculated]" from "Covered emissions in target year (metric tons CO₂e) [auto-calculated]" ○ Column 22 text has been revised to "Total emissions in reporting year covered by target in all selected scopes (metric tons CO₂e)" from "Covered emissions in reporting year (metric tons CO₂e)"

Question no.	2022 Question text	Revisions from 2021	Details and Rationale for revisions
			<ul style="list-style-type: none"> o Column 23 text has been revised to “% of target achieved relative to base year [auto-calculated]” from “% of target achieved” o Column 27 text has been revised to “Please explain target coverage and identify any exclusions” from “Please explain (including target coverage)” • Removed drop-down options: <ul style="list-style-type: none"> o Column 4 “Scope(s)”. The Scope 2 accounting methods have been split into column 5 “Scope 2 accounting method” and the Scope 3 categories have been split into column 6 “Scope 3 categories” • New drop-down options: <ul style="list-style-type: none"> o “Column 25 “Is this a science-based target?”. The drop-down option “Yes, we consider this a science-based target, but it has not been approved by the Science Based Targets Initiative” has been separated into “Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative” and “Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years”
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"> • New columns: added to collect per-Scope data for multi-Scope targets, and information on target progress and achievement. <ul style="list-style-type: none"> o “Scope 2 accounting method” o “Scope 3 category(ies)” o “Intensity figure in base year for Scope 1 (metric tons CO₂e per unit of activity)” o “Intensity figure in base year for Scope 2 (metric tons CO₂e per unit of activity)” o “Intensity figure in base year for Scope 3 (metric tons CO₂e per unit of activity)” o “% of total base year emissions in Scope 1 covered by this Scope 1 intensity figure” o “% of total base year emissions in Scope 2 covered by this Scope 2 intensity figure” o “% of total base year emissions in Scope 3 (in all Scope 3 categories) covered by this Scope 3 intensity figure” o “Plan for achieving target, and progress made to the end of the reporting year” o “List the emissions reduction initiatives which contributed most to achieving this target” • Rewording: <ul style="list-style-type: none"> o Column 4 text has been revised to “Scope(s)” from “Scopes(s) (or Scope 3 category)”. o Column 12 text has been revised to “Intensity figure in base year for all selected Scopes (metric tons CO₂e per unit of activity)” from “Intensity figure in base year (metric tons CO₂e per unit of activity)” o Column 16 text has been revised to “% of total base year emissions in all selected Scopes covered by this intensity figure” from “% of total base year emissions covered by this intensity figure”. o Column 19 text has been revised to “Intensity figure in target year for all selected Scopes (metric tons CO₂e per unit of activity) [auto-calculated]” from “Intensity figure in target year (metric tons CO₂e per unit of activity) [auto-calculated]” o Column 30 text has been revised to “Please explain target coverage and identify any exclusions” from “Please explain (including target coverage)”

Question no.	2022 Question text	Revisions from 2021	Details and Rationale for revisions
			<ul style="list-style-type: none"> • Removed drop-down options: <ul style="list-style-type: none"> ○ Column 4 “Scope(s)”. All the drop-down options except “Scope 1”, “Scope 2”, and “Scope 3” have been removed. • New drop-down options: <ul style="list-style-type: none"> ○ “Column 28 “Is this a science-based target?”. The drop-down option “Yes, we consider this a science-based target, but it has not been approved by the Science Based Targets Initiative” has been separated into “Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative” and “Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years”
C-FS4.1d	Provide details of the climate-related targets for your portfolio.	New question	<ul style="list-style-type: none"> • New question: requests details of your portfolio targets. Setting targets, and reporting on progress at a portfolio level is considered best practice for financial institutions and can help them align their financial, investment and insurance underwriting to a 1.5 degree world
C4.2a	Provide details of your target(s) to increase low-carbon energy consumption or production.	Modified question	<ul style="list-style-type: none"> • Modified question: Revised to focus on absolute (percentage) targets • New columns: <ul style="list-style-type: none"> ○ “% share of low-carbon or renewable energy in base year” ○ “Plan for achieving target, and progress made to the end of the reporting year” ○ “List the actions which contributed most to achieving this target” • Rewording: <ul style="list-style-type: none"> ○ Column 8 text has been revised to “Consumption or production of selected energy carrier in base year (MWh)” from “Figure or percentage in base year” ○ Column 11 text has been revised to “% share of low-carbon or renewable energy in target year” from “Figure or percentage in target year” ○ Column 12 text has been revised to “% share of low-carbon or renewable energy in reporting year” from “Figure or percentage in reporting year” ○ Column 13 text has been revised to “% of target achieved relative to base year [auto-calculated]” from “% of target achieved [auto-calculated]” ○ Column 17 text has been revised to “Please explain target coverage and identify any exclusions” from “Please explain (including target coverage)” • Removed columns: <ul style="list-style-type: none"> ○ “Target type: absolute or intensity” ○ “Metric (target numerator if reporting an intensity target)” ○ “Target denominator (intensity targets only)”
C4.2b	Provide details of any other climate-related targets, including methane reduction targets.	Modified question	<ul style="list-style-type: none"> • New columns: <ul style="list-style-type: none"> ○ “Plan for achieving target, and progress made to the end of the reporting year” ○ “List the actions which contributed most to achieving this target” • Rewording: <ul style="list-style-type: none"> ○ Column 13 text has been revised to “% of target achieved relative to base year [auto-calculated]” from “% of target achieved [auto-calculated]” ○ Column 17 text has been revised to “Please explain target coverage and identify any exclusions” from “Please explain (including target coverage)” ○ Minor rewording to drop-down options in “Metric (target numerator if reporting an intensity target)” (column 6) to improve clarity of engagement targets. • New drop-down options; <ul style="list-style-type: none"> ○ Column 16 “Is this target part of an overarching initiative”. The drop-down option “Science Based Targets initiative” has been separated into “Science Based Targets initiative - approved supplier engagement target”, “Science

Question no.	2022 Question text	Revisions from 2021	Details and Rationale for revisions
			Based Targets initiative - approved customer engagement target", "Science Based targets initiative - other"
C4.2c	Provide details of your net-zero target(s).	Modified question	<ul style="list-style-type: none"> • New columns: <ul style="list-style-type: none"> ○ "Do you intend to neutralize any unabated emissions with permanent carbon removals at the target year?" ○ "Planned milestones and/or near-term investments for neutralization at target year" ○ "Planned actions to mitigate emissions beyond your value chain (optional)" • Rewording: <ul style="list-style-type: none"> ○ Column 6 text has been revised to "Please explain target coverage and identify any exclusions" from "Please explain (including target coverage)" ○ Column 5 "Is this a science-based target?". The drop-down option "Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next 2 years" has been changed from "Yes, and we have committed to seek validation of this target by the Science Based Targets initiative in the next 2 years" • New drop-down options: <ul style="list-style-type: none"> ○ Column 2 "Target coverage" and column 3 "Absolute/intensity emission target(s) linked to this net-zero target". Several drop-down options have been added for financial services companies only. ○ Column 5 "Is this a science-based target?". The drop-down option " Yes, but we have not committed to seek validation of this target by the Science Based Targets initiative in the next 2 years" has been separated into "Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative" and "Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next 2 years"
C4.3b	Provide details on the initiatives implemented in the reporting year in the table below.	Minor change	<ul style="list-style-type: none"> • Rewording <ul style="list-style-type: none"> ○ Column 4 text has been changed to "Scope(s) or Scope 3 category(ies) where emissions savings occur" from "Scope(s)" • New drop-down options <ul style="list-style-type: none"> ○ Column 4 "Scope(s) or Scope 3 category(ies) where emissions savings occur". Several drop-down options have been added to include Scope 3 categories. ○ Column 2 "Initiative type". Several drop-down options added to improve data collection.
C4.5	Do you classify any of your existing goods and/or services as low-carbon products?	Modified question	<ul style="list-style-type: none"> • Rewording: <ul style="list-style-type: none"> ○ Question text has been changed from "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?" • New explanation of terms: <ul style="list-style-type: none"> ○ Definition of "Baseline scenario" added ○ Definition of "Reference product" added • Modified guidance <ul style="list-style-type: none"> ○ Definition of "Low-carbon product" updated in requested content and additional information.
C4.5a	Provide details of your products and/or services that you classify as low-carbon products.	Modified question	<ul style="list-style-type: none"> • Rewording:

Question no.	2022 Question text	Revisions from 2021	Details and Rationale for revisions
			<ul style="list-style-type: none"> ○ Question text has been changed from “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” ○ Column 13 text has been changed to “Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year” from “% revenue from low-carbon product(s) in the reporting year” ● New columns: added to capture more granular details on low-carbon products and any avoided emissions estimations <ul style="list-style-type: none"> ○ “Type of product(s) or service(s)”. Drop-down options added using the IEA ETP list of clean technologies ○ “Have you estimated the avoided emissions of this low-carbon product(s) or service(s)” ○ “Methodology used to calculate avoided emissions” ○ “Life cycle stage(s) covered for the low-carbon product(s) or services(s)” ○ “Functional unit used” ○ “Reference product/service or baseline scenario used” ○ “Life cycle stage(s) covered for the reference product/service or baseline scenario” ○ “Estimated avoided emissions per functional unit compared to reference product/service or baseline scenario” ○ “Explain your calculation of avoided emissions, including any assumptions” ● Removed columns: <ul style="list-style-type: none"> ○ “[FINANCIAL SERVICES ONLY] % of total portfolio value” - removed as this question is no longer shown to financial services companies. ○ “[FINANCIAL SERVICES ONLY] Asset classes/product types” - removed as this question is no longer shown to financial services companies. ○ “Comment” ● New explanation of terms: <ul style="list-style-type: none"> ○ Definition of “Gate-to-gate” added ○ Definition of “Cradle-to-gate” added ○ Definition of “Cradle-to-grave” added ○ Definition of “Cradle-cradle/closed loop production” added ○ Definition of “Life cycle stages” added ● New example response: Added to guide companies regarding the information requested. ● New additional information: added to provide further information regarding the definition of a low-carbon product.
C5 Emissions methodology			
C5.1	Is this your first year of reporting emissions data to CDP?	New question	<ul style="list-style-type: none"> ● New question: asks whether this is your first year of reporting emissions data to CDP. Data users wish to understand year-on-year changes in emissions and this question allows organizations to indicate if they have previously reported emissions data to CDP
C5.1a	Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?	New question	<ul style="list-style-type: none"> ● New question: asks about any organizational structural changes in the reporting year. This question provides data users with important context to any changes in emissions that may trigger base year emissions recalculation.
C5.1b	Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?	New question	<ul style="list-style-type: none"> ● New question: asks about any emissions accounting methodology, boundary and/or reporting year definition changes in the reporting year. This question provides data users with important context to any changes in emissions that may trigger base year emissions recalculation.

Question no.	2022 Question text	Revisions from 2021	Details and Rationale for revisions
C5.1c	Have your organization's base year emissions been recalculated as result of the changes or errors reported in C5.1a and C5.1b?	New question	<ul style="list-style-type: none"> • New question: asks for details of any base year emissions recalculations made by your organization in the reporting year. This question allows data users to understand whether the company has recalculated their base year emissions as a result of the changes or errors disclosed in C5.1a and b.
C5.2	Provide your base year and base year emissions	Modified question 2021 (C5.1)	<ul style="list-style-type: none"> • Rewording: <ul style="list-style-type: none"> ○ Question text has been changed from "Provide your base year and base year emissions (Scopes 1 and 2)" • New rows: <ul style="list-style-type: none"> ○ 17 new rows have been added to cover the Scope 3 categories - the GHG protocol specifies that companies should have a base year for all scopes
C5.2a	<i>Provide details of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.</i>	Removed question	<ul style="list-style-type: none"> • <i>This question has been removed as it is captured in C5.3.</i>
C5.3	Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.	Minor change (2021 C5.2)	<ul style="list-style-type: none"> • New drop-down option: <ul style="list-style-type: none"> ○ The drop-down option "National Development and Reform Commission (NDRC) Guidance for Accounting and Reporting of GHG Emissions for Corporates (Trial)" has been added.
C6 Emissions data			
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.	Modified question	<ul style="list-style-type: none"> • New columns: <ul style="list-style-type: none"> ○ "Estimated percentage of total Scope 1+2 emissions this excluded source represents". Column added to understand the estimated size of the exclusion. ○ "Explain how you estimated the percentage" • Rewording: <ul style="list-style-type: none"> ○ Minor rewording to drop-down options in "Relevance of Scope 1 emissions from this source" (column 2), "Relevance of location-based Scope 2 emissions from this source" column 3), and "Relevance of market-based Scope 2 emissions from this source (if applicable)" (column 4) to improve clarity.
C6.5	Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.	Modified question	<ul style="list-style-type: none"> • Rewording: <ul style="list-style-type: none"> ○ Column 3 text has been revised to "Emissions in reporting year (metric tons CO₂e)" from "Metric tons CO₂e". • New drop-down options: <ul style="list-style-type: none"> ○ Column 4 "Emissions calculation methodology". Several drop down options added to replace the open text field response option. • New example response: Added to guide companies regarding the information requested.
C6.5a	Disclose or restate your Scope 3 emissions data for previous years.	New question	<ul style="list-style-type: none"> • New question: This question allows restatements of Scope 3 emissions for previous years, enabling a consistent Scope 3 data set over time.
C-AC6.6/C-FB6.6/C-PF6.6	<i>Can you break down your Scope 3 emissions by relevant business activity area?</i>	Removed question	<ul style="list-style-type: none"> • <i>This data point has been removed as it is not considered essential.</i>
C-AC6.6a/C-FB6.6a/C-PF6.6a	<i>Disclose your Scope 3 emissions for each of your relevant business activity areas.</i>	Removed question	<ul style="list-style-type: none"> • <i>This data point has been removed as it is not considered essential.</i>
C-AC6.6b/C-FB6.6b/C-PF6.6b	<i>Why can you not report your Scope 3 emissions by business activity area?</i>	Removed question	<ul style="list-style-type: none"> • <i>This data point has been removed as it is not considered essential.</i>
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"> • Modified guidance: A note added on reporting changes in emissions intensity due to COVID-19 pandemic
C7 Emissions breakdown			

Question no.	2022 Question text	Revisions from 2021	Details and Rationale for revisions
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).	Minor change	<ul style="list-style-type: none"> • New drop-down options: <ul style="list-style-type: none"> ○ Column 3 "GWP Reference". New drop-down options for "IPCC Sixth Assessment Report (AR6 - 100 year)" and "IPCC Sixth Assessment Report (AR6 - 20 year)"
C-OG7.1b	Break down your total gross global Scope 1 emissions from oil and gas value chain production activities by greenhouse gas type.	Modified guidance	<ul style="list-style-type: none"> • Modified guidance: <ul style="list-style-type: none"> ○ Requested content point for "**Transport..." has been amended to "**Transport, storage, and distribution activities considered a defining part of the oil and gas sector value chain, e.g. midstream activities, should be included for oil and gas production activities"
C7.2	Break down your total gross global Scope 1 emissions by country/region.	Minor change	<ul style="list-style-type: none"> • New drop-down options: <ul style="list-style-type: none"> ○ Column 1 "Country/Region". Addition of EU27 drop-down option.
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 guidance	<ul style="list-style-type: none"> • Modified guidance: <ul style="list-style-type: none"> ○ Definition of "Midstream" has been updated to include storage and distribution of crude oil & natural gas.
C7.5	Break down your total gross global Scope 2 emissions by country/region.	Modified question	<ul style="list-style-type: none"> • Removed columns: <ul style="list-style-type: none"> ○ "Purchased and consumed electricity, heat, steam or cooling (MWh)" - removed as this data point has been incorporated into a new question in Module C8 "Energy" ○ "Purchased and consumed low carbon electricity, heat, steam or cooling accounted for in Scope 2 market-based approach (MWh)" - removed as this data point is covered by C8.2e.
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 guidance	<ul style="list-style-type: none"> • Modified guidance: <ul style="list-style-type: none"> ○ Definition of "Midstream" has been updated to include storage and distribution of crude oil & natural gas.
C8 Energy			
C-CH8.2a	Report your organization's energy consumption totals (excluding feedstocks) for chemical production activities in MWh.	Modified question	<ul style="list-style-type: none"> • New columns: allow disclosure of energy consumed from waste heat/gas recovery processes within sector boundary. <ul style="list-style-type: none"> ○ "MWh consumed from renewable sources inside chemical sector boundary" ○ "MWh consumed from non-renewable sources inside chemical sector boundary (excluding recovered waste heat/gases)" ○ "MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary" • Rewording: <ul style="list-style-type: none"> ○ Column 6 text has been changed to "Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside chemical sector boundary" from "Total MWh" • New explanation of terms: <ul style="list-style-type: none"> ○ Definition of "Renewable energy" added
C-ST8.2a	Report your organization's energy consumption totals (excluding feedstocks) for steel production activities in MWh.	Modified question	<ul style="list-style-type: none"> • New columns: allow disclosure of energy consumed from waste heat/gas recovery processes within sector boundary. <ul style="list-style-type: none"> ○ "MWh consumed from renewable sources inside steel sector boundary" ○ "MWh consumed from non-renewable sources inside steel sector boundary (excluding recovered waste heat/gases)" ○ "MWh consumed from waste heat/gases recovered from processes using fuel feedstocks inside steel sector boundary" • Rewording:

Question no.	2022 Question text	Revisions from 2021	Details and Rationale for revisions
			<ul style="list-style-type: none"> ○ Column 6 text has been changed to “Total MWh (renewable + non-renewable + MWh from recovered waste heat/gases) consumed inside steel sector boundary” from “Total MWh” ● New explanation of terms: <ul style="list-style-type: none"> ○ Definition of “Renewable energy” added
C8.2c	State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.	Modified question	<ul style="list-style-type: none"> ● Removed columns: <ul style="list-style-type: none"> ○ “Emission factor” ○ “Unit” ○ “Emissions on factor source” ● Removed drop-down options: <ul style="list-style-type: none"> ○ Column 1 “Fuels (excluding feedstocks)”. Several drop-down options removed to simplify the question. ● New rows: Fuels grouped into categories to reduce reporting effort <ul style="list-style-type: none"> ○ “Sustainable biomass” ○ “Other biomass” ○ “Other renewable fuels (e.g. renewable hydrogen)” ○ “Coal” ○ “Oil” ○ “Gas” ○ “Other non-renewable fuels (e.g. non-renewable hydrogen)” ○ “Total fuel” ● New explanation of terms: <ul style="list-style-type: none"> ○ Definition of “Biomass” added.
C-CE8.2c	State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel for cement production activities.	Modified question	<ul style="list-style-type: none"> ● Removed drop-down options: <ul style="list-style-type: none"> ○ Column 1 “Fuels (excluding feedstocks)”. Several drop-down options removed to simplify the question. ● New rows: Fuels grouped into categories to reduce reporting effort <ul style="list-style-type: none"> ○ “Sustainable biomass” ○ “Other biomass” ○ “Other renewable fuels (e.g. renewable hydrogen)” ○ “Coal” ○ “Oil” ○ “Gas” ○ “Other non-renewable fuels (e.g. non-renewable hydrogen)” ○ “Total fuel” ● New explanation of terms: <ul style="list-style-type: none"> ○ Definition of “Biomass” added.
C-CH8.2d	Provide details on electricity, heat, steam, and cooling your organization has generated and consumed for chemical production activities.	Modified question	<ul style="list-style-type: none"> ● New columns: allow disclosure of energy generated from waste heat/gas recovery processes within sector boundary. <ul style="list-style-type: none"> ○ “Generation from renewable sources inside chemical sector boundary (MWh)” ○ “Generation from waste heat/gases recovered from processes using fuel feedstocks inside chemical sector boundary (MWh)”
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.	Modified question	<ul style="list-style-type: none"> ● New rows <ul style="list-style-type: none"> ○ Column 1 “Power generation technology”. The row for “Biomass” has been separated into “Sustainable Biomass” and “Other biomass”.
C-ST8.2d	Provide details on the electricity, heat, and steam your organization has generated and consumed for steel production activities.	Modified question	<ul style="list-style-type: none"> ● New columns: allow disclosure of energy generated from waste heat/gas recovery processes within sector boundary. <ul style="list-style-type: none"> ○ “Generation from renewable sources inside steel sector boundary (MWh)” ○ “Generation from waste heat/gases recovered from processes using fuel feedstocks inside steel sector boundary (MWh)”

Question no.	2022 Question text	Revisions from 2021	Details and Rationale for revisions
C8.2e	Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in C6.3.	Modified question	<ul style="list-style-type: none"> • New columns: <ul style="list-style-type: none"> ○ “Energy carrier” ○ “Tracking instrument used” ○ “Country/area of origin (generation) of the low-carbon energy or energy attribute” ○ “Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)” • Rewording: <ul style="list-style-type: none"> ○ Question text has been revised from “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.” ○ Column 4 text has been changed to “Country/area of low-carbon energy consumption” from “Country/area of consumption of low carbon electricity, heat, steam or cooling” ○ Column 6 text has been changed to “Low- carbon energy consumed via selected sourcing method in the reporting year (MWh)” from “MWh consumed accounted for at a zero emission factor” • New drop-down options: <ul style="list-style-type: none"> ○ Column 1 “Sourcing method”. Several drop-down options have been added to clarify and improve data collection of sourcing options. ○ Column 3 “Low-carbon technology”. Several drop-down options have been added to improve the granularity of data collection. • New explanation of terms: <ul style="list-style-type: none"> ○ Definition of “Renewable energy” added. • New example response: Added to guide companies regarding the information requested.
C-TS8.2f	Provide details on the average emission factor used for all transport movements per mode that directly source energy from the grid.	Minor change	<ul style="list-style-type: none"> • New drop-down options: <ul style="list-style-type: none"> ○ Column 1 “Category”. The drop-down option “HDV” has been added as this technology can now run on electricity.
C8.2g	Provide a breakdown of your non-fuel energy consumption by country.	New question	<ul style="list-style-type: none"> • New question: asks for a breakdown of your organization’s non-fuel energy consumption by country. This information is useful to data users as this is often the level at which energy-related legislation is introduced.
C8.2h	Provide details of your organization’s renewable electricity purchases in the reporting year by country.	New question for RE100 members only	<ul style="list-style-type: none"> • New question: asks about renewable electricity purchases by country. In this question, companies can demonstrate progress towards their RE100 commitment.
C8.2i	Provide details of your organization’s low-carbon heat, steam, and cooling purchase in the reporting year by country.	New question for RE100 members only	<ul style="list-style-type: none"> • New question: asks about low carbon heat, steam, and cooling purchases by country. Providing details of low-carbon heat, steam and cooling purchases by country provides data users with a more complete picture of an organization’s low carbon and renewable energy consumption.
C8.2j	Provide details of your organization’s renewable electricity generation by country in the operating year.	New question for RE100 members only	<ul style="list-style-type: none"> • New question: asks about renewable electricity generation by country. In this question, companies can demonstrate progress towards their RE100 commitment.
C8.2k	Describe how your organization’s renewable electricity sourcing strategy directly or indirectly contributes to bringing new capacity into the grid in the countries/areas in which you operate.	New question for RE100 members only	<ul style="list-style-type: none"> • New question: asks for details of renewable electricity sourcing. This question informs data users about the contribution that RE100 members’ sourcing strategies make to driving new renewable electricity capacity.
C8.2l	In the reporting year, has your organization faced any challenges to sourcing renewable electricity?	New question for RE100 members only	<ul style="list-style-type: none"> • New question: asks for details of challenges to renewable electricity sourcing. Insight into the challenges organizations face in meeting their RE100 targets is one of RE100’s tools to advocate policy change to make renewable electricity more accessible.

Question no.	2022 Question text	Revisions from 2021	Details and Rationale for revisions
C8.2m	Provide details of the country-specific challenges to sourcing renewable electricity faced by your organization in the reporting year.	New question for RE100 members only	<ul style="list-style-type: none"> • New question: asks for details of country-specific challenges to renewable electricity sourcing. Transparency of the country-specific challenges that organizations have faced in meeting their RE100 targets is crucial to show policy makers that there is unmet demand from companies, which can be used as a driver of change to progress the renewable energy ambition.
C9 Additional metrics			
C-EU9.5a	Break down, by source, your organization's CAPEX in the reporting year and CAPEX planned over the next 5 years.	Modified question	<ul style="list-style-type: none"> • Removed drop-down options: <ul style="list-style-type: none"> ○ Column 1 "Primary power generation source". Several drop-down options have been removed as this question has changed to a fixed row table. • New rows: All new rows have been added to replace the removed drop-down options <ul style="list-style-type: none"> ○ "Coal - hard" ○ "Lignite" ○ "Oil" ○ "Gas" ○ "Sustainable biomass" ○ "Other biomass" ○ "Nuclear" ○ "Geothermal" ○ "Hydropower" ○ "Wind" ○ "Solar" ○ "Marine" ○ "Fossil-fuel plants fitted with CCS" ○ Other renewable (e.g. renewable hydrogen) ○ Other non-renewable (e.g. non-renewable hydrogen) • Rewording: columns revised to capture current/planned CAPEX consistently for all power generation sources. <ul style="list-style-type: none"> ○ Column 2 text has changed to "CAPEX in the reporting year for power generation from this source (unit currency as selected in C0.4)" from "CAPEX for power generation from this source" ○ Column 3 text has changed to "CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year" from "Percentage of total CAPEX planned for power generation". ○ Column 4 text has changed to "CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years" from "End of year CAPEX plan" ○ Column 5 text has changed to "Explain your CAPEX calculations, including any assumptions" from "Comment"
C10 Verification			
C10.1a	Provide further details of the verification/assurance undertaken for your Scope 1 emissions and attach the relevant statements.	Minor change	<ul style="list-style-type: none"> • New drop-down option: <ul style="list-style-type: none"> ○ Column 6 "Relevant standard". The drop-down option "Alberta Carbon Completeness Incentive Regulation (CCIR)" has been changed to "Alberta Technology Innovation and Emissions Reduction (TIER)" due to a name change of the regulation.
C10.1b	Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.	Minor change	<ul style="list-style-type: none"> • New drop-down option: <ul style="list-style-type: none"> ○ Column 7 "Relevant standard". The drop-down option "Alberta Carbon Completeness Incentive Regulation (CCIR)" has been changed to "Alberta Technology Innovation and Emissions Reduction (TIER)" due to a name change of the regulation.

Question no.	2022 Question text	Revisions from 2021	Details and Rationale for revisions
C10.1c	Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.	Minor change	<ul style="list-style-type: none"> • Removed drop-down options: <ul style="list-style-type: none"> ○ Column 1 “Scope 3 category”. The drop-down options “Scope 3 (upstream)”, “Scope 3 (downstream)”, and Scope 3 (upstream & downstream)” have been removed • New drop-down option: <ul style="list-style-type: none"> ○ Column 7 “Relevant standard”. The drop-down option “Alberta Carbon Completeness Incentive Regulation (CCIR)” has been changed to “Alberta Technology Innovation and Emissions Reduction (TIER)” due to a name change of the regulation.
C11 Carbon pricing			
C11.1a	Select the carbon pricing regulation(s) which impacts your operations.	Minor change	<ul style="list-style-type: none"> • New drop-down options: <ul style="list-style-type: none"> ○ The drop-down option “Alberta Carbon Completeness Incentive Regulation (CCIR)” has been changed to “Alberta Technology Innovation and Emissions Reduction (TIER)” due to a name change of the regulation. ○ Several drop-down options have been added to keep up to date with the Carbon Pricing Dashboard.
C11.1b	Complete the following table for each of the emissions trading schemes you are regulated by.	Minor change	<ul style="list-style-type: none"> • Modified guidance: <ul style="list-style-type: none"> ○ Requested content for “% of Scope 1 emissions covered by the ETS” and “% of Scope 2 emissions covered by the ETS” have been updated to improve clarity. • New additional information: <ul style="list-style-type: none"> ○ Further resources updated in line with most up to date information.
C11.1c	Complete the following table for each of the tax systems you are regulated by.	Modified guidance	<ul style="list-style-type: none"> • Modified guidance: <ul style="list-style-type: none"> ○ Requested content for “% of total Scope 1 emissions covered by tax” and “Total cost of tax paid” have been updated as the requested data has changed
C11.2a	Provide details of the project-based carbon credits originated or purchased by your organization in the reporting period.	Modified guidance	<ul style="list-style-type: none"> • Modified guidance: <ul style="list-style-type: none"> ○ New point of guidance for “Purpose, e.g. compliance” has been added for Financial services companies only.
C12 Engagement			
C12.1	Do you engage with your value chain on climate-related issues?	Minor change	<ul style="list-style-type: none"> • Rewording: <ul style="list-style-type: none"> ○ Minor rewording to drop-down options. The drop-down option “Yes, our customers/clients” has been changed from “Yes, our customers”. The drop-down option “Yes, our investees [Financial services only]” has been changed from “Yes, our investee companies [Financial services only]”
C12.1a	Provide details of your climate-related supplier engagement strategy.	Modified question	<ul style="list-style-type: none"> • New drop-down options: Added four renewable energy-related drop-down options to column 2 “Details of engagement”. <ul style="list-style-type: none"> ○ “Provide training, support, and best practices on how to make credible renewable energy usage claims” ○ “Directly work with suppliers on exploring corporate renewable energy sourcing mechanisms” ○ “Offer financial incentives for suppliers who increase the share of renewable energy in their total energy mix” ○ “Collaborate with suppliers on innovative business models to source renewable energy” • Removed drop-down option: <ul style="list-style-type: none"> ○ Column 1 “Type of engagement”. The drop-down option “Compliance & onboarding”. This information is now captured in C12.2 and C12.2a.

Question no.	2022 Question text	Revisions from 2021	Details and Rationale for revisions
C12.1b	Give details of your climate-related engagement strategy with your customers.	Modified guidance Removed question for FS	<ul style="list-style-type: none"> • Modified guidance: Companies are asked to provide the threshold at which they consider their impact to be successful in column “Impact of engagement, including measures of success”. • New example response: Added to guide companies regarding the information requested. • Removed question for FS: This data point has been incorporated into C-FS12.1b for financial services companies.
C-FS12.1b	Give details of your climate-related engagement strategy with your clients.	Modified question for Financial sector only	<ul style="list-style-type: none"> • Rewording: <ul style="list-style-type: none"> ○ Question text has been changed from “Give details of your climate-related engagement strategy with your customers”
C-FS12.1c	Give details of your climate-related engagement strategy with your investees.	Modified question	<ul style="list-style-type: none"> • Rewording: <ul style="list-style-type: none"> ○ Question text has been changed from “Give details of your climate-related engagement strategy with your investee companies”. ○ Minor rewording to drop-down option in “Details of engagement” to improve clarity. • New columns: <ul style="list-style-type: none"> ○ “Investing (Asset managers) portfolio coverage” ○ “Investing (Asset owners) portfolio coverage” • Removed columns: <ul style="list-style-type: none"> ○ “% of investees by number” ○ “Portfolio coverage” • New drop-down options: <ul style="list-style-type: none"> ○ Column 6 “Rationale for the coverage of your engagement”. Several drop-down options have been added as this column has changed from an open text field.
C12.2	Do your suppliers have to meet climate-related requirements as part of your organization’s purchasing process?	New question	<ul style="list-style-type: none"> • New question: asks about any climate-related requirements your organization’s suppliers have to meet. This question indicates to data users the extent to which a company is committed to driving action through its supply chain.
C12.2a	Provide details of the climate-related requirements that suppliers have to meet as part of your organization’s purchasing process and the compliance mechanisms in place.	New question	<ul style="list-style-type: none"> • New question: asks for details of the climate-related requirements your organization’s suppliers have to meet. This question indicates to data users the extent to which a company is committed to driving action through its supply chain.
C-FS12.2	Does your organization exercise voting rights as a shareholder on climate-related issues?	New question	<ul style="list-style-type: none"> • New question: requests details of your shareholder voting record on climate-related issues. Data users are interested in understanding how aligned shareholders’ voting decisions across the investment portfolio are with the overall environmental strategy and how they support climate-related shareholder resolutions.
C-FS12.2a	Provide details of your shareholder voting record on climate-related issues.	New question	<ul style="list-style-type: none"> • New question: requests details of your shareholder voting record on climate-related issues. Data users are interested in understanding how aligned shareholders’ voting decisions across the investment portfolio are with the overall environmental strategy and how they support climate-related shareholder resolutions.
C12.3	Does your organization engage in activities that could either directly or indirectly influence policy, law, or regulation that may impact the climate?	Modified question	<ul style="list-style-type: none"> • Rewording: <ul style="list-style-type: none"> ○ Question text has been changed from “Do you engage in activities that could either directly or indirectly influence public policy on climate-related issues through any of the following?” • New columns: Question has changed from a simple drop-down selection to a fixed row table to make it more granular and improve data collection. <ul style="list-style-type: none"> ○ “Direct or indirect engagement that could influence policy, law, or regulation that may impact the climate”

Question no.	2022 Question text	Revisions from 2021	Details and Rationale for revisions
			<ul style="list-style-type: none"> ○ “Does your organization have a public commitment or position statement to conduct your engagement activities in line with the goals of the Paris Agreement?”. Added to align with CA100+. ○ “Attach commitment or position statement(s)” ○ “Describe the process(es) your organization has in place to ensure that your engagement activities are consistent with your overall climate change strategy”. Column added from C12.2f (2021) ○ “Primary reason for not engaging in activities that could directly or indirectly influence policy, law, or regulation that may impact the climate”. Column added from C12.2g (2021) ○ “Explain why your organization does not engage in activities that could directly or indirectly influence policy, law, or regulation that may impact the climate”
C12.3a	On what policy, law, or regulation that may impact the climate has your organization been engaging directly with policy makers in the reporting year?	Modified question	<ul style="list-style-type: none"> • Rewording: <ul style="list-style-type: none"> ○ Question text has been changed from “On what issues have you been engaging directly with policy makers?”. ○ Column 1 text has been changed to “Focus of policy, law, or regulation that may impact the climate” from “Focus of legislation”. ○ Column 5 text has been changed to “Your organization’s position on the policy, law, or regulation” from “Corporate position”. ○ Column 6 text has been changed to “Description of engagement with policy makers” from “Details of engagement”. ○ Column 7 text has been changed to “Details of exceptions (if applicable) and your organization’s proposed alternative approach to the policy, law or regulation” from “Proposed legislative solution”. • New columns: <ul style="list-style-type: none"> ○ “Specify the policy, law, or regulation on which your organization is engaging with policy makers”. This column has been added to make the question more granular. ○ “Policy, law, or regulation geographic coverage”. This column has been added to make the question more granular. ○ “Country/region the policy, law, or regulation applies to”. This column has been added to make the question more granular. ○ “Have you evaluated whether your organization’s engagement is aligned with the goals of the Paris Agreement?” This column has been added to make the question more granular and to align with CA100+. • Removed drop-down options: <ul style="list-style-type: none"> ○ Column 1 “Focus of policy, law, or regulation that may impact the climate”. All existing drop-down options have been removed and replaced to make the question more granular. • New example response: Added to guide companies regarding the information requested.
C12.3b (2021)	<i>Are you on the board of any trade associations or do you provide funding beyond membership?</i>	<i>Removed question</i>	<ul style="list-style-type: none"> • <i>This question has been removed</i>
C12.3b	Provide details of the trade associations your organization engages with which are likely to take a position on any policy, law or regulation that may impact the climate.	Modified question	<ul style="list-style-type: none"> • Rewording: <ul style="list-style-type: none"> ○ Question text has been changed from “Enter the details of those trade associations that are likely to take a position on climate change legislation.” ○ Column 2 text has changed to “Is your organization’s position on climate change consistent with theirs?” from “Is your position on climate change consistent with theirs?”

Question no.	2022 Question text	Revisions from 2021	Details and Rationale for revisions
			<ul style="list-style-type: none"> ○ Column 3 text has changed to “Has your organization influenced, or is your organization attempting to influence their position?” from “How have you influenced, or are you attempting to influence their position?” ○ Column 4 text has changed to “State the trade association’s position on climate change, explain where your organization’s position differs, and how you are attempting to influence their position (if applicable)” from “Please explain the trade association’s position” ● New columns: <ul style="list-style-type: none"> ○ “Funding figure your organization provided to this trade association in the reporting year, if applicable (currency as selected in C0.4) (optional)”. This column has been added to make the question more granular. ○ “Describe the aim of your organization’s funding”. This column has been added to make the question more granular. ○ “Have you evaluated whether your organization’s engagement with this trade association is aligned with the goals of the Paris Agreement?” This column has been added to make the question more granular and to align with CA100+. ● New drop-down options: <ul style="list-style-type: none"> ○ Column 1 “Trade association”. List of drop-down options added to make the question more granular. ○ Column 3 “Has your organization influenced or is your organization attempting to influence their position?”. List of drop-down options added to make the question more granular.
C12.3c	Provide details of the funding you provided to other organizations in the reporting year whose activities could influence policy, law, or regulation that may impact the climate.	Modified question (2021 C12.3e)	<ul style="list-style-type: none"> ● Modified question: <ul style="list-style-type: none"> ○ Question text has been revised changed from “Provide details of the other engagement activities that you undertake” ● New columns: Added as this question has changed from an open text field to an add row table. <ul style="list-style-type: none"> ○ “Type of organization”. Added to make the question more granular. ○ “State the organization to which you provided funding”. Added to make the question more granular. ○ “Funding figure your organization provided to this organization in the reporting year (currency as selected in C0.4)”. Added to make the question more granular. ○ “Describe the aim of this funding and how it could influence policy, law or regulation that may impact the climate”. Added to make the question more granular. ○ “Have you evaluated whether this funding is aligned with the goals of the Paris Agreement?”. Added to make the question more granular. ● New explanation of terms: <ul style="list-style-type: none"> ○ Definition of “Governmental institution” added. ○ Definition of “International Governmental Organization (IGO)” added. ○ Definition of “Non-Governmental Organization (NGO) or charitable organization” added. ○ Definition of “Political party” added. ○ Definition of “Private company” added. ○ Definition of “Publicly-listed company” added. ○ Definition of “Research organization” added. ○ Definition of “Start-up company” added. ○ Definition of “State-Owned Enterprise (SOE)/Government-Owned Corporation (GOC)” added.

Question no.	2022 Question text	Revisions from 2021	Details and Rationale for revisions
			<ul style="list-style-type: none"> ○ Definition of “Trust or foundation” added. ○ Definition of “University or other educational institution” added.
C12.3d (2021)	Do you publicly disclose a list of all research organizations that you fund?	Removed question	<ul style="list-style-type: none"> ● This data point has been incorporated into C12.3c
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?	Removed question	<ul style="list-style-type: none"> ● This data point has been incorporated into C12.3
C12.3g	Why do you not engage with policy makers on climate-related issues?	Removed question	<ul style="list-style-type: none"> ● This data point has been incorporated into C12.3
C12.4	Have you published information about your organization’s response to climate change and GHG emissions performance for this reporting year in places other than in your CDP response? If so, please attach the publication(s).	Modified guidance	<ul style="list-style-type: none"> ● Modified guidance: New point of guidance clarifying how privately held companies should report on sustainability reporting.
C-FS12.5	Indicate the collaborative frameworks, initiatives and/or commitments related to environmental issues for which you are a signatory/member.	Modified question	<ul style="list-style-type: none"> ● Modified question: <ul style="list-style-type: none"> ○ Question text has been changed from “Are you a signatory of any climate-related collaborative industry frameworks, initiatives and/or commitments?” ● Rewording: <ul style="list-style-type: none"> ○ Column 1 text has changed to “Environmental collaborative framework, initiative and/or commitment” from “Industry collaboration” ○ Column 2 text has changed to “Describe your organization’s role within each framework, initiative and/or commitment” from “Comment”. ● Removed columns: <ul style="list-style-type: none"> ○ “Type of collaboration” ● New drop-down options: <ul style="list-style-type: none"> ○ Column 1 “Environmental collaborative framework, initiative and/or commitment”. Several drop-down options have been added to make the question more granular.
C13 Other land management impacts			
No change			
C14 Portfolio Impact			
C-FS14.0	For each portfolio activity, state the value of your financing and insurance of carbon-related assets in the reporting year.	New question	<ul style="list-style-type: none"> ● New question: requests the value of your financing and insurance of carbon-related assets for each portfolio activity. Investors and data users want to understand the concentrations of carbon-related assets in financial institutions’ portfolio.
C-FS14.1	Does your organization measure its portfolio impact on the climate?	Modified question	<ul style="list-style-type: none"> ● Rewording: <ul style="list-style-type: none"> ○ Question text has been changed from “Do you conduct analysis to understand how your portfolio impacts the climate? (Scope 3 portfolio impact)” ○ Column 4 text has been changed to “Please explain why you do not measure the impact of your portfolio on the climate” from “Comment” ○ Column 2 “We conduct analysis on our portfolio’s impact on the climate”. The drop-down option “No, and we do not plan to do so in the next two years” has been changed from “No”. ○ Minor rewording to drop-down options in “Disclosure metric” to improve clarity. ● Removed row: <ul style="list-style-type: none"> ○ “Other products and services, please specify” ● Removed drop-down options: <ul style="list-style-type: none"> ○ Column 2 “We conduct analysis on our portfolio’s impact on the climate”. The drop-down option “Not applicable” has been removed.

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C-FS14.1a	Provide details of your organization's portfolio emissions in the reporting year.	Modified question	<ul style="list-style-type: none"> • Rewording: <ul style="list-style-type: none"> ○ Question text has been changed from "What are your organization's Scope 3 portfolio emissions? (Category 15 "Investments" total emissions)" ○ Column 1 text has been changed to "Portfolio" from "Source of Scope 3 emissions". • Removed columns: <ul style="list-style-type: none"> ○ "Please explain" ○ "Evaluation status" • Removed drop-down options: <ul style="list-style-type: none"> ○ Column 1 "Portfolio". All drop-down options have been removed. This is because new rows have been added to this column. • New drop-down options: <ul style="list-style-type: none"> ○ Column 5 "Emissions calculation methodology". The drop-down options "The Global GHG Accounting and Reporting Standard for the Financial Industry" and "Other, please specify" have been added. • New rows: <ul style="list-style-type: none"> ○ "Banking (Bank)" ○ "Investing (Asset manager)" ○ "Investing (Asset owner)" ○ "Insurance underwriting (Insurance)" • New explanation of terms: <ul style="list-style-type: none"> ○ Definition of "Portfolio emissions" added.
C-FS14.1b	Provide details of the other carbon footprinting and/or exposure metrics used to track the impact of your portfolio on the climate.	Modified question	<ul style="list-style-type: none"> • Modified question <ul style="list-style-type: none"> ○ Question text has been changed from "What is your organization's Scope 3 portfolio impact? (Category 15 "Investments" alternative carbon footprinting and/or exposure metrics)" • Rewording: <ul style="list-style-type: none"> ○ Column 1 text has been changed to "Portfolio" from "Metric type" ○ Column 2 text has been changed to "Portfolio metric" from "Metric unit" ○ Column 3 text has been changed to "Metric value in the reporting year" from "Scope 3 portfolio metric" • Removed column: <ul style="list-style-type: none"> ○ "Please explain" • Removed drop-down options: <ul style="list-style-type: none"> ○ Column 1 "Portfolio". All drop-down options removed due to change in column header. ○ Column 2 "Portfolio metric". The drop-down options "tCO₂e/\$M revenue", "tCO₂e/\$M invested", "\$M portfolio value", "Percentage portfolio value" have been removed due to change in column header. ○ Column 4 "Portfolio coverage". All drop-down options have been removed as this column has changed to "Percentage field [enter a percentage from 0-100]" • New drop-down options: <ul style="list-style-type: none"> ○ Column 1 "Portfolio". Several new drop-down options have been added to align with the new column header. ○ Column 2 "Portfolio metric". Several new drop-down options have been added to align with the new column header. • New explanation of terms: <ul style="list-style-type: none"> ○ Definition of "Avoided emissions" added. ○ Definition of "Carbon removals" added.

Question no.	2022 Question text	Revisions from 2021	Details and Rationale for revisions
C-FS14.1c	<i>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)</i>	Removed question	<ul style="list-style-type: none"> • This data point has been incorporated into C-FS14.1
C-FS14.2	Are you able to provide a breakdown of your organization's portfolio impact?	Modified question	<ul style="list-style-type: none"> • Rewording: <ul style="list-style-type: none"> ○ Question text has been changed from "Are you able to provide a breakdown of your organization's Scope 3 portfolio impact?" ○ Column 1 text has been changed to "Portfolio breakdown" from "Scope 3 breakdown". ○ Column 2 text has been changed to "Please explain why you do not provide a breakdown of your portfolio impact" from "Comment". ○ Minor rewording to drop-down options in "Portfolio breakdown" (column 1) to improve clarity. • New explanation of terms: <ul style="list-style-type: none"> ○ Definition of "By asset class" added. ○ Definition of "By industry" added. ○ Definition of "By Scope" added.
C-FS14.2a	Break down your organization's portfolio impact by asset class.	Modified question	<ul style="list-style-type: none"> • Rewording: <ul style="list-style-type: none"> ○ Question text has been changed from "Break down your organization's Scope 3 portfolio impact by asset class". ○ Column 2 text has been changed to "Portfolio metric" from "Metric type". ○ Column 3 text has been changed to "Portfolio emissions or alternative metric" from "Scope 3 portfolio emissions or alternative metric". • Removed columns: <ul style="list-style-type: none"> ○ "Metric unit" ○ "Please explain" • Removed drop-down options: <ul style="list-style-type: none"> ○ Column 1 "Asset class". All drop-down options removed and replaced with more granular options. ○ Column 2 "Portfolio metric". All drop-down options removed due to a change in the column header. • New drop-down options <ul style="list-style-type: none"> ○ Column 1 "Asset class". Several new drop-down options added to make the question more granular. ○ Column 2 "Portfolio metric". Several new drop-down options added due to a change in the column header. • New explanation of terms: <ul style="list-style-type: none"> ○ Definition of "Asset finance" added. ○ Definition of "Corporate loans" added. ○ Definition of "Corporate real estate" added. ○ Definition of "Project finance" added. ○ Definition of "Retail loans" added. ○ Definition of "Retail mortgages" added. ○ Definition of "Trade finance" added. ○ Definition of "Commodities" added. ○ Definition of "Derivatives" added. ○ Definition of "Fixed Income" added. ○ Definition of "Forestry" added. ○ Definition of "Fund of funds" added. ○ Definition of "Hedge funds" added. ○ Definition of "Infrastructure" added. ○ Definition of "Listed Equity" added.

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			<ul style="list-style-type: none"> ○ Definition of “Mutual funds” added. ○ Definition of “Private Equity” added. ○ Definition of “Real estate/Property” added. ○ Definition of “Agribusiness” added. ○ Definition of “Construction & Engineering” added. ○ Definition of “Health” added. ○ Definition of “Life” added. ○ Definition of “Marine” added. ○ Definition of “Motor” added. ○ Definition of “Property & Casualty” added.
C-FS14.2b	Break down your organization’s portfolio impact by industry.	Modified question	<ul style="list-style-type: none"> ● Rewording: <ul style="list-style-type: none"> ○ Question text has been changed from “Break down your organization’s Scope 3 portfolio impact by industry”. ○ Column 1 text has changed to “Portfolio” from “Industry”. ○ Column 2 text has changed to “Industry” from “Metric type”. ○ Column 3 text has changed to “Portfolio metric” from “Metric unit”. ○ Column 4 text has changed to “Portfolio emissions or alternative metric” from “Scope 3 portfolio emissions or alternative metric” ● Removed column: <ul style="list-style-type: none"> ○ “Please explain” ● Removed drop-down options: <ul style="list-style-type: none"> ○ Column 1 “Portfolio”. All drop-down options removed due to change in column header. ○ Column 2 “Industry”. All drop-down options removed due to change in column header. ○ Column 3 “Portfolio metric”. All drop-down options removed due to change in column header. ● New drop-down options: <ul style="list-style-type: none"> ○ Column 1 “Portfolio”. Several new drop-down options added due to change in column header. ○ Column 2 “Industry”. Several new drop-down options added due to change in column header. ○ Column 3 “Portfolio metric”. Several new drop-down options added due to change in column header. ● New additional information: <ul style="list-style-type: none"> ○ Added to provide additional guidance to companies.
C-FS14.2c	Break down your organization’s portfolio impact by country/region.	Modified question	<ul style="list-style-type: none"> ● Rewording: <ul style="list-style-type: none"> ○ Question text has been changed from “Break down your organization’s Scope 3 portfolio impact by country/region”. ○ Column 1 text has changed to “Portfolio” from “Country/Region” ○ Column 2 text has changed to “Country/Region” from “Metric type” ○ Column 3 text has changed to “Portfolio metric” from “Metric unit” ○ Column 4 text has changed to “Portfolio emissions or alternative metric” from “Scope 3 portfolio emissions or alternative metric” ● Removed column: <ul style="list-style-type: none"> ○ “Please explain” ● Removed drop-down options: <ul style="list-style-type: none"> ○ Column 1 “Portfolio”. All drop-down options removed due to change in column header. ○ Column 2 “Country/Region” All drop-down options removed due to change in column header.

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			<ul style="list-style-type: none"> ○ Column 3 "Portfolio metric" All drop-down options removed due to change in column header. ● New drop-down options: <ul style="list-style-type: none"> ○ Column 1 "Portfolio". Several new drop-down options added due to change in column header. ○ Column 2 "Country/Region". Several new drop-down options added due to change in column header. ○ Column 3 "Portfolio metric". Several new drop-down options added due to change in column header.
C-FS14.2d	Break down your organization's portfolio impact by scope.	New question	<ul style="list-style-type: none"> ● New question: gives the opportunity to provide a breakdown of portfolio impact by scope. Breaking down absolute emissions of their portfolio by scope can help financial institution identify emissions throughout the value chain of companies in their portfolio.
C-FS14.3	Did your organization take any actions in the reporting year to align your portfolio with a 1.5°C world?	Modified question	<ul style="list-style-type: none"> ● Modified question: <ul style="list-style-type: none"> ○ Question text has been changed from "Are you taking actions to align your portfolio to a well below 2-degree world?" ● Rewording: <ul style="list-style-type: none"> ○ Column 2 text has been changed to "Actions taken to align our portfolio with a 1.5°C world" from "We are taking actions to align our portfolio to a well below 2-degree world" ○ Column 3 text has been changed to "Please explain why you have not taken any action to align your portfolio with a 1.5°C world" from "Please explain" ○ Minor rewording to drop-down options in "Actions taken to align our portfolio with a 1.5°C world" (column 2) to improve clarity. ● Removed row: <ul style="list-style-type: none"> ○ "Other products and services, please specify". ● Removed drop-down option: <ul style="list-style-type: none"> ○ Column 2 "Actions taken to align our portfolio with a 1.5°C world". The drop-down option "Not applicable" has been removed. ● New explanation of terms: <ul style="list-style-type: none"> ○ Definition of "Alignment with a 1.5°C world" added. This has replaced the previous definition "Well below 2-degree world".
C-FS14.3a	Does your organization assess if your clients/investees' business strategies are aligned with a 1.5°C world?	Modified question	<ul style="list-style-type: none"> ● Modified question: <ul style="list-style-type: none"> ○ Question text has been changed from "Do you assess if your clients/investees' business strategies are aligned to a well below 2-degree world?" ● Rewording: <ul style="list-style-type: none"> ○ Column 1 text has changed to "Portfolio" from "Portfolio that clients/investees belong to". ○ Column 2 text has changed to "Assessment of alignment of clients/investees' strategies with a 1.5°C world" from "We assess alignment" ○ Column 3 text has changed to "Please explain why you are not assessing if your clients/investees' business strategies are aligned with a 1.5°C world" from "Please explain" ○ Minor rewording to drop-down options in "Assessment of alignment of clients/investees' strategies with a 1.5°C world" (column 2) to improve clarity. ● Removed row: <ul style="list-style-type: none"> ○ "Other products and services, please specify." ● Removed drop-down option:

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			<ul style="list-style-type: none"> Column 2 "Assessment of alignment of clients/investees' strategies with a 1.5°C world". The drop-down option "Not applicable" has been removed. New explanation of terms: <ul style="list-style-type: none"> Definition of "Alignment with a 1.5°C world" added. This has replaced the previous definition "Well below 2-degree world".
C-FS14.3b	Did your organization encourage your clients/investees to set a science-based target in the reporting year?	Removed question	<ul style="list-style-type: none"> This data point has been incorporated into C-FS3.6, C-FS12.1b, and C-FS12.1c
C15 Biodiversity			
C15.1	Is there board-level oversight and/or executive management-level responsibility for biodiversity-related issues within your organization?	New question	<ul style="list-style-type: none"> New question: asks about board-level oversight of biodiversity-related issues. This question indicates to investors and other data users the level of commitment and strategic importance organizations give to addressing biodiversity-related issues.
C15.2	Has your organization made a public commitment and/or endorsed any initiatives related to biodiversity?	New question	<ul style="list-style-type: none"> New question: asks about public commitments/endorsements related to biodiversity. An organization that commits publicly to implementing a biodiversity policy sends investors and other data users a strong signal that it wishes to be held to account for its biodiversity stewardship.
C15.3	Does your organization assess the impact of its value chain on biodiversity?	New question	<ul style="list-style-type: none"> New question: asks about the impact of the value chain on biodiversity. An organization's assessment of its impact on biodiversity facilitates and sets its approach to monitoring and addressing biodiversity issues. It identifies not only the activities and operations that could impact biodiversity, but also generates specific information on the species, habitats and ecosystem services affected.
C15.4	What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?	New question	<ul style="list-style-type: none"> New question: asks about actions to progress biodiversity-related commitments. This question enables organisations to demonstrate how they are achieving their vision and ambition for biodiversity through addressing the issues they have identified and committed to addressing.
C15.5	Does your organization use biodiversity indicators to monitor performance across its activities?	New question	<ul style="list-style-type: none"> New question: asks about biodiversity indicators and performance monitoring. Robust indicators are critical for a corporate-level assessment of biodiversity impact, by allowing the aggregation of data from different activities and geographies. This question allows an organisation to demonstrate its use of indicators to track progress against its biodiversity goals and objectives and evaluate the success of its intervention/s.
C15.6	Have you published information about your organization's response to biodiversity-related issues for this reporting year in places other than in your CDP response? If so, please attach the publication(s).	New question	<ul style="list-style-type: none"> New question: asks about other biodiversity-related publications. Investors want to understand how biodiversity issues, as a non-financial metric, have been integrated into mainstream financial reports. They will look to see how it is considered as part of business performance, where this is communicated, and whether these communications are in line with best practice.
C16 Signoff			
No change			
SC Supply chain			
SC0.2	Do you have an ISIN for your company that you would be willing to share with CDP?	Removed question	<ul style="list-style-type: none"> Incorporated into C0.8
SC0.2a	Please use the table below to share your ISIN.	Removed question	<ul style="list-style-type: none"> Incorporated into C0.8
SC1.1	Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.	Modified question	<ul style="list-style-type: none"> New columns: <ul style="list-style-type: none"> "Market value or quantity of goods/services supplied to the requesting member" - added so Supply Chain members can see which goods and/or services the reporting company are allocating emissions for. "Unit for market value or quantity of goods/services supplied" - added so Supply Chain members can see which goods and/or services the reporting company are allocating emissions for.

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			<ul style="list-style-type: none"> • Removed file attachment option: the option to attach a file has been removed for this question, for data privacy purposes.
SC2.2a	Specify the requesting member(s) that have driven organizational-level emissions reduction initiatives, and provide information on the initiatives.	Modified question	<ul style="list-style-type: none"> • Removed column: <ul style="list-style-type: none"> ○ “Did you identify this opportunity as part of the CDP supply chain Action Exchange?” as the CDP Action Exchange initiative is suspended.
FW-FS Forests and Water Security			
FW-FS1.1	Is there board-level oversight of forests- and/or water-related issues within your organization?	New question	<ul style="list-style-type: none"> • New question: asks about board-level oversight of forests- and/or water -related issues. This question provides an indication of the importance of forests- and/or water-related issues to your business. Investors and other data users are interested in an organization's understanding of and approach to forests- and/or water-related risks at the board level; how aligned this is with business strategy and policies; and how the board monitors progress against targets and goals.
FW-FS1.1a	Identify the position(s) (do not include any names) of the individual(s) on the board with responsibility for forests- and/or water-related issues.	New question	<ul style="list-style-type: none"> • New question: asks about the individual(s) on the board with responsibility for forests- and/or water-related issues. Being able to specify which board members have responsibility demonstrates the importance of forests- and/or water-related issues to your business.
FW-FS1.1b	Provide further details on the board's oversight of forests- and/or water-related issues.	New question	<ul style="list-style-type: none"> • New question: asks about further details on board oversight of forests- and/or water-related issues. This question provides an indication of the importance of forests- and/or water-related issues to your business. Investors are interested in organizations' understanding and approach to forests- and/or water-related risks at the board level; how aligned this is with organizational strategy, plans of action, and management policies; and how the board monitors progress against targets and goals.
FW-FS1.1c	Does your organization have at least one board member with competence on forests- and/or water-related issues?	New question	<ul style="list-style-type: none"> • New question: asks about board members with competence on forests- and/or water-related issues. Transitioning a business for success in a sustainable future requires related expertise within its decision-making bodies. This capability at board level signals a company's commitment to understanding and responding to risks, opportunities, and impacts.
FW-FS1.2	Provide the highest management-level position(s) or committee(s) with responsibility for forests- and/or water-related issues.	New question	<ul style="list-style-type: none"> • New question: asks about the highest management-level with responsibility for forests- and/or water-related issues. While it is most important for a member of the board to have responsibility for forests- and/or water-related issues, assigning specific management-level responsibility indicates to CDP data users that the organization is committed to implementing its forests- and/or water-related strategy.
FW-FS2.1	Do you assess your portfolio's exposure to forests- and/or water-related risks and opportunities?	New question	<ul style="list-style-type: none"> • New question: asks about your portfolio's exposure to forests- and/or water-related risks and opportunities. For financial institutions, deforestation and water insecurity can pose significant challenges and opportunities, now and in the future, via the companies and activities they lend to, invest in and insure in the real economy. When evaluating exposure to forests- and/or water-related risks, organizations in the financial sector should consider the impact on their financial portfolios including banking, investment and/or insurance underwriting activities.
FW-FS2.1a	Describe how you assess your portfolio's exposure to forests- and/or water-related risks and opportunities?	New question	<ul style="list-style-type: none"> • New question: asks about your portfolio's exposure to forests- and/or water-related risks and opportunities. CDP data users are interested in how much of your organization's portfolio is assessed for forests- and/or water-related risks, and how thorough the assessment is.
FW-FS2.2	Does your organization consider forests- and/or water-related information about clients/investees as part of its due diligence and/or risk assessment process?	New question	<ul style="list-style-type: none"> • New question: asks about the forests- and/or water-related due diligence and/or risk assessment process. Considering forests- and/or water-related information about clients/investees in the initial phases of risk assessment, and/or as part of a due diligence processes is important for understanding risk exposure.

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FW-FS2.2a	Indicate the forests- and/or water-related information your organization considers about clients/investees as part of your due diligence and/or risk assessment process, and how this influences decision making.	New question	<ul style="list-style-type: none"> New question: asks about the forests- and/or water-related due diligence and/or risk assessment process. Data users are interested in what information financial institutions consider, about which clients/investees, and whether that is enough for them to make informed lending, investment and/or insurance underwriting decisions and mitigate environment-related risks within their portfolio(s).
FW-FS2.3	Have you identified any inherent forests- and/or water-related risks in your portfolio with the potential to have a substantive financial or strategic impact on your business?	New question	<ul style="list-style-type: none"> New question: asks about inherent forests- and/or water-related risks in your portfolio. CDP data users are interested in learning whether your organization has knowledge at the corporate level of any substantive forests- and/or water-related risks in your portfolio(s). Providing information about inherent risk exposure rather than residual risk allows data-users to consider the potential impact and the appropriateness of your organization's response.
FW-FS2.3a	Provide details of forests- and/or water-related risks in your portfolio with the potential to have a substantive financial or strategic impact on your business?	New question	<ul style="list-style-type: none"> New question: asks about inherent forests- and/or water-related risks in your portfolio. Your response to this question provides data users with the details of the inherent risks posed to your organization by forests- and/or water-related issues within your portfolio, and also the estimated potential financial impact of these risks at the corporate level and your response to these risks.
FW-FS2.4	Have you identified any inherent forests- and/or water-related opportunities in your portfolio with the potential to have a substantive financial or strategic impact on your business?	New question	<ul style="list-style-type: none"> New question: asks about inherent forests- and/or water-related opportunities in your portfolio. CDP data users wish to know whether your organization has identified any substantive forests- and/or water-related opportunities in your portfolio(s).
FW-FS2.4a	Provide details of forests- and/or water-related opportunities in your portfolio with the potential to have a substantive financial or strategic impact on your business?	New question	<ul style="list-style-type: none"> New question: asks about inherent forests- and/or water-related opportunities in your portfolio. Your response to this question will provide CDP data users with details of the opportunities presented to your organization by forests- and/or water-related issues, and also the estimated potential scale of these opportunities at the corporate level and your response to realize these opportunities.
FW-FS3.1	Do you take forests- and/or water-related risks and opportunities into consideration in your organization's strategy and/or financial planning?	New question	<ul style="list-style-type: none"> New question: asks about inherent forests- and/or water-related risks and opportunities. Investors and data users are interested in forward-looking strategies and financial decisions that are driven by future market opportunities, public policy objectives, and corporate responsibilities. This question allows organizations to disclose whether they have considered and then acted to integrate forests- and/or water-related risks and opportunities into their business strategy.
FW-FS3.2	Has your organization conducted any scenario analysis to identify forests- and/or water-related outcomes?	New question	<ul style="list-style-type: none"> New question: asks about scenario analysis used to identify forests- and/or water-related outcomes. Scenario analysis to inform business strategy is considered a valuable tool in transitioning to a deforestation-free, water-secure future. This question allows CDP data users to understand how scenario analysis has identified forests- and/or water-related outcomes for different possible or probable futures and how this has influenced business strategies.
FW-FS3.3	Do any of your existing products and services enable clients to mitigate deforestation and/or water insecurity?	New question	<ul style="list-style-type: none"> New question: asks about existing products and services that enable clients to mitigate deforestation and/or water insecurity. Achieving a 1.5-degree, deforestation-free, water-secure world will require massive investment in low carbon technologies, sustainable agricultural and water management practices. Only the financial sector can provide this. Investors and data users are interested in whether financial institutions are providing financial products and services to meet this investment challenge.
FW-FS3.3a	Provide details of your existing products and services that enable clients to mitigate deforestation and/or water insecurity.	New question	<ul style="list-style-type: none"> New question: asks about existing products and services that enable clients to mitigate deforestation and/or water insecurity. Achieving a 1.5-degree, deforestation-free, water-secure world will require massive investment in low carbon technologies, sustainable agricultural and water management practices. Your response to this question will allow data users to see which products and

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			services that mitigate deforestation and/or water insecurity financial institutions are providing to meet this investment challenge.
FW-FS3.4	Does the policy framework for the portfolio activities of your organization include forests- and/or water-related requirements that clients/investees need to meet?	New question	<ul style="list-style-type: none"> • New question: asks about forests- and/or water-related requirements that clients/investees need to meet. Considering forests- and/or water-related issues in a policy framework is an important element of business strategy and a signal of how deeply forests- and/or water-related issues are embedded in an organization's processes. For these reasons, data users are interested in understanding whether organizations in the financial sector have integrated forests- and/or water-related requirements for clients/investees into their existing policy frameworks for banking, investment and insurance underwriting activities.
FW-FS3.4a	Provide details of the policies which include forests- and/or water-related requirements that clients/investees need to meet.	New question	<ul style="list-style-type: none"> • New question: asks about forests- and/or water-related requirements that clients/investees need to meet. This question helps data users understand how financial institutions integrate forests- and water-related issues into their policies and what criteria is required of their clients/investees.
FW-FS3.5	Does your organization include covenants in financing agreements to reflect and enforce your forests- and/or water-related policies?	New question	<ul style="list-style-type: none"> • New question: asks about covenants in financing agreements. Banks are able to influence their clients through requirements within the terms of financing agreements, and with the option of a default being triggered should there be a failure to comply. Data users are interested in whether banks are using this method to promote action on forests- and/or water-related performance. The potential benefits include an improved credit profile accompanied by access to alternative pools of capital.
FW-FS4.1	Do you engage with your clients/investees on forests- and/or water-related issues?	New question	<ul style="list-style-type: none"> • New question: asks about engagement with clients/investees on forests- and/or water-related issues. Most of financial institutions' environmental impact occurs in their portfolio(s) - via the activities they finance and/or insure. In order to achieve a deforestation-free and water-secure future, financial institutions must engage with their clients/investees on forests- and water-related issues. This question seeks to ascertain which companies are engaging in the best practice of working with clients/investees to reduce negative environmental impacts.
FW-FS4.1a	Give details of your forests- and/or water-related engagement strategy with your clients.	New question	<ul style="list-style-type: none"> • New question: asks about engagement strategy with clients on forests- and/or water-related issues. This question enables transparency regarding client engagement processes. As the majority of most financial institutions' environmental risks and impacts occur in their portfolio(s), data users are interested in understanding how financial institutions are working with their clients to drive best practice and ameliorate forests- and water-related issues.
FW-FS4.1b	Give details of your forests- and/or water-related engagement strategy with your investees.	New question	<ul style="list-style-type: none"> • New question: asks about engagement strategy with investees on forests- and/or water-related issues. This question enables transparency regarding investee engagement processes. As the majority of financial sector organizations' environmental risks and impacts occur in their portfolio(s), data users are interested in understanding how organizations are working with their investees to drive best practice and ameliorate forests- and/or water-related issues.
FW-FS4.2	Does your organization exercise its voting rights as a shareholder on forests- and/or water-related issues?	New question	<ul style="list-style-type: none"> • New question: asks about voting rights on forests- and/or water-related issues. Data users are interested in understanding how aligned shareholders' voting decisions across the investment portfolio are with the overall environmental strategy and how they support forests- and/or water-related shareholder resolutions.
FW-FS4.3	Does your organization provide financing and/or insurance to smallholders in the agricultural commodity supply chain?	New question	<ul style="list-style-type: none"> • New question: asks about providing financing and/or insurance in the agricultural commodity supply chain. This question seeks to collect data from banks and insurance companies on whether they provide financing/insurance to smallholders, and if not, what barriers exist, which could signpost governments

Question no.	2022 Question text	Revisions from 2021	Details and Rationale for revisions
			and other stakeholders in their efforts to reduce barriers and promote sustainable development.
FW-FS4.3a	Describe how the financing/insurance your organization provides enables smallholders to improve agricultural practices and reduce deforestation and/or water insecurity.	New question	<ul style="list-style-type: none"> New question: asks about providing financing and/or insurance in the agricultural commodity supply chain. Data users are interested in the financing and/or insurance approaches financial institutions are taking with smallholders and any other engagement they are undertaking with smallholders.
FW-FS4.4	Does your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may impact forests and/or water security?	New question	<ul style="list-style-type: none"> New question: asks about activities that could influence policy, law, or regulation that may impact forests and/or water security. Participating in engagement activities that can directly or indirectly influence public policy on forests- and/or water-related issues are of interest to CDP data users wishing to understand how this relates to other environmental stances taken.
FW-FS4.4a	On what policy, law, or regulation that may impact forests and/or water security have you been engaging directly with policy makers in the reporting year?	New question	<ul style="list-style-type: none"> New question: asks about direct engagement with policy makers in the reporting year. Participating in engagement activities that can directly or indirectly influence public policy on forests- and/or water-related issues are of interest to CDP data users wishing to understand how this relates to other environmental stances taken. This question provides increased transparency regarding the public policy issues that organizations have been engaging on and the activities they use to influence public policy.
FW-FS5.1	Does your organization measure its portfolio impact on forests and/or water security?	New question	<ul style="list-style-type: none"> New question: asks whether you measure your portfolio impact on forests and/or water security. Most of financial institutions' impact on forests and/or water security occurs in their portfolio(s) - within the financial products and services they provide and/or in their investments. Metrics for measuring portfolio impact on forests and water security are in their infancy, so this question allows financial institutions to explain if they are assessing their portfolio impact, and if they use any KPIs to measure impact on forests and/or water security.
FW-FS5.2	Does your organization provide finance or insurance to companies operating in any stages of the following forest risk commodity supply chains, and are you able to report on the amount of finance/insurance provided?	New question	<ul style="list-style-type: none"> New question: asks whether your organization provides finance or insurance to companies. Understanding the concentrations of forest risk commodity related assets in portfolios will enable financial institutions to understand where there is the potential for deforestation impacts; and where enhanced policies are needed to prevent it.
FW-FS5.2a	For each portfolio activity, state the value of your financing and/or insurance of companies operating in forests risk commodity supply chains in the reporting year.	New question	<ul style="list-style-type: none"> New question: asks for details on the finance or insurance your organization provides to companies. Understanding the concentrations of forest risk commodity related assets in portfolios will enable financial institutions to understand where there is the potential for deforestation impacts; and where enhanced policies are needed to prevent it.
FW-FS5.2b	How much of the financing/insurance disclosed is extended to clients/investees that meet your policy expectations on how to manage their impact on forests?	New question	<ul style="list-style-type: none"> New question: asks for details on the finance or insurance your organization provides to companies. Data users are interested in how much of your organization's portfolio is compliant with your forests-related policy.
FW-FS6.1	Have you published information about your organization's response to forests- and/or water-related issues for this reporting year in places other than in your CDP response? If so, please attach the publication(s).	New question	<ul style="list-style-type: none"> New question: asks about your published information on forests- and/or water-related issues in places other than your CDP response. Data users want to understand where and how companies communicate their forests- and water-related strategies, and whether these communications are in line with best practice.
Glossary			
New definitions	"Climate transition plan"		
Updated definitions	"Low-carbon product or service", "2°C or lower scenario", "Publicly available scenarios"		

3. 2022 map

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

Module no.	Module	Section	Question no.	2022 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.	C6.5a	All	Yes	No
C0	Introduction	Introduction	C0.3	Select the countries/areas in which you operate.		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

Module no.	Module	Section	Question no.	2022 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
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
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.	C-AC6.9/C-FB6.9/C-PF6.9	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: 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: Construction/Real estate	C-CN0.7/C-RE0.7	Which real estate and/or construction activities does your organization engage in?	C-CN6.6/C-RE6.6; C-RE9.9; C-CN9.10/C-RE9.10	CN, RE	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

Module no.	Module	Section	Question no.	2022 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
C0	Introduction	Financial services organizational activity selection	C-FS0.7	Which activities does your organization undertake, and which industry sectors does your organization lend to, invest in, and/or insure?	C-FS2.2b; C-FS2.2d; C-FS12.2; C-FS14.1; C-FS14.3	FS	No	Yes
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 and 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 OEM/Transport Services	C-TO0.7/C-TS0.7	For which transport modes will you be providing data?	C-TS8.2f	TO, TS	No	No
C0	Introduction	Introduction	C0.8	Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?		All	Yes	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	Board oversight	C1.1d	Does your organization have at least one board member with competence on climate-related issues?		All	No	No
C1	Governance	Management responsibility	C1.2	Provide the highest management-level position(s) or committee(s) with responsibility for climate-related issues.		All	Yes	Yes

Module no.	Module	Section	Question no.	2022 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).		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 criteria, 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	How does your organization define short-, medium- and long-term time 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	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	Which risk types are considered in your organization's climate-related risk assessments?	C2.1	All	No	Yes
C2	Risks and opportunities	Management processes: Financial Services	C-FS2.2b	Do you assess your portfolio's exposure to climate-related risks and opportunities?	C-FS0.7; C2.1; C-FS2.2c	FS	No	Yes
C2	Risks and opportunities	Management processes: Financial Services	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: Financial Services	C-FS2.2d	Does your organization consider climate-related information about your clients/investees as part of your due diligence and/or risk assessment process?	C-FS0.7; C-FS2.2e	FS	No	Yes

Module no.	Module	Section	Question no.	2022 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
C2	Risks and opportunities	Management processes: Financial Services	C-FS2.2e	Indicate the climate-related information your organization considers about clients/investees as part of your due diligence and/or risk assessment process, and how this influences decision-making.	C-FS2.2d	FS	No	Yes
C2	Risks and opportunities	Management processes	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?	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
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	Does your organization's strategy include a transition plan that aligns with a 1.5°C world?	C3.3; C3.4; C3.5	All	Yes	Yes
C3	Business strategy	Business strategy	C3.2	Does your organization use climate-related scenario analysis to inform its strategy?	C3.2a; C3.2b	All	No	Yes
C3	Business strategy	Business strategy	C3.2a	Provide details of your organization's use of climate-related scenario analysis.	C3.2	All	No	Yes
C3	Business strategy	Business strategy	C3.2b	Provide details of the focal questions your organization seeks to address by using climate-related scenario analysis, and summarize the results with respect to these questions.	C3.2	All	No	Yes

Module no.	Module	Section	Question no.	2022 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
C3	Business strategy	Business strategy	C3.3	Describe where and how climate-related risks and opportunities have influenced your strategy.	C3.1	All	No	Yes
C3	Business strategy	Business strategy	C3.4	Describe where and how climate-related risks and opportunities have influenced your financial planning.	C3.1	All	No	Yes
C3	Business strategy	Business strategy	C3.5	In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's transition to a 1.5°C world?	C3.1; C3.5a	All	No	No
C3	Business strategy	Business strategy	C3.5a	Quantify the percentage share of your spending/revenue that is aligned with your organization's transition to a 1.5°C world.	C3.5	All	No	No
C3	Business strategy	Business strategy: Financial services	C-FS3.6	Does the policy framework for your portfolio activities include climate-related requirements for clients/investees, and/or exclusion policies?	C-FS3.6a; C-FS3.6b; C-FS3.6c	FS	No	No
C3	Business strategy	Business strategy: Financial services	C-FS3.6a	Provide details of the policies which include climate-related requirements that clients/investees need to meet.	C-FS0.7; C-FS3.6	FS	No	No
C3	Business strategy	Business strategy: Financial services	C-FS3.6b	Provide details of your exclusion policies related to industries and/or activities exposed or contributing to climate-related risks.	C-FS3.6	FS	No	No
C3	Business strategy	Business strategy: Financial services	C-FS3.6c	Why does the policy framework for your portfolio activities not include climate-related requirements for clients/investees, and/or exclusion policies?	C-FS3.6	FS	No	No
C3	Business strategy	Business strategy: Financial services	C-FS3.7	Does your organization include climate-related requirements in your selection process and engagement with external asset managers?	C-FS0.7; C-FS3.7a; C-FS3.7b	FS	No	Yes
C3	Business strategy		C-FS3.7a	Provide details of the climate-related requirements included in your selection process and engagement with external asset managers.	C-FS3.7	FS	No	Yes
C3	Business strategy	Business strategy: Financial services	C-FS3.8	Does your organization include covenants in financing agreements to reflect and enforce your climate-related policies?	C-FS0.7; C-FS3.8a	FS	No	No
C3	Business strategy	Business strategy: Financial services	C-FS3.8a	Provide details of the covenants included in your organization's financing agreements to reflect and enforce your climate-related policies.	C-FS3.8a	FS	No	No

Module no.	Module	Section	Question no.	2022 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
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; C-FS4.1d	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 an emissions target, and forecast how your emissions will change over the next five years.	C4.1	All	Yes	No
C4	Targets and performance	Emissions targets	C-FS4.1d	Provide details of the climate-related targets for your portfolio.	C4.1	FS	No	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; C4.2c; C-CO4.2d; C-OG4.2d	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
C4	Targets and performance	Other climate-related targets	C4.2b	Provide details of any other climate-related targets, including methane reduction targets.	C4.2	All	Yes	Yes
C4	Targets and performance	Other climate-related targets	C4.2c	Provide details of your net-zero target(s).	C4.2	All	Yes	No
C4	Targets and performance	Methane targets	C-CO4.2d	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-OG4.2d	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 initiatives at each stage of development, and for those in the implementation stages, the estimated CO ₂ e savings.	C4.3	All	No	No

Module no.	Module	Section	Question no.	2022 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
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 adaption 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?	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.	C4.5	All	No	No
C4	Targets and performance	Low-carbon products	C-FS4.5	Do any of your existing products and services enable clients to mitigate and/or adapt to the effects of climate change?	C-FS4.5a	FS	No	No
C4	Targets and performance	Low-carbon products	C-FS4.5a	Provide details of your existing products and services that enable clients to mitigate and/or adapt to climate change, including any taxonomy used to classify the products(s).	C-FS4.5	FS	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

Module no.	Module	Section	Question no.	2022 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
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-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 predominant frequency of inspections, estimates of assets covered, and methodologies employed.	C-CO4.7	CO	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-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-OG4.7b	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.	C-ST0.7	ST	No	No
C5	Emissions methodology	Emissions methodology	C5.1	Is this your first year of reporting emissions data to CDP?	C5.1a; C5.1b; C5.1c	All	Yes	No

Module no.	Module	Section	Question no.	2022 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
C5	Emissions methodology	Base year emissions	C5.1a	Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?	C5.1	All	No	No
C5	Emissions methodology	Base year emissions	C5.1b	Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?	C5.1; C5.1c	All	No	No
C5	Emissions methodology	Base year emissions	C5.1c	Have your organization's base year emissions been recalculated as result of the changes or errors reported in C5.1a and C5.1b?	C5.1; C5.1b	All	No	No
C5	Emissions methodology	Base year emissions	C5.2	Provide your base year and base year emissions		All	Yes	No
C5	Emissions methodology	Emissions methodology	C5.3	Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.		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.	C8.2e	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
C6	Emissions data	Scope 3 emissions data	C6.5	Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.		All	Yes	Yes
C6	Emissions data	Scope 3 emissions data	C6.5a	Disclose or restate your Scope 3 emissions data for previous years.	C0.2	All	Yes	Yes
C6	Emissions data	Life cycle emissions assessment: 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

Module no.	Module	Section	Question no.	2022 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
C6	Emissions data	Life cycle emissions assessment: 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 assessment: 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 assessment: 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 assessment: 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; C-CN6.6c/C-RE6.6c	CN, RE	No	No
C6	Emissions data	Life cycle emissions assessment: 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-CN6.6/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/FB0.7/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.	2022 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	Yes
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	OG	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 breakdowns	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

Module no.	Module	Section	Question no.	2022 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
C7	Emissions breakdown	Scope 1 breakdown: business breakdowns	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 breakdowns	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 breakdowns	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: 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 ₂ e.		CE, CH, CO, EU, MM, OG, ST, TO, TS	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
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 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 breakdown: 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

Module no.	Module	Section	Question no.	2022 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
C7	Emissions breakdown	Scope 2 breakdown: 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 breakdown: 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 breakdown: 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 ₂ e.		CE, CH, CO, EU, 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-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	Scope 3 breakdown	C-CH7.8a	Disclose sales of products that are greenhouse gases.		CH	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	Scope 3 emissions performance: Capital goods	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	Scope 3 emissions performance: Capital goods	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

Module no.	Module	Section	Question no.	2022 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
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; C8.2d; C-CE8.2d; C-CH8.2d; C-EU8.2d; C-MM8.2d; C-ST8.2d; C8.2h	All	Yes	No
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; C8.2c	All except FS	No	No
C8	Energy	Energy-related activities	C8.2c	State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.	C8.2; C8.2b	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; C8.2b	CE	No	No
C8	Energy	Energy-related activities	C8.2d	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

Module no.	Module	Section	Question no.	2022 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
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	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 and consumed for metals and mining production activities.	C8.2	MM	No	No
C8	Energy	Energy-related activities	C-ST8.2d	Provide details on the electricity, heat, and steam your organization has generated and consumed for steel production activities.	C8.2	ST	No	No
C8	Energy	Energy-related activities	C8.2e	Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in C6.3.	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	Energy-related activities	C8.2g	Provide a breakdown of your non-fuel energy consumption by country.		All	No	No
C8	Energy	Energy-related activities	C8.2h	Provide details of your organization's renewable electricity purchases in the reporting year by country	C8.2	All	No	No
C8	Energy	Energy-related activities	C8.2i	Provide details of your organization's low-carbon heat, steam, and cooling purchases in the reporting year by country.		All	No	No
C8	Energy	Energy-related activities	C8.2j	Provide details of your organization's renewable electricity generation by country in the reporting year.		All	No	No
C8	Energy	Energy-related activities	C8.2k	Describe how your organization's renewable electricity sourcing strategy directly or indirectly contributes to bringing new capacity into the grid in the countries/areas in which you operate.		All	No	No

Module no.	Module	Section	Question no.	2022 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
C8	Energy	Energy-related activities	C8.2l	In the reporting year, has your organization faced any challenges to sourcing renewable electricity?	C8.2m	All	No	No
C8	Energy	Energy-related activities	C8.2m	List up to ten countries/areas where it was challenging or impossible to source renewable electricity in the reporting year.	C8.2l	All	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
C8	Energy	Feedstock consumption: Chemicals	C-CH8.3a	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	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

Module no.	Module	Section	Question no.	2022 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
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
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

Module no.	Module	Section	Question no.	2022 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
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.	N/a	ST	No	No
C9	Additional metrics	Refinery products and net production	C-OG9.3c	Are 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 organization's CAPEX in the reporting year and CAPEX planned over the next 5 years.		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	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	Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?	C-CE9.6a; C-CG9.6a; C-CH9.6a; C-CN9.6a/C-RE9.6a; C-CO9.6a/C-EU9.6a/C-OG9.6a; C-MM9.6a; C-ST9.6a; C-TO9.6a/C-TS9.6a	CE, CG, CH, CN, CO, EU, MM, OG, RE, ST, TO, TS	No	No
C9	Additional metrics	Low-carbon investments	C-CE9.6a	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

Module no.	Module	Section	Question no.	2022 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
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	Provide details of your organization's investments in low-carbon R&D for chemical 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	CH	No	No
C9	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, RE	No	No
C9	Additional metrics	Low-carbon investments	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.	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	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	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	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-	TO, TS	No	No

Module no.	Module	Section	Question no.	2022 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
					RE9.6/C-ST9.6/C-TO9.6/C-TS9.6			
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-RE9.9a; C-CN9.11/C-RE9.11	RE	No	No
C9	Additional metrics	Net zero carbon buildings	C-RE9.9a	Provide details of the net zero carbon buildings under your organization's management in the reporting year.	C-RE9.9	RE	No	No
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; C-CN9.11/C-RE9.11	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	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-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

Module no.	Module	Section	Question no.	2022 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
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	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	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 schemes 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

Module no.	Module	Section	Question no.	2022 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
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-FS12.1b; 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
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-FS12.1b	Give details of your climate-related engagement strategy with your clients.	C12.1	FS	No	No
C12	Engagement	Value chain engagement	C-FS12.1c	Give details of your climate-related engagement strategy with your investees.	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	Climate-related requirements	C12.2	Do your suppliers have to meet climate-related requirements as part of your organization's purchasing process?	C12.2a	All	Yes	No
C12	Engagement	Climate-related requirements	C12.2a	Provide details of the climate-related requirements that suppliers have to meet as part of your organization's purchasing process and the compliance mechanisms in place.	C12.2	All	No	No
C12	Engagement	Agricultural supplier engagement	C-FS12.2	Do you encourage your suppliers to undertake any agricultural or forest management practices with climate change mitigation and/or adaptation benefits?	C-FS0.7; C-FS12.2a	AC, FB, PF	No	No
C12	Engagement	Agricultural supplier engagement	C-FS12.2a	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-FS12.2a	AC, FB, PF	No	No

Module no.	Module	Section	Question no.	2022 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
C12	Engagement	Agricultural supplier engagement	C-AC12.2/C-FB12.2/C-PF12.2	Do you collect information from your suppliers about the outcomes of any implemented agricultural/forest management practices you have encouraged?	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	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	Shareholder voting	C-AC12.2b/C-FB12.2b/C-PF12.2b	Does your organization exercise voting rights as a shareholder on climate-related issues?	C-AC12.2/C-FB12.2/C-PF12.2	FS	No	No
C12	Engagement	Shareholder voting	C-AC12.2c/C-FB12.2c/C-PF12.2c	Provide details of your shareholder voting record on climate-related issues.	C-AC12.2/C-FB12.2/C-PF12.2	FS	No	No
C12	Engagement	Public policy engagement	C12.3	Does your organization engage in activities that could either directly or indirectly influence policy, law, or regulation that may impact the climate?	C12.3a; C12.3b; C12.3c;	All	No	No
C12	Engagement	Public policy engagement	C12.3a	On what policy, law, or regulation that may impact the climate has your organization been engaging directly with policy makers in the reporting year?	C12.3	All	No	No
C12	Engagement	Public policy engagement	C12.3b	Provide details of the trade associations your organization engages with which are likely to take a position on any policy, law or regulation that may impact the climate.	C12.3b	All	No	No
C12	Engagement	Public policy engagement	C12.3c	Provide details of the funding you provided to other organizations in the reporting year whose activities could influence policy, law, or regulation that may impact the climate.	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 performance for this reporting year in places other than in your CDP response? If so, please attach the publication(s).		All	No	No
C12	Engagement	Industry collaboration	C-FS12.5	Indicate the collaborative frameworks, initiatives and/or commitments related to environmental issues for which you are a signatory/member.		FS	No	No

Module no.	Module	Section	Question no.	2022 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
C13	Other land management impacts	Impacts of land management – own land	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	Impacts of land management – own land	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	Impacts of land management – own land	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	Impacts of land management – own land	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 value	C-FS14.0	For each portfolio activity, state the value of your financing and insurance of carbon-related assets in the reporting year.		FS	No	Yes
C14	Portfolio impact	Portfolio impact	C-FS14.1	Does your organization measure its portfolio impact on the climate?	C-FS0.7; C-FS14.1a; C-FS14.1b; C-FS14.2	FS	No	Yes
C14	Portfolio impact	Portfolio impact	C-FS14.1a	Provide details of your organization's portfolio emissions in the reporting year.	C-FS14.1	FS	No	Yes
C14	Portfolio impact	Portfolio impact	C-FS14.1b	Provide details of the other carbon footprinting and/or exposure metrics used to track the impact of your portfolio on the climate.	C-FS14.1	FS	No	Yes
C14	Portfolio impact	Portfolio impact breakdown	C-FS14.2	Are you able to provide a breakdown of your organization's portfolio impact?	C-FS14.1; C-FS14.2a; C-FS14.2b; C-FS14.2c; C-FS14.2d	FS	No	No
C14	Portfolio impact	Portfolio impact breakdown	C-FS14.2a	Break down your organization's portfolio impact by asset class.	C-FS14.2	FS	No	No
C14	Portfolio impact	Portfolio impact breakdown	C-FS14.2b	Break down your organization's portfolio impact by industry.	C-FS14.2	FS	No	No
C14	Portfolio impact	Portfolio impact breakdown	C-FS14.2c	Break down your organization's portfolio impact by country/region.	C-FS14.2	FS	No	No

Module no.	Module	Section	Question no.	2022 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
C14	Portfolio impact	Portfolio impact breakdown	C-FS14.2d	Break down your organization's portfolio impact by scope.	C-FS14.2	FS	No	No
C14	Portfolio impact	Portfolio alignment	C-FS14.3	Did your organization take any actions in the reporting year to align your portfolio with a 1.5°C world?	C-FS0.7; C-FS14.3a; C-FS14.3b	FS	No	No
C14	Portfolio impact	Portfolio alignment	C-FS14.3a	Does your organization assess if your clients/investees' business strategies are aligned with a 1.5°C world?	C-FS14.3	FS	No	No
C15	Biodiversity	Biodiversity	C15.1	Is there board-level oversight and/or executive management-level responsibility for biodiversity-related issues within your organization?		All	No	No
C15	Biodiversity	Biodiversity	C15.2	Has your organization made a public commitment and/or endorsed any initiatives related to biodiversity?		All	No	No
C15	Biodiversity	Biodiversity	C15.3	Does your organization assess the impact of its value chain on biodiversity?		All	No	No
C15	Biodiversity	Biodiversity	C15.4	What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?		All	No	No
C15	Biodiversity	Biodiversity	C15.5	Does your organization use biodiversity indicators to monitor performance across its activities?		All	No	No
C15	Biodiversity	Biodiversity	C15.6	Have you published information about your organization's response to biodiversity-related issues for this reporting year in places other than in your CDP response? If so, please attach the publication(s).		All	No	No
C16	Signoff	Further information	C-F1	Use this field to provide any additional information or context that you feel is relevant to your organizations response. Please note that this field is optional and is not scored.		All	Yes	No
C16	Signoff	Signoff	C16.1	Provide details for the person that has signed off (approved) your CDP climate change response.		All	Yes	No
SC	Supply chain	Introduction	SC0.0	If you would like to do so, please provide a separate introduction to this module.		All	Yes	No

Module no.	Module	Section	Question no.	2022 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
SC	Supply chain	Introduction	SC0.1	What is your company's annual revenue for the stated reporting period?		All	Yes	No
SC	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
SC	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).		All	Yes	No
SC	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
SC	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
SC	Supply chain	Allocating your emissions to your customers	SC1.4a	Describe how you plan to develop your capabilities.	SC1.4	All	Yes	No
SC	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
SC	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
SC	Supply chain	Collaborative opportunities	SC2.2	Have requests or initiatives by CDP Supply Chain members prompted your organization to take organizational-level emissions reduction initiatives?	SC2.2a	All	Yes	No
SC	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
SC	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	All	Yes	No
SC	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	Yes	No

Module no.	Module	Section	Question no.	2022 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
SC	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
SC	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
SC	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
SC	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
SC	Supply chain	Product (goods and services) level data	SC4.2e	Explain which initiatives have been driven by requesting members.	SC4.2d	All	No	No
FW-FS	Forests & Water Security	FW-FS Board Oversight	FW-FS1.1	Is there board-level oversight of forests- and/or water-related issues within your organization?	C-FS0.7; FW-FS1.1a; FW-FS1.1b	FS	No	No
FW-FS	Forests & Water Security	FW-FS Board Oversight	FW-FS1.1a	Identify the position(s) (do not include any names) of the individual(s) on the board with responsibility for forests- and/or water-related issues.	FW-FS1.1	FS	No	No
FW-FS	Forests & Water Security	FW-FS Board Oversight	FW-FS1.1b	Provide further details on the board's oversight of forests- and/or water-related issues.	FW-FS1.1	FS	No	No
FW-FS	Forests & Water Security	FW-FS Board Oversight	FW-FS1.1c	Does your organization have at least one board member with competence on forests- and/or water-related issues?	C-FS0.7	FS	No	No
FW-FS	Forests & Water Security	FW-FS Management Responsibility	FW-FS1.2	Provide the highest management-level position(s) or committee(s) with responsibility for forests- and/or water-related issues.	C-FS0.7	FS	No	No
FW-FS	Forests & Water Security	FW-FS Risk management processes	FW-FS2.1	Do you assess your portfolio's exposure to forests- and/or water-related risks and opportunities?	C-FS0.7; FW-FS2.1a	FS	No	No
FW-FS	Forests & Water Security	FW-FS Risk management processes	FW-FS2.1a	Describe how you assess your portfolio's exposure to forests- and/or water-related risks and opportunities?	FW-FS2.1	FS	No	No
FW-FS	Forests & Water Security	FW-FS Risk management processes	FW-FS2.2	Does your organization consider forests- and/or water-related information about clients/investees as part of its due diligence and/or risk assessment process?	C-FS0.7; FW-FS2.2a	FS	No	No

Module no.	Module	Section	Question no.	2022 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
FW-FS	Forests & Water Security	FW-FS Risk management processes	FW-FS2.2a	Indicate the forests- and/or water-related information your organization considers about clients/investees as part of your due diligence and/or risk assessment process, and how this influences decision making.	FW-FS2.2	FS	No	No
FW-FS	Forests & Water Security	FW-FS Risk disclosure	FW-FS2.3	Have you identified any inherent forests- and/or water-related risks in your portfolio with the potential to have a substantive financial or strategic impact on your business?	C-FS0.7; FW-FS2.3	FS	No	No
FW-FS	Forests & Water Security	FW-FS Risk disclosure	FW-FS2.3a	Provide details of forests- and/or water-related risks in your portfolio with the potential to have a substantive financial or strategic impact on your business?	FW-FS2.3	FS	No	No
FW-FS	Forests & Water Security	FW-FS Opportunity disclosure	FW-FS2.4	Have you identified any inherent forests- and/or water-related opportunities in your portfolio with the potential to have a substantive financial or strategic impact on your business?	C-FS0.7; FW-FS2.4a	FS	No	No
FW-FS	Forests & Water Security	FW-FS Opportunity disclosure	FW-FS2.4a	Provide details of forests- and/or water-related opportunities in your portfolio with the potential to have a substantive financial or strategic impact on your business?	FW-FS2.4	FS	No	No
FW-FS	Forests & Water Security	FW-FS Strategy and financial planning	FW-FS3.1	Do you take forests- and/or water-related risks and opportunities into consideration in your organization's strategy and/or financial planning?	C-FS0.7	FS	No	No
FW-FS	Forests & Water Security	FW-FS Scenario analysis	FW-FS3.2	Has your organization conducted any scenario analysis to identify forests- and/or water-related outcomes?	C-FS0.7	FS	No	No
FW-FS	Forests & Water Security	FW-FS Products and services	FW-FS3.3	Do any of your existing products and services enable clients to mitigate deforestation and/or water insecurity?	C-FS0.7; FW-FS3.3a	FS	No	No
FW-FS	Forests & Water Security	FW-FS Products and services	FW-FS3.3a	Provide details of your existing products and services that enable clients to mitigate deforestation and/or water insecurity.	FW-FS3.3	FS	No	No
FW-FS	Forests & Water Security	FW-FS Policy framework	FW-FS3.4	Does the policy framework for the portfolio activities of your organization include forests- and/or water-related requirements that clients/investees need to meet?	C-FS0.7; FW-FS3.4a	FS	No	No
FW-FS	Forests & Water Security	FW-FS Policy framework	FW-FS3.4a	Provide details of the policies which include forests- and/or water-related requirements that clients/investees need to meet.	FW-FS3.4	FS	No	No
FW-FS	Forests & Water Security	FW-FS Financing agreements	FW-FS3.5	Does your organization include covenants in financing agreements to reflect and enforce your forests- and/or water-related policies?	C-FS0.7	FS	No	No

Module no.	Module	Section	Question no.	2022 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
FW-FS	Forests & Water Security	FW-FS Engagement with clients/investees	FW-FS4.1	Do you engage with your clients/investees on forests- and/or water-related issues?	C-FS0.7; FW-FS4.1a; FW-FS4.1b	FS	No	No
FW-FS	Forests & Water Security	FW-FS Engagement with clients/investees	FW-FS4.1a	Give details of your forests- and/or water-related engagement strategy with your clients.	FW-FS4.1	FS	No	No
FW-FS	Forests & Water Security	FW-FS Engagement with clients/investees	FW-FS4.1b	Give details of your forests- and/or water-related engagement strategy with your investees.	FW-FS4.1	FS	No	No
FW-FS	Forests & Water Security	FW-FS Shareholder voting	FW-FS4.2	Does your organization exercise its voting rights as a shareholder on forests- and/or water-related issues?	C-FS0.7	FS	No	No
FW-FS	Forests & Water Security	FW-FS Engagement with smallholders	FW-FS4.3	Does your organization provide financing and/or insurance to smallholders in the agricultural commodity supply chain?	C-FS0.7; FW-FS4.3a	FS	No	No
FW-FS	Forests & Water Security	FW-FS Engagement with smallholders	FW-FS4.3a	Describe how the financing/insurance your organization provides enables smallholders to improve agricultural practices and reduce deforestation and/or water insecurity.	FW-FS4.3	FS	No	No
FW-FS	Forests & Water Security	FW-FS Engagement with regulators	FW-FS4.4	Does your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may impact forests and/or water security?	C-FS0.7; FW-FS4.4a	FS	No	No
FW-FS	Forests & Water Security	FW-FS Engagement with regulators	FW-FS4.4a	On what policy, law, or regulation that may impact forests and/or water security have you been engaging directly with policy makers in the reporting year?	FW-FS4.4	FS	No	No
FW-FS	Forests & Water Security	FW-FS Measurement of portfolio impact	FW-FS5.1	Does your organization measure its portfolio impact on forests and/or water security?	C-FS0.7	FS	No	No
FW-FS	Forests & Water Security	FW-FS Measurement of portfolio impact	FW-FS5.2	Does your organization provide finance or insurance to companies operating in any stages of the following forest risk commodity supply chains, and are you able to report on the amount of finance/insurance provided?	C-FS0.7; FW-FS5.2a; FW-FS5.2b	FS	No	No
FW-FS	Forests & Water Security	FW-FS Measurement of portfolio impact	FW-FS5.2a	For each portfolio activity, state the value of your financing and/or insurance of companies operating in forests risk commodity supply chains in the reporting year.	FW-FS5.2	FS	No	No
FW-FS	Forests & Water Security	FW-FS Measurement of portfolio impact	FW-FS5.2b	How much of the financing/insurance disclosed is extended to clients/investees that meet your policy expectations on how to manage their impact on forests?	FW-FS5.2	FS	No	No

Module no.	Module	Section	Question no.	2022 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
FW-FS	Forests & Water Security	FW-FS Communications	FW-FS6.1	Have you published information about your organization's response to forests- and/or water-related issues for this reporting year in places other than in your CDP response? If so, please attach the publication(s).	C-FS0.7	FS	No	No