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## CDP - SFDR Mapping

Requesting portfolio companies to disclose through CDP helps investors measure and manage their environmental risk. By doing so, they obtain better data on their individual portfolio companies, preparing them for the emerging Sustainable Finance Disclosure Regulation (SFDR). Some datapoints in the CDP questionnaire directly map to metrics that are required to be reported for the SFDR. We have mapped each mandatory and optional SFDR question to our questionnaires and other data products below.

SFDR Metrics excluding EU Taxonomy					CDP coverage excluding EU Taxonomy questions	
Mandatory/Addition	Indicators applicable	Adverse sustainability	Adverse sustainability indicator	Metric	CDP question	Additional sector specific
Mandatory	Indicators applicable to investments in investee companies	Greenhouse gas emissions	1. GHG emissions	Scope 1 GHG emissions	C.6.1	
Mandatory	Indicators applicable to investments in investee companies	Greenhouse gas emissions	1. GHG emissions	Scope 2 GHG emissions	C.6.3	
Mandatory	Indicators applicable to investments in investee companies	Greenhouse gas emissions	1. GHG emissions	Scope 3 GHG emissions	C.6.5	Financial Sector, Scope 3 in question C-FS14.1a
Mandatory	Indicators applicable to investments in investee companies	Greenhouse gas emissions	1. GHG emissions	Total GHG emissions	Self-calculated based on reported data	
Mandatory	Indicators applicable to investments in investee companies	Greenhouse gas emissions	2. Carbon footprint	Carbon footprint	Self-calculated based on reported data	
Mandatory	Indicators applicable to investments in investee companies	Greenhouse gas emissions	3. GHG intensity of investee companies	GHG intensity of investee companies	Self-calculated based on reported data	
Mandatory	Indicators applicable to investments in investee companies	Greenhouse gas emissions	4. Exposure to companies active in the fossil fuel sector	Share of investments in companies active in the fossil fuel sector	CDP filter "Primary Industry" = Fossil fuels	<a href="#">See CDP Classification System</a>
Mandatory	Indicators applicable to investments in investee companies	Greenhouse gas emissions	5. Share of non-renewable energy consumption and production	Share of non-renewable energy consumption and non-renewable energy production of investee companies from non-renewable energy sources compared to renewable energy sources, expressed as a percentage of total energy sources	Consumption: C.8.2a Production: C.8.2.d	C-EU8.2d_C2 Gross electricity generation (GWh)
Mandatory	Indicators applicable to investments in investee companies	Greenhouse gas emissions	6. Energy consumption intensity per high impact climate sector	Energy consumption in GWh per million EUR of revenue of investee companies, per high impact climate sector	Self-calculated based on reported data	
Mandatory	Indicators applicable to investments in investee companies	Biodiversity	7. Activities negatively affecting biodiversity-sensitive areas	Share of investments in investee companies with sites/operations located in or near to biodiversity-sensitive areas where activities of those investee companies negatively affect those areas	First collected in 2023: C15.4.a	Sector specific question F-MM9.3a/F-CO9.3a
Mandatory	Indicators applicable to investments in investee companies	Water	8. Emissions to water	Tonnes of emissions to water generated by investee companies per million EUR invested, expressed as a weighted average	First collected in 2023: W1.2.k	For some sectors (Food & Bev, Chemicals, Oil & Gas, Electrical Utilities) companies are asked to identify specific pollutants and how they manage these pollutants (W-XX3.1)
Optional	Indicators applicable to investments in investee companies	Emissions	4. Investments in companies without carbon emission reduction initiatives	Share of investments in investee companies without carbon emission reduction initiatives aimed at aligning with the Paris Agreement	Emissions reduction targets (C4.1) and emission reduction initiatives (C4.3)	
Optional	Indicators applicable to investments in investee companies	Energy performance	5. Breakdown of energy consumption by type of non-renewable sources of energy	Share of energy from non-renewable sources used by investee companies broken down by each non-renewable energy source	For Fuel only (not for SHEC) C8.2c	
Optional	Indicators applicable to investments in investee companies	Water, waste and material emissions	6. Water usage and recycling	1. Average amount of water consumed by the investee companies (in cubic meters) per million EUR of revenue of investee companies	W1.2b	
Optional	Indicators applicable to investments in investee companies	Water, waste and material emissions	7. Investments in companies without water management policies	Share of investments in investee companies without water management policies	W6.1	
Optional	Indicators applicable to investments in investee companies	Water, waste and material emissions	8. Exposure to areas of high water stress	Share of investments in investee companies with sites located in areas of high water stress without a water management policy	W1.2d (operations in Water stress areas) and W6.1 (water management policy)	
Optional	Indicators applicable to investments in investee companies	Water, waste and material emissions	9. Investments in companies producing chemicals	Share of investments in investee companies the activities of which fall under Division 20.2 of Annex I to Regulation (EC) No 1893/2006	CDP ACS Activity Group = Chemicals	
Optional	Indicators applicable to investments in investee companies	Water, waste and material emissions	10. Land degradation, desertification, soil sealing	Share of investments in investee companies the activities of which cause land degradation, desertification or soil sealing	Mapping in progress	
Optional	Indicators applicable to investments in investee companies	Water, waste and material emissions	11. Investments in companies without sustainable land/agriculture practices	Share of investments in investee companies without sustainable land/agriculture practices or policies	Mapping in progress	Agriculture sector specific questions
Optional	Indicators applicable to investments in investee companies	Water, waste and material emissions	15. Deforestation	Share of investments in companies without a policy to address deforestation	F4.5	