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# Question Changes and Questionnaire Map: 2022 to 2023

CDP Climate Change Questionnaire



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## Version

Version number	Release / Revision date	Revision summary
1.0	Released: January 11, 2023	Publication of the Climate Change – Changes and Question Map 2022-23
2.0	Revised: February 17, 2023	<ul style="list-style-type: none"> <li>• C3.5a: details of question dependency updated.</li> <li>• C4.1a and C4.1b: updated to indicate additional guidance on reporting of net-zero targets.</li> <li>• 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: updated to 'Modified guidance'.</li> <li>• C8.2e: updated to include details of a revised question dependency.</li> <li>• 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: correction of column number error.</li> </ul>
3.0	Revised: March 31, 2023	<ul style="list-style-type: none"> <li>• C2.2, C-CO4.2d, C-OG4.2d, C-CO4.8 and C-OG4.8: updated to 'Modified guidance' and details of changes added in section 2.</li> </ul>
4.0	Revised: June 16, 2023	<ul style="list-style-type: none"> <li>• C-FS14.3a: Updated to 'Modified question'.</li> </ul>
5.0	Revised: June 23, 2023	<ul style="list-style-type: none"> <li>• C3.2a: Updated description of change</li> </ul>

# Overview

Annual revisions and developments to our questionnaires reflect and drive best practice, improving both data quality and the disclosure experience. The 2023 climate change questionnaire, including sector questions and the reporting guidance, can be viewed at [www.cdp.net/en/guidance](http://www.cdp.net/en/guidance).

This document indicates what has changed for 2023.

- Part 1 lists key changes: new questions, removed questions, modifications to existing questions and the reporting guidance.
- Part 2 details where 2023 questions differ from the 2022 questionnaire – including minor changes.
- Part 3 sets out the structure of the 2023 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 2023 changes

- 79% of the 2022 questions have either not changed or have only minor changes (excludes sector-specific and supply chain module questions).
- There is one removed question from the 2022 questionnaire and seven new questions.
- The total number of questions has risen by six to 136 (excluding sector-specific and supply chain module questions).
- The figure opposite shows the scale of change within each module.

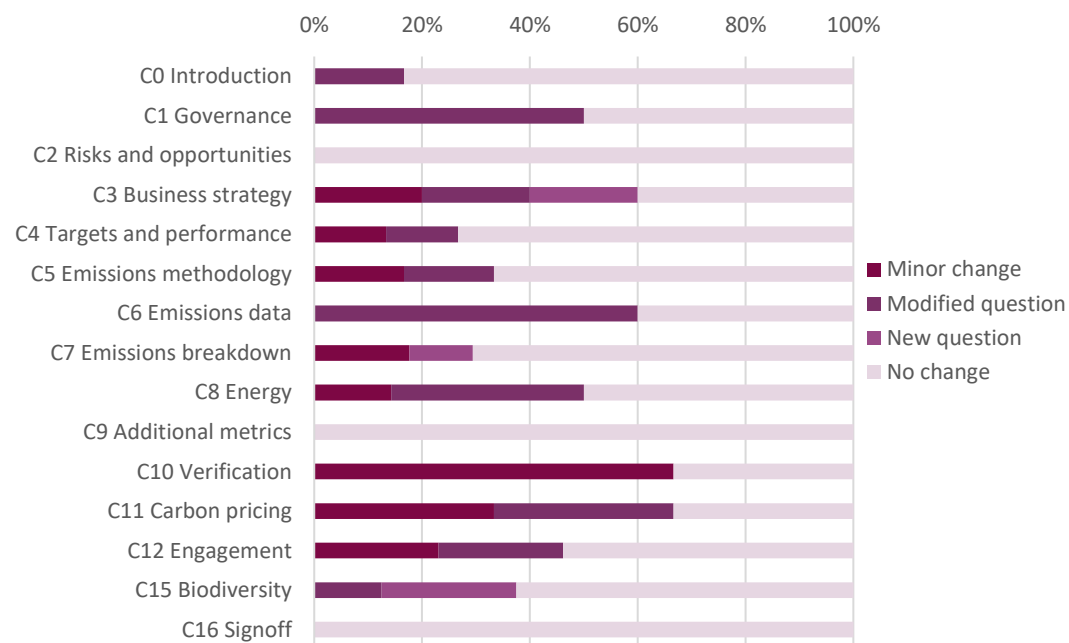
## Changes to sector-specific questions (not including FS sector)

- 82% of the 2022 sector-specific questions have either not changed or have only minor changes.
- There is one sector-specific question removed, and one new sector-specific question for 2023. There are 14 modified sector-specific questions, and 10 sector-specific questions with modified guidance.
- The total number of sector specific questions has remained the same at 136.

## Changes specific to the Financial Services sector

- There is one question for financial services sector companies removed, and four new questions.
- There is one 2022 question for financial services companies that is now presented to all companies (2022 C-FS12.5).
- The total number of financial services sector questions has risen by two to 68.

## 2023 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 & engagement, emissions accounting, carbon credits and internal carbon pricing. In 2023 CDP continues to develop the environmental issues covered in its questionnaires, including new questions on organizations' activities located in or near to biodiversity-sensitive areas.

## General and Supply Chain questions

### ▼ One removed question for all companies:

- C1.2a (2022) – asking where in the organizational structure the positions with responsibility for climate-related issues are. These data points have been merged into C1.2.

### ▼ Seven new questions for all companies:

- C3.5b asks about the share of spending and revenue aligned with sustainable finance taxonomies at the activity level.
- C3.5c requests additional contextual information relevant to taxonomy alignment.
- C7.7 asks whether you include emissions data for subsidiaries in your CDP response.
- C7.7a requests a breakdown of Scope 1 and 2 emissions by subsidiary.
- [New for all sectors except FS] C12.5 (2022 C-FS12.5) asks about collaborative industry initiatives related to environmental issues.
- C15.4 asks whether your organization has activities in or near biodiversity sensitive areas.
- C15.4a requests details of activities in or near biodiversity sensitive areas.

### ▼ Twenty-five modified questions for all companies:

- C0.2 – columns added to allow companies to restate a different number of years of data for each scope.
- C1.1a – has new dropdown options on positions on the board with responsibility for climate-related issues.
- C1.1b – has new response options on governance mechanisms including oversight of public policy engagement and climate transition plans.
- C1.2 – has new response options on management responsibilities including public policy engagement and climate transition plans. C1.2a merged into this question with 'please explain' column.
- C1.3a – has new response options on performance indicators and a new column on the contribution of the incentives to the organization's climate commitments or climate transition plan.
- C3.5 – has more response options that drive the subsequent new questions.
- C3.5a – has new columns to report a figure for taxonomy alignment and disclose the taxonomy and objective if required.
- C4.1a – new columns requesting a breakdown of target coverage by scope 3 category, and whether the target includes land-related or bioenergy emissions.
- C4.1b – new columns requesting a breakdown of target coverage by scope 3 category, and whether the target includes land-related or bioenergy emissions.

- C5.1c – has two new columns on Scope for which you have recalculated your base year and past years' recalculation.
- C6.1 – has two new rows for restatement of scope 1 emissions for up to five previous reporting years and an updated note on biogas clarifying CDP's position on use of green gas certificates..
- C6.3 – has two new rows for restatement of scope 2 emissions for up to five previous reporting years.
- C6.4 – now asks if any sources of scope 3 emissions have been excluded from your disclosure.
- C6.4a – updated to request details of sources of emissions excluded from your disclosure for all three scopes.
- C6.5a – has two new rows for restatement of scope 3 emissions for up to five previous reporting years.
- C6.10 – new column added requesting the reason for the change in gross global combined scope 1 and 2 emissions intensity.
- C8.2e – updated sourcing method options and question structure updated for clarity.
- C8.2g –has revision to text to specify the reporting year with two new columns to capture the breakdown of consumption of purchased and self-generated energy.
- C11.2 – question text revised to ask if your organization has cancelled any project-based carbon credits.
- C11.2a – updated to request details of cancelled project-based carbon credits, including the standards used to verify the credits.
- C11.3a – updated to request further details of how your organization uses an internal price on carbon, including how the price is determined and how it is used in business decision-making processes.
- C12.3 – has revised wording and dropdown options to focus on whether a company assesses if its activities could directly or indirectly influence policy, law, or regulation that may impact the climate.
- C12.3a – has two new columns on the category of the policy, law or regulation that may impact the climate a company is engaging on, and how it relates to their climate transition plan.
- C12.3b – has revised drop-down options and minor changes to wording for clarity.
- C15.3 – question updated to also address dependencies on biodiversity, the value chain stages covered by assessments, and the tools and methods used.
- SC1.1 - two columns added for Scope 2 methodology and Scope 3 categories.

▼ **Nine questions with modified guidance:**

- C2.2 – guidance updated to request that companies include an explanation of the frequency of assessment and time horizons reported when describing their process for identifying, assessing and responding to climate-related risks and opportunities.
- C2.3a – clarification on how companies who cannot provide an absolute figure may report the cost of response to a risk.
- C2.4a – clarification on how companies who cannot provide an absolute figure may report the cost to realize an opportunity.
- C3.4 – clarification that companies should provide details of how they plan to resource the different aspects of their climate transition plan.
- C4.2a – clarification that in the “Please explain...” column, companies should state whether their target covers all electricity consumption or only purchased electricity.
- C4.3b – has additional guidance that companies reporting biofuels or biogas initiatives should indicate if they are using bioenergy with carbon capture and storage (BECCS).
- C6.5 – guidance updated to reflect that excluded scope 3 sources within a category should now be reported in C6.4a, and that companies should indicate the boundary they have used for each scope 3 category.

- C6.7a – clarification that companies should not be using the draft GHG Protocol land sector and removals guidance for their 2023 CDP response.
- C10.1c – clarification on how the proportion of reported emissions verified should be calculated.
- ▼ **Two questions with additional guidance for all companies:**
  - C3.2b – additional information added on exploratory and normative scenario analysis.
  - SC4.1 – additional guidance on the CDP x BCG Product Ecosystem.

## RE100 questions

- ▼ **Three modified questions for RE100 members only:**
  - C8.2h – has been modified for clarity, with revised sourcing method options, and to request additional details of companies' renewable electricity purchases.
  - C8.2i – has reordered columns for clarity.
  - C8.2j – has five columns removed and one new column asking if energy attribute certificates have been issued for the renewable electricity generation being reported.

## Financial services sector questions

- ▼ **One removed financial services question:**
  - FW-FS5.2b (2022) – asking whether the financing and/or insurance of companies operating in forests risk commodity supply chains is extended to clients/investees that meet your policy expectations on how to manage their impact on forests. These datapoints are captured in question FW-FS5.3.
- ▼ **Four new questions for financial services only:**
  - C-FS14.1c – requests portfolio emissions data for previous reporting years.
  - FW-FS3.3 – asks if you have any targets for deforestation free and/or water secure lending, investing, or insuring.
  - FW-FS3.3a – asks for details of targets for deforestation free and/or water secure lending, investing, or insuring.
  - FW-FS5.3 – asks for data on compliance with forests and or water related requirements.
- ▼ **Fifteen modified financial services questions:**
  - C-FS3.6 – requests an explanation for why the policy framework does not include climate-related requirements if this option is selected.
  - C-FS3.6a – includes a new drop-down option to disclose developments of pathways to net-zero by 2050 or sooner.
  - C-FS3.8a – requests information on coverage of covenants.
  - C-FS4.1d – new columns added on portfolio coverage metrics and frequency of target reviews.
  - C-FS14.0 – has a new column for providing details about the calculation of carbon-related assets, and has increased digit limits for revenue related columns.
  - C-FS14.3 – has a new column for your organization to explain the actions taken to align your portfolio with a 1.5-degree world.

- C-FS14.3a – has new drop-down option for companies to indicate if they do not have commercial/corporate/SME clients to report on in this question.
- FW-FS1.1a – has new drop-down options to align with modifications to C1.1a.
- FW-FS1.1b – has new drop-down options to align with modifications to C1.1b.
- FW-FS1.2 – has new drop-down options, an additional column to provide details, and changes to column headings.
- FW-FS2.1a – has been modified from add-row to a fixed-row table, and has new columns to disclose the proportion of clients/investees exposed to substantive risk.
- FW-FS2.2a – has been modified from add-row to a fixed-row table, and has a new column asking for the portfolio and issue area to improve the question format.
- FW-FS3.5a – has a new column to include commodities with a critical impact on water security and changes to column headings.
- FW-FS4.4 – has new and revised drop-down options and revised column dependencies to allow data users to better understand if activities that your organization engages in could directly or indirectly influence policy, law, or regulation that may impact forests and/or water security.
- FW-FS6.1 – has a new column to separate data based on theme, Forests or Water Security.

#### Other sector-specific questions

##### ▼ One removed sector-specific question:

- [Multiple sectors] C-AC6.9a/C-FB6.9a/C-PF6.9a (2022) – on greenhouse gas emissions by commodity. Datapoints from this question have been merged into C-AC6.9/C-FB6.9/C-PF6.9.

##### ▼ One new sector-specific question:

- [Multiple sectors] C-OG9.5a/C-CO9.5a – requests details of investment in exploration/expansion of new fossil fuel resources.

##### ▼ Fourteen modified sector-specific questions:

- [Multiple sectors] C-AC6.9/C-FB6.9/C-PF6.9 – datapoints from removed question C-AC6.9a/C-FB6.9a/C-PF6.9a have been merged into this question.
- [Oil and gas sector only] C-OG6.13 – updated to request details of the methodology used to estimate methane emissions.
- [Cement sector only] C-CE8.2c – has a new comment column to provide the criteria used to classify biomass as sustainable.
- [Electric utilities sector only] C-EU9.5a – has a new column requesting the most recent year in which a new power plant was approved for development for each primary power generation source.
- [Multiple sectors] C-CE9.6a/C-CG9.6a/C-CH9.6a/C-CN9.6a/C-CO9.6a/C-EU9.6a/C-MM9.6a/C-OG9.6a/C-RE9.6a/C-ST9.6a/C-TO9.6a/C-TS9.6a – has a new column for planned R&D investment, and requests details of how R&D investment is aligned with companies' climate commitments and/or climate transition plan.
- [Oil and gas sector only] C-OG9.8a – has an additional column requesting the type of CO2 transfer.
- [Oil and gas sector only] C-OG9.8b – now requests additional data on CO2 leakage and long-term storage.



▼ **Ten sector-specific questions with modified guidance:**

- [Coal sector only] C-CO4.2d – guidance updated to request that companies reporting a separate methane reduction target in C4.1a/b provide details of the target in C-CO4.2d.
- [Oil and gas sector only] C-OG4.2d – guidance updated to request that companies reporting a separate methane reduction target in C4.1a/b provide details of the target in C-OG4.2d.
- [Coal sector only] C-CO4.8 – guidance updated to request that where flaring is not relevant to a company’s operations, they include examples and timelines in their explanation to illustrate why it is not relevant.
- [Oil and gas sector only] C-OG4.8 – guidance updated to request that where flaring is not relevant to a company’s operations, they include examples and timelines in their explanation to illustrate why it is not relevant.
- [Multiple sectors] 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 – update to note on biogas to clarify CDP’s position on use of green gas certificates.
- [Electric utilities sector only] C-EU8.2d – has modified guidance on reporting bioenergy with carbon capture and storage (BECCS).
- [Agricultural commodities; Food, beverage & tobacco; and Paper & forestry sectors only] C-AC6.8/C-FB6.8/C-PF6.8 – clarification that companies should not be using the draft GHG Protocol land sector and removals guidance for their 2023 CDP response.
- [Agricultural commodities; Food, beverage & tobacco; and Paper & forestry sectors only] C-AC6.8a/C-FB6.8a/C-PF6.8a – clarification that companies should not be using the draft GHG Protocol land sector and removals guidance for their 2023 CDP response.
- [Agricultural commodities; Food, beverage & tobacco; and Paper & forestry sectors only] C-AC7.4a/C-FB7.4a/C-PF7.4a – clarification that companies should not be using the draft GHG Protocol land sector and removals guidance for their 2023 CDP response.
- [Agricultural commodities; Food, beverage & tobacco; and Paper & forestry sectors only] C-AC7.4b/C-FB7.4b/C-PF7.4b – clarification that companies should not be using the draft GHG Protocol land sector and removals guidance for their 2023 CDP response.

## 2. 2022 to 2023 changes

This table indicates where the questionnaire has been revised/developed based on the 2022 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.	2023 Question text	Revisions from 2022	Details and Rationale for revisions
<b>C0 Introduction</b>			
C0.2	State the start and end date of the year for which you are reporting data and indicate whether you will be providing emissions data for past reporting years.	Modified question	<ul style="list-style-type: none"> <li>• <b>New columns:</b> "Select the number of past reporting years you will be providing Scope 2 emissions data for" and "Select the number of past reporting years you will be providing Scope 3 emissions data for". Columns have been added to allow companies to restate a different number of years of emissions data for each Scope (up to 5 years)</li> <li>• <b>New drop-down options:</b> <ul style="list-style-type: none"> <li>○ Column 4: "Select the number of past reporting years you will be providing Scope 1 emissions data for": New drop-down options to allow companies to restate emissions data for up to 5 previous years.</li> </ul> </li> </ul>
C-EU0.7	Which part of the electric utilities value chain does your organization operate in? Select all that apply.	Revised question dependency	<ul style="list-style-type: none"> <li>• <b>Revised question dependency:</b> Updated so that C-EU9.5a no longer appears for transmission and distribution-only electric utilities companies.</li> </ul>
C-FS0.7	Which activities does your organization undertake, and which industry sectors does your organization lend to, invest in, and/or insure?	Minor change	<ul style="list-style-type: none"> <li>• <b>Minor change:</b> This question is now mandatory for FS companies because selections made in this question determine which questions and response options are shown throughout the questionnaire.</li> <li>• <b>New drop-down options:</b> <ul style="list-style-type: none"> <li>○ Column 4: "Industry sectors your organization lends to, invests in, and/or insures": The drop-down option "Alternative vehicles manufacturing" has been added.</li> </ul> </li> </ul>
<b>C1 Governance</b>			
C1.1a	Identify the position(s) (do not include any names) of the individual(s) on the board with responsibility for climate-related issues.	Modified question	<ul style="list-style-type: none"> <li>• <b>Rewording:</b> Column 1: text changed to "Position of individual or committee" from "Position of individual" and column 2 text changed to "Responsibilities for climate-related issues" from "Please explain" to improve clarity.</li> <li>• <b>New drop-down options:</b> <ul style="list-style-type: none"> <li>○ Column 1: "Position of individual or committee": The drop-down options "Chief Government Relations Officer (CGRO)", "Chief Technology Officer (CTO)", and "General Counsel" have been added.</li> </ul> </li> </ul>
C1.1b	Provide further details on the board's oversight of climate-related issues.	Modified question	<ul style="list-style-type: none"> <li>• <b>New and removed drop-down options</b> <ul style="list-style-type: none"> <li>○ Column 2: "Governance mechanisms into which climate-related issues are integrated": Several drop-down options have been added and removed to provide organizations with more relevant response options.</li> </ul> </li> </ul>
C1.2	Provide the highest management-level position(s) or committee(s) with responsibility for climate-related issues.	Modified question	<ul style="list-style-type: none"> <li>• <b>New column:</b> <ul style="list-style-type: none"> <li>○ Column 6: "Please explain": Requests the rationale for why climate-related responsibilities are assigned to the selected position/committee, and the</li> </ul> </li> </ul>

Question no.	2023 Question text	Revisions from 2022	Details and Rationale for revisions
			<p>processes by which the position/committee is informed of and monitor climate-related issues.</p> <ul style="list-style-type: none"> <li>• <b>New column for all sectors except FS:</b> <ul style="list-style-type: none"> <li>○ Column 4: “Reporting line”: Requests the reporting line that oversees the position/committee with responsibility for climate-related issues.</li> </ul> </li> <li>• <b>Rewording:</b> <ul style="list-style-type: none"> <li>○ Column 2: Rewording of column to “Climate-related responsibilities of this position” from “Responsibility” for clarity.</li> <li>○ Column 5: Rewording of column to “Frequency of reporting to the board on climate-related issues via this reporting line” from “Frequency of reporting to the board on climate-related issues” for clarity.</li> </ul> </li> <li>• <b>New drop-down options</b> <ul style="list-style-type: none"> <li>○ Column 1 “Name of the position(s) and/or committee(s)” and Column 2 “Climate-related responsibilities of this position”: several drop-down options have been added to provide organizations with more relevant response options.</li> </ul> </li> </ul>
C1.2a	<i>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).</i>	Removed question	<ul style="list-style-type: none"> <li>• <i>Data points from this question have been incorporated into C1.2</i></li> </ul>
C1.3a	Provide further details on the incentives provided for the management of climate-related issues (do not include the names of individuals).	Modified question	<ul style="list-style-type: none"> <li>• <b>New columns:</b> <ul style="list-style-type: none"> <li>○ Column 3 “Incentive(s)”: added to provide more information for data users</li> <li>○ Column 5 “Incentive plan(s) this incentive is linked to”: added to provide more information for data users</li> <li>○ Column 7 “Explain how this incentive contributes to the implementation of your organization’s climate commitments and/or climate transition plan”: added to provide more information for data users</li> </ul> </li> <li>• <b>New and removed drop-down options</b> <ul style="list-style-type: none"> <li>○ Column 1 “Entitled to incentive”: several drop-down options have been added to provide organizations with more relevant response options.</li> <li>○ Column 4 “Performance indicator(s)”: several drop-down options have been added to provide organizations with more relevant response options.</li> </ul> </li> <li>• <b>Rewording</b> <ul style="list-style-type: none"> <li>○ Column 4: Rewording of column title to “Performance indicator(s)” from “Activity incentivized” to focus on performance indicators instead of activities.</li> <li>○ Column 6: Rewording of column title to “Further details of incentive(s)” from “Comment” to request more specific data from disclosers.</li> </ul> </li> <li>• <b>New Example Response:</b> Added to guide companies regarding the information requested</li> </ul>
<b>C2 Risks and opportunities</b>			
C2.2	Describe your process(es) for identifying, assessing and responding to climate-related risks and opportunities.	Modified guidance	<ul style="list-style-type: none"> <li>• <b>Modified guidance:</b> Requested content for “Description of process” (column 5) has been updated to request that companies include an explanation of the frequency of assessment and time horizons reported when describing their process for identifying, assessing and responding to climate-related risks and opportunities.</li> </ul>
C2.3a	Provide details of risks identified with the potential to have a substantive financial or strategic impact on your business.	Modified guidance	<ul style="list-style-type: none"> <li>• <b>Modified guidance:</b> Requested content for “Cost of response to risk” (column 15) has been revised to clarify how companies that are unable provide an absolute figure may report the cost of response to a risk as a percentage.</li> </ul>

Question no.	2023 Question text	Revisions from 2022	Details and Rationale for revisions
C2.4a	Provide details of opportunities identified with the potential to have a substantive financial or strategic impact on your business.	Modified guidance	<ul style="list-style-type: none"> <li>• <b>Modified guidance:</b> Requested content for “Cost to realize opportunity” (column 15) has been revised to clarify how companies that are unable to provide an absolute figure may report the cost to realize an opportunity as a percentage.</li> </ul>
<b>C3 Business strategy</b>			
C3.1	Does your organization’s strategy include a climate transition plan that aligns with a 1.5°C world?	Minor change	<ul style="list-style-type: none"> <li>• <b>Rewording:</b> Question text has been revised to “Does your organization’s strategy include a climate transition plan that aligns with a 1.5°C world” for clarity.</li> </ul>
C3.2a	Provide details of your organization’s use of climate-related scenario analysis.	Minor change	<ul style="list-style-type: none"> <li>• <b>Modified drop-down option for all sectors except FS:</b> <ul style="list-style-type: none"> <li>○ Column 1 “Climate-related scenario”: Guidance updated to specify that only companies with financial services as their primary sector should use the “NGFS scenarios framework” dropdown.</li> </ul> </li> <li>• <b>New additional information:</b> Explanation of exploratory vs normative scenario analysis added.</li> </ul>
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.	Additional guidance	<ul style="list-style-type: none"> <li>• <b>New additional information:</b> Explanation of exploratory vs normative scenario analysis added.</li> </ul>
C3.3	Describe where and how climate-related risks and opportunities have influenced your strategy.	Modified guidance for FS only	<ul style="list-style-type: none"> <li>• <b>Modified guidance for FS only:</b> Requested content for “Note for financial services companies” has been revised to include guidance for members of the Net Zero Asset Manager Initiative (NZAM).</li> </ul>
C3.4	Describe where and how climate-related risks and opportunities have influenced your financial planning.	Modified guidance	<ul style="list-style-type: none"> <li>• <b>Modified guidance:</b> New point of guidance requesting that companies provide details of resourcing for climate transition plans.</li> </ul>
C3.5	In your organization’s financial accounting, do you identify spending/revenue that is aligned with your organization’s climate transition?	Modified question	<ul style="list-style-type: none"> <li>• <b>Revised question dependency:</b> This question is no longer dependent on your selection to C3.1.</li> <li>• <b>Rewording:</b> Question text has been revised to indicate if you identify the alignment of your spending/revenue with your climate transition plan, a sustainable finance taxonomy, or both. Question has been reformatted into a table to drive the new taxonomy questions, C3.5b and c.</li> </ul>
C3.5a	Quantify the percentage share of your spending/revenue that is aligned with your organization’s climate transition.	Modified question	<ul style="list-style-type: none"> <li>• <b>Revised question dependency:</b> This question only appears if any “Yes...” option is selected in response to column 1 of C3.5.</li> <li>• <b>Revised column presentation:</b> Column 2 and 5 added for all companies and columns 3 and 4 added only for companies who are reporting on their taxonomy alignment.</li> </ul>
C3.5b	Quantify the percentage share of your spending/revenue that was associated with eligible and aligned activities under the sustainable finance taxonomy in the reporting year.	New question	<ul style="list-style-type: none"> <li>• <b>New question:</b> Asks about the share of spending and revenue aligned with sustainable finance taxonomies at the activity level. This allows companies to provide evidence of the extent to which their spending and revenue is directed at/derived from activities defined as sustainable by a sustainable finance taxonomy.</li> </ul>
C3.5c	Provide any additional contextual and/or verification/assurance information relevant to your organization’s taxonomy alignment.	New question	<ul style="list-style-type: none"> <li>• <b>New question:</b> Requests additional contextual information relevant to taxonomy alignment. This helps CDP data users interpret the information companies provide on the alignment of their spending/revenue with a sustainable finance taxonomy. Assurance and verification provide confidence in the accuracy of data reported.</li> </ul>
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"> <li>• <b>New columns:</b> <ul style="list-style-type: none"> <li>○ Column 1: “Policy framework for portfolio activities that include climate-related requirements for clients/investees, and/or exclusion policies” added to reformat this question as a table.</li> <li>○ Column 2 “ Explain why the policy framework for your portfolio activities do not include climate-related requirements for clients/investees, and/or exclusion policies “ added to request an explanation for why the policy framework does not include climate-related requirements, if this option is selected.</li> </ul> </li> </ul>

Question no.	2023 Question text	Revisions from 2022	Details and Rationale for revisions
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"> <li>• <b>New drop-down option:</b> Column 6 “Criteria required of clients/investees”: The drop-down option “Develop pathways to net-zero by 2050 or sooner” has been added.</li> <li>• <b>Rewording:</b> Column 11 wording has been changed to include “criteria required”.</li> </ul>
C-FS3.6b	Provide details of your exclusion policies related to industries and/or activities exposed or contributing to climate-related risks.	Minor change	<ul style="list-style-type: none"> <li>• <b>Rewording:</b> Column 6 text has been revised to “Country/Area/Region the exclusion policy applies to”.</li> </ul>
C-FS3.8a	Provide details of the covenants included in your organization’s financing agreements to reflect and enforce your climate-related policies.	Modified question	<ul style="list-style-type: none"> <li>• <b>New column:</b> “Coverage of covenants” added to explain how coverage of covenants are implemented will be added to meet Net Zero Banking Alliance (NZBA) requirement.</li> </ul>
<b>C4 Targets and performance</b>			
C4.1a	Provide details of your absolute emissions target(s) and progress made against those targets.	Modified question	<ul style="list-style-type: none"> <li>• <b>New columns:</b> 52 new columns have been added requesting a breakdown of target coverage by scope 3 category, and whether the target includes land-related or bioenergy emissions. These changes align with SBTi requirements and reflect best practice in target setting, giving data users a better understanding of what targets cover and include. <ul style="list-style-type: none"> <li>○ Columns 12-28 “Base year Scope 3, Category [...] emissions covered by target (metric tons CO<sub>2</sub>e)” [One column for each scope 3 category].</li> <li>○ Columns 33-49 “Base year Scope 3, Category [...] emissions covered by target as % of total base year emissions in Scope 3, Category [...] (metric tons CO<sub>2</sub>e)” [One column for each Scope 3 category].</li> <li>○ Columns 57-73 “Base year Scope 3, Category [...] emissions covered by target (metric tons CO<sub>2</sub>e)” [One column for each scope 3 category].</li> <li>○ Column 76 “Does this target cover any land-related emissions?”</li> </ul> </li> <li>• <b>Revised column presentation:</b> <ul style="list-style-type: none"> <li>○ Column 2 “Is this a science-based target?” and column 3 “Target ambition” have been moved to the beginning of the table for clarity and to improve the question structure.</li> </ul> </li> <li>• <b>Rewording:</b> <ul style="list-style-type: none"> <li>○ Column 29 text has been revised from “Base year Scope 3 emissions covered by target (metric tons CO<sub>2</sub>e)” to “Base year total Scope 3 emissions covered by target (metric tons CO<sub>2</sub>e)” for clarity.</li> <li>○ Column 50 text has been revised from “Base year Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)” to “Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)” for clarity.</li> <li>○ Column 74 text has been revised from “Scope 3 emissions in reporting year covered by target (metric tons CO<sub>2</sub>e)” to “Total Scope 3 emissions in reporting year covered by target (metric tons CO<sub>2</sub>e)” for clarity.</li> </ul> </li> <li>• <b>Modified guidance:</b> New point of guidance that if reporting a net-zero target in C4.2c, both the near-term and long-term emissions reduction target(s) associated with the net-zero target should be reported in either question C4.1a or in C4.1b, and linked to the net zero target in C4.2c.</li> </ul>
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"> <li>• <b>New columns:</b> 52 new columns have been added requesting a breakdown of target coverage by scope 3 category, and whether the target includes land-related or bioenergy emissions. These changes align with SBTi requirements and reflect best practice in target setting, giving data users a better understanding of what targets cover and include.</li> </ul>

Question no.	2023 Question text	Revisions from 2022	Details and Rationale for revisions
			<ul style="list-style-type: none"> <li>○ Columns 13-29 “Intensity figure in base year for Scope 3, Category [...] (metric tons CO2e per unit of activity)” [One column for each Scope 3 category].</li> <li>○ Columns 34-50 “% of total base year emissions in Scope 3, Category [...] covered by this Scope 3, Category [...] intensity figure” [One column for each Scope 3 category].</li> <li>○ Columns 60-76 “Intensity figure in reporting year for Scope 3, Category [...] (metric tons CO2e per unit of activity)” [One column for each Scope 3 category]” [One column for each scope 3 category]</li> <li>○ Column 79 “Does this target cover any land-related emissions?”</li> <li>● <b>Revised column presentation:</b> <ul style="list-style-type: none"> <li>○ Column 2 “Is this a science-based target?” and column 3 “Target ambition” have been moved to the beginning of the table for clarity and to improve the question structure.</li> </ul> </li> <li>● <b>Rewording:</b> <ul style="list-style-type: none"> <li>○ Column 5 “Target coverage” dropdown revised from “Country/region” to “Country/area/region”.</li> <li>○ Column 30 text has been revised from “Intensity figure in base year for Scope 3 (metric tons CO2e per unit of activity)” to “Intensity figure in base year for total Scope 3 (metric tons CO2e per unit of activity)” for clarity.</li> <li>○ Column 51 text has been revised from “% of total base year emissions in Scope 3 (in all Scope 3 categories) covered by this Scope 3 intensity figure” to “% of total base year emissions in Scope 3 (in all Scope 3 categories) covered by this total Scope 3 intensity figure” for clarity.</li> </ul> </li> <li>● <b>Modified guidance:</b> New point of guidance that if reporting a net-zero target in C4.2c, both the near-term and long-term emissions reduction target(s) associated with the net-zero target should be reported in either question C4.1a or in C4.1b, and linked to the net zero target in C4.2c.</li> </ul>
C-FS4.1d	Provide details of the climate-related targets for your portfolio.	Modified question	<ul style="list-style-type: none"> <li>● <b>New columns:</b> 3 columns have been added to enable disclosure of portfolio coverage using monetary metrics. <ul style="list-style-type: none"> <li>○ “Monetary metric for portfolio coverage (in currency as reported in C0.4)”</li> <li>○ “Percentage of portfolio covered by the target, using a monetary metric”</li> <li>○ “Frequency of target reviews”</li> </ul> </li> <li>● <b>Removed column:</b> “Portfolio coverage of target” has been removed. This information is replaced by the three new columns.</li> <li>● <b>New drop-down option:</b> Column 27 “Is this a science-based target?” has two drop-down options added for disclosure of targets set in line with the Glasgow Financial Alliance for Net Zero (GFANZ) commitments.</li> </ul>
C4.2a	Provide details of your target(s) to increase low-carbon energy consumption or production.	Modified guidance	<ul style="list-style-type: none"> <li>● <b>Modified guidance:</b> Requested content for column 17 “Please explain...” has been clarified for companies to state whether their target covers all electricity consumption or only purchased electricity.</li> </ul>
C4.2b	Provide details of any other climate-related targets, including methane reduction targets.	Minor change	<ul style="list-style-type: none"> <li>● <b>Rewording:</b> Dropdown option for column 3 “Target coverage” revised from “Country/region” to “Country/area/region”.</li> </ul>
C4.2c	Provide details of your net-zero target(s).	Minor change	<ul style="list-style-type: none"> <li>● <b>New drop-down option:</b> Column 5 “Is this a science-based target?” has a drop-down option added “Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative within the next two years.”</li> </ul>

Question no.	2023 Question text	Revisions from 2022	Details and Rationale for revisions
			<ul style="list-style-type: none"> <li>• <b>Rewording:</b> Column 2 “Target coverage” dropdown option revised from “Country/region” to “Country/area/region”</li> <li>• <b>Modified guidance:</b> <ul style="list-style-type: none"> <li>○ Requested content for column 3 “Absolute/intensity emission target(s) linked to this net-zero target” has been revised for clarity.</li> <li>○ New point of guidance for column 4 “Target year for achieving net zero” on reporting targets based on financial years.</li> </ul> </li> </ul>
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.	Modified guidance	<ul style="list-style-type: none"> <li>• <b>Modified guidance:</b> Guidance updated to request that companies reporting a separate methane reduction target in C4.1a/b provide details of the target in C-CO4.2d.</li> </ul>
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.	Modified guidance	<ul style="list-style-type: none"> <li>• <b>Modified guidance:</b> Guidance updated to request that companies reporting a separate methane reduction target in C4.1a/b provide details of the target in C-OG4.2d.</li> </ul>
C4.3b	Provide details on the initiatives implemented in the reporting year in the table below.	Modified guidance	<ul style="list-style-type: none"> <li>• <b>Modified guidance:</b> clarification for column 1 “Initiative category”, that companies reporting biofuels or biogas initiatives should indicate if they are using bioenergy with carbon capture and storage (BECCS) in the comment column (column 10).</li> </ul>
C-FS4.5	Do any of your existing products and services enable clients to mitigate and/or adapt to the effects of climate change?	Revised question dependency	<ul style="list-style-type: none"> <li>• <b>Revised question dependency:</b> This question does not appear if you select “No” for all activities in column 2 “Does your organization undertake this activity?” of C-FS0.7.</li> </ul>
C-CO4.6	Describe your organization’s efforts to reduce methane emissions from your activities.	Modified guidance	<ul style="list-style-type: none"> <li>• <b>Modified guidance:</b> Guidance updated to request a company-specific description of efforts to reduce methane emissions, including a case study, or a company-specific description of why methane emissions are not relevant to your operations.</li> </ul>
C-EU4.6	Describe your organization’s efforts to reduce methane emissions from your activities.	Modified guidance	<ul style="list-style-type: none"> <li>• <b>Modified guidance:</b> Guidance updated to request a case study for at least one of the reported efforts to reduce methane emissions, or a company-specific description of why methane emissions are not relevant to your operations.</li> </ul>
C-OG4.6	Describe your organization’s efforts to reduce methane emissions from your activities.	Modified guidance	<ul style="list-style-type: none"> <li>• <b>Modified guidance:</b> Guidance updated to request a company-specific description of efforts to reduce methane emissions, including a case study, or a company-specific description of why methane emissions are not relevant to your operations.</li> </ul>
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.	Modified guidance	<ul style="list-style-type: none"> <li>• <b>Modified guidance:</b> Guidance updated to clarify the information requested on why LDAR or other methods are not used to find and fix methane emissions.</li> </ul>
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.	Modified guidance	<ul style="list-style-type: none"> <li>• <b>Modified guidance:</b> Guidance updated to clarify the information requested on why LDAR or other methods are not used to find and fix methane emissions.</li> </ul>
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.	Modified guidance	<ul style="list-style-type: none"> <li>• <b>Modified guidance:</b> Guidance updated to request that where flaring is not relevant to a company’s operations, they include examples and timelines in their explanation to illustrate why it is not relevant.</li> </ul>
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.	Modified guidance	<ul style="list-style-type: none"> <li>• <b>Modified guidance:</b> Guidance updated to request that where flaring is not relevant to a company’s operations, they include examples and timelines in their explanation to illustrate why it is not relevant.</li> </ul>
<b>C5 Emissions methodology</b>			
C5.1c	Have your organization’s base year emissions and past years’ emissions been recalculated as a result of any changes or errors reported in C5.1a and/or C5.1b?	Modified question	<ul style="list-style-type: none"> <li>• <b>New columns:</b> Column 2 “Scope(s) recalculated” added so companies can select the Scope(s) for which they have recalculated their base year, allowing data users to identify the specific datapoints that have been recalculated in C5.2. Column 4 “Past years’ recalculation” allows companies to indicate if they have recalculated their past years’ emissions.</li> </ul>

Question no.	2023 Question text	Revisions from 2022	Details and Rationale for revisions
C5.3	Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.	Minor change	<ul style="list-style-type: none"> <li>• <b>New drop-down option:</b> Drop-down option “The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard” added.</li> </ul>
<b>C6 Emissions data</b>			
C6.1	What were your organization’s gross global Scope 1 emissions in metric tons CO <sub>2</sub> e?	Modified question	<ul style="list-style-type: none"> <li>• <b>New rows:</b> Two new rows added so that companies can now restate Scope 1 emissions for up to 5 past reporting years.</li> <li>• <b>Modified guidance:</b> the note on biogas has been updated to clarify reporting requirements.</li> </ul>
C6.2	Describe your organization’s approach to reporting Scope 2 emissions.	Modified guidance	<ul style="list-style-type: none"> <li>• <b>Modified guidance:</b> Guidance on which countries/areas meet the market boundary criterion has been amended.</li> </ul>
C6.3	What were your organization’s gross global Scope 2 emissions in metric tons CO <sub>2</sub> e?	Modified question	<ul style="list-style-type: none"> <li>• <b>New rows:</b> Two new rows added so that companies can now restate Scope 2 emissions for up to 5 past reporting years.</li> </ul>
C6.4	Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?	Modified question	<ul style="list-style-type: none"> <li>• <b>Rewording:</b> Question text has been revised to also ask if any sources of Scope 3 emissions have been excluded from your disclosure, to give greater transparency to data users.</li> </ul>
C6.4a	Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure.	Modified question	<ul style="list-style-type: none"> <li>• <b>New columns:</b> New columns to request details of sources of emissions excluded from your disclosure for all three scopes. <ul style="list-style-type: none"> <li>○ “Scope(s) or Scope 3 category(ies)”</li> <li>○ “Relevance of Scope 3 emissions from this source”</li> <li>○ “Date of completion of acquisition of merger”</li> <li>○ “Estimated percentage of total Scope 3 emissions this excluded source represents”</li> </ul> </li> <li>• <b>Revised column presentation:</b> Addition of column dependencies for columns 3 to 10.</li> <li>• <b>Rewording:</b> Question text has been revised to request details of sources of Scope 3 emissions that have been excluded from your disclosure.</li> </ul>
C6.5	Account for your organization’s gross global Scope 3 emissions, disclosing and explaining any exclusions.	Modified guidance	<ul style="list-style-type: none"> <li>• <b>Modified guidance:</b> New point of guidance specifying that excluded scope 3 sources within a category should now be reported in C6.4a, and that companies should indicate the boundary they have used for each scope 3 category.</li> </ul>
C6.5a	Disclose or restate your Scope 3 emissions data for previous years.	Modified question	<ul style="list-style-type: none"> <li>• <b>New rows:</b> Two new rows have been added so that companies can now restate Scope 3 emissions for up to 5 past reporting years.</li> <li>• <b>Revised question dependency:</b> This question only appears if you select “1 year” or “2 years” or “3 years” or “4 years” or “5 years” in response to “Select the number of past reporting years you will be providing Scope 3 emissions data for” in C0.2.</li> </ul>
C6.7a	Provide the emissions from biogenic carbon relevant to your organization in metric tons CO <sub>2</sub> .	Modified guidance	<ul style="list-style-type: none"> <li>• <b>Modified guidance:</b> New point of guidance specifying that companies should not be using the draft GHG Protocol land sector and removals guidance for 2023 CDP reporting.</li> </ul>
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?	Modified guidance	<ul style="list-style-type: none"> <li>• <b>Modified guidance:</b> New point of guidance specifying that companies should not be using the draft GHG Protocol land sector and removals guidance for 2023 CDP reporting.</li> </ul>
C-AC6.8a/C-FB6.8a/C-PF6.8a	Account for biogenic carbon data pertaining to your direct operations and identify any exclusions.	Modified guidance	<ul style="list-style-type: none"> <li>• <b>Modified guidance:</b> New point of guidance specifying that companies should not be using the draft GHG Protocol land sector and removals guidance for 2023 CDP reporting.</li> </ul>
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?	Modified question	<ul style="list-style-type: none"> <li>• <b>New columns:</b> Datapoints from removed question C-AC6.9a/C-FB6.9a/C-PF6.9a have been merged into this question, to reduce reporting burden and improve clarity. <ul style="list-style-type: none"> <li>○ “Reporting emissions by”</li> <li>○ “Emissions (metric tons CO<sub>2</sub>e)”</li> <li>○ “Denominator: unit of production”</li> </ul> </li> </ul>



Question no.	2023 Question text	Revisions from 2022	Details and Rationale for revisions
			<ul style="list-style-type: none"> <li>○ "Change from last reporting year"</li> <li>○ "Explain why you do not calculate GHG emission for this commodity and your plans to do so in the future"</li> </ul>
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.	Removed question	<ul style="list-style-type: none"> <li>• This datapoint has been incorporated into C-AC6.9/C-FB6.9/C-PF6.9</li> </ul>
C6.10	Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO <sub>2</sub> e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.	Modified question	<ul style="list-style-type: none"> <li>• <b>New drop-down option:</b> Column 8 "Reason(s) for change" updated from an open text field to drop-down options, to better capture reasons for year-on-year changes in emissions intensities. This will improve the quality and comparability of data.</li> <li>• <b>New column:</b> Column 9 "Please explain" added so disclosers may expand on the selections made in column 8 "Reason(s) for change".</li> </ul>
C-OG6.13	Report your methane emissions as percentages of natural gas and hydrocarbon production or throughput.	Modified question	<ul style="list-style-type: none"> <li>• <b>Re wording:</b> Column 4 text has been revised to "Details of methodology" from "Comment" to request details of the methodology used to estimate methane emissions.</li> </ul>
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?	Modified guidance	<ul style="list-style-type: none"> <li>• <b>Modified guidance:</b> New point of guidance for column 7 "Please explain..." requesting companies indicate the proportions of the total metric reported in column 5 that fall under Scope 1 and 2 or Scope 3.</li> </ul>
<b>C7 Emissions breakdown</b>			
C7.2	Break down your total gross global Scope 1 emissions by country/area/region.	Minor change	<ul style="list-style-type: none"> <li>• <b>Re wording:</b> Question text, Column 1 header and guidance revised from "country/region" to "country/area/region".</li> </ul>
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 <sub>2</sub> e.	Modified guidance	<ul style="list-style-type: none"> <li>• <b>Modified guidance:</b> the note on biogas has been updated to clarify reporting requirements.</li> </ul>
C-AC7.4a/C-FB7.4a/C-PF7.4a	Select the form(s) in which you are reporting your agricultural/forestry emissions.	Modified guidance	<ul style="list-style-type: none"> <li>• <b>Modified guidance:</b> New point of guidance specifying that companies should not be using the draft GHG Protocol land sector and removals guidance for 2023 reporting.</li> </ul>
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.	Modified guidance	<ul style="list-style-type: none"> <li>• <b>Modified guidance:</b> New point of guidance specifying that companies should not be using the draft GHG Protocol land sector and removals guidance for 2023 reporting.</li> </ul>
C7.5	Break down your total gross global Scope 2 emissions by country/area/region.	Minor change	<ul style="list-style-type: none"> <li>• <b>Re wording:</b> Question text revised from "country/region" to "country/area/region".</li> </ul>
C7.7	Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?	New question	<ul style="list-style-type: none"> <li>• <b>New question:</b> Asks whether you include emissions data for subsidiaries in your CDP response. This leading question identifies companies which are reporting on behalf of their subsidiaries.</li> </ul>
C7.7a	Break down your gross Scope 1 and Scope 2 emissions by subsidiary.	New question	<ul style="list-style-type: none"> <li>• <b>New question:</b> Requests a breakdown of Scope 1 and 2 emissions by subsidiary. Reporting subsidiary-level emission figures will help investors and customers understand whether subsidiary emissions profiles differ to the parent company. For parent companies submitting a consolidated response to CDP, reporting emissions at the subsidiary level can enhance engagement opportunities, improve customer Scope 3 calculations, and provide useful data for making comparisons between subsidiaries.</li> </ul>
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.	Minor change	<ul style="list-style-type: none"> <li>• <b>Re wording:</b> Column 3 text has been changed to "Direction of change in emissions" from "Direction of change" to clarify the data requested in this column.</li> <li>• <b>Modified guidance:</b> Guidance updated to clarify when disclosers should select "No change".</li> </ul>
<b>C8 Energy</b>			
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"> <li>• <b>New column:</b> Column 8 "Comment" added so companies may provide the criteria used to classify biomass as sustainable.</li> </ul>

Question no.	2023 Question text	Revisions from 2022	Details and Rationale for revisions
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 guidance	<ul style="list-style-type: none"> <li>• <b>Modified guidance:</b> Guidance for column 7 “Comment” to clarify how to report bioenergy with carbon capture and storage (BECCS).</li> </ul>
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"> <li>• <b>New drop-down options:</b> <ul style="list-style-type: none"> <li>○ Column 2 “Sourcing method” has several drop-down options added and revised, to better differentiate impactful electricity procurement that drives the addition of new low-carbon or renewable electricity capacity to the grid. The Power Purchase Agreements sourcing method options have been split into physical and virtual, and the green tariff sourcing method is split into project-specific and retail supply contract options.</li> <li>○ Column 6 “Tracking instrument used” has the drop-down options “K-REGO” and “NZREC” added.</li> </ul> </li> <li>• <b>New column:</b> Column 8 “Are you able to report the commissioning or re-powering year of the energy generation facility?”.</li> <li>• <b>Revised question dependency:</b> This question only appears if you select “We are reporting a Scope 2, market-based figure” in response to C6.2 and select “Yes” in [electricity/heat/steam/cooling] rows. This question is not presented to RE100 members.</li> </ul>
C8.2g	Provide a breakdown by country/area of your non-fuel energy consumption in the reporting year.	Modified question	<ul style="list-style-type: none"> <li>• <b>Modified question:</b> <ul style="list-style-type: none"> <li>○ Column “Consumption of electricity (MWh)” has been separated into two columns “Consumption of purchased electricity (MWh)” (column 2) and “Consumption of self-generated electricity (MWh)” (column 3), to capture the breakdown of consumption of purchased and self-generated energy.</li> <li>○ Column “Consumption of heat, steam, and cooling (MWh)” has been separated into two columns “Consumption of purchased heat, steam, and cooling (MWh)” (column 5) and “Consumption of self-generated heat, steam, and cooling (MWh)” (column 6), to capture the breakdown of consumption of purchased and self-generated heat, steam, and cooling.</li> <li>○ RE100-only column 4 has been moved to be closer to the electricity columns for clarity.</li> <li>○ <b>Rewording:</b> Question text has been revised to “Provide a breakdown by country/area of your non-fuel energy consumption in the reporting year” for clarity.</li> </ul> </li> </ul>
C8.2h	Provide details of your organization’s renewable electricity purchases in the reporting year by country/area.	Modified question	<ul style="list-style-type: none"> <li>• <b>New columns:</b> <ul style="list-style-type: none"> <li>○ Column 7 “Are you able to report the commissioning or re-powering year of the energy generation facility?” has been added.</li> <li>○ Column 10 “Supply arrangement start year” has been added so that RE100 can identify whether supply arrangements are eligible for grandfathering under the 2022 RE100 technical criteria changes.</li> </ul> </li> <li>• <b>New drop-down options:</b> <ul style="list-style-type: none"> <li>○ Column 2 “Sourcing method” several drop-down options have been added and revised to better differentiate impactful electricity procurement, which drives the addition of new renewable energy capacity to the grid. The Power Purchase Agreements sourcing method has been split into physical and virtual, and the green tariff sourcing</li> </ul> </li> </ul>

Question no.	2023 Question text	Revisions from 2022	Details and Rationale for revisions
			<p>method has been split into project-specific and retail supply contract options.</p> <ul style="list-style-type: none"> <li>○ Column 5 “Tracking instrument used” several drop-down options added.</li> <li>○ Column 11 “Additional, voluntary label associated with purchased renewable energy” has several new drop-down options.</li> </ul> <ul style="list-style-type: none"> <li>● <b>Removed column:</b> Column “Total attribute instruments retained for consumption by your organization (MWh)” removed.</li> <li>● <b>Rewording:</b> <ul style="list-style-type: none"> <li>○ Question text revised from “country” to “country/area”.</li> <li>○ Column 6 text revised to “Country/area of origin (generation) of purchased renewable electricity” to clarify that self-generation should not be reported in this column.</li> <li>○ Column 11 text revised to “Additional, voluntary label associated with purchased renewable energy” from “Brand, label, or certification of the renewable electricity purchase”.</li> </ul> </li> </ul>
C8.2i	Provide details of your organization’s low-carbon heat, steam, and cooling purchase in the reporting year by country/area.	Modified question	<ul style="list-style-type: none"> <li>● <b>Revised column presentation:</b> Columns 1 “Sourcing method” and 2 “Country/area of consumption of low carbon heat, steam or cooling” have been reordered for clarity. When “None (no purchases of low-carbon heat, steam, or cooling)” columns 2 to 5 do not apply and so are not presented.</li> <li>● <b>Rewording:</b> Question text revised from “country” to “country/area”.</li> </ul>
C8.2j	Provide details of your organization’s renewable electricity generation by country/area in the reporting year.	Modified question	<ul style="list-style-type: none"> <li>● <b>New column:</b> Column 6 “Energy attribute certificates issued for this generation” added to replace the 5 removed columns.</li> <li>● <b>Removed columns:</b> 5 columns removed to improve clarity for responders, reduce reporting effort, and improve data quality. <ul style="list-style-type: none"> <li>○ “Renewable electricity directly consumed by your organization from this facility in the reporting year for which certificates were issued and retired”</li> <li>○ “Renewable electricity sold to the grid in the reporting year”</li> <li>○ “Certificates issued for the renewable electricity that was sold to the grid”</li> <li>○ “Certificates issued and retired for self-consumption”</li> <li>○ “Total self-generation counted towards RE100 target”</li> </ul> </li> <li>● <b>Rewording:</b> Question text revised from “country” to “country/area”.</li> </ul>
C8.2l	In the reporting year, has your organization faced barriers or challenges to sourcing renewable electricity?	Minor change	<ul style="list-style-type: none"> <li>○ <b>Rewording:</b> Column 2 text revised from “country-specific” to “country/area-specific”.</li> </ul>
C8.2m	Provide details of the country/area-specific challenges to sourcing renewable electricity faced by your organization in the reporting year.	Minor change	<ul style="list-style-type: none"> <li>○ <b>Rewording:</b> Question text revised from “country-specific” to “country/area-specific”.</li> </ul>
C-ST8.3	Disclose details on your organization’s consumption of feedstocks for steel production activities.	Minor change	<ul style="list-style-type: none"> <li>● <b>New drop-down options:</b> Column 1 “Feedstocks” drop-down option “Hydrogen” has been split into “Renewable hydrogen” and “Non-renewable hydrogen” options.</li> <li>● <b>Modified guidance:</b> Requested content for column 1 “Feedstocks” updated to clarify when to select renewable and non-renewable hydrogen options.</li> </ul>
C-EU8.4a	Disclose the following information about your transmission and distribution business.	Minor change	<ul style="list-style-type: none"> <li>○ <b>Rewording:</b> Column 1 heading revised from “Country/region” to “Country/area/region”.</li> </ul>
<b>C9 Additional metrics</b>			
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/areas, please explain this.	Minor change	<ul style="list-style-type: none"> <li>● <b>Rewording:</b> Question text revised from “countries” to “countries/areas”.</li> </ul>
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	Minor change	<ul style="list-style-type: none"> <li>● <b>Rewording:</b> Question text revised from “countries” to “countries/areas”.</li> </ul>

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	provide data due to legal restrictions on reporting reserves figures in certain countries/areas, please explain this.		
C-OG9.5a/C-CO9.5a	Break down, by fossil fuel expansion activity, your organization's CAPEX in the reporting year and CAPEX planned over the next 5 years.	New question	<ul style="list-style-type: none"> <li>• <b>New question:</b> Requests details of investment in exploration/expansion of new fossil fuel resources. Data users wish to understand whether organizations are investing in the exploration/expansion of new fossil fuel resources. Under the IEA NZE scenario, the key policy assumptions state that no new oil and gas field exploration should occur after 2021 and no new coal mines or coal mine extensions should be approved for development after 2021.</li> </ul>
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"> <li>• <b>New column:</b> Column 5 "Most recent year in which a new power plant using this source was approved for developed" has been added as under the IEA NZE scenario, one of the key policy assumptions is that no new unabated coal plants should be approved for development after 2021.</li> </ul>
C-CE9.6a	Provide details of your organization's investments in low-carbon R&D for cement production activities over the last three years.	Modified question	<ul style="list-style-type: none"> <li>• <b>New column:</b> Column 5 "Average % of total R&amp;D investment planned over the next 5 years" has been added to capture predicted trends in R&amp;D investment of specific technology areas over time.</li> <li>• <b>New drop-down options:</b> Column 1 "Technology area" has several drop-down options revised to reflect the IEA ETP Clean Technology Guide – this will ensure that the technologies most critical for each high impact sector's net-zero transition are represented in this question.</li> <li>• <b>Removed drop-down options:</b> Column 3 "Average % of total R&amp;D investment over the last 3 years" has changed from drop-down selection to numerical field.</li> <li>• <b>Rewording:</b> <ul style="list-style-type: none"> <li>○ Column 4 text has been revised to include unit currency as selected in C0.4.</li> <li>○ Column 6 has been revised to "Explain how your R&amp;D investment in this technology area is aligned with your climate commitments and/or climate transition plan" from "Comment" to understand how an organization's R&amp;D investments are aligned with its climate transition plan.</li> </ul> </li> </ul>
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.	Modified question	<ul style="list-style-type: none"> <li>• <b>New column:</b> Column 5 "Average % of total R&amp;D investment planned over the next 5 years" has been added to capture predicted trends in R&amp;D investment of specific technology areas over time.</li> <li>• <b>New drop-down options:</b> Column 1 "Technology area" has several drop-down options revised to reflect the IEA ETP Clean Technology Guide – this will ensure that the technologies most critical for each high impact sector's net-zero transition are represented in this question.</li> <li>• <b>Removed drop-down options:</b> Column 3 "Average % of total R&amp;D investment over the last 3 years" has changed from drop-down selection to numerical field.</li> <li>• <b>Rewording:</b> <ul style="list-style-type: none"> <li>○ Column 4 text has been revised to include unit currency as selected in C0.4.</li> <li>○ Column 6 has been revised to "Explain how your R&amp;D investment in this technology area is aligned with your climate commitments and/or climate transition plan" from "Comment" to understand how an organization's R&amp;D investments are aligned with its climate transition plan.</li> </ul> </li> </ul>
C-CH9.6a	Provide details of your organization's investments in low-carbon R&D for chemical production activities over the last three years.	Modified question	<ul style="list-style-type: none"> <li>• <b>New column:</b> Column 5 "Average % of total R&amp;D investment planned over the next 5 years" has been added to capture predicted trends in R&amp;D investment of specific technology areas over time.</li> </ul>

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			<ul style="list-style-type: none"> <li>• <b>New drop-down options:</b> Column 1 “Technology area” has several drop-down options revised to reflect the IEA ETP Clean Technology Guide – this will ensure that the technologies most critical for each high impact sector’s net-zero transition are represented in this question.</li> <li>• <b>Removed drop-down options:</b> Column 3 “Average % of total R&amp;D investment over the last 3 years” has changed from drop-down selection to numerical field.</li> <li>• <b>Rewording:</b> <ul style="list-style-type: none"> <li>○ Column 4 text has been revised to include unit currency as selected in C0.4.</li> <li>○ Column 6 has been revised to “Explain how your R&amp;D investment in this technology area is aligned with your climate commitments and/or climate transition plan” from “Comment” to understand how an organization’s R&amp;D investments are aligned with its climate transition plan.</li> </ul> </li> </ul>
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.	Modified question	<ul style="list-style-type: none"> <li>• <b>New column:</b> Column 5 “Average % of total R&amp;D investment planned over the next 5 years” has been added to capture predicted trends in R&amp;D investment of specific technology areas over time.</li> <li>• <b>New drop-down options:</b> Column 1 “Technology area” has several drop-down options revised to reflect the IEA ETP Clean Technology Guide – this will ensure that the technologies most critical for each high impact sector’s net-zero transition are represented in this question.</li> <li>• <b>Removed drop-down options:</b> Column 3 “Average % of total R&amp;D investment over the last 3 years” has changed from drop-down selection to numerical field.</li> <li>• <b>Rewording:</b> <ul style="list-style-type: none"> <li>○ Column 4 text has been revised to include unit currency as selected in C0.4.</li> <li>○ Column 6 has been revised to “Explain how your R&amp;D investment in this technology area is aligned with your climate commitments and/or climate transition plan” from “Comment” to understand how an organization’s R&amp;D investments are aligned with its climate transition plan.</li> </ul> </li> </ul>
C-CO9.6a/C-EU9.6a/C-OG9.6a	Provide details of your organization’s investments in low-carbon R&D for your sector activities over the last three years.	Modified question	<ul style="list-style-type: none"> <li>• <b>New column:</b> Column 5 “Average % of total R&amp;D investment planned over the next 5 years” has been added to capture predicted trends in R&amp;D investment of specific technology areas over time.</li> <li>• <b>New drop-down options:</b> Column 1 “Technology area” has several drop-down options revised to reflect the IEA ETP Clean Technology Guide – this will ensure that the technologies most critical for each high impact sector’s net-zero transition are represented in this question.</li> <li>• <b>Removed drop-down options:</b> Column 3 “Average % of total R&amp;D investment over the last 3 years” has changed from drop-down selection to numerical field.</li> <li>• <b>Rewording:</b> <ul style="list-style-type: none"> <li>○ Column 4 text has been revised to include unit currency as selected in C0.4.</li> <li>○ Column 6 has been revised to “Explain how your R&amp;D investment in this technology area is aligned with your climate commitments and/or climate transition plan” from “Comment” to understand how an organization’s R&amp;D investments are aligned with its climate transition plan.</li> </ul> </li> </ul>

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C-MM9.6a	Provide details of your organization's investments in low-carbon R&D for metals and mining production activities over the last three years.	Modified question	<ul style="list-style-type: none"> <li>• <b>New column:</b> Column 5 "Average % of total R&amp;D investment planned over the next 5 years" has been added to capture predicted trends in R&amp;D investment of specific technology areas over time.</li> <li>• <b>New drop-down options:</b> Column 1 "Technology area" has several drop-down options revised to reflect the IEA ETP Clean Technology Guide – this will ensure that the technologies most critical for each high impact sector's net-zero transition are represented in this question.</li> <li>• <b>Removed drop-down options:</b> Column 3 "Average % of total R&amp;D investment over the last 3 years" has changed from drop-down selection to numerical field.</li> <li>• <b>Rewording:</b> <ul style="list-style-type: none"> <li>○ Column 4 text has been revised to include unit currency as selected in C0.4.</li> <li>○ Column 68 has been revised to "Explain how your R&amp;D investment in this technology area is aligned with your climate commitments and/or climate transition plan" from "Comment" to understand how an organization's R&amp;D investments are aligned with its climate transition plan.</li> </ul> </li> </ul>
C-ST9.6a	Provide details of your organization's investments in low-carbon R&D for steel production activities over the last three years.	Modified question	<ul style="list-style-type: none"> <li>• <b>New column:</b> Column 5 "Average % of total R&amp;D investment planned over the next 5 years" has been added to capture predicted trends in R&amp;D investment of specific technology areas over time.</li> <li>• <b>New drop-down options:</b> Column 1 "Technology area" has several drop-down options revised to reflect the IEA ETP Clean Technology Guide – this will ensure that the technologies most critical for each high impact sector's net-zero transition are represented in this question.</li> <li>• <b>Removed drop-down options:</b> Column 3 "Average % of total R&amp;D investment over the last 3 years" has changed from drop-down selection to numerical field.</li> <li>• <b>Rewording:</b> <ul style="list-style-type: none"> <li>○ Column 4 text has been revised to include unit currency as selected in C0.4.</li> <li>○ Column 6 has been revised to "Explain how your R&amp;D investment in this technology area is aligned with your climate commitments and/or climate transition plan" from "Comment" to understand how an organization's R&amp;D investments are aligned with its climate transition plan.</li> </ul> </li> </ul>
C-TO9.6a/C-TS9.6a	Provide details of your organization's investments in low-carbon R&D for transport-related activities cover the last three years.	Modified question	<ul style="list-style-type: none"> <li>• <b>New column:</b> Column 6 "Average % of total R&amp;D investment planned over the next 5 years" has been added to capture predicted trends in R&amp;D investment of specific technology areas over time.</li> <li>• <b>New drop-down options:</b> Column 2 "Technology area" has several drop-down options revised to reflect the IEA ETP Clean Technology Guide – this will ensure that the technologies most critical for each high impact sector's net-zero transition are represented in this question.</li> <li>• <b>Removed drop-down options:</b> Column 4 "Average % of total R&amp;D investment over the last 3 years" has changed from drop-down selection to numerical field.</li> <li>• <b>Rewording:</b> <ul style="list-style-type: none"> <li>○ Column 5 text has been revised to include unit currency as selected in C0.4.</li> <li>○ Column 7 has been revised to "Explain how your R&amp;D investment in this technology area is aligned with your climate commitments and/or climate transition plan" from "Comment" to understand how an</li> </ul> </li> </ul>

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			organization's R&D investments are aligned with its climate transition plan.
C-OG9.8a	Provide, in metric tons CO <sub>2</sub> , gross masses of CO <sub>2</sub> transferred in and out of the reporting organization (as defined by the consolidation basis).	Modified question	<ul style="list-style-type: none"> <li>• <b>New column:</b> Column 3 "Type(s) of CO<sub>2</sub> transfer" has been added to help data users understand why CO<sub>2</sub> is being transferred in and out of a company's reporting boundary and where the CO<sub>2</sub> has come from or is going to. This will help connect the dots between companies involved in the 'capture' part of CCS, and oil and gas companies involved in the 'storage' part.</li> </ul>
C-OG9.8b	Provide gross masses of CO <sub>2</sub> injected and stored for the purposes of CCS during the reporting year according to the injection and storage pathway.	Modified question	<ul style="list-style-type: none"> <li>• <b>New columns:</b> Three new columns will capture information on the accounting of CO<sub>2</sub> leakage during injection and storage, and the processes used for monitoring long-term storage, all of which demonstrate the quality and effectiveness of the storage. <ul style="list-style-type: none"> <li>○ Column 4 "CO<sub>2</sub> leakage in the reporting year during injection" has been added.</li> <li>○ Column 7 "Ongoing leakage" has been added.</li> <li>○ Column 8 "Describe your process for monitoring leakage and any long-term storage of CO<sub>2</sub>" has been added.</li> </ul> </li> <li>• <b>New drop-down options:</b> Column 1 "Injection and storage pathway" has several drop-down options added to better capture the range of injection and storage activities that an oil and gas company may be involved in.</li> <li>• <b>Rewording:</b> <ul style="list-style-type: none"> <li>○ Column 2 text has been revised to include the reporting year.</li> <li>○ Column 3 text has been revised to "&gt;10,000 year storage"</li> </ul> </li> </ul>
<b>C10 Verification</b>			
C10.1	Indicate the verification/assurance status that applies to your reported emissions.	New question for minimum version only	<ul style="list-style-type: none"> <li>• <b>New question for minimum version only:</b> Requests the verification/assurance status that applies to Scope 1, Scope 2, and Scope 3 emissions. CDP supports verification and assurance as good practice in environmental reporting. This question gives data users further confidence in the accuracy of the data reported.</li> </ul>
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"> <li>• <b>New drop-down option:</b> Column 6 "Relevant standard" has new drop-down option "Dutch Standard 3000A".</li> <li>• <b>Modified guidance:</b> Column 7 has new guidance on reporting the verification of emissions that have been subject to multiple verification/assurance processes, and that the total of the figures entered in this column across all rows should not exceed 100%.</li> </ul>
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"> <li>• <b>New drop-down option:</b> Column 6 "Relevant standard" has new drop-down option "Dutch Standard 3000A".</li> </ul>
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"> <li>• <b>New drop-down option:</b> Column 6 "Relevant standard" has new drop-down option "Dutch Standard 3000A".</li> <li>• <b>Modified guidance:</b> Guidance for column 8 "Proportion of reported emissions verified (%)" updated to clarify how to calculate this figure. New note for financial services companies clarifying the information requested in this question.</li> </ul>
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?	Modified guidance for financial services companies	<ul style="list-style-type: none"> <li>• <b>Modified guidance:</b> Note added for financial services companies clarifying the information requested in this question.</li> </ul>
C10.2a	Which data points within your CDP disclosure have been verified, and which verification standards were used?	Minor change	<ul style="list-style-type: none"> <li>• <b>New drop-down options:</b> Column 2 "Data verified" has several new drop-down options, to improve data quality for data users.</li> <li>• <b>Modified guidance:</b> Note added for financial services companies clarifying the types of verified data that should be reported in this question.</li> </ul>
<b>C11 Carbon pricing</b>			
C11.1a	Select the carbon pricing regulation(s) which impacts your operations.	Minor change	<ul style="list-style-type: none"> <li>• <b>New drop-down options:</b> New drop-down options for new carbon pricing regulations.</li> </ul>

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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"> <li>• <b>New rows:</b> New rows added for new emission trading schemes.</li> </ul>
C11.1c	Complete the following table for each of the tax systems you are regulated by.	Minor change	<ul style="list-style-type: none"> <li>• <b>New rows:</b> New rows added for new tax systems.</li> </ul>
C11.2	Has your organization canceled any project-based carbon credits within the reporting year?	Modified question	<ul style="list-style-type: none"> <li>• <b>Rewording:</b> Question text has been revised to ask if your organization has cancelled any project-based carbon credits, to refocus the question on carbon credit cancellation.</li> </ul>
C11.2a	Provide details of the project-based carbon credits canceled by your organization in the reporting year.	Modified question	<ul style="list-style-type: none"> <li>• <b>Rewording:</b> <ul style="list-style-type: none"> <li>○ Question text has been revised to request details of cancelled project-based carbon credits, to refocus the question on carbon credit cancellation.</li> </ul> </li> <li>• <b>New columns:</b> 8 new columns have been added to request data on aspects of best practice standards as indicators of quality, and the vintage of credits at use. This information will allow data users to understand the quality of the carbon credits companies are using. <ul style="list-style-type: none"> <li>○ Column 2 "Type of mitigation activity" has been added.</li> <li>○ Column 6 "Are you able to report the vintage of the credits at cancellation?" has been added.</li> <li>○ Column 7 "Vintage of credits at cancellation" has been added.</li> <li>○ Column 10 "Method(s) the program uses to assess additionality for this project" has been added.</li> <li>○ Column 11 "Approach(es) by which the selected program requires this project to address reversal risk" has been added.</li> <li>○ Column 12 "Potential sources of leakage the selected program requires this project to have assessed" has been added.</li> <li>○ Column 13 "Provide details of the other issues the selected program requires projects to address" has been added.</li> <li>○ Column 14 "Comment" has been added to provide any additional context.</li> </ul> </li> <li>• <b>New drop-down options:</b> <ul style="list-style-type: none"> <li>○ Column 1 "Project type" has several drop-down options added.</li> <li>○ Column 9 "Credits verified to which standard" has several drop-down options added to update the standards used to verify credits.</li> </ul> </li> <li>• <b>Removed columns:</b> <ul style="list-style-type: none"> <li>○ Column "Number of Credits (metric tons CO<sub>2</sub>e)" has been removed.</li> <li>○ Column "Number of credits (metric tons CO<sub>2</sub>e – Risk adjusted volume" has been removed.</li> </ul> </li> <li>• <b>Rewording:</b> <ul style="list-style-type: none"> <li>○ Column 3 has been revised from "Project identification" to "Project description"</li> <li>○ Column 4 has been revised from "Credits cancelled" to "Credits canceled by your organization from this project in the reporting year (metric tons CO<sub>2</sub>e)" and changed from a Yes/No dropdown to a numerical field.</li> <li>○ Column 5 text has been revised to "Purpose of cancellation" form "Purpose, e.g. compliance", and dropdowns revised accordingly.</li> <li>○ Column 8 has been revised from "Credit origination or purchase" to "Were these credits issued to or purchased by your organization?" and dropdowns revised accordingly.</li> <li>○ Column 9 has been revised from "Verified to which standard" to "Credits issued by which carbon-crediting program"</li> </ul> </li> </ul>



Question no.	2023 Question text	Revisions from 2022	Details and Rationale for revisions
C11.3a	Provide details of how your organization uses an internal price on carbon.	Modified question	<ul style="list-style-type: none"> <li>• <b>New columns:</b> 5 new columns have been added to request further details of how your organization uses an internal price on carbon, including how the price is determined and how it is used in business decision-making processes. <ul style="list-style-type: none"> <li>○ Column 2 “How the price is determined” has been added.</li> <li>○ Column 6 “Pricing approach used – temporal variance” has been added.</li> <li>○ Column 7 “Indicate how you expect the price to change over time” has been added.</li> <li>○ Column 9 “Actual price(s) used – maximum” has been added to allow companies reporting a differentiated pricing approach to disclose the range of prices which are applied across their organization.</li> <li>○ Column 11 “Mandatory enforcement of this internal carbon price within this business decision making processes” has been added.</li> </ul> </li> <li>• <b>New drop-down options:</b> <ul style="list-style-type: none"> <li>○ Column 3 “Objective(s) for implementing this internal carbon price” has several drop-down options added.</li> <li>○ Column 4 “Scope(s) covered” has drop-down options added for “Scope 3 (upstream)” and “Scope 3 (downstream).”</li> <li>○ Column 5 “Pricing approach used – spatial variance” has been updated from a text field to drop-down options.</li> <li>○ Column 10 “Business decision-making processes this internal carbon price is applied to” has new drop-down options to replace the text field.</li> </ul> </li> <li>• <b>Removed drop-down option(s):</b> <ul style="list-style-type: none"> <li>○ Column 1 “Type of internal carbon price” the drop-down option “Offsets” has been removed.</li> <li>○ Column 3 “Objective(s) for implementing this internal carbon price” the dropdown “Supplier engagement” has been removed.</li> </ul> </li> <li>• <b>Rewording:</b> <ul style="list-style-type: none"> <li>○ Column 4 text has been changed to “Scope(s) covered” from “GHG Scope”.</li> <li>○ Column 5 text has been changed to “Pricing approach used-spatial variance” from “Variance of price(s) used”. Along with the new column 6 “Pricing approach used – temporal variance” this separates the pricing approaches into spatial and temporal variance.</li> <li>○ Column 8 “ Actual price(s) used (Currency /metric ton)” has been revised to “ Actual price(s) used – minimum (currency as specified in C0.4 per metric ton CO2e)” to allow companies reporting a differentiated pricing approach to disclose the range of prices which are applied across their organization.</li> <li>○ Column 10 “Application” has been revised to “Business decision-making processes this internal carbon price is applied to” and updated from a text field to a drop-down list. This will provide data users with important information on the breadth and depth of the application of the carbon price within the organization.</li> <li>○ Column 12 text has been changed to “Explain how this internal carbon price has contributed to the implementation of your organization’s climate commitments and/or climate transition plan” from “Impact and implication” to request that companies state how the use of an internal carbon price contributes to the achievement of their transition plan or climate strategy.</li> </ul> </li> </ul>
<b>C12 Engagement</b>			

Question no.	2023 Question text	Revisions from 2022	Details and Rationale for revisions
C12.1	Do you engage with your value chain on climate-related issues?	Modified guidance	<ul style="list-style-type: none"> <li>• <b>Modified guidance:</b> Note for financial services sector companies has been revised to clarify when option “Yes, other partners in the value chain” should be selected.</li> </ul>
C12.1a	Provide details of your climate-related supplier engagement strategy.	Minor change	<ul style="list-style-type: none"> <li>• <b>New drop-down options:</b> Column 2 “Details of engagement” has several new and revised drop-down options to improve data collection relating to climate transition plans.</li> </ul>
C12.1b	Give details of your climate-related engagement strategy with your customers.	Minor change	<ul style="list-style-type: none"> <li>• <b>New drop-down option:</b> Column 2 “Details of engagement” has one new drop-down option to improve data collection relating to climate transition plans.</li> </ul>
C-FS12.1b	Give details of your climate-related engagement strategy with your clients.	Minor change	<ul style="list-style-type: none"> <li>• <b>New drop-down option:</b> Column 2 “Details of engagement” has one new drop-down option “Engage with clients and potential clients, particularly those with the most GHG-intensive and GHG-emitting activities, on their decarbonization strategies and net-zero transition pathways”.</li> </ul>
C-FS12.1c	Give details of your climate-related engagement strategy with your investees.	Revised question dependency	<ul style="list-style-type: none"> <li>• <b>Revised question dependency:</b> This question appears if you select “Yes” in C2 for rows “Investing (Asset manager)” and/or “Investing (Asset owner)” in response to C-FS0.7 and “Yes, our investees” in response to C12.1.</li> <li>• <b>Modified guidance:</b> New point of guidance to request a company-specific description in column 7 “Impact of engagement, including measures of success”.</li> </ul>
C12.1d	Give details of your climate-related engagement strategy with other partners in the value chain.	Modified guidance	<ul style="list-style-type: none"> <li>• <b>Modified guidance:</b> New point of guidance for financial services only, giving examples of financial system actors that could be considered in this question.</li> </ul>
C-FS12.2a	Provide details of your shareholder voting record on climate-related issues.	Minor change	<ul style="list-style-type: none"> <li>• <b>Rewording:</b> Column 2 revised to “How do you ensure your shareholder voting rights are exercised in line with your overall strategy or transition plan?”.</li> </ul>
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"> <li>• <b>New drop-down options:</b> Column 1 “External engagement activities that could directly or indirectly influence policy, law or regulation that may impact the climate” has new and revised drop-down options to focus on whether a company assesses if its activities could directly or indirectly influence policy, law, or regulation that may impact the climate.</li> <li>• <b>Revised column dependencies:</b> Columns 5 and 6 appear if “No, we have assessed and none of our activities could directly or indirectly influence policy, law, or regulation that may impact the climate” is selected in column 1 “External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the climate”.</li> <li>• <b>Rewording:</b> <ul style="list-style-type: none"> <li>○ Column 1 text has been changed to “External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the climate” from “Direct or indirect engagement that could influence policy, law, or regulation that may impact the climate”.</li> <li>○ Column 4 text has been changed to “Describe the process(es) your organization has in place to ensure that your external engagement activities are consistent with your climate commitments and/or climate transition plan” from “Describe the process(es) your organization has in place to ensure that your engagement activities are consistent with your overall climate change strategy”.</li> </ul> </li> </ul>
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"> <li>• <b>New columns:</b> Two new columns have been added to ask companies if they are actively engaging on legislation which will help achieve their climate transition plan. <ul style="list-style-type: none"> <li>○ Column 2 “Category of policy, law, or regulation that may impact the climate” has been added.</li> <li>○ Column 10 “Please explain whether this policy, law or regulation is central to the achievement of your climate transition plan and, if so, how” has been added.</li> </ul> </li> </ul>

Question no.	2023 Question text	Revisions from 2022	Details and Rationale for revisions
			<ul style="list-style-type: none"> <li>• <b>New drop-down options:</b> Column 3 “Focus of policy, law or regulation that may impact the climate” has new and revised drop-down options to improve data quality.</li> <li>• <b>Revised column presentation:</b> Column 3 “Focus area of policy, law, or regulation that may impact the climate” is no longer the first column, to improve question structure.</li> </ul>
C12.3b	Provide details of the trade associations your organization is a member of, or engages with, which are likely to take a position on any policy, law or regulation that may impact the climate.	Modified question	<ul style="list-style-type: none"> <li>• <b>New drop-down options:</b> Column 3 “Has your organization attempted to influence their position in the reporting year” has new and revised drop-down options.</li> <li>• <b>Rewording:</b> <ul style="list-style-type: none"> <li>○ Column 4 text has changed to “Describe how your organization’s position is consistent with or differs from the trade association’s position, and any actions taken to influence their position” from “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)”.</li> <li>○ Column 5 text has changed to “Funding figure your organization provided to this trade association in the reporting year, (currency as selected in C0.4)” and is no longer optional.</li> </ul> </li> </ul>
C12.3c	Provide details of the funding you provided to other organizations or individuals in the reporting year whose activities could influence policy, law, or regulation that may impact the climate.	Minor change	<ul style="list-style-type: none"> <li>• <b>New drop-down options:</b> Column 1 “Type of organization or individual” has two new drop-down options added. “Political committee” will be added as a type of organization to enable the reporting of funding to SuperPAC, 527 Groups for example in the US.</li> <li>• <b>Rewording:</b> <ul style="list-style-type: none"> <li>○ Question text has been revised to include individuals, to “Provide details of the funding you provided to other organizations or individuals in the reporting year whose activities could influence policy, law, or regulation that may impact the climate.”</li> <li>○ Columns 1 “Type of organization or individual”, 2 “State the organization or individual to which you provided funding”, and 3 “Funding figure your organization provided to this organization or individual in the reporting year” have been revised to include individuals along with organizations.</li> </ul> </li> </ul>
C12.5	Indicate the collaborative frameworks, initiatives and/or commitments related to environmental issues for which you are a signatory/member.	New question for all sectors except FS	<ul style="list-style-type: none"> <li>• <b>New question for all sectors except Financial services:</b> This question (2022 C-FS12.5) will be presented to all sectors, and asks about collaborative industry initiatives related to environmental issues. By becoming a signatory of environmental collaborative industry initiatives, organizations contribute to the development of environmental disclosure frameworks, metrics and commitments that will help their sector and the wider real economy meet the goals of the Paris Agreement.</li> </ul>
<b>C14 Portfolio Impact</b>			
C-FS14.0	For each portfolio activity, state the value of your financing and insurance of carbon-related assets in the reporting year.	Modified question	<ul style="list-style-type: none"> <li>• <b>New column:</b> Column 9 “Details of calculation” has been added to provide details about the calculation for carbon-related assets.</li> </ul>
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.	Minor change	<ul style="list-style-type: none"> <li>• <b>New drop-down option:</b> Column 2 “Portfolio metric” the drop-down option “Insurance associated emissions” has been added to allow for disclosure of insurance-associated emissions in line with updates to PCAF methodologies.</li> </ul>
C-FS14.1c	Disclose or restate your portfolio emissions for previous years.	New question	<ul style="list-style-type: none"> <li>• <b>New question:</b> This new question requests portfolio emissions data for previous reporting years. A prerequisite for a meaningful emissions data comparison is a consistent data set over time. This question enables companies to restate portfolio</li> </ul>

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			emissions data previously supplied to CDP, for example to ensure that their historical data reflects their current organizational boundary. It also enables first-time responders to provide portfolio emissions data for the five years prior to the reporting year.
C-FS14.2	Are you able to provide a breakdown of your organization's portfolio impact?	Minor change	<ul style="list-style-type: none"> <li>• <b>Rewording:</b> Column 1 "Portfolio breakdown" drop-down option revised from "Yes, by country/region" to "Yes, by country/area/region".</li> </ul>
C-FS14.2a	Break down your organization's portfolio impact by asset class.	Minor change	<ul style="list-style-type: none"> <li>• <b>New drop-down options:</b> Column 1 "Asset class" has several drop-down options added to allow for more granularity of asset classes for financial institutions using the Partnership for Carbon Accounting Financials (PCAF) methodology to determine their Scope 3 Category 15 emissions.</li> </ul>
C-FS14.2c	Break down your organization's portfolio impact by country/area/region.	Minor change	<ul style="list-style-type: none"> <li>• <b>Rewording:</b> Question text and Column 2 heading revised from "country/region" to "country/area/region".</li> </ul>
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"> <li>• <b>New column:</b> Column 3 "Briefly explain the actions you have taken to align your portfolio with a 1.5-degree world" has been added to request details of the actions taken.</li> </ul>
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"> <li>• <b>New drop-down option:</b> Column 1 "Assessment of alignment of clients/investees' strategies with a 1.5°C world" has a new drop-down added for companies to indicate if they do not have commercial/corporate/SME clients to report on in this question.</li> </ul>
<b>C15 Biodiversity</b>			
C15.3	Does your organization assess the impacts and dependencies of its value chain on biodiversity?	Modified question	<ul style="list-style-type: none"> <li>• <b>Rewording:</b> Question text has been revised to "Does your organization assess the impacts and dependencies of its value chain on biodiversity?" to address dependencies on biodiversity in addition to impacts.</li> <li>• <b>New row:</b> Row added to request details of impacts and dependencies on biodiversity separately.</li> <li>• <b>New columns:</b> Columns added to ask whether companies are assessing the dependency, as well as the impacts, of their value chain on biodiversity (in-line with IUCN guidelines), and the methods used. <ul style="list-style-type: none"> <li>○ Column 1 "Indicate whether your organization undertakes this type of assessment" has been added.</li> <li>○ Column 2 "Value change stage(s) covered" has been added.</li> <li>○ Column 4 "Tools and methods to assess impacts and/or dependencies on biodiversity" has been added.</li> </ul> </li> <li>• Column 5 "Please explain how the tools and methods are implemented and provide an indication of the associated outcome(s)" has been added.</li> </ul>
C15.4	Does your organization have activities located in or near to biodiversity-sensitive areas in the reporting year?	New question	<ul style="list-style-type: none"> <li>• <b>New question:</b> This new question asks whether your organization has activities in or near biodiversity sensitive areas. Awareness of the proximity of your organization's activities to biodiversity-sensitive areas demonstrates an understanding of the relationship between the two.</li> </ul>
C15.4a	Provide details of your organization's activities in the reporting year located in or near to biodiversity-sensitive areas.	New question	<ul style="list-style-type: none"> <li>• <b>New question:</b> This new question requests details of activities in or near biodiversity sensitive areas. Awareness of the proximity of your organization's activities to biodiversity-sensitive areas demonstrates an understanding of the relationship between the two. This awareness allows companies to mitigate potential negative effects of their activities on biodiversity-sensitive areas</li> </ul>
<b>SC Supply Chain</b>			
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"> <li>• <b>New columns:</b> Two new columns have been added for Scope 2 methodology and Scope 3 categories to improve data quality. <ul style="list-style-type: none"> <li>○ Column 3 "Scope 2 accounting method" to allow disclosers to specify the scope 2 accounting method used.</li> </ul> </li> </ul>

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			<ul style="list-style-type: none"> <li>Column 4 "Scope 3 category(ies)" to allow allocation of specific scope 3 categories.</li> </ul>
SC4.1	Are you providing product level data for your organization's goods or services?	Additional guidance	<ul style="list-style-type: none"> <li><b>New additional information:</b> Added to inform disclosers of the CO<sub>2</sub> AI Product Ecosystem platform.</li> </ul>
<b>FW-FS Forests and Water Security (FS only)</b>			
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.	Modified question	<ul style="list-style-type: none"> <li><b>Rewording:</b> Column 1: text changed to "Position of individual or committee" from "Position of individual" and column 2 text changed to "Responsibilities for forests- and/or water-related issues" from "Please explain" for clarity.</li> <li><b>New drop-down options:</b> Column 2 "Position of individual(s) or committee(s)" has new drop-down options to align with modifications to C1.1a.</li> </ul>
FW-FS1.1b	Provide further details on the board's oversight of forests- and/or water-related issues.	Modified question	<ul style="list-style-type: none"> <li><b>New drop-down options:</b> Column 3 "Governance mechanisms into which this issue area(s) is integrated" has new and revised drop-down options to align with modifications to C1.1b.</li> </ul>
FW-FS1.2	Provide the highest management-level position(s) or committee(s) with responsibility for forests- and/or water-related issues.	Modified question	<ul style="list-style-type: none"> <li><b>New column:</b> Column 7 "Please explain" requests the rationale for why climate-related responsibilities are assigned to the selected position/committee, and the processes by which the position/committee is informed of and monitor climate-related issues.</li> <li><b>New drop-down options:</b> <ul style="list-style-type: none"> <li>Column 1 "Name of the position(s) and/or committee(s)" has several drop-down options added.</li> <li>Column 3 "Forests- and/or water-related responsibilities of this position" has several drop-down options added.</li> </ul> </li> <li><b>Rewording.</b> <ul style="list-style-type: none"> <li>Column 1 revised from "Name of the position(s) and/or committee(s)" to "Position or committee" for clarity.</li> <li>Column 3: Rewording of column to "Forests- and/or water-related responsibilities of this position" from "Responsibility" for clarity.</li> <li>Column 4: Revised from "Coverage of responsibility" to "Coverage of responsibilities".</li> <li>Column 6: Rewording of column to "Frequency of reporting to the board on climate-related issues via this reporting line" from "Frequency of reporting to the board on climate-related issues" for clarity.</li> </ul> </li> </ul>
FW-FS2.1a	Describe how you assess your portfolio's exposure to forests- and/or water-related risks and opportunities.	Modified question	<ul style="list-style-type: none"> <li><b>New columns:</b> Three new columns have been added to disclose the proportion of clients/investees exposed to substantive risk. <ul style="list-style-type: none"> <li>Column 7 "% of clients/investees (by number) exposed to substantive risk"</li> <li>Column 8 "% of clients/investees (by portfolio exposure) exposed to substantive risk" has been added.</li> </ul> </li> <li><b>Rewording:</b> Column 1 revised from "Portfolio" to "Portfolio exposure".</li> <li><b>Revised row presentation:</b> This question has been modified from an add-row to a fixed-row table to improve the question format.</li> </ul>
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.	Modified question	<ul style="list-style-type: none"> <li><b>New column:</b> Column 1 "Portfolio and issue area the information relates to" has been added to align with the format of the leading question FW-FS2.2.</li> <li><b>Revised row presentation:</b> This question has been modified from an add-row to a fixed-row table to improve the question format.</li> </ul>
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.	Minor change	<ul style="list-style-type: none"> <li><b>New drop-down option:</b> Column 5 "Primary risk driver" has several new drop-down options to align with CDP water security and forests questionnaires.</li> </ul>

Question no.	2023 Question text	Revisions from 2022	Details and Rationale for revisions
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?	Modified guidance	<ul style="list-style-type: none"> <li>• <b>Modified guidance:</b> A new point of guidance has been added for Column 4 "Explain why your organization has not identified any substantive opportunities for this issue area" to request company-specific reasons for not identifying such opportunities.</li> </ul>
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?	Minor change	<ul style="list-style-type: none"> <li>• <b>New drop-down option:</b> Column 5 "Primary opportunity driver" has the drop-down option "Development and/or expansion of financing products and solutions supporting landscape and jurisdictional approaches".</li> </ul>
FW-FS3.3	Has your organization set targets for deforestation free and/or water secure lending, investing and/or insuring?	New question	<ul style="list-style-type: none"> <li>• <b>New question:</b> This new question asks if you have any targets for deforestation free and/or water secure lending, investing, or insuring. This will enable companies to report targets related to forests and/or water security.</li> </ul>
FW-FS3.3a	Provide details of your targets for deforestation free and/or water secure lending, investing and/or insuring.	New question	<ul style="list-style-type: none"> <li>• <b>New question:</b> This new question asks for details of targets for deforestation free and/or water secure lending, investing, or insuring. This will enable companies to report targets related to forests and/or water security.</li> </ul>
FW-FS3.4a	Provide details of your existing products and services that enable clients to mitigate deforestation and/or water insecurity.	Minor change	<ul style="list-style-type: none"> <li>• <b>New drop-down option:</b> Column 5 "Type of activity financed, invested in or insured" has the drop-down option "Landscape and/or jurisdictional approaches".</li> </ul>
FW-FS3.5a	Provide details of the policies which include forests- and/or water-related requirements that clients/investees need to meet.	Modified question	<ul style="list-style-type: none"> <li>• <b>New column:</b> Column 12 "Commodities with critical impact on water security covered by the policy" has been added request which commodities with a critical impact on water security are covered by the policy.</li> <li>• <b>Rewording:</b> Column 7 text has been revised to "Requirements for clients/investee" from "Criteria required of clients/investees" for clarity.</li> </ul>
FW-FS4.1a	Give details of your forests- and/or water-related engagement strategy with your clients.	Minor change	<ul style="list-style-type: none"> <li>• <b>New drop-down options:</b> Column 4 "Details of engagement" has several drop-down options added to align with CDP water security and forests questionnaires.</li> </ul>
FW-FS4.1b	Give details of your forests- and/or water-related engagement strategy with your investees.	Minor change	<ul style="list-style-type: none"> <li>• <b>New drop-down options:</b> Column 3 "Details of engagement" has several new drop-down options to align with CDP water security and forests questionnaires.</li> </ul>
FW-FS4.2	Does your organization exercise its voting rights as a shareholder on forests- and/or water-related issues?	Minor change	<ul style="list-style-type: none"> <li>• <b>New drop-down option:</b> Column 3 "Issues supported in shareholder resolutions" has new drop-down option "Elimination of hazardous chemicals" to align with the CDP water security questionnaire.</li> </ul>
FW-FS4.3	Does your organization provide financing and/or insurance to smallholders in the agricultural commodity supply chain?	Minor change	<ul style="list-style-type: none"> <li>• <b>New drop-down options:</b> Column 2 "Commodity" has several new drop-down options to align with CDP water security and forests questionnaires.</li> </ul>
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?	Modified question	<ul style="list-style-type: none"> <li>• <b>New drop-down options:</b> Column 2 "Engagement in activities that could directly or indirectly influence policy, law, or regulation that may impact this issue area" has new drop-down options added to focus on whether organizations assess if their activities could directly or indirectly influence policy, law or regulation that may impact forests and/or water security.</li> <li>• <b>Revised column presentation:</b> Columns 3 and 4 appear if 'No, we have assessed our activities, and none could either directly or indirectly influence policy, law, or regulation that may impact this issue area' is selected in C2.</li> <li>• <b>Rewording:</b> Column 2 text has been changed to "External engagement in activities that could directly or indirectly influence policy, law, or regulation that may impact this issue area" from "Direct or indirect engagement that could influence policy, law, or regulation that may impact this issue area".</li> </ul>
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?	Minor change	<ul style="list-style-type: none"> <li>• <b>New drop-down options:</b> Column 2 "Focus of policy, law or regulation that may impact forests and/or water security" has two new drop-down options; "Hazardous substances control" and "Taxonomies".</li> <li>• <b>Rewording:</b> Column 5 revised from "Country/region" to "Country/area/region", and column 9 revised from "Have you evaluated whether your organization's engagement is aligned with the Sustainable Development Goals?" to "Have you evaluated whether your engagement on this policy, law, or regulation is aligned with the Sustainable Development Goals?" for clarity.</li> </ul>

Question no.	2023 Question text	Revisions from 2022	Details and Rationale for revisions
FW-FS5.2b	<i>How much of the finance/insurance disclosed is extended to clients/investees that meet your policy expectations on how to manage their impact on forests?</i>	Removed question	<ul style="list-style-type: none"> <li>• Data points from this question are now requested in question FW-FS5.3.</li> </ul>
FW-FS5.3	Indicate whether you measure the percentage of clients/investees compliant with your forests- and/or water-related requirements stated in question FW-FS3.5, and provide details.	New question	<ul style="list-style-type: none"> <li>• <b>New question:</b> This new question asks for data on compliance with forests- and/or water-related requirements, and will allow data users to understand how financial services companies enforce compliance with their policies and their forests- and/or water-related requirements..</li> </ul>
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).	Modified question	<ul style="list-style-type: none"> <li>• <b>New column:</b> Column 1 "Focus of the publication" has been added to separate data based on theme, and facilitate scoring.</li> </ul>
<b>Glossary</b>			
Updated definitions	<i>"Substantive impact on the business"</i>		

### 3. 2023 map

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

Module no.	Module	Section	2023 question no.	2023 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 and indicate whether you will be providing emissions data for past reporting years.	C6.5a, C-FS14.1c	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



Module no.	Module	Section	2023 question no.	2023 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
C0	Introduction	Business activities emissions relevancy	C-AC0.6a/C-FB0.6a/C-PF0.6a	Why are agricultural/forestry activities not relevant to your current CDP climate change disclosure?	C-AC0.6/C-FB0.6/C-PF0.6	AC, FB, PF	No	No
C0	Introduction	Business activities emissions relevancy	C-AC0.6b/C-FB0.6b/C-PF0.6b	Why are emissions from agricultural/forestry activities undertaken on your own land not relevant to your current CDP climate change disclosure?	C-AC0.6/C-FB0.6/C-PF0.6	AC, FB, PF	No	No
C0	Introduction	Business activities emissions relevancy	C-AC0.6c/C-FB0.6c/C-PF0.6c	Why are processing/manufacturing activities not relevant to your current CDP climate change disclosure?	C-AC0.6/C-FB0.6/C-PF0.6	AC, FB, PF	No	No
C0	Introduction	Business activities emissions relevancy	C-AC0.6d/C-FB0.6d/C-PF0.6d	Why are emissions from processing/manufacturing activities within your direct operations not relevant to your current CDP climate change disclosure?	C-AC0.6/C-FB0.6/C-PF0.6	AC, FB, PF	No	No
C0	Introduction	Business activities emissions relevancy	C-AC0.6e/C-FB0.6e/C-PF0.6e	Why are distribution activities not relevant to your current CDP climate change disclosure?	C-AC0.6/C-FB0.6/C-PF0.6	AC, FB, PF	No	No
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

Module no.	Module	Section	2023 question no.	2023 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
C0	Introduction	Organizational activities: Electric utilities	C-EU0.7	Which part of the electric utilities value chain does your organization operate in? Select all that apply.	C-EU4.6	EU	No	No
C0	Introduction	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	Yes
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

Module no.	Module	Section	2023 question no.	2023 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
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
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
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

Module no.	Module	Section	2023 question no.	2023 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
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 climate 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
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

Module no.	Module	Section	2023 question no.	2023 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
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 climate transition?	C3.1; C3.5a; C3.5b; C3.5c	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 climate transition.	C3.5	All	No	No
C3	Business strategy	Business strategy	C3.5b	Quantify the percentage share of your spending/revenue that was associated with eligible and aligned activities under the sustainable finance taxonomy in the reporting year.	C3.5	All	No	No
C3	Business strategy	Business strategy	C3.5c	Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.	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	Business strategy: Financial services	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-FS3.8	FS	No	No

Module no.	Module	Section	2023 question no.	2023 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 <sub>2</sub> e savings.	C4.3	All	No	No

Module no.	Module	Section	2023 question no.	2023 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 adaptation benefit?	C-AC0.6/C-FB0.6/C-PF0.6; C-AC4.4a/C-FB4.4a/C-PF4.4a; C-AC13.1/ C-FB13.1/C-PF13.1	AC, FB, PF	No	No
C4	Targets and performance	Land management practices	C-AC4.4a/C-FB4.4a/C-PF4.4a	Specify the agricultural or forest management practice(s) implemented on your own land with climate change mitigation and/or adaptation benefits and provide a corresponding emissions figure, if known.	C-AC4.4/C-FB4.4/C-PF4.4	AC, FB, PF	No	No
C4	Targets and performance	Low-carbon products	C4.5	Do you classify any of your existing goods and/or services as low-carbon products?	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	2023 question no.	2023 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;	All	Yes	No



Module no.	Module	Section	2023 question no.	2023 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; C5.1c	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 and past years' emissions been recalculated as result of any changes or errors reported in C5.1a and/or C5.1b?	C5.1a; 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 <sub>2</sub> 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 <sub>2</sub> 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, Scope 2 or Scope 3 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, Scope 2, or Scope 3 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	2023 question no.	2023 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 <sub>2</sub> .	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	Emissions intensities	C6.10	Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO <sub>2</sub> e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.		All	Yes	No
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

Module no.	Module	Section	2023 question no.	2023 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
C6	Emissions data	Emissions intensities: Oil and gas	C-OG6.12	Provide the intensity figures for Scope 1 emissions (metric tons CO <sub>2</sub> 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/area/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
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

Module no.	Module	Section	2023 question no.	2023 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
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 <sub>2</sub> 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/area/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
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

Module no.	Module	Section	2023 question no.	2023 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
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 <sub>2</sub> e.		CE, CH, CO, EU, MM, OG, ST, TO, TS	No	No
C7	Emissions breakdown	Emissions breakdown by subsidiary	C7.7	Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?	C7.7a	All	No	No
C7	Emissions breakdown	Emissions breakdown by subsidiary	C7.7a	Break down your gross Scope 1 and Scope 2 emissions by subsidiary.	C7.7	All	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

Module no.	Module	Section	2023 question no.	2023 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
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
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; C8.2e; 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

Module no.	Module	Section	2023 question no.	2023 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
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
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; C8.2	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 by country/area of your non-fuel energy consumption in the reporting year.		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/area.	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/area.		All	No	No
C8	Energy	Energy-related activities	C8.2j	Provide details of your organization's renewable electricity generation by country/area in the reporting year.		All	No	No

Module no.	Module	Section	2023 question no.	2023 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
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
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	Provide details of the country/area-specific challenges to sourcing renewable electricity faced by your organization 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



Module no.	Module	Section	2023 question no.	2023 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
C9	Additional metrics	Other climate-related metrics	C9.1	Provide any additional climate-related metrics relevant to your business.		All	No	Yes
C9	Additional metrics	Coal reserves and production	C-CO9.2a	Disclose coal reserves and production by coal type attributable to your organization in the reporting year.		CO	No	No
C9	Additional metrics	Oil and gas production	C-OG9.2a	Disclose your net liquid and gas hydrocarbon production (total of subsidiaries and equity-accounted entities).	C-OG0.7	OG	No	No
C9	Additional metrics	Coal resources	C-CO9.2b	Disclose coal resources by coal type attributable to your organization in the reporting year.		CO	No	No
C9	Additional metrics	Oil and gas reserves methodology	C-OG9.2b	Explain which listing requirements or other methodologies you use to report reserves data. If your organization cannot provide data due to legal restrictions on reporting reserves figures in certain countries/areas, 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

Module no.	Module	Section	2023 question no.	2023 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
C9	Additional metrics	Coal production by mine type	C-CO9.3b	Break down the coal production attributed to your organization in the reporting year by mine type.		CO	No	No
C9	Additional metrics	Metals production metrics	C-MM9.3b	Provide details on the commodities relevant to the metals production activities of your organization.	C-MM0.7	MM	No	No
C9	Additional metrics	Feedstocks used in refinery	C-OG9.3b	Disclose feedstocks processed in the reporting year in million barrels per year.	C-OG0.7	OG	No	No
C9	Additional metrics	Steel production breakdown	C-ST9.3b	Report your organization's steel-related production outputs and capacities by product.	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/areas, please explain this.		CO	No	No
C9	Additional metrics	CAPEX Breakdown	C-OG9.5a/C-CO9.5a	Break down, by fossil fuel expansion activity, your organization's CAPEX in the reporting year and CAPEX planned over the next 5 years.		OG, CO	No	No
C9	Additional metrics	CAPEX Breakdown	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 Breakdown	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

Module no.	Module	Section	2023 question no.	2023 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
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
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-	ST	No	No

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					RE9.6/C-ST9.6/C-TO9.6/C-TS9.6			
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-RE9.6/C-ST9.6/C-TO9.6/C-TS9.6	TO, TS	No	No
C9	Additional metrics	Breakeven price (US\$/BOE)	C-OG9.7	Disclose the breakeven price (US\$/BOE) required for cash neutrality during the reporting year, i.e. where cash flow from operations covers CAPEX and dividends paid / share buybacks.	C-OG0.7	OG	No	No
C9	Additional metrics	Transfers & sequestration of CO <sub>2</sub> emissions	C-OG9.8	Is your organization involved in the sequestration of CO <sub>2</sub> ?	C-OG0.7; C-OG9.8a; C-OG9.8b; C-OG9.8c	OG	No	No
C9	Additional metrics	Transfers & sequestration of CO <sub>2</sub> emissions	C-OG9.8a	Provide, in metric tons CO <sub>2</sub> , gross masses of CO <sub>2</sub> 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 <sub>2</sub> emissions	C-OG9.8b	Provide gross masses of CO <sub>2</sub> 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 <sub>2</sub> emissions	C-OG9.8c	Provide clarification on any other relevant information pertaining to your activities related to transfer and sequestration of CO <sub>2</sub> .	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

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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	Yes	No
C10	Verification	Verification	C10.1a	Provide further details of the verification/assurance undertaken for your Scope 1 emissions and attach the relevant statements.	C10.1	All	No	No
C10	Verification	Verification	C10.1b	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 canceled any project-based carbon credits within the reporting year?	C11.2a	All	No	No

Module no.	Module	Section	2023 question no.	2023 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
C11	Carbon pricing	Project-based carbon credits	C11.2a	Provide details of the project-based carbon credits canceled by your organization in the reporting year.	C11.2	All	No	No
C11	Carbon pricing	Internal price on carbon	C11.3	Does your organization use an internal price on carbon?	C11.3a	All	No	No
C11	Carbon pricing	Internal price on carbon	C11.3a	Provide details of how your organization uses an internal price on carbon.	C11.3	All	No	No
C12	Engagement	Value chain engagement	C12.1	Do you engage with your value chain on climate-related issues?	C12.1a; C12.1b; C-FS12.1b; 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 adaption benefits?	C-FS0.7; C-FS12.2a	AC, FB, PF	No	No

Module no.	Module	Section	2023 question no.	2023 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
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
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 is a member of, or engages with, which are likely to take a position on any policy, law or regulation that may impact the climate.	C12.3b	All	No	No
C12	Engagement	Public policy engagement	C12.3c	Provide details of the funding you provided to other organizations or individuals in the reporting year whose activities could influence policy, law, or regulation that may impact the climate.	C12.3	All	No	No
C12	Engagement	Communications	C12.4	Have you published information about your organization's response to climate change and GHG emissions		All	No	No

Module no.	Module	Section	2023 question no.	2023 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
				performance for this reporting year in places other than in your CDP response? If so, please attach the publication(s).				
C12	Engagement	Industry collaboration	C12.5 (2022 C-FS12.5)	Indicate the collaborative frameworks, initiatives and/or commitments related to environmental issues for which you are a signatory/member.		All	No	No
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	C-FS14.1c	Disclose or restate your portfolio emissions for previous years.	C0.2, C-FS14.1	FS	No	No



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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/area/region.	C-FS14.2	FS	No	No
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 impacts and dependencies of its value chain on biodiversity?		All	No	No
C15	Biodiversity	Biodiversity	C15.4	Does your organization have activities located in or near to biodiversity-sensitive areas in the reporting year?	C15.4a	All	No	No
C15	Biodiversity	Biodiversity	C15.4a	Provide details of your organization's activities in the reporting year located in or near to biodiversity-sensitive areas.	C15.4	All	No	No
C15	Biodiversity	Biodiversity	C15.5 (2022 C15.4)	What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?		All	No	No
C15	Biodiversity	Biodiversity	C15.6 (2022 C15.5)	Does your organization use biodiversity indicators to monitor performance across its activities?		All	No	No
C15	Biodiversity	Biodiversity	C15.7 (2022 C15.6)	Have you published information about your organization's response to biodiversity-related issues for this reporting		All	No	No

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				year in places other than in your CDP response? If so, please attach the publication(s).				
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
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

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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
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

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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
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 Target setting	FW-FS3.3	Has your organization set targets for deforestation free and/or water secure lending, investing and/or insuring?	C-FS0.7, FW-FS3.3a	FS	No	No
FW-FS	Forests & Water Security	FW-FS Target setting	FW-FS3.3a	Provide details of your targets for deforestation free and/or water secure lending, investing and/or insuring.	FW-FS3.3	FS	No	No

Module no.	Module	Section	2023 question no.	2023 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
FW-FS	Forests & Water Security	FW-FS Products and services	FW-FS3.4 (2022 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-FS3.4a (2022 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-FS3.5 (2022 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, FW-FS5.3	FS	No	No
FW-FS	Forests & Water Security	FW-FS Policy framework	FW-FS3.5a (2022 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-FS3.6 (2022 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
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

Module no.	Module	Section	2023 question no.	2023 question text	Linked questions	Applicable to sector(s)	Minimum version	TCFD
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-FS5.3	Indicate whether you measure the percentage of clients/investees compliant with your forests- and/or water-related requirements stated in question FW-FS3.5, and provide details.	C-FS0.7, FW-FS3.5	FS	No	No
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