

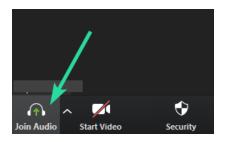
## **CDP Southeast Asia and Oceania Disclosure Workshops**

## 2023 Climate Change Disclosure Workshop

10<sup>th</sup> May 2023, 10:00-11:15 GMT+8

#### Please note:

- All attendees are muted upon entry
- Please ensure you have connected your device's audio
- ▼ Please raise questions in the Q&A box
- Slides and recording of this webinar will be shared with all registrants







- Overview of 2022 Climate Change Disclosure
- Question and Scoring Changes to 2023 Climate Change Questionnaire
- Key Information of 2023 Disclosure cycle
- Support for Companies
- Q & A



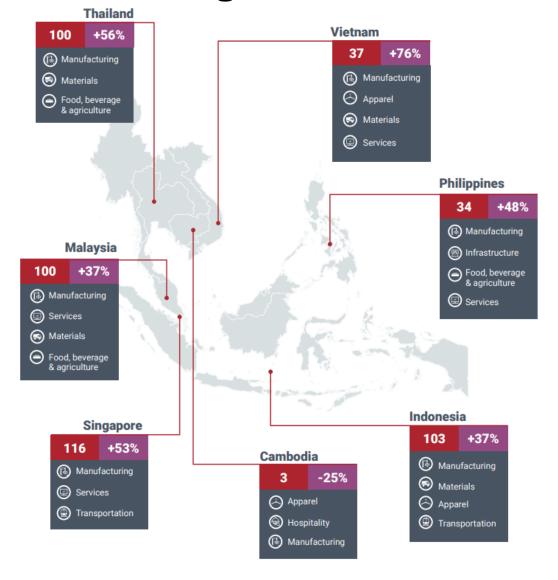
## Overview Of 2022 Climate Change Disclosure



Ms. Elizabeth Lo Senior Corporate Engagement officer, Southeast Asia

## Growing momentum of disclosures across most countries in the region





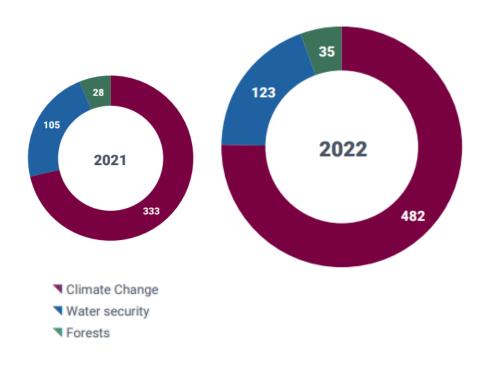


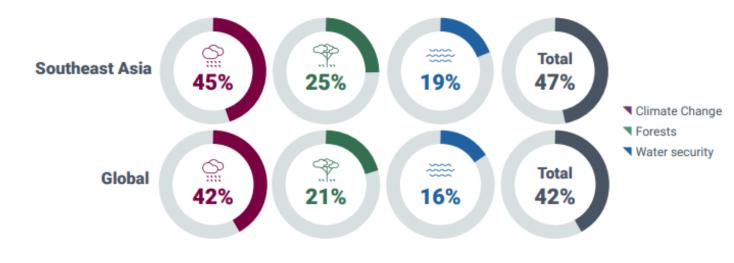
# Growing momentum for regulatory environmental disclosure with a focus on climate change in Southeast Asia.



However, Forest and Water-themed disclosures are lagging.









## More needs to be done on emissions reporting

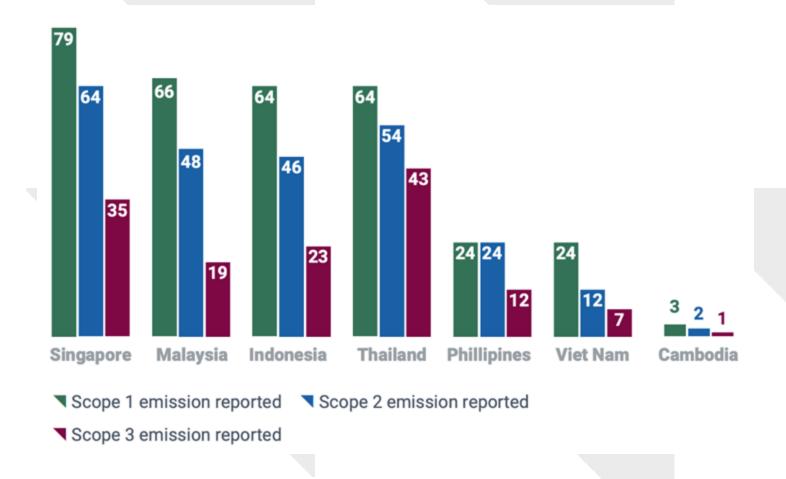


Scope 3 represents a large proportion of emissions but is severely lagging

**68%** reported Scope 1 emissions

**52%** reported Scope 2 emissions

29% reported at least one category of Scope 3 emissions

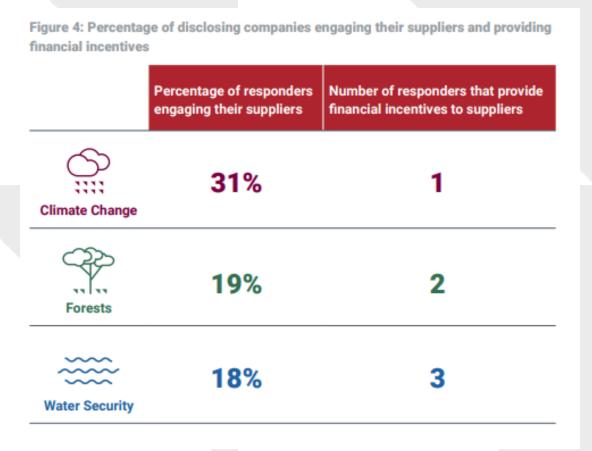




## Supply chain engagement still not regarded as a 'need to have' in Southeast Asia

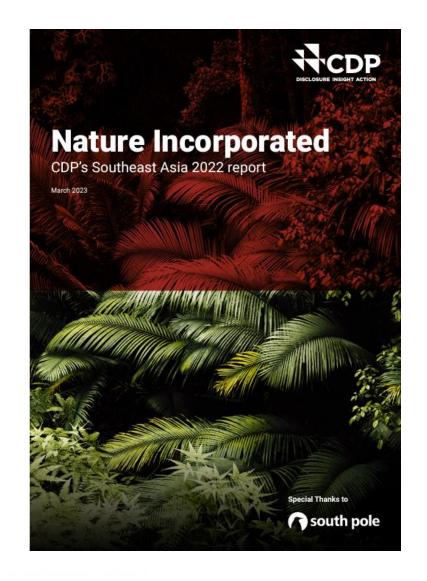


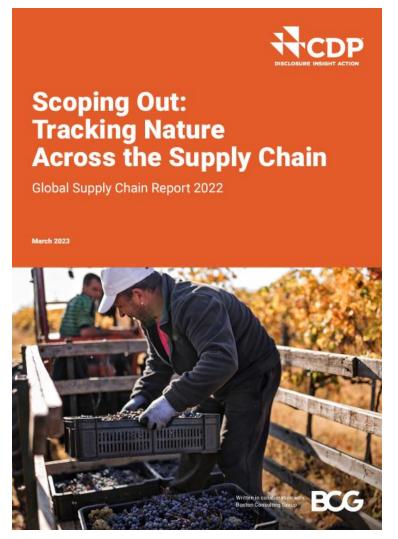
Environmental impacts of the supply chain remain significantly underestimated by Southeast Asian companies

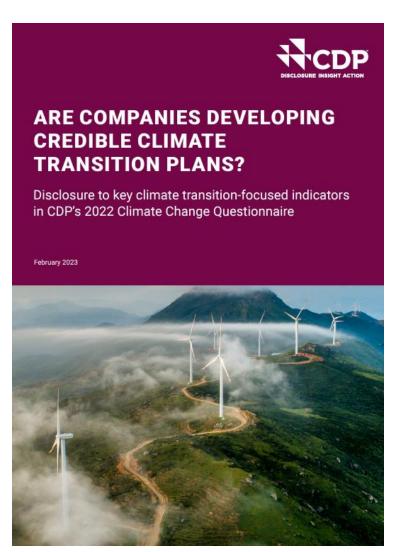


## **Further Insights**











# **Question And Scoring Changes to 2023 Climate Change Questionnaire**



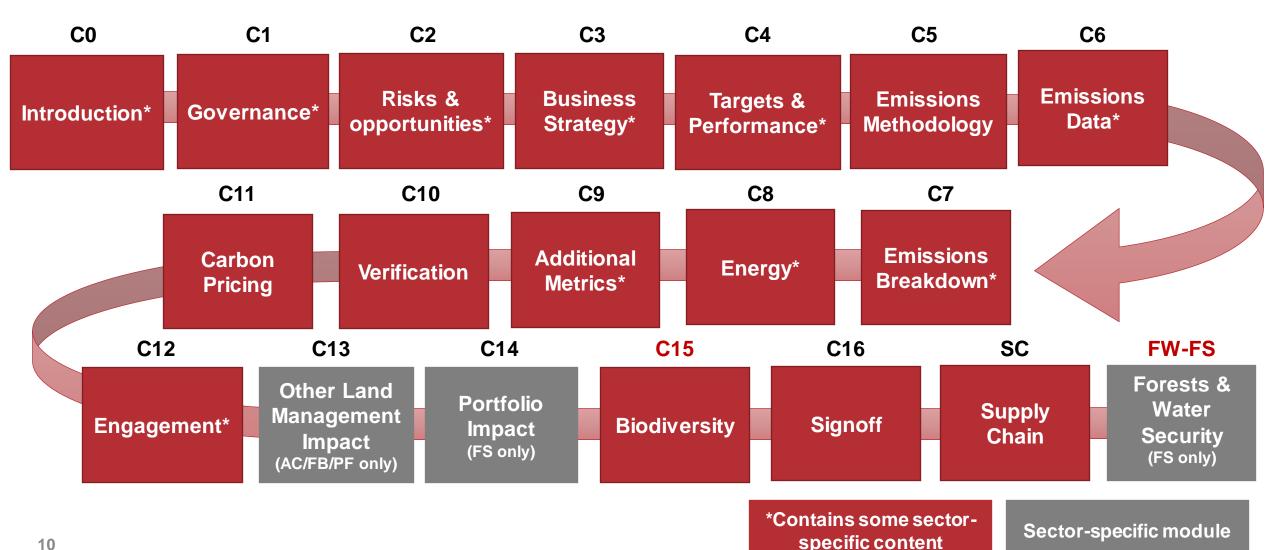
Ms. Kelly So
Corporate Engagement Officer,
Australia & New Zealand



Mr. Bruno Leung
Account Manager,
Reporter Services and Supply Chains

## **Climate Change Questionnaire Structure**





## **Headlines for 2023**



## Revisions and new content are driving strategic priorities for CDP's mission



Governance and engagement



Transition metrics and sustainable taxonomies



**Targets** 



Emissions disclosure and breakdowns



Carbon pricing



Fossil fuel exploration and expansion

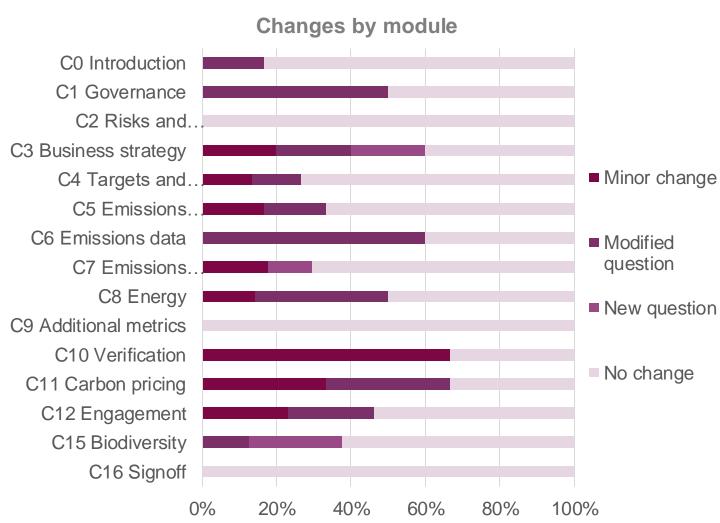
## Scope of changes for 2023



- ▼ 79% of the questionnaire has no change or a minor change
- Removed questions:
  - 1 from the core questionnaire
  - **2** sector-specific questions
- **7** new questions for all companies
- **5** new sector-specific questions

## Total questions in 2022: 136

(excludes sector specific questions and supply chain module)



## **Headline content changes**



2 Removed questions	7 New questions	43 Modified questions
C1.2a – on positions with responsibility for climate-related issues. These data points have been merged into C1.2  C-AC6.9a/C-FB6.9a/C-PF6.9a – on greenhouse gas emissions by commodity. These data points have been merged into C-AC6.9/C-FB6.9/C-PF6.9	<ul> <li>C3.5b – on spending and revenue aligned with sustainable finance taxonomies</li> <li>C3.5c – on taxonomy alignment</li> <li>C7.7 – on subsidiary emissions data</li> <li>C7.7a – on subsidiary emissions data</li> <li>C-OG9.5a/C-CO9.5a – on investment in exploration/expansion of new fossil fuel resources</li> <li>C15.4 – on activities in or near biodiversity sensitive areas</li> <li>C15.4a – on activities in or near biodiversity sensitive areas</li> </ul>	C0 – 1 question (C0.2) C1 – 4 questions (C1.1a, C1.1b, C1.2, C1.3a) C3 – 2 questions (C3.5, C3.5a) C4 – 2 questions (C4.1a, C4.1b) C5 - 1 question (C5.1c) C6 – 8 questions (C6.1, C6.3, C6.4, C6.4a, C6.5a, C-AC6.9/C-FB6.9/C-PF6.9, C6.10, C-OG6.13) C8 – 6 questions (C-CE8.2c, C8.2e, C8.2g, C8.2h, C8.2i, C8.2j) C9 – 11 questions (C-EU9.5a, C-[CE/CG/CH/CN/RE/CO/EU/OG/MM/ST/CE/TO/TS]9.6a, C-OG9.8a, C-OG9.8b) C11 – 3 questions (C11.2, C11.2a, C11.3a) C12 – 3 questions (C12.3, C12.3a, C12.3b) C15 – 1 question (C15.3) SC – 1 question (SC1.1)

## **Details of all 2023 revisions**



## 'Changes' documents on the **Guidance for companies** page of the CDP website



## CDP questionnaire changes 2022-2023



#### Climate change

A map of the relationship between questions in the 2022 climate change questionnaire and the 2023 climate change questionnaire.



#### Forests

A map of the relationship between questions in the 2022 forests questionnaire and the 2023 forests questionnaire.



#### Water security

A map of the relationship between questions in the 2022 water security questionnaire and the 2023 water security questionnaire.

## Climate Change A list – 2023 new criteria



#### Climate Change only A list criteria

- 1. Verification of 100% of Scope 1 and 2 and at least 70% of a minimum of one Scope 3 category emissions (individually, not collectively within both C10.1a, C10.1b & C10.1c)
- 2. Disclosure of Scope 1 and 2 emissions figures for the reporting year (C6.1, C6.3)
- 3. Report a publicly available 1.5°C aligned climate transition plan with board level oversight and a well-defined feedback mechanism in place, to track progress (C3.1, C1.1b)
- 4. Indicate engagement with suppliers (C12.1) [not applicable for companies scored on the Financial Services questionnaire]
- 5. Report a near-term emissions target that has been validated by the Science Based Targets Initiative or meets the following criteria (C4.1a, C4.1b):
  - a. Company-wide coverage
  - b. Coverage of 95% of Scope 1 and 2 base year emissions
  - c. A target year that is within 5-10 years of the year the target was set
- 6. Report a net-zero target (C4.2)



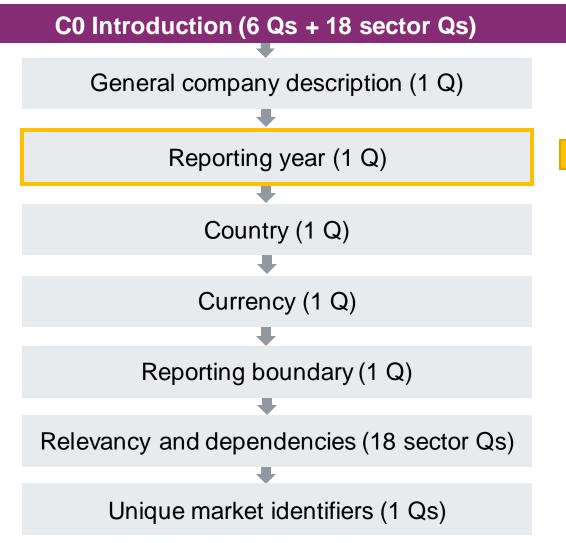
## **C0** Introduction

## **C0** Introduction



**MODIFIED QUESTION** 

2023 MODULES
C0 Introduction
C1 Governance
C2 Risks and opportunities
C3 Business strategy
C4 Targets and performance
C5 Emissions methodology
C6 Emissions data
C7 Emissions breakdown
C8 Energy
C9 Additional metrics
C10 Verification
C11 Carbon pricing
C12 Engagement
C15 Biodiversity
C16 Sign off
SC Supply Chain



## **C0** – 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.

**MODIFIED QUESTION** 

■ Question updated to allow companies to restate a different number of years of data for Scope 2 and 3 up to a maximum of 5 years.

Changed from 'Select the number of past reporting years you will be providing emissions data for'

Start date	End date	Indicate if you are providing emissions data for past reporting years	Select the number of past reporting years you will be providing Scope 1 emissions data for*	Select the number of past reporting years you will be providing Scope 2 emissions data for*	Select the number of past reporting years you will be providing Scope 3 emissions data for*
From: [DD/MM/YYYY]	To: [DD/MM/YYYY]	Select from:  • Yes  • No	Select from:  1 year 2 years 3 years 4 years 5 years Not providing past emissions data for Scope 1	Select from:  1 year 2 years 3 years 4 years 5 years Not providing past emissions data for Scope 2	Select from:  1 year 2 years 3 years 4 years 5 years Not providing past emissions data for Scope 3

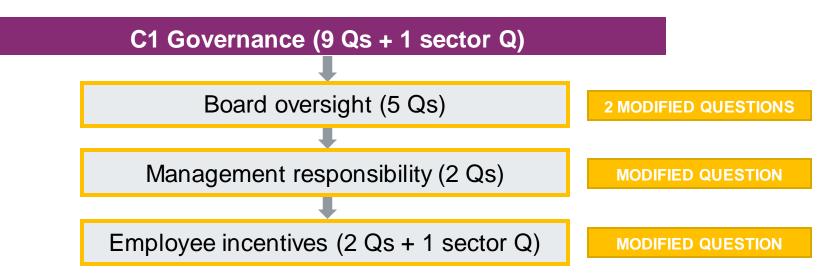


## C1 Governance

## C1 Governance



2023 MODULES
C0 Introduction
C1 Governance
C2 Risks and opportunities
C3 Business strategy
C4 Targets and performance
C5 Emissions methodology
C6 Emissions data
C7 Emissions breakdown
C8 Energy
C9 Additional metrics
C10 Verification
C11 Carbon pricing
C12 Engagement
C15 Biodiversity
C16 Sign off
SC Supply Chain



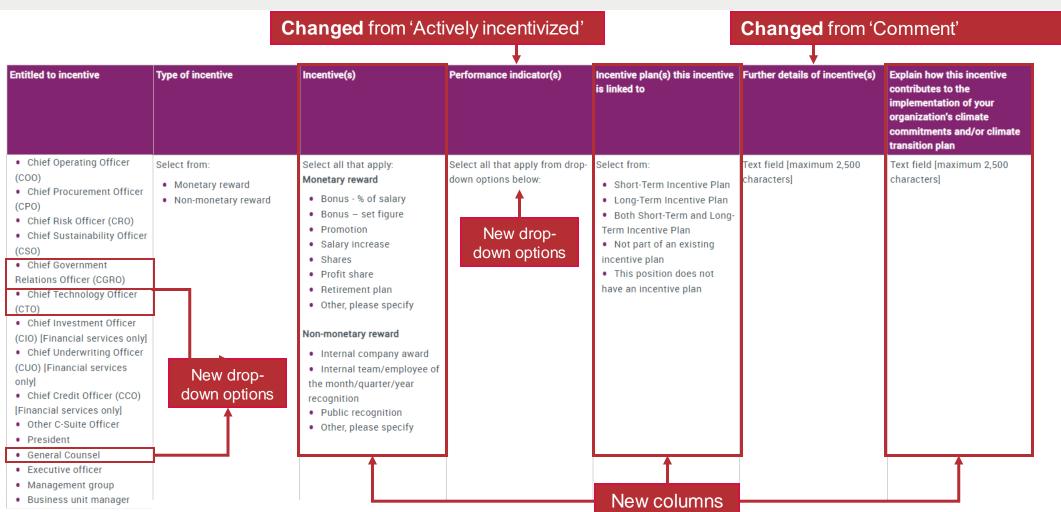
## C1 – Governance

DISCLOSURE INSIGHT ACTION

(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

■ Three new columns have been added and new drop-down options have been added to column 1.



## (C1.1d) Does your organization have at least one board member with competence on climate-related issues? [Modified scoring]



**MODIFIED SCORING** 

#### **2022 Management Criteria**

Full Awareness points must be awarded to be eligible for Management points

'Yes' selected in column 'Board member(s) have competence on climaterelated issues' – 1 point

'No, but we plan to address this in the next two years' selected in column 'Board member(s) have competence on climate-related issues' – 0.5 points



### **2023 Management Criteria**

Full Awareness points must be awarded to be eligible for Management points

'Yes' selected in column 'Board member(s) have competence on climaterelated issues' - 1 point



Scoring criterion has been updated to further incentivize having a board member with competence on climate related issues already in place.





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C1 Governance
C2 Risks and opportunities
C3 Business strategy
C4 Targets and performance
C5 Emissions methodology
C6 Emissions data
C7 Emissions breakdown
C8 Energy
C9 Additional metrics
C10 Verification
C11 Carbon pricing
C12 Engagement
C15 Biodiversity
C16 Sign off

# C3 Business Strategy (10 Qs) Low carbon transition plans and sustainable finance taxonomies (5 Qs) Climate-related scenario analysis (3 Qs)

2 NEW QUESTIONS

2 MODIFIED QUESTIONS

Strategy and financial planning (2 Qs)

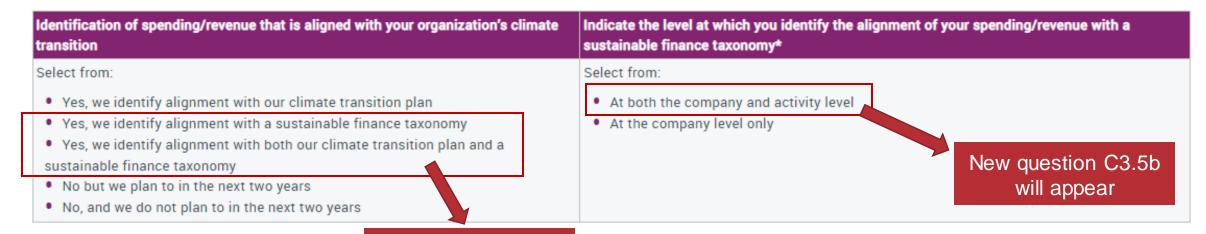
SC Supply Chain



## (C3.5) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

#### **MODIFIED QUESTION**

- 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. The response options have been reformatted into a table to drive the new taxonomy questions, C3.5b and c.
- Due to the addition of datapoints related to sustainable finance taxonomies in this section, C3.5 is no longer only shown to organizations who have indicated that they have a climate transition plan in C3.1





(C3.5a) Quantify the percentage share of your spending/revenue that is aligned with your organization's climate transition.

#### MODIFIED QUESTION

- Column 2 and 5 added for all companies and columns 3 and 4 added only for companies who are reporting on their taxonomy alignment.
- This question appears if you select "Yes, we identify alignment with our climate transition plan" in column 1 of C3.5 or "At both the company and activity level" or "At the company level only" in column 2 of C3.5.

1	2	3	4	5
Financial metric	Type of alignment being reported for this financial metric	Taxonomy under which information is being reported*	Objective under which alignment is being reported	Amount of selected financial metric that is aligned in the reporting year (unit currency as selected in C0.4)
Select from:  Revenue/Turnover  CAPEX  OPEX  Other, please specify	Select from:  • Alignment with a sustainable finance taxonomy  • Alignment with our climate transition plan	Select from:  EU Taxonomy for Sustainable Activities Other, please specify	Select from:  Climate change mitigation Climate change adaptation Total across all objectives	Numerical field [enter a number from 0- 999,999,999,999,999 using a maximum of 2 decimal places
			lew columns	



(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**

- 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.

Select from:

YesNo

1	2		3	4			5	
Economic activity	Taxonomy under which information is being reported	Taxonomy ali	ignment	nt Financial metric(s)		Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in CO.4)*		C5-23 repe for each financia
Select from drop-down options below	Select from:  • EU Taxonomy for Sustainable Activities • Other, please specify	Select from:  Taxonom Taxonom aligned	y-aligned y-eligible but not			from 0-99	al field [enter a number 19,999,999,999,999 naximum of 2 decimal	metri
24	25		26		27		28	
Calculation methodology and supporting information met			Details of technical screen criteria analysis		Do no significant harm requirements met		Details of do no significa harm analysis	
Text field [maximum 2,500 characters]	Select from: • Yes • No	Text fie charac	eld [maximum 2,5 ters]	00	Select from: • Yes • No		Text field [maximum characters]	2,500
	29				30			
Minimum safeguards compliance	Details of mir	nimum sa	ifeguards compliance an	alysis				

Text field [maximum 2.500 characters]



(C3.5c) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.

**NEW QUESTION** 

■ 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.

[Open text question with a limit of 5,000 characters]



## C4 Targets & Performance

## C4 Targets and performance



**2 MODIFIED QUESTIONS** 

2023 MODULES
C0 Introduction
C1 Governance
C2 Risks and opportunities
C3 Business strategy
C4 Targets and performance
C5 Emissions methodology
C6 Emissions data
C7 Emissions breakdown
CI LIIIISSIOIIS DIE aKOOWII
C8 Energy
C8 Energy
C8 Energy C9 Additional metrics
C8 Energy C9 Additional metrics C10 Verification
C8 Energy C9 Additional metrics C10 Verification C11 Carbon pricing

SC Supply Chain

## C4 Targets and Performance (15 Qs + 19 sector Qs)

Emissions Targets (4 Qs) Other climate-related targets (4 Qs) Methane targets (2 sector Qs) Emissions reduction initiatives (5 Qs) Land management practices (2 sector Qs) Low-carbon products (2 Qs) Methane reduction efforts (3 sector Qs) Leak detection and repair (6 sector Qs) Flaring reduction efforts (2 sector Qs) Best available techniques (2 sector Qs)

## **C4** – Targets and performance

(C4.1a) Provide details of your absolute emissions target(s) and progress made against those targets.

**MODIFIED QUESTIONS** 



Base year Scope 3, Category
[...] emissions covered by target
(metric tons CO<sub>2</sub>e)\* [One
column for each Scope 3
category]

Numerical field [enter a number from 0-999,999,999,999 using a maximum of 3 decimal places and no commas] 33-49

Base year Scope 3, Category [...]
emissions covered by target as % of
total base year emissions in Scope
3, Category [...] (metric tons CO 2e)\*
[One column for each Scope 3
category]

Percentage field [enter a percentage from 0-100 using a maximum of 3 decimal places] 57-73

Scope 3, Category [...]
emissions in reporting year
covered by target (metric tons
CO<sub>2</sub>e) [One column for each
Scope 3 category]

Numerical field [enter a number from 0-999,999,999,999 using a maximum of 3 decimal places and no commas] DISCLOSURE INSIGHT ACTION

- 52 new columns added to each question requesting a breakdown of target coverage by Scope 3 category.
- Companies reporting a net-zero target in C4.2c should report both the near-term and long-term emissions reduction target(s) associated with it in C4.1a and C4.1b.

(C4.1b) Provide details of your emissions intensity target(s) and progress made against those target(s).

New columns

**MODIFIED QUESTIONS** 

13-29

Intensity figure in base year for Scope 3, Category [...] (metric tons CO<sub>2</sub>e per unit of activity)\* [One column for each Scope 3 category]

Numerical field [enter a number from 0- 999,999,999,999 using a maximum of 10 decimal places and no commas] 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]

Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places] 60-76

Intensity figure in reporting year for Scope 3, Category [...] (metric tons CO<sub>2</sub>e per unit of activity)\* [One column for each Scope 3 category]

Numerical field [enter a number from 0-999,999,999,999 using a maximum of 10 decimal places and no commas]

#### New FLAG column

Does this target cover any land-related emissions?

#### Select from:

- Yes, it covers land-related emissions only (e.g. FLAG SBT)
- Yes, it covers land-related and non-land related emissions (e.g. SBT approved before the release of FLAG target-setting guidance)

## The Science-Based Targets initiative (SBTi)



Founding partners









In collaboration with





DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

The Science Based Targets initiative (SBTi) is a **global body** enabling businesses to set **ambitious emissions reductions** targets in line with the **latest climate science**.



Structure of the SBT



**Energy/Industry Target** 

• Covers all non-land emissions





**FLAG Target\*** 

Covers all land-related emissions

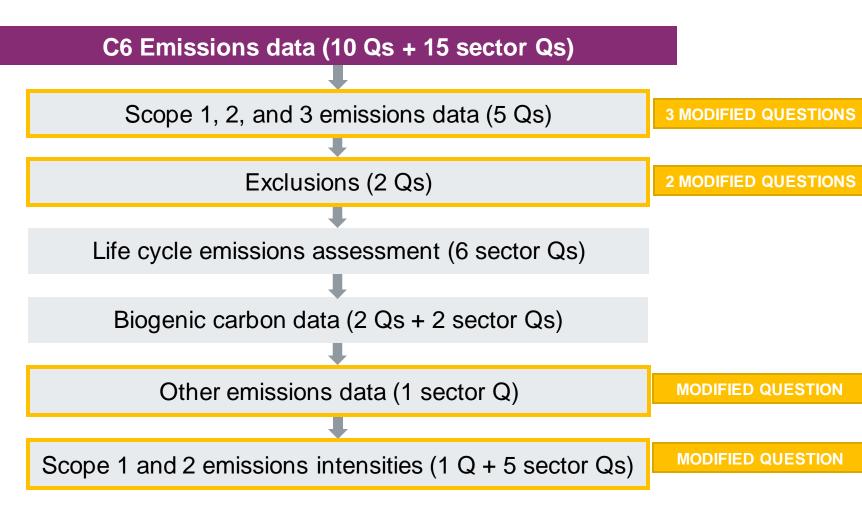


## **C6 Emissions Data**

## **C6** Emissions data



2023 MODULES
C0 Introduction
C1 Governance
C2 Risks and opportunities
C3 Business strategy
C4 Targets and performance
C5 Emissions methodology
C6 Emissions data
C7 Emissions breakdown
C8 Energy
C9 Additional metrics
C10 Verification
C11 Carbon pricing
C12 Engagement
C15 Biodiversity
0.40.01
C16 Sign off



## C6 – Emissions data

(C6.1) What were your organization's gross global Scope 1 emissions in metric tons CO<sub>2</sub>e'

(C6.3) What were your organization's gross global Scope 2 emissions in metric tons CO<sub>2</sub>e?

(C6.5a) Disclose or restate your Scope 3 emissions data for previous years.

#### **MODIFIED QUESTIONS**

■Two new rows added to each question so that companies can now restate Scope 1, Scope 2, and Scope 3 emissions for up to 5 past reporting years

C6.1	Year	C6.3	Year	C6.5a	Year
	Reporting year		Reporting year		
	Past year 1 [Only appears if "1 year", "2 years", "3 years", "4 years" or "5 years" is selected in column 4 of C0.2]		Past year 1 [Only appears if "1 year", "2 years", "3 years", "4 years" or "5 years" is selected		Past year 1 [Only appears if "I year", "2 years", "3 years", "4 years" or "5 years" is selected in column 6 of C0.2]
	Past year 2 [Only appears if "2 years", "3 years", "4 years" or "5 years" is selected in column 4 of C0.2]		in column 5 of C0.2]  Past year 2 [Only appears if "2 years", "3 years", "4 years" or "5 years" is selected in column 5		Past year 2 [Only appears if "2 years", "3 years", "4 years" or "5 years" is selected in column 6 of C0.2]
	Past year 3 [Only appears if "3 years", "4 years" or "5 years" is selected in column 4 of C0.2]		of C0.2]  Past year 3 [Only appears if "3 years", "4 years" or "5 years" is selected in column 5 of C0.2]		Past year 3 [Only appears if "3 years", "4 years" or "5 years" is selected in column 6 of C0.2]
	Past year 4 [Only appears if "4 years" or "5 years" is selected in column 4 of C0.2]		Past year 4 [Only appears if "4 years" or "5 years" is selected in column 5 of C0.2]		Past year 4 [Only appears if "4 years" or "5 years" is selected in column 6 of C0.2]
	Past year 5 [Only appears if "5 years" is selected in column 4 of C0.2]		Past year 5 [Only appears if "5 years" is selected in column 5 of C0.2]		Past year 5 [Only appears if "5 years" is selected in column 6 of C0.2]

New rows

## C6 – Emissions data



boundary which are not included in your disclosure?

DISCLOSURE INSIGHT ACTION

**MODIFIED QUESTION** 

The question text has been revised to also ask if any sources of Scope 3 emissions have been excluded from your disclosure.

**Response options** 

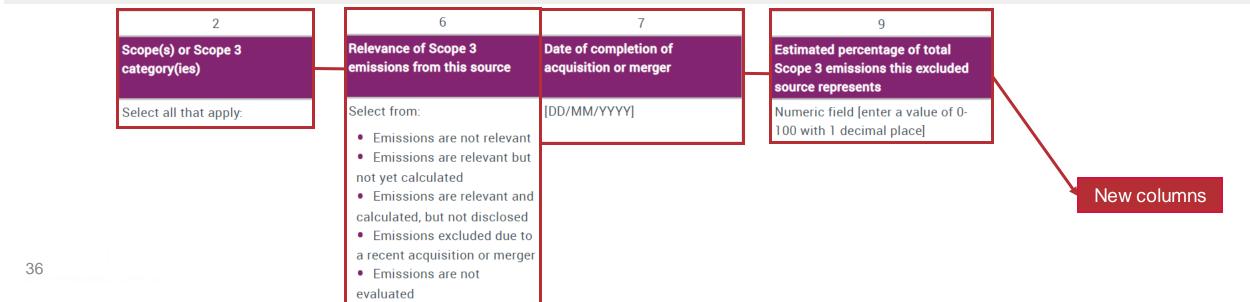
Select one of the following options:

- Yes
- No

(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** 

▼Four new columns added to request details of sources of emissions excluded from your disclosure for all 3 scopes



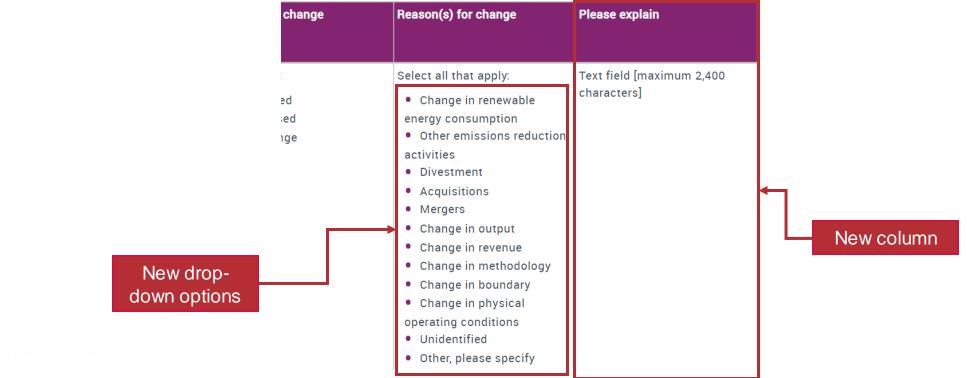
### C6 – Emissions data



(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**

- Column 8 "Reason(s) for change" updated to drop-down options from an open text field
- New column added so that disclosers may expand on the selections made in column 8 "Reason(s) for change"





# C7 Emissions Breakdown

### C7 Emissions breakdown



2023 MODULES	20	23	MO	DU	LES
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C0 Introduction

C1 Governance

C2 Risks and opportunities

C3 Business strategy

C4 Targets and performance

C5 Emissions methodology

C6 Emissions data

#### C7 Emissions breakdown

C8 Energy

C9 Additional metrics

C10 Verification

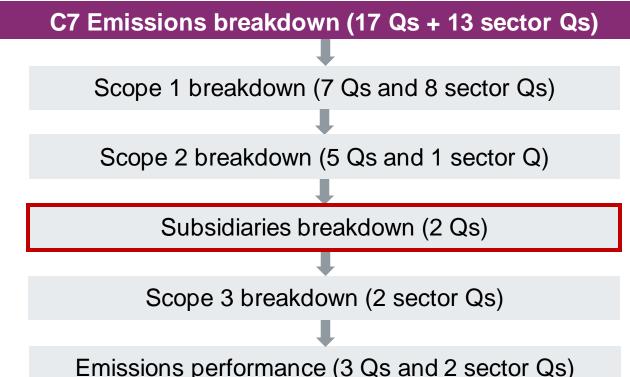
C11 Carbon pricing

C12 Engagement

C15 Biodiversity

C16 Sign off

SC Supply Chain



**2 NEW QUESTIONS** 

Emissions performance (3 Qs and 2 sector Qs)

### C7 – Emissions breakdown



(C7.7) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

(C7.7a) Break down your gross Scope 1 and Scope 2 emissions by subsidiary.

#### **NEW QUESTIONS**

- Two new questions have been added to allow companies to break down their emissions data by subsidiary.
- Ambition: Companies are transparent about their emissions inventories, including their subsidiaries



	_	3	4	3	0	'
Subsidiary name	Primary activity	Select the unique identifier(s) you are able to provide for this subsidiary	ISIN code — bond*	ISIN code — equity*	CUSIP number*	Ticker symbol*
Text field [maximum 200 characters]	Select from [Drop-down list of CDP-ACS activities]	Select all that apply:  ISIN code – bond  ISIN code - equity  CUSIP number  Ticker symbol  SEDOL code  LEI number  Another unique identifier, please specify  No unique identifier	Text field [maximum 12 characters]  C7.7a	Text field [maximum 12 characters]	Text field [maximum 9 characters]	Text field [maximum 5 characters]
8	9	10	11	12	13	14
SEDOL code*	LEI number*	Other unique identifier*	Scope 1 emissions (metric tons CO <sub>2</sub> e)	Scope 2, location-based emissions (metric tons CO <sub>2</sub> e)	Scope 2, location-based emissions (metric tons CO <sub>2</sub> e)	Comment
Text field [maximum 7 characters]	Text field [maximum 20 characters]	Text field [maximum 50 characters]	Numerical field [enter a number from 0-99,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a number from 0-99,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a number from 0-99,999,999,999 using a maximum of 3 decimal places and no commas]	Text field [maximum 2,500 characters]



# C8 Energy

## C8 Energy



2023	MODI	ULES

**CO** Introduction

C1 Governance

C2 Risks and opportunities

C3 Business strategy

C4 Targets and performance

C5 Emissions methodology

C6 Emissions data

C7 Emissions breakdown

#### **C8 Energy**

C9 Additional metrics

C10 Verification

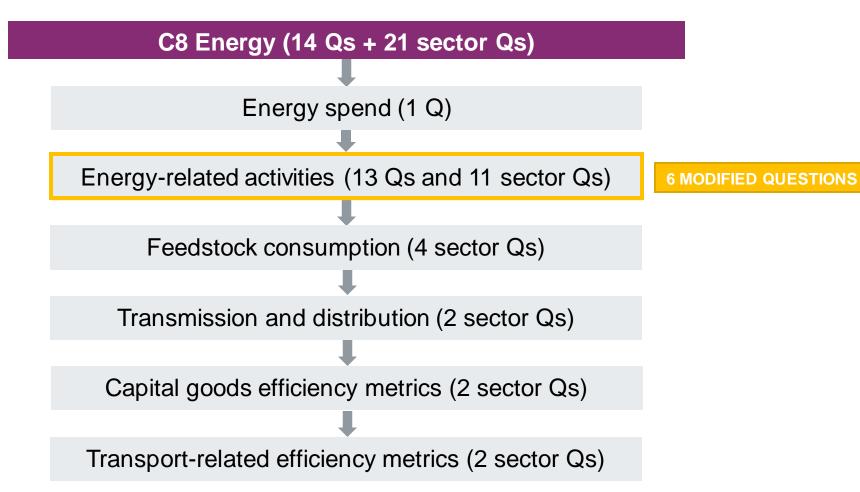
C11 Carbon pricing

C12 Engagement

C15 Biodiversity

C16 Sign off

SC Supply Chain

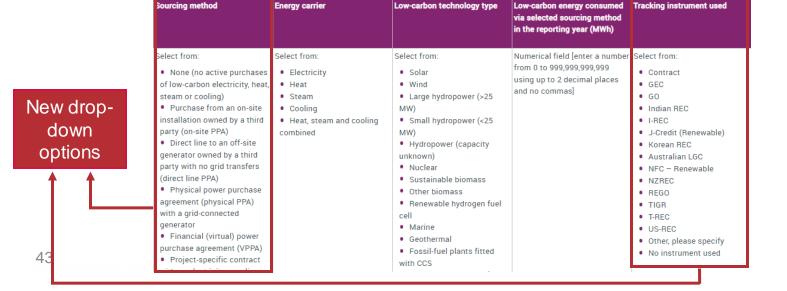


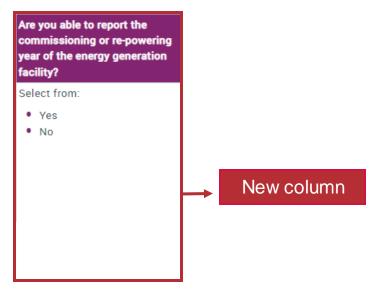


(C8.2e) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in C6.3.

#### MODIFIED QUESTION

- Several drop-down options have been added to Column 2 to better differentiate impactful electricity procurement.
- K-REGO and NZREC have been added as drop-down options to Column 6
- Column 8 added.







# (C8.2g) Provide a breakdown by country/area of your non-fuel energy consumption in the reporting year.

#### MODIFIED QUESTION

- The previous columns "Consumption of electricity" and "Consumption of purchased heat, steam and cooling" have both been divided into two separate columns.
- ■The question text has been revised for clarity.

Consumption of purchased electricity (MWh)	Consumption of self-generated electricity (MWh)	Is this electricity consumption excluded from your RE100 commitment?*	Consumption of purchased heat, steam, and cooling (MWh)	Consumption of self-generated heat, steam, and cooling (MWh)
from 0-999,999,999,999 using a	Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]	• Yes		Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places]
		Separated into new column	s	



(C8.2h) Provide details of your organization's renewable electricity purchases in the reporting year by country/area.

**MODIFIED QUESTION** 

- ■Two new columns added so that RE100 can identify whether supply arrangements are eligible for grandfathering under the 2022 RE100 technical criteria changes.
- Several new drop-down options added to better differentiate impactful electricity procurement.
- ■One column removed

#### New columns

Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

Numerical field [enter a number between 1900- 2023]

#### New drop-down options

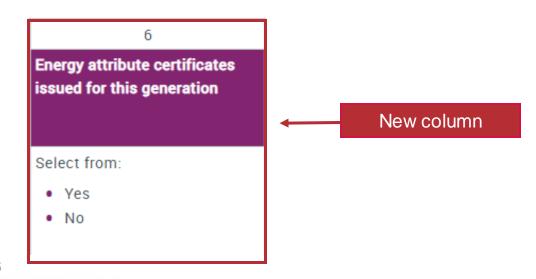
11 Additional voluntary label Tracking instrument used Sourcing method associated with purchased renewable electricity Select from: Select from: Green-e EKOenergy label · Purchase from an on-site Contract · Gold Standard Renewable installation owned by a third GEC Energy party (on-site PPA) • GO TÜV SÜD Direct line to an off-site Indian REC generator owned by a third Other, please specify I-REC party with no grid transfers No additional voluntary (direct-line PPA) J-Credit (Renewable) label Physical power purchase Korean REC agreement (physical PPA) Australian LGC with a grid-connected • NFC - Renewable generator



(C8.2j) Provide details of your organization's renewable electricity generation by country/area in the reporting year.

#### MODIFIED QUESTION

- ■5 columns have been removed to improve clarity for responders, reduce reporting effort, and improve data quality.
- Column 6 "Energy attribute certificates issued for this generation" has been added to replace the 5 removed columns.



## (C8.2c) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type



**MODIFIED SCORING** 

#### Management scoring criteria

Full Awareness points must be awarded to be eligible for Management points

Percentage required for proportion of fuel that is sustainable biomass or other renewable fuels increased from 10% to 30%.

Sum of figures provided in column 'Total fuel MWh consumed by the organization' in both rows 'Sustainable biomass' AND 'Other renewable fuels (e.g. renewable hydrogen)' accounts for 30% or more of column 'Total fuel MWh consumed by the organization' in row 'Total fuel' – 0.25 points

#### Leadership scoring criteria

Full Management points must be awarded to be eligible for Leadership points

Sum of figures provided in column 'Total fuel MWh consumed by the organization' in both rows 'Sustainable biomass' AND 'Other renewable fuels (e.g. renewable hydrogen)' accounts for 70% or more of column 'Total fuel MWh consumed by the organization' in row 'Total fuel' -0.25 points

Leadership now scored – asks for 70% of fuel consumed to be sustainable biomass or other renewable fuels. For chemicals companies this is raised to 75% in line with ACT thresholds.

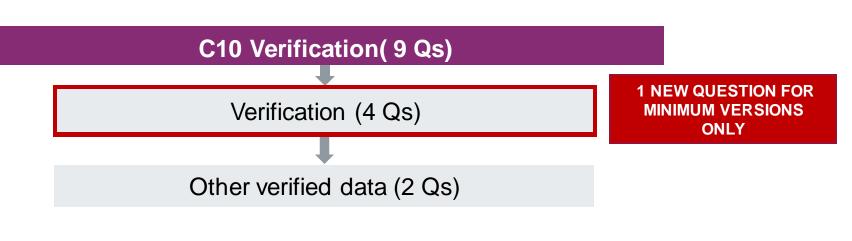


# C10 Verification

### C10 Verification



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C10 Verification C11 Carbon pricing
C11 Carbon pricing
C11 Carbon pricing C12 Engagement



### C10 – Verification



(C10.1) Indicate the verification/assurance status that applies to your reported emissions.

**NEW QUESTION FOR MINIMUM VERSION ONLY** 

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.

Scope	Verification/assurance status
Scope 1	Select from:
	No emissions data provided     No third-party verification or assurance     Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	No emissions data provided     No third-party verification or assurance     Third-party verification or assurance process in place
Scope 3	Select from:  No emissions data provided  No third-party verification or assurance  Third-party verification or assurance process in place

(C10.1a) Provide further details of the verification/assurance undertaken for your Scope 1 emissions and attach the relevant statements. [Modified scoring] (C10.1b) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements. [Modified scoring]



Level	C10.1a and C10.1b Criteria
Leadership Criteria (i)	Full <b>Management</b> points must be awarded to be eligible for Leadership points
	Both of the following criteria are met - 1 point
	i) 'Annual process' selected in column 'Verification or assurance cycle in place' AND Relevant year is verified by the statement(s) AND
	Sum of figures provided in column 'Proportion of reported emissions verified (%)' in all rows containing an accepted statement is 100%
	OR
	'Biennial process' selected in column 'Verification or assurance cycle in place' AND Both years are verified by the statement(s) AND
	Sum of figures provided in 'Proportion of reported emissions verified (%)' in all rows containing an accepted statement is 100%
	OR
	'Triennial process' selected in column 'Verification or assurance cycle in place' AND All three years are verified by the statement(s) AND
	Sum of figures provided in 'Proportion of reported emissions verified (%)' in all rows containing an accepted statement is <b>100</b> %

Leadership
criteria (i)
updated – For
both C10.1a and
C10.1b, criteria
now asks that
'Proportion of
reported
emissions
verified (%)' in all
rows containing
an accepted
statement is
100%





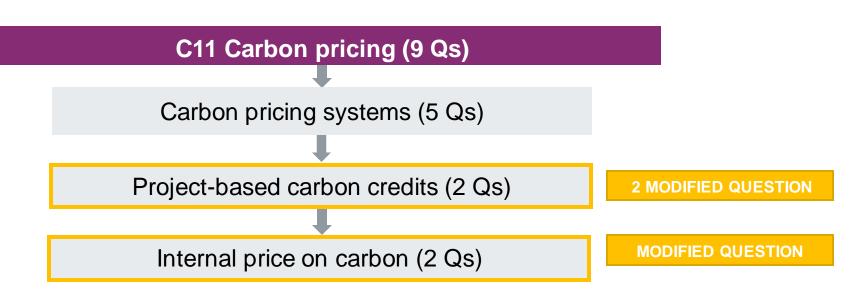
# C11 Carbon Pricing

## C11 Carbon pricing



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C16 Sign off

SC Supply Chain



### C11 – Carbon pricing



(C11.2) Has your organization canceled any project-based carbon credits within the reporting year?

MODIFIED QUESTION

■The 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.

#### Response options

Select one of the following options:

- Yes
- No

### C11 – Carbon pricing



(C11.2a) Provide details of the project-based carbon credits canceled by your organization in the reporting year.

MODIFIED QUESTION

- The question text has been revised to request details of cancelled project-based carbon credits
- ■8 new columns have been added and 2 columns have been removed.
- ▼Columns 1 "Project type" and 9 ""Credits verified to which standard" have several drop-down options added

#### 8 new columns

	2
Тур	e of mitigation activity
Sel	ect from:
•	Emissions reduction
•	Carbon removal
	55

6	7			
Are you able to report the vintage of the credits at cancellation?	Vintage of credits at cancellation*			
Select from:  • Yes  • No	Numerical field [enter a number between 1900-2023]			
Details of credit vintage (i.e. age)				

10	11	12	13	14
Method(s) the program uses to assess additionality for this project	Approach(es) by which the selected program requires this project to address reversal risk	Potential sources of leakage the selected program requires this project to have assessed	Provide details of other issues the selected program requires projects to address	Comment
Select all that apply:  Consideration of legal requirements Investment analysis Barrier analysis Market penetration assessment Positive lists Other, please specify Not assessed	Select all that apply:  Monitoring and compensation Temporary crediting Other, please specify No requirements No risk of reversal	Upstream/downstream emissions     Activity-shifting     Market leakage     Ecological leakage     Other, please specify     Not assessed	Text field [maximum 2,500 characters]	Text field [maximum 2,500 characters]
	Requirements for t carbon-crediting p	e		

### C11 – Carbon pricing

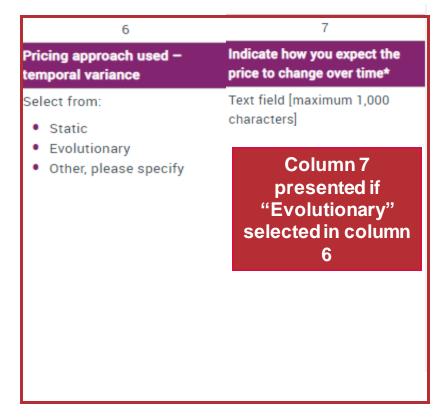


(C11.3a) Provide details of how your organization uses an internal price on carbon.

#### **MODIFIED QUESTION**

- ■Updates to clarify the data requested, reduce open text fields, and improve data quality and analysis
- ▼5 new columns, and new drop-down options added

2	
How the price is determined	
Select all that apply:	
Alignment with the price of	f
allowances under an	
Emissions Trading Scheme	
<ul> <li>Alignment with the price of</li> </ul>	f
a carbon tax	
<ul> <li>Social cost of carbon</li> </ul>	
<ul> <li>Price/cost of voluntary</li> </ul>	
carbon offset credits	
<ul> <li>Cost of required measures</li> </ul>	
to achieve emissions	
reduction targets	
<ul> <li>Benchmarking against</li> </ul>	
peers	
Price with material impact	
on business decisions	
<ul> <li>Other, please specify</li> </ul>	



Actual price(s) used – maximum (currency as specified in C0.4 per metric ton CO<sub>2</sub>e)

Numerical field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal places and no commas]

Mandatory enforcement of this internal carbon price within these business decision-making processes

Select from:

Yes, for all decision-making processes

Yes, for some decision-making processes

No

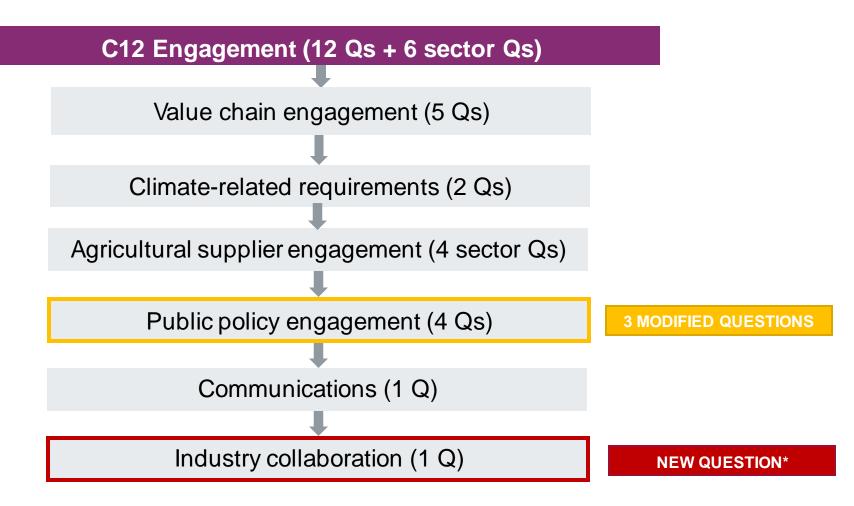
No

5 new columns





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<sup>\*</sup>New question for all sectors except FS



(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** 

■Column 1 has 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.

External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the climate

Select all that apply: Yes, we engage directly with policy · Yes, our membership of/engagement with trade associations could influence policy, law, or regulation that may New and revised impact the climate drop-down Yes, we fund organizations or individuals whose activities could options influence policy, law, or regulation that may impact the climate No, we have assessed our activities. and none could either directly or indirectly influence policy, law, or regulation that may impact the climate

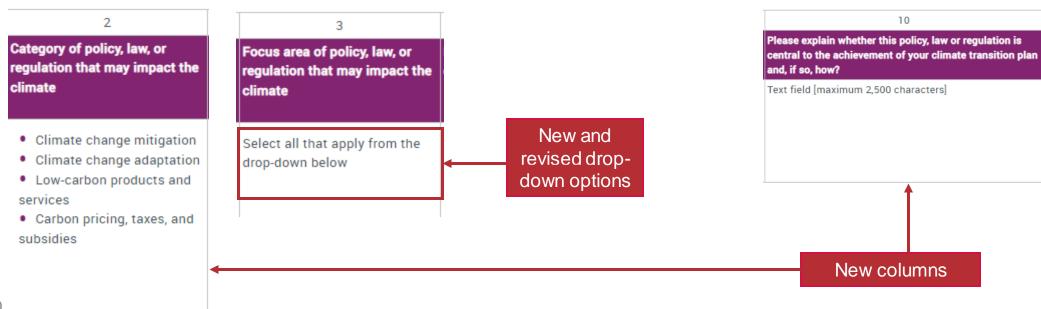
Not assessed



(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

- ■Two new columns have been added to ask companies if they are actively engaging on legislation which will help achieve their climate transition plan.
- ■There are new and revised drop-down options in Column 3,





(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** 

New and revised drop-down options in Column 3 for clarity.

New and revised drop-down options

Has your organization attempted to influence their position in the reporting year?

#### Select from:

- Yes, and they have changed their position
- Yes we attempted to influence them but they did not change their position
- Yes, we publicly promoted their current position
- Yes, we publicly opposed their current position
- Yes, we decided to terminate our membership within the next two years
- Yes, we terminated our membership in the reporting year
- No, we did not attempt to influence their position
- No, we do not know their position



(C12.5) Indicate the collaborative frameworks, initiatives and/or commitments related to DISCLOSURE INSIGHT ACTION environmental issues for which you are a signatory/member.

**NEW QUESTION for all sectors except FS** 

■ This new question 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.

Environmental collaborative framework, initiative and/or commitment	Describe your organization's role within each framework, initiative and/or commitment*
Select all that apply:	Text field [maximum 5,000 characters]
[dropdown list below]	

## (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** 

#### Disclosure scoring criteria

Any option selected in column 'Environmental collaborative framework, initiative and/or commitment' - 1 point

#### Awareness scoring criteria

Any option selected excluding 'We are not a signatory/member of any collaborative framework, initiative and/or commitment related to environmental issues' in column 'Environmental collaborative framework, initiative and/or commitment' AND Column 'Describe your organization's role within each framework, initiative and/or commitment\* completed - 1 point

#### Management scoring criteria

Full Awareness points must be awarded to be eligible for Management points

At least two options selected excluding 'We are not a signatory/member of any collaborative framework, initiative and/or commitment related to environmental issues' in column 'Environmental collaborative framework, initiative and/or commitment' - 1 point

Leadership scoring criteria

Not scored

New question scored at Disclosure, Awareness and Management. Criteria encourages becoming a signatory/member of relevant collaborative frameworks, initiatives or commitments

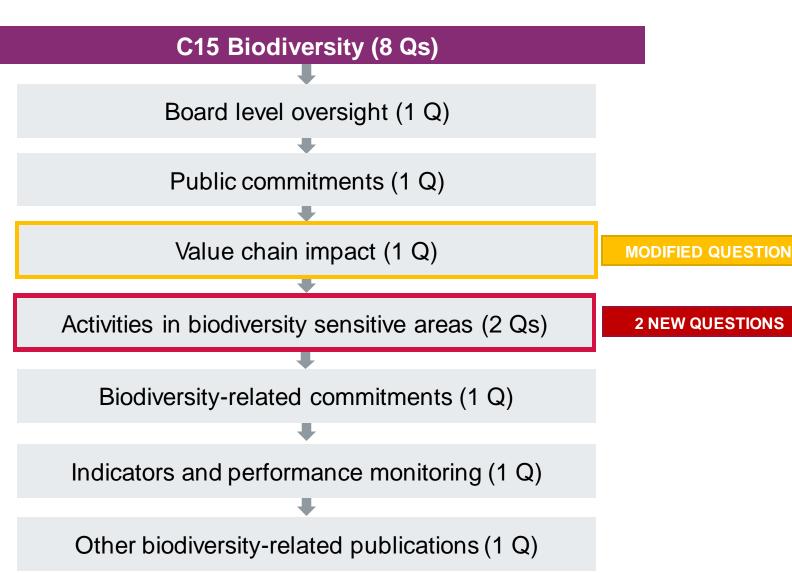


# C15 Biodiversity

## C15 Biodiversity



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SC Supply Chain



### C15 – Biodiversity



(C15.3) Does your organization assess the impacts and dependencies of its value chain officional biodiversity?

**MODIFIED QUESTION** 

- ■Question text revised to address dependencies on biodiversity in addition to impacts
- Question structure changed to have separate rows for impacts and dependencies
- New columns added to ask details of the tools and methods companies use to assess the impacts and dependencies of their value chain on biodiversity

	5				
1	2	3	4	5	6
Type of assessment	Indicate whether your organization undertakes this type of assessment	Value chain stage(s) covered*	Portfolio activity [FS only]*	Tools and methods to asset impacts and/or dependenci on biodiversity*	Please explain how the tools and methods are implemented and provide ar indication of the associated outcome(s)*
Impacts on biodiversity	Select from:  Yes  No, but we plan to within the next two years  No and we don't plan to within the next two years	Select all that apply:  Direct operations  Upstream  Downstream [not shown to FS]  Portfolio activity [FS only]	Select all that apply:  Bank lending portfolio (Bank)  Investing portfolio (Asset manager)  Investing portfolio (Asset owner)  Insurance underwriting portfolio (Insurance company)	Select all that apply from dro down options below	p-
Dependencies on biodiversity					

### C15 – Biodiversity



(C15.4) Does your organization have activities located in or near to biodiversity- sensitive closure insight action areas in the reporting year?

(C15.4a) Provide details of your organization's activities in the reporting year located in or near to biodiversity -sensitive areas.

#### **NEW QUESTIONS**

- Two new questions which request details of activities in or near biodiversity sensitive areas
- Aligned with EU Sustainable Finance Disclosure Regulation (SFDR) indicator 7

C15.4

#### Response options

Select one of the following options:

- Yes
- No
- Not assessed

1	2		3	4	5
Classification of biodiversity -sensitive area	Country/area		Name of the biodiversity- sensitive area	Proximity	Briefly describe your organization's activities in the reporting year located in or near to the selected area
Select from:  Natura 2000 network of protected areas  UNESCO World Heritage site  Key Biodiversity Area (KBAs)  Other biodiversity sensitive area, please specify	Select from: [List of countries/areas]		Text field [maximum 500 characters]	Select from:  Overlap  Adjacent  Up to 5 km  Up to 10 km  Up to 25 km  Up to 50 km  Up to 70 km  Data not available	Text field [maximum 2,500 characters]
6			7		8
Indicate whether any of your or located in or near to the selecte affect biodiversity		_	on measures implemented ne selected area*	selected area could negative	on's activities located in or near to the ely affect biodiversity, how this was mitigation measures implemented*
Select from:		Select all that apply:		Text field [maximum 3,000 cha	aracters]
<ul> <li>Yes, but mitigation measures</li> <li>Yes, and no mitigation measures</li> <li>implemented</li> <li>No</li> <li>Not assessed</li> </ul>	'	<ul><li>Projo</li><li>Sche</li><li>Phys</li><li>Opeo</li><li>Abat</li><li>Rest</li></ul>	selection ect design eduling sical controls rational controls ement controls oration		

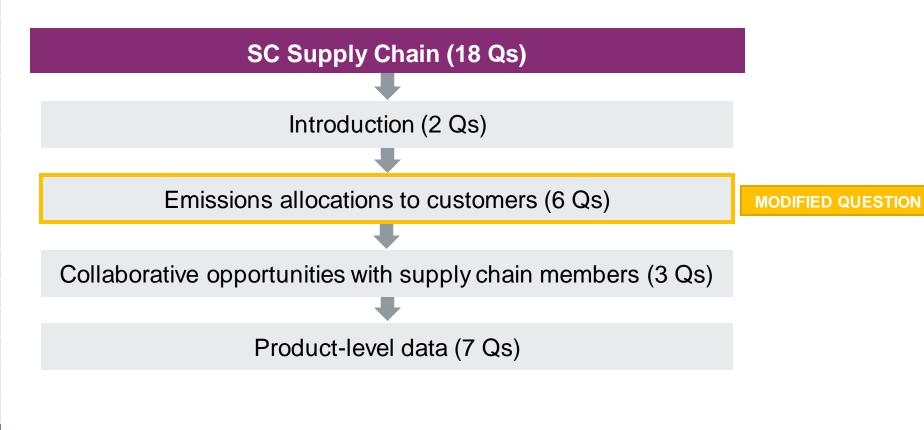


# SC Supply Chain Module

### **SC Supply Chain**



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C16 Sign off

SC Supply Chain

### SC – Supply chain



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

New columns

MODIFIED QUESTION

Two new columns allows disclosers to specify the Scope 2 methodology used and which Scope 3 categories have been included in their emissions allocations

1	2	3	4
Requesting member	Scope of emissions	Scope 2 accounting method*	Scope 3 category(ies)*
Select from: [Drop-down menu of requesting members]	Select from:  • Scope 1  • Scope 2  • Scope 3	Select from:  • Location-based  • Market-based	Select all that apply:  Category 1: Purchased goods and services Category 2: Capital goods Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) Category 4: Upstream transportation and distribution Category 5: Waste generated in operations Category 6: Business travel Category 7: Employee commuting Category 8: Upstream leased assets Category 9: Downstream transportation and



# 2023 Disclosure Timeline and Key Information

### **2023 Disclosure Timeline**





## **Admin Fee**



# Support the CDP disclosure system and contributes to the ongoing development of resources

Admin Fee	Report through CDP, receive score	Use CDP reporting frameworks and guidance	Free entry/priority registration to CDP event	*CDP Supporter badge	Recognition at CDP events and by the CDP director for use in sust. comms	Access to 100 company resources of your choice	Detailed CDP <u>Benchmark</u> <u>Report</u>	1-Hour Consultation with CDP ASP (optional)	Screening of top 50 suppliers
Enhanced (USD6,950)	<b>~</b>	<b>✓</b>	<b>~</b>	<b>~</b>	<b>~</b>	<b>~</b>	<b>~</b>	<b>~</b>	<b>✓</b>
Standard (USD2,950)	<b>✓</b>	<b>~</b>	<b>~</b>						

# **Options for First-time Disclosers**



## Recommended approach

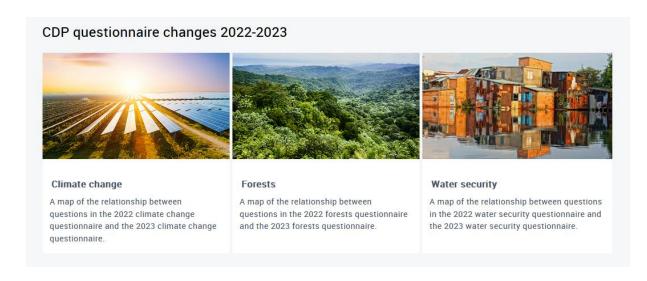
Questionnaire version	Full Version				
Submission	On/ before 26 Jul	On/ before 27 Sep			
Score	<b>✓</b>	×			
Score report	<b>✓</b>	×			
Private score option	<b>✓</b>	×			
Score status on CDP website	Your 2023 score  or  "Not available" if you want a private score	"Not scored"			
Your response	Response can be made public or private on CDP website, but investor signatories will have access to the response regardless				

Companies will receive an "F" if they fail to submit their response on/ before 27 September 2023

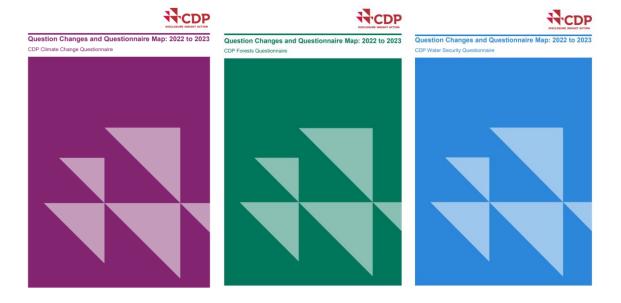
# Where can I find details of all changes to the Questionnaires?

## See the guidance page of CDP website:

"CDP Question Changes and Map: 2022 to 2023"





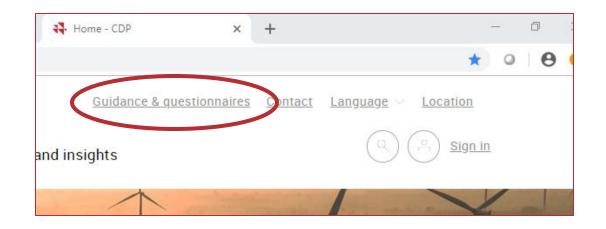


#### Other resources



# **CDP** website guidance page:

- Questionnaire
- Reporting guidance
- Technical Notes
- Scoring methodology
- Technical feedback form







# **CDP Reporter Services**





#### STRATEGIC DISCLOSURE SUPPORT



improve your CDP disclosure and strengthen your environmental roadmap

- 1-to-1 account management
- 3 key touchpoints (score feedback call, in-depth gap analysis, review of your draft CDP response)

DATA AND ANALYTICS



benchmark against your peers and identify best practices

- Benchmarking report
- Interactive analytics
- Unlimited downloads of company responses
- Best practice response examples

# EVENTS AND INSIGHTS



stay ahead of the curve and showcase environmental leadership

- Exclusive webinars on CDP questionnaires and scoring updates
- Exclusive webinars on thought leadership topics
- Invitations to speak on panels at CDP events

Contact us: reporterservices@cdp.net

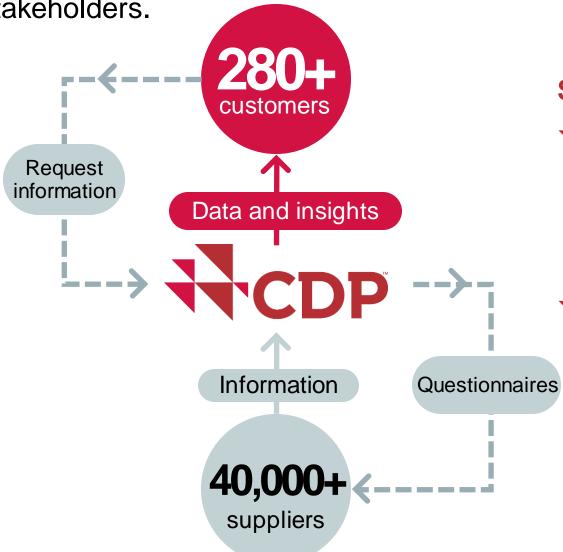
# **CDP Supply Chain Model**

One response. Multiple stakeholders.

# CDP DISCLOSURE INSIGHT ACTION

# Supply Chain members (Customers)

- Customers identify strategic suppliers to evaluate their potential climate impacts, deforestation, and water security risks through CDP's disclosure platform.
- Customers use the reported data to measure supplier environmental impacts and to track progress of internal and external sustainability goals and/or commitments.



#### **Suppliers**

- Requested suppliers report qualitative and quantitative information in a standardize way, which will ultimately be reviewed and analyzed by requesting Customers.
- Suppliers improve their responses and calculations through feedback from Customers, CDP's action exchange initiative, and scoring documents.

# **CDP Regional Accredited Solutions Providers**



# Climate Change Consultancy Indonesia



Climate Change Consultancy, Science-based Targets, Verification and Cities

**Australia & New Zealand** 



### **Education and Training**

Indonesia



Renewable Energy

**South Korea** 



Bitesize
Sustainability
Webinar
Series

## **CDP Global Accredited Solutions Providers**



### **Climate Change Consultancy**

























## **Cities Consultancy**







#### Renewable Energy



#### Verification



### **CDP Global Accredited Solutions Providers**



#### **Software Providers**



































# THANK YOU



www.cdp.net



Contact us at sea@cdp.net | anz@cdp.net

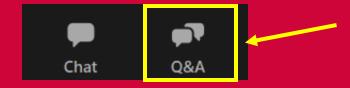
Feedback Form 2023 Climate Change Disclosure Workshop





# Q&A

Please use the Q&A box to ask questions



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Insights on the latest trend with an exclusive invitations to leading CDP and industry speakers presenting on the global trends in environmental reporting



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