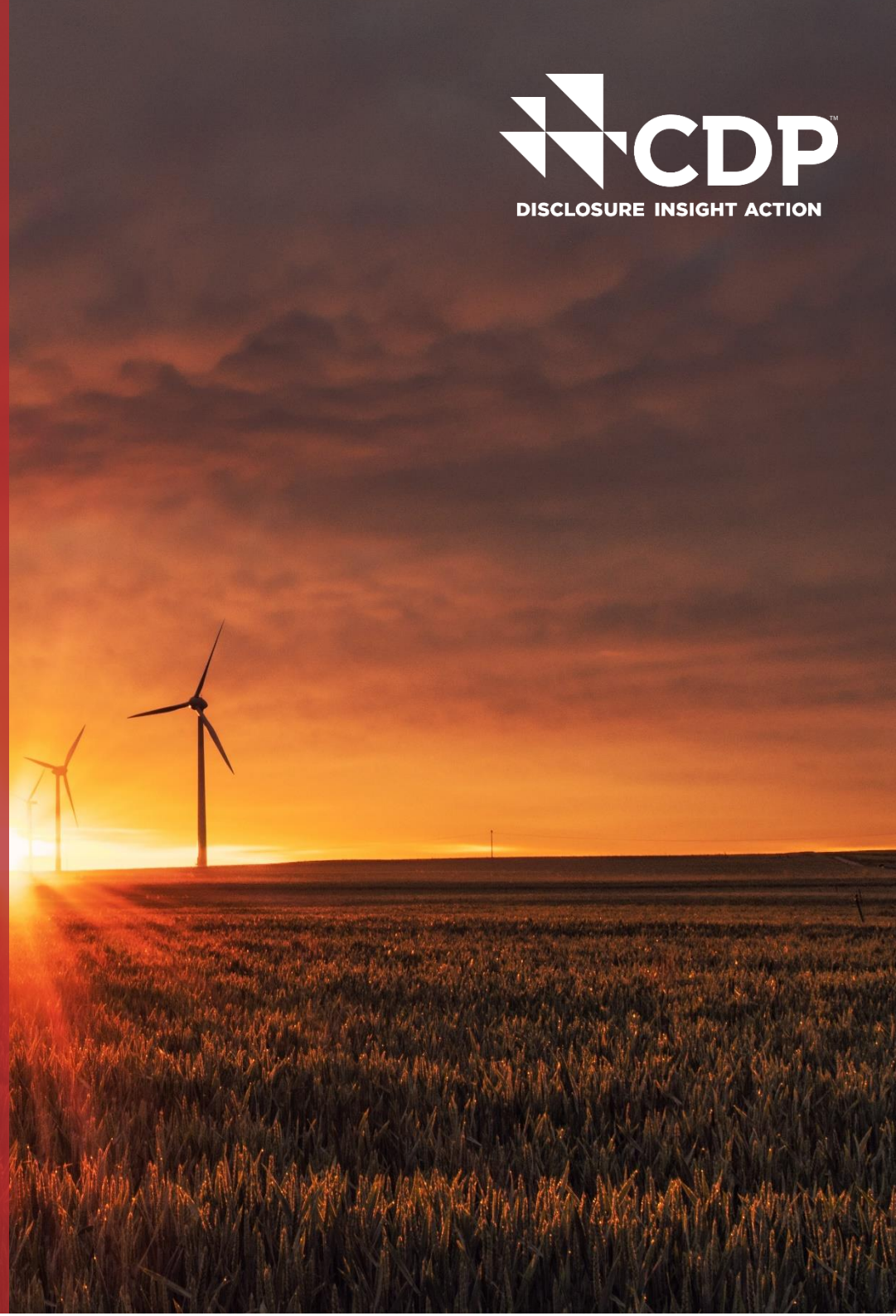


2023 CDP Coverage of the ESRS General and Environmental Standards



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Introduction

Linking ESRS and CDP

This document shows how the European Sustainability Reporting Standards (ESRS) overlap, at a high level, with CDP's 2023 questionnaire.

This document is one of many resources CDP is developing to accelerate the uptake of the ESRS in the real economy [in light of our new partnership with EFRAG](#), the organisation responsible for drafting the ESRS. As announced, this cooperation will aim to maximise alignment of our disclosure platform with ESRS.

How to use this document

The following comparison of CDP's sector-agnostic questionnaire on Climate, Water, and Forests illustrates that certain disclosure requirements from ESRS general disclosures and its five environmental topics have already been captured by CDP.

The CDP questions mapped to each ESRS disclosure requirement capture some of the data points outlined in that section but do not indicate total coverage.

The CDP questions mapped to disclosure requirements in ESRS 2 ("General disclosures") only capture aspects of those disclosure requirements relevant to specific environmental topics.

This mapping does not account for sector-specific questions from the CDP questionnaire.

About CDP and the European Sustainability Reporting Standards (ESRS)

The European Sustainability Reporting Standards (ESRS)

There are currently 12 ESRS covering environmental, social and governance topics, as well as general requirements and disclosures. It is expected that by 2026 this set of initial standards will be complemented by a set of sector-specific standards.

ESRS 1 (“General Requirements”) sets general principles to be applied when reporting to ESRS and does not itself set specific disclosure requirements. ESRS 2 (“General Disclosures”) specifies essential information to be disclosed irrespective of which sustainability matter is being considered. ESRS 2 is mandatory for all companies under the CSRD scope. All other standards are subject to a materiality assessment. This means that companies will need to develop a thorough materiality assessment process to report relevant information to its stakeholders, and they may omit the information in question that is not relevant (“material”) for its operations. A company’s materiality assessment and ESRS disclosures will be subject to an assurance report.

The CDP questionnaire

CDP is a global non-profit that runs the world’s environmental disclosure system for companies, cities, states and regions. Over 24,000 organizations around the world disclosed data through CDP in 2023, with more than 23,000 companies – including listed companies worth two thirds global market capitalization.

More than 740 financial institutions with over \$136 trillion in assets request information from companies through CDP’s climate change, forests, and water security questionnaires.

From 2024 CDP is introducing an integrated questionnaire across all existing themes, reducing duplication for those of you who disclose on climate change, forests and water and minimizing the reporting burden. Companies will be presented with only questions relevant to their business and requesting authorities across climate change, forest, water security, and some questions on plastics and biodiversity. In 2024, companies will still receive 3 separate scores for Climate Change, Water Security and Forest.

CDP's alignment with frameworks and standards

TCFD recommendations

[CDP fully aligned with the TCFD recommendations](#) in 2018, which forms the basis of regulation that has been mandated in the EU, UK, and Brazil, among others. This means that companies disclosing through CDP are well prepared for any climate-related mandatory requirements built on TCFD recommendations.

ISSB standards

As the TCFD culminated into the IFRS S2 climate standards in 2023, [CDP announced we will align our 2024 questionnaire with the climate standard](#) developed by the International Sustainability Standards Board (ISSB). This means that the companies disclosing through CDP in 2024 will be asked to disclose in line with the IFRS S2 standard. Decisionmakers can access S2-aligned data in a way that is consistent and comparable across regions..

TNFD recommendations

CDP will start to reflect the TNFD recommendations in its disclosure system from 2024, accelerating the implementation of the long-awaited framework for nature-related financial disclosure across the global economy.

CDP has committed to reflect additional impactful standards and regulation, such as that being developed by the US Securities and Exchange Commission and other jurisdictions worldwide.

ESRS 2 – General Disclosures

ESRS Disclosure Requirement	Relevant 2023 CDP questions
Basis for preparation	
<p>BP-1 - §3 - §5 General basis for preparation of the sustainability statement</p>	<p>(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.</p> <p>(W0.5) Select the option that best describes the reporting boundary for companies, entities, or groups for which water impacts on your business are being reported.</p> <p>(F0.5) Select the option that describes the reporting boundary for which forests-related impacts on your business are being reported.</p>
<p>BP-2 - §6 - §17 Disclosures in relation to specific circumstances</p>	<p>(C1.2) Provide the highest management-level position(s) or committee(s) with responsibility for climate-related issues.</p> <p>(C2.1a) How does your organization define short-, medium- and long-term time horizons?</p>
Governance	
<p>GOV-1 - §19 - §23 The role of the administrative, management and supervisory bodies</p>	<p>(C1.1a) Identify the position(s) (do not include any names) of the individual(s) on the board with responsibility for climate-related issues.</p> <p>(C1.1b) Provide further details on the board’s oversight of climate-related issues.</p> <p>(C1.1d) Does your organization have at least one board member with competence on climate-related issues?</p> <p>(W6.2a) Identify the position(s) (do not include any names) of the individual(s) on the board with responsibility for water-related issues.</p> <p>(W6.2b) Provide further details on the board’s oversight of water-related issues.</p> <p>(W6.2d) Does your organization have at least one board member with competence on water-related issues?</p> <p>(F4.1a) Identify the position(s) of the individual(s) (do not include any names) on the board with responsibility for forests-related issues.</p> <p>(F4.1b) Provide further details on the board’s oversight of forests-related issues.</p> <p>(F4.1d) Does your organization have at least one board member with competence on forests-related issues?</p>
<p>GOV-2 - §24 - §26 Information provided to and sustainability matters addressed by the undertaking’s</p>	<p>(C1.1b) Provide further details on the board’s oversight of climate-related issues.</p> <p>(C1.2) Provide the highest management-level position(s) or committee(s) with responsibility for climate-related issues.</p>

<p>administrative, management and supervisory bodies</p>	<p>(W6.2b) Provide further details on the board’s oversight of water-related issues. (W6.3) Provide the highest management-level position(s) or committee(s) with responsibility for water-related issues (do not include the names of individuals). (F4.1b) Provide further details on the board’s oversight of forests-related issues. (F4.2) Provide the highest management-level position(s) or committee(s) with responsibility for forests-related issues (do not include the names of individuals).</p>
<p>GOV-3 - §27 - §29 Integration of sustainability-related performance in incentive schemes</p>	<p>(C1.3) Do you provide incentives for the management of climate-related issues, including the attainment of targets? (C1.3a) Provide further details on the incentives provided for the management of climate-related issues (do not include the names of individuals). (W6.4a) What incentives are provided to C-suite employees or board members for the management of water-related issues (do not include the names of individuals)? (F4.3a) What incentives are provided to C-Suite employees or board members for the management of forests-related issues (do not include the names of individuals)?</p>
<p>GOV-4 - §30 - §33 Statement on due diligence</p>	<p>N/A</p>
<p>GOV-5 - §34 - §36 Risk management and internal controls over sustainability reporting</p>	<p>N/A</p>
<p>Strategy</p>	
<p>SBM-1 - §38 - §42 Strategy, business model and value chain</p>	<p>(C0.1) Give a general description and introduction to your organization. (C3.3) Describe where and how climate-related risks and opportunities have influenced your strategy. (C4.5a) Provide details of your products and/or services that you classify as low-carbon products. (W7.1) Are water-related issues integrated into any aspects of your long-term strategic business plan, and if so how? (W7.5) Do you classify any of your current products and/or services as low water impact? (F0.4) Select the forest risk commodities that you are, or are not, disclosing on (including any that are sources for your processed ingredients or manufactured goods); and for each select the stages of the supply chain that</p>

	<p>best represent your organization’s area of operation.</p> <p>(F1.1) How does your organization produce, use or sell your disclosed commodity(ies)?</p> <p>(F5.1) Are forests-related issues integrated into any aspects of your long-term strategic business plan, and if so how?</p>
<p>SBM-2 - §43 - §45 Interests and views of stakeholders</p>	<p>(C12.1) Do you engage with your value chain on climate-related issues?</p> <p>(C12.1a) Provide details of your climate-related supplier engagement strategy.</p> <p>(C12.1b) Give details of your climate-related engagement strategy with your customers.</p> <p>(C12.1d) Give details of your climate-related engagement strategy with other partners in the value chain.</p> <p>(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?</p> <p>(W1.5) Do you engage with your value chain on water-related issues?</p> <p>(W1.5d) Provide details of any other water-related supplier engagement activity.</p> <p>(W1.5e) Provide details of any water-related engagement activity with customers or other value chain partners.</p> <p>(F6.7) Are you working with smallholders to support good agricultural practices and reduce deforestation and/or conversion of natural ecosystems?</p> <p>(F6.8) Indicate if you are working with your direct suppliers to drive action on forests-related issues and if so, provide details of the engagement.</p> <p>(F6.9) Indicate if you are working beyond your first-tier supplier(s) to drive action on forests-related issues, and if so, provide details of the engagement.</p>
<p>SBM-3 - §46 - §49 Material impacts, risks and opportunities and their interaction with strategy and business model</p>	<p>(C2.3a) Provide details of risks identified with the potential to have a substantive financial or strategic impact on your business.</p> <p>(C2.4a) Provide details of opportunities identified with the potential to have a substantive financial or strategic impact on your business.</p> <p>(C3.4) Describe where and how climate-related risks and opportunities have influenced your financial planning.</p> <p>(F2.1a) Select the options that best describe your procedures for identifying and assessing forests-related risks.</p> <p>(F3.1b) For your disclosed forest risk commodity(ies), provide details of risks identified with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.</p> <p>(F3.2a) For your selected forest risk commodity(ies), provide details of the identified opportunities with the potential to have a substantive financial or strategic impact on your business.</p> <p>(W3.3a) Select the options that best describe your procedures for identifying and assessing water-related risks.</p> <p>(W4.2) Provide details of identified risks in your direct operations with the potential to have a substantive</p>

	<p>financial or strategic impact on your business, and your response to those risks. (W4.2a) Provide details of risks identified within your value chain (beyond direct operations) with the potential to have a substantive financial or strategic impact on your business, and your response to those risks. (W4.3a) Provide details of opportunities currently being realized that could have a substantive financial or strategic impact on your business.</p>
<p>Impact, risk and opportunity management</p>	
<p style="text-align: center;">IRO-1 - §51 - §53 Description of the process to identify and assess material impacts, risks and opportunities</p>	<p>(C1.1b) Provide further details on the board’s oversight of climate-related issues. (C2.2) Describe your process(es) for identifying, assessing and responding to climate-related risks and opportunities. (C15.3) Does your organization assess the impacts and dependencies of its value chain on biodiversity? (W3.1a) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities. (W3.3a) Select the options that best describe your procedures for identifying and assessing water-related risks. (W3.3b) Describe your organization’s process for identifying, assessing, and responding to water-related risks within your direct operations and other stages of your value chain. (F2.1) Does your organization undertake a forests-related risk assessment? (F2.1a) Select the options that best describe your procedures for identifying and assessing forests-related risks.</p>
<p style="text-align: center;">IRO-2 - §54 - §62 Disclosure Requirements in ESRS covered by the undertaking’s sustainability statement</p>	<p>N/A</p>

E1 - Climate Change

ESRS Disclosure Requirement	Relevant 2023 CDP questions
Governance	
<p>ESRS 2 GOV-3 - §13 Integration of sustainability-related performance in incentive schemes</p>	<p>(C1.3) Do you provide incentives for the management of climate-related issues, including the attainment of targets? (C1.3a) Provide further details on the incentives provided for the management of climate-related issues (do not include the names of individuals).</p>
Strategy	
<p>E1-1 - §14 - §17 Transition plan for climate change mitigation</p>	<p>(C1.1b) Provide further details on the board’s oversight of climate-related issues. (C2.3a) Provide details of risks identified with the potential to have a substantive financial or strategic impact on your business. (C3.1) Does your organization’s strategy include a transition plan that aligns with a 1.5°C world? (C3.4) Describe where and how climate-related risks and opportunities have influenced your financial planning. (C3.5a) Quantify the percentage share of your spending/revenue that is aligned with your organization’s climate transition. (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. (C3.5c) Provide any additional contextual and/or verification/assurance information relevant to your organization’s taxonomy alignment. (C4.1a) Provide details of your absolute emissions target(s) and progress made against those targets. (C4.1b) Provide details of your emissions intensity target(s) and progress made against those target(s). (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) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings. (C4.3b) Provide details on the initiatives implemented in the reporting year in the table below.</p>

<p>ESRS 2 SBM-3 - §18 - §19 Material impacts, risks and opportunities and their interaction with strategy and business model</p>	<p>(C2.3a) Provide details of risks identified with the potential to have a substantive financial or strategic impact on your business. (C3.2a) Provide details of your organization’s use of climate-related scenario analysis. (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. (C3.3) Describe where and how climate-related risks and opportunities have influenced your strategy.</p>
<p>Impact, risk and opportunity management</p>	
<p>ESRS 2 IRO-1 - §20 - §21 Description of the processes to identify and assess material climate-related impacts, risks and opportunities</p>	<p>(C2.2) Describe your process(es) for identifying, assessing and responding to climate-related risks and opportunities. (C3.2) Does your organization use climate-related scenario analysis to inform its strategy? (C3.2a) Provide details of your organization’s use of climate-related scenario analysis.</p>
<p>E1-2 - §22 - §25 Policies related to climate change mitigation and adaptation</p>	<p>(C2.2) Describe your process(es) for identifying, assessing and responding to climate-related risks and opportunities.</p>
<p>E1-3 - §26 - §29 Actions and resources in relation to climate change policies</p>	<p>(C3.5a) Quantify the percentage share of your spending/revenue that is aligned with your organization’s climate transition. (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. (C3.5c) Provide any additional contextual and/or verification/assurance information relevant to your organization’s taxonomy alignment. (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) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings. (C4.3b) Provide details on the initiatives implemented in the reporting year in the table below. (C4.3c) What methods do you use to drive investment in emissions reduction activities?</p>
<p>Metrics and targets</p>	

<p>E1-4 - §30 - §34 Targets related to climate change mitigation and adaptation</p>	<p>(C4.1a) Provide details of your absolute emissions target(s) and progress made against those targets. (C4.1b) Provide details of your emissions intensity target(s) and progress made against those target(s). (C4.2a) Provide details of your target(s) to increase low-carbon energy consumption or production. (C4.2b) Provide details of any other climate-related targets, including methane reduction targets. (C4.2c) Provide details of your net-zero target(s).</p>
<p>E1-5 - §35 - §43 Energy consumption and mix</p>	<p>(C6.10) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations. (C8.2) Select which energy-related activities your organization has undertaken. (C8.2a) Report your organization’s energy consumption totals (excluding feedstocks) in MWh. (C8.2c) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type. (C8.2d) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.</p>
<p>E1-6 - §44 - §55 Gross Scopes 1, 2, 3 and Total GHG emissions</p>	<p>(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? (C5.1b) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year? (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? (C6.1) What were your organization’s gross global Scope 1 emissions in metric tons CO2e? (C6.3) What were your organization's gross global Scope 2 emissions in metric tons CO2e? (C6.5) Account for your organization’s gross global Scope 3 emissions, disclosing and explaining any exclusions. (C6.10) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations. (C11.1b) Complete the following table for each of the emissions trading schemes you are regulated by.</p>
<p>E1-7 - §56 - §61 GHG removals and GHG mitigation projects financed through carbon credits</p>	<p>(C4.1a) Provide details of your absolute emissions target(s) and progress made against those targets. (C4.2c) Provide details of your net-zero target(s). (C11.2a) Provide details of the project-based carbon credits originated or purchased by your organization in the reporting period.</p>

<p>E1-8 - §62 - §63 Internal carbon pricing</p>	<p>(C11.3) Does your organization use an internal price on carbon? (C11.3a) Provide details of how your organization uses an internal price on carbon.</p>
<p>E1-9 - §64 - §70 Anticipated financial effects from material physical and transition risks and potential climate-related opportunities</p>	<p>(C2.3a) Provide details of risks identified with the potential to have a substantive financial or strategic impact on your business. (C2.4a) Provide details of opportunities identified with the potential to have a substantive financial or strategic impact on your business.</p>

E2 – Pollution

ESRS Disclosure Requirement	Relevant 2023 CDP questions
Impact, risk and opportunity management	
<p>ESRS 2 IRO-1 - §11 Description of the processes to identify and assess material pollution-related impacts, risks and opportunities</p>	<p>(W3.1a) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities. (W3.3a) Select the options that best describe your procedures for identifying and assessing water-related risks. (W3.3b) Describe your organization’s process for identifying, assessing, and responding to water-related risks within your direct operations and other stages of your value chain.</p>
<p>E2-1 - §12 - §15 Policies related to pollution</p>	<p>(W6.1a) Select the options that best describe the scope and content of your water policy. (F4.5) Does your organization have a policy that includes forests-related issues? (F4.5a) Select the options to describe the scope and content of your policy.</p>
<p>E2-2 - §16 - §19 Actions and resources related to pollution</p>	<p>(W3.1a) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities. (W4.2) Provide details of identified risks in your direct operations with the potential to have a substantive financial or strategic impact on your business, and your response to those risks. (W4.2a) Provide details of risks identified within your value chain (beyond direct operations) with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.</p>
Metrics and targets	

<p>E2-3 - §20 - §25 Targets related to pollution</p>	<p>(W8.1) Do you have any water-related targets? (W8.1a) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories. (W8.1b) Provide details of your water-related targets and the progress made.</p>
<p>E2-4 - §26 - §31 Pollution of air, water and soil</p>	<p>(W1.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored? (W1.2k) Provide details of your organization’s emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year. (W3.1a) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.</p>
<p>E2-5 - §32 - §35 Substances of concern and substances of very high concern</p>	<p>(W1.2k) Provide details of your organization’s emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year. (W1.4a) What percentage of your company’s revenue is associated with products containing substances classified as hazardous by a regulatory authority?</p>
<p>E2-6 - §36 - §41 Anticipated financial effects from material pollution-related risks and opportunities</p>	<p>(W1.4a) What percentage of your company’s revenue is associated with products containing substances classified as hazardous by a regulatory authority? (W4.2) Provide details of identified risks in your direct operations with the potential to have a substantive financial or strategic impact on your business, and your response to those risks. (W4.3) Have you identified any water-related opportunities with the potential to have a substantive financial or strategic impact on your business? (F3.1b) For your disclosed forest risk commodity(ies), provide details of risks identified with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.</p>

E3 – Water and Marine Resources

ESRS Disclosure Requirement	Relevant 2023 CDP questions
Impact, risk and opportunity management	
<p>ESRS 2 IRO-1 - §8 Description of the processes to identify and assess material water and marine</p>	<p>(W3.3) Does your organization undertake a water-related risk assessment? (W3.3a) Select the options that best describe your procedures for identifying and assessing water-related risks. (W3.3b) Describe your organization’s process for identifying, assessing, and responding to water-related</p>

resources-related impacts, risks and opportunities	risks within your direct operations and other stages of your value chain. (F2.1a) Select the options that best describe your procedures for identifying and assessing forests-related risks.
E3-1 - §9 - §14 Policies related to water and marine resources	(W3.3b) Describe your organization’s process for identifying, assessing, and responding to water-related risks within your direct operations and other stages of your value chain. (W6.1a) Select the options that best describe the scope and content of your water policy.
E3-2 - §15 - §19 Actions and resources related to water and marine resources	(W1.2d) Indicate whether water is withdrawn from areas with water stress, provide the proportion, how it compares with the previous reporting year, and how it is forecasted to change. (W4.2) Provide details of identified risks in your direct operations with the potential to have a substantive financial or strategic impact on your business, and your response to those risks. (W4.2a) Provide details of risks identified within your value chain (beyond direct operations) with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.
Metrics and targets	
E3-3 - §20 - §25 Targets related to water and marine resources	(W8.1) Do you have any water-related targets? (W8.1a) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories. (W8.1b) Provide details of your water-related targets and the progress made.
E3-4 - §26 - §29 Water consumption	(W1.2b) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change? (W1.2d) Indicate whether water is withdrawn from areas with water stress, provide the proportion, how it compares with the previous reporting year, and how it is forecasted to change. (W1.2h) Provide total water withdrawal data by source. (W1.3) Provide a figure for your organization's total water withdrawal efficiency. (W4.2) Provide details of identified risks in your direct operations with the potential to have a substantive financial or strategic impact on your business, and your response to those risks. (W5.1) For each facility referenced in W4.1c, provide coordinates, water accounting data, and a comparison with the previous reporting year.
E3-5 - §30 - §33 Anticipated financial effects from material water and marine resources-related risks and opportunities	(W4.2) Provide details of identified risks in your direct operations with the potential to have a substantive financial or strategic impact on your business, and your response to those risks. (W4.2a) Provide details of risks identified within your value chain (beyond direct operations) with the potential to have a substantive financial or strategic impact on your business, and your response to those

	risks. (W4.3a) Provide details of opportunities currently being realized that could have a substantive financial or strategic impact on your business.
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E4 – Biodiversity and Ecosystems

ESRS Disclosure Requirement	Relevant 2023 CDP questions
Strategy	
E4-1 - §11 - §15 Transition plan and consideration of biodiversity and ecosystems in strategy and business model	(F5.1) Are forests-related issues integrated into any aspects of your long-term strategic business plan, and if so how?
ESRS 2 SBM-3 - §16 Material impacts, risks and opportunities and their interaction with strategy and business model	(C15.4) Does your organization have activities located in or near to biodiversity-sensitive 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. (F1.3) Provide details on the land area you control and/or manage that is used for the production of your disclosed commodity(ies). (F1.4) Provide details on the land you control and/or manage that was not used for the production of your disclosed commodity(ies) in the reporting year.
Impact, risk and opportunity management	
ESRS 2 IRO-1 - §17 - §19 Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks, dependencies and opportunities	(C15.3) Does your organization assess the impacts and dependencies of its value chain on biodiversity? (F2.1) Does your organization undertake a forests-related risk assessment? (F2.1a) Select the options that best describe your procedures for identifying and assessing forests-related risks. (F3.1) Have you identified any inherent forests-related risks with the potential to have a substantive financial or strategic impact on your business? (F3.1b) For your disclosed forest risk commodity(ies), provide details of risks identified with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.

<p>E4-2 - §20 - §24 Policies related to biodiversity and ecosystems</p>	<p>(W6.1a) Select the options that best describe the scope and content of your water policy. (F4.5) Does your organization have a policy that includes forests-related issues? (F4.5a) Select the options to describe the scope and content of your policy. (F4.6) Has your organization made a public commitment to reduce or remove deforestation and/or forest degradation from its direct operations and/or supply chain? (F4.6a) Has your organization endorsed any of the following initiatives as part of its public commitment to reduce or remove deforestation and/or forest degradation?</p>
<p>E4-3 - §25 - §28 Actions and resources related to biodiversity and ecosystems</p>	<p>(C15.5) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments? (F6.10) Do you engage in landscape (including jurisdictional) approaches to progress shared sustainable land use goals? (F6.11) Do you participate in any other external activities and/or initiatives to promote the implementation of your forests-related policies and commitments? (F6.12) Is your organization supporting or implementing project(s) focused on ecosystem restoration and long-term protection? (F6.12a) Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).</p>
<p>Metrics and targets</p>	
<p>E4-4 - §29 - §32 Targets related to biodiversity and ecosystems</p>	<p>(W8.1b) Provide details of your water-related targets and the progress made. (F6.1) Did you have any forests-related timebound and quantifiable targets that were active during the reporting year? (F6.1a) Provide details of your forests-related timebound and quantifiable target(s), and progress made.</p>
<p>E4-5 - §33 - §41 Impact metrics related to biodiversity and ecosystems change</p>	<p>(C15.6) Does your organization use biodiversity indicators to monitor performance across its activities? (F1.3) Provide details on the land area you control and/or manage that is used for the production of your disclosed commodity(ies) (F1.7) Indicate whether you have assessed the deforestation or conversion footprint for your disclosed commodities over the past 5 years, or since a specified cutoff date, and provide details.</p>
<p>E4-6 - §42 - §45 Anticipated financial effects from material biodiversity and ecosystem-related risks and opportunities</p>	<p>(F3.1) Have you identified any inherent forests-related risks with the potential to have a substantive financial or strategic impact on your business? (F3.1b) For your disclosed forest risk commodity(ies), provide details of risks identified with the potential to have a substantive financial or strategic impact on your business, and your response to those risks. (F3.2) Have you identified any forests-related opportunities with the potential to have a substantive financial</p>

	<p>or strategic impact on your business?</p> <p>(F3.2a) For your selected forest risk commodity(ies), provide details of the identified opportunities with the potential to have a substantive financial or strategic impact on your business.</p>
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E5 – Resource use and circular economy

ESRS Disclosure Requirement	Relevant 2023 CDP questions
Impact, risk and opportunity management	
<p>ESRS 2 IRO-1 - §11 Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities</p>	<p>(W10.2) Across your value chain, have you assessed the potential environmental and human health impacts of your use and/or production of plastics?</p>
<p>E5-1 - §12 - §16 Policies related to resource use and circular economy</p>	<p>(F4.5a) Select the options to describe the scope and content of your policy. (W6.1a) Select the options that best describe the scope and content of your water policy.</p>
<p>E5-2 - §17 - §20 Actions and resources related to resource use and circular economy</p>	<p>(F6.10b) Provide details of your engagement with landscape/jurisdictional approaches to sustainable land use during the reporting year.</p>
Metrics and targets	
<p>E5-3 - §21 - §27 Targets related to resource use and circular economy</p>	<p>(W10.4) Do you have plastics-related targets, and if so what type? (F6.1a) Provide details of your forests-related timebound and quantifiable target(s), and progress made.</p>
<p>E5-4 - §28 - §32 Resource inflows</p>	<p>(W10.7) Provide the total weight of plastic durable goods/components sold and indicate the raw material content. (W10.8) Provide the total weight of plastic packaging sold and/or used, and indicate the raw material content.</p>
<p>E5-5 - §33 - §40 Resource inflows</p>	<p>(W10.8a) Indicate the circularity potential of the plastic packaging you sold and/or used.</p>

<p>E5-6 - §41 - §43 Anticipated financial effects from material resource use and circular economy-related risks and opportunities</p>	<p>(W10.3) Across your value chain, are you exposed to plastics-related risks with the potential to have a substantive financial or strategic impact on your business? If so, provide details.</p>
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