

CDP-ESRS MAPPING

ESRS Standard	ESRS Climate Related Disclosure Requirement	Relevant 2023 CDP question numbers
ESRS E1 - Climate change	1 – Transition plan for climate change mitigation	C1.1b, C2.2, C2.3a, C3.1, C3.2a, C3.2b, C3.5a, C3.5b, C4.1a, C4.1b, C4.3, C4.3a, C4.3b, C4.5a, C-FS4.5a
ESRS E1 - Climate change	2 – Policies related to climate change mitigation and adaptation	C2.2
ESRS E1 - Climate change	3 – Actions and resources in relation to climate change policies	C3.5a, C3.5b, C4.1a, C4.1b, C4.2a, C4.2b, C4.3, C4.3a, C4.3b
ESRS E1 - Climate change	4 – Targets related to climate change mitigation and adaptation	C4.1a, C4.1b, C4.2a, C4.2b, C4.2c
ESRS E1 - Climate change	5 – Energy consumption and mix	C6.10, C8.1, C8.2, C8.2a, C8.2c, C8.2d, C-EU8.2d
ESRS E1 - Climate change	6 – Gross Scopes 1, 2, 3 and Total GHG emissions	C5.1a, C5.1b, C5.1c, C6.1, C6.3, C6.5, C6.10, C11.1b
ESRS E1 - Climate change	7 – GHG removals and GHG mitigation projects financed through carbon credits	C4.2c, C-FS4.5a, C-AC6.8a/C-FB6.8a/C-PF6.8a, C11.2a
ESRS E1 - Climate change	8 – Internal carbon pricing	C11.1b, C11.3, C11.3a
ESRS E1 - Climate change	9 – Potential financial effects from material physical and transition risks and potential climate-related opportunities	C2.3a, C2.4a
ESRS 2 - General, strategy, governance and materiality assessment disclosure requirements	1 – Basis for preparation	C0.5
ESRS 2 - General, strategy, governance and materiality assessment disclosure requirements	2 – Governance	C1.1a, C1.1b, C1.1d, C1.2, C1.3a, C2.2, C2.3a
ESRS 2 - General, strategy, governance and materiality assessment disclosure requirements	3 – Strategy	C2.2, C2.3a, C2.4a, C3.3, C3.4
ESRS 2 - General, strategy, governance and materiality assessment disclosure requirements	4 – Impact, risk and opportunity management	C2.2, C2.2g, C2.4a
ESRS 2 - General, strategy, governance and materiality assessment disclosure requirements	5 – Metrics and targets	C4.1a, C4.1b, C4.1c, C4.2, C4.2a, C4.2b, C4.2c, C10.1, C10.1a, C10.1b, C10.1c, C10.2a

The mapping is based on CDP's 2023 questionnaire