
CDP Climate Change Scoring Essential Criteria 2024



Full Climate Change Essential Criteria 2024: Version Control

Version number	Release/revision date	Revision summary
1.0	14/06/2024	First version
1.1	08/08/2024	<ul style="list-style-type: none"> • Correction to question numbers for Board oversight Leadership level essential criteria. • Clarification of Additional guidance for Transition plans A-list level essential criteria. • Clarification of Risks & opportunities Awareness level essential criteria for all sectors.
1.2	22/08/2024	<ul style="list-style-type: none"> • Correction to Policy engagement A-list level essential criteria.
1.3	20/09/2024	<ul style="list-style-type: none"> • Correction to Transition plans Leadership level essential criteria. • Correction to Energy-related activities [Electric utilities sector] Leadership and A-list level essential criteria.

Introduction

To acknowledge organizations' positive and effective actions to mitigate risks due to climate change, water security and deforestation, CDP recognizes organizations awarded a high Leadership score via inclusion in the A List of their respective environmental issue area. In order for an organization to achieve A List status, they must ensure several items are included within their response, as well as pass several checks carried out by CDP after the submission of the response. In 2024, CDP has introduced new A-list checks for each environmental issue, reflecting the need for transformational, urgent and collaborative change in the face of ever-increasing environmental concerns across the world.

Every year, CDP increases the ambition of its disclosure framework, recognizing the practices that have been mainstreamed and, as a result, the changed criteria for what can be considered as 'leadership' in terms of environmental disclosure and performance. In previous years, CDP applied essential criteria in scoring to the A List only. In 2024, CDP is introducing an extra layer of essential criteria for Climate change across scoring levels, that must be met for organizations responding to the full corporate questionnaire for Climate change to progress their score to the next level. This will set a consistent baseline of reporting at each level of CDP's scores, ensuring that organizations include key datapoints that are critical to understanding how they are assessing and responding to environmental issues. It also ensures that high scoring companies are disclosing in the most consistent and comprehensive way, and clarifies the critical data points that organizations must disclose on to sufficiently demonstrate progress towards environmental stewardship. With essential criteria applied across all Climate change scoring levels, CDP ensures that critical gaps necessary for all organizations to reach a suitable disclosure baseline are filled.

Please note: in 2024, essential criteria will only be applied to organizations responding to CDP's full corporate questionnaire. Essential criteria do not apply to the SME questionnaire.

How to use this document

This document aims to outline the essential criteria across levels below and including the A list. This document is ordered to reflect the order of topics that arise in the 2024 Full Corporate Questionnaire - Climate change. For each essential criteria topic, there is a table that outlines the following:

Essential criteria level – Essential criteria will be applied at Awareness, Management, Leadership or A list levels. Not all topics will have criteria applied to all levels. If a criterion is applied to Awareness level and the check is not met, this will limit an organization's final score to a D. Similarly, if the Awareness criteria are met and the Management level are not met, the final score will be limited to a C.

Question – Each essential criterion will be linked to a question or multiple questions from the 2024 Full Corporate Questionnaire – Climate change. Each question will be listed in this column

in line with each criterion. Where two or more question numbers are referenced in a cell, this indicates that a combination of questions are assessed to meet the overall essential criteria at that level. Question numbers that are combined with an 'OR' indicate that the essential criterion can be met through data points in either question.

Scored data points – The essential criteria have been broken down into their individual components based on key data points that they assess. In this column, each criterion is outlined in detail. Organizations must meet all criteria within a level to meet the overall essential criteria check, unless stated otherwise. An 'AND' indicates where multiple criteria must be met for clarity. Some criteria may specifically link to criteria that are present within the 2024 Full Corporate Scoring Methodology – Climate change.

For consistency, we have used common wording to identify actions or references in this document. These are clarified below:

Partial disclosure:

- Request for only the Environmental Issue columns in a question to be complete with no additional criteria:

Example wording used - *Only row(s) where 'Climate change' is selected in column 'Environmental issue' are assessed.*

- Request for evidence that the check is applied to the relevant environmental issue:

Example wording used - *At least one row disclosed where 'Climate change' is selected in column 'Environmental issue'.*

Complete disclosure:

- Request for complete disclosure as per criteria outlined in the 2024 Full Corporate Scoring Methodology - Climate change:

Example wording used - *Only complete row(s) where 'Climate change' is selected in column 'Environmental issues...' as per the Awareness level criteria in the 2024 Full Corporate Scoring Methodology – Climate Change are assessed.*

- Request for complete disclosure as per criteria outlined in the 2024 Full Corporate Scoring Methodology - Climate change AND a request for additional criteria:

Example wording used - *Only complete row(s) where 'Climate change' is selected in column 'Environmental issues...' AND all information required as per the Leadership level criteria in the 2024 Full Corporate Scoring Methodology - Climate change.*

Please note that for 2024 there is not an essential criterion that assesses the presence of a viable Net Zero target. There is an intention to include a criterion in the future, but we are holding this back until we can ensure that the criteria will be robust.

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2024 Full Climate Change Essential Criteria

Risks & opportunities [General & all sectors excl. Financial services]

Essential Criteria Level	Question	Scored data points
Awareness	2.2.1	<ul style="list-style-type: none"> ▼ The organization has a process in place for identifying, assessing, and managing environmental risks.
	2.2.2	<ul style="list-style-type: none"> ▼ The organization provides details of a process for identifying, assessing, and managing environmental risks. ▼ At least one row disclosed where 'Climate change' is selected in column 'Environmental issue'.
Management	2.2.2	<ul style="list-style-type: none"> ▼ The organization has a process for identifying, assessing, and managing risks, which covers any of the following areas of the value chain: <ul style="list-style-type: none"> ▼ Direct operations ▼ Upstream value chain ▼ Downstream value chain ▼ Only row(s) where 'Climate change' is selected in column 'Environmental issue' are assessed.
	3.1.1	<ul style="list-style-type: none"> ▼ The organization discloses at least one risk. ▼ Only complete row(s) where 'Climate change' is selected in column 'Environmental issues...' as per the Awareness level criteria in the 2024 Full Corporate Scoring Methodology - Climate change are assessed.
	OR	OR
	3.1	<ul style="list-style-type: none"> ▼ If no risks are identified, this is explained by either having no risks with substantive financial or strategic effect OR evaluation of risks is in progress. ▼ Only row(s) where 'Climate change' is selected in column 'Environmental issue' are assessed.
	3.6.1	<ul style="list-style-type: none"> ▼ The organization discloses at least one opportunity. ▼ Only complete row(s) where 'Climate change' is selected in column 'Environmental issues...' as per the Awareness level criteria in the 2024 Full Corporate Scoring Methodology - Climate change are assessed.
OR	OR	
3.6	<ul style="list-style-type: none"> ▼ If no opportunities are identified, this is explained by either having no opportunities with substantive financial or strategic effect OR evaluation of opportunities is in progress. ▼ Only row(s) where 'Climate change' is selected in column 'Environmental issue' are assessed. 	

Leadership	5.3.1	<ul style="list-style-type: none"> ▼ If an organization discloses an environmental risk or opportunity, the influence on its strategy is disclosed. ▼ Only complete row(s) as per the Disclosure level criteria in the 2024 Full Corporate Scoring Methodology - Climate change are assessed.
	OR	OR
	5.3.2	<ul style="list-style-type: none"> ▼ If an organization discloses an environmental risk or opportunity, the influence on its financial planning is disclosed. ▼ Only complete row(s) as per the Disclosure level criteria in the 2024 Full Corporate Scoring Methodology - Climate change are assessed.
A-list	Not applicable	▼ No Essential Criteria applied

Risks & opportunities [Financial services sector]

Essential Criteria Level	Question	Scored data points
Awareness	2.2.1	<ul style="list-style-type: none"> ▼ The organization has a process in place for identifying, assessing, and managing environmental risks.
	2.2.2	<ul style="list-style-type: none"> ▼ The organization provides details of a process for identifying, assessing, and managing environmental risks. ▼ At least one row disclosed where 'Climate change' is selected in column 'Environmental issue'.
	2.2.5	<ul style="list-style-type: none"> ▼ The organization has a process in place for identifying, assessing, and managing environmental risks related to their portfolio activities.
	2.2.6	<ul style="list-style-type: none"> ▼ The organization provides details of a process for identifying, assessing, and managing environmental risks related to their portfolio activities. ▼ At least one row disclosed where 'Climate change' is selected in column 'Environmental issue'.
Management	2.2.2	<ul style="list-style-type: none"> ▼ The organization has a process for identifying, assessing, and managing risks, which covers either of the following areas of the value chain: <ul style="list-style-type: none"> ▼ Direct operations ▼ Upstream value chain ▼ Only row(s) where 'Climate change' is selected in column 'Environmental issue' are assessed.
	3.1.1	<ul style="list-style-type: none"> ▼ The organization discloses at least one risk. ▼ Only complete row(s) where 'Climate change' is selected in column 'Environmental issues...' as per the Awareness level criteria in the 2024 Full Corporate Scoring Methodology - Climate change are assessed.
	OR	OR

	3.1	<ul style="list-style-type: none"> ▼ If no risks are identified, this is explained by either having no risks with substantive financial or strategic effect OR evaluation of risks is in progress. ▼ Only row(s) where 'Climate change' is selected in column 'Environmental issue' are assessed.
	3.6.1	<ul style="list-style-type: none"> ▼ The organization discloses at least one opportunity. ▼ Only complete row(s) where 'Climate change' is selected in column 'Environmental issues...' as per the Awareness level criteria in the 2024 Full Corporate Scoring Methodology - Climate change are assessed.
	OR	OR
	3.6	<ul style="list-style-type: none"> ▼ If no opportunities are identified, this is explained by either having no opportunities with substantive financial or strategic effect OR evaluation of opportunities is in progress. ▼ Only row(s) where 'Climate change' is selected in column 'Environmental issue' are assessed.
	2.2.6 AND 1.10	<ul style="list-style-type: none"> ▼ The organization discloses a process for identifying, assessing, and managing environmental risks related to portfolio activities in question 2.2.6 for at least one row per portfolio where 'Yes' selected in column 'Activity undertaken' in question 1.10. ▼ Only row(s) where 'Climate change' is selected in column 'Environmental issue' are assessed.
Leadership	5.3.1	<ul style="list-style-type: none"> ▼ If an organization discloses an environmental risk or opportunity, the influence on its strategy is disclosed. ▼ Only complete row(s) as per the Disclosure level criteria in the 2024 Full Corporate Scoring Methodology - Climate change are assessed.
	OR	OR
	5.3.2	<ul style="list-style-type: none"> ▼ If an organization discloses an environmental risk or opportunity, the influence on its financial planning is disclosed. ▼ Only complete row(s) as per the Disclosure level criteria in the 2024 Full Corporate Scoring Methodology - Climate change are assessed.
A-list	Not applicable	<ul style="list-style-type: none"> ▼ No essential criteria applied.

Board oversight

Essential Criteria Level	Question	Scored data points
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Awareness	4.1 AND 4.1.2	<ul style="list-style-type: none"> ▼ If the organization has a board of directors or equivalent governing body as disclosed in question 4.1, the organization discloses a board-level position with accountability for environmental issues in question 4.1.2. ▼ Only row(s) where 'Climate change' is selected in column 'Environmental issue' are assessed in question 4.1.2.
	OR 4.1 AND 4.3	<p>OR</p> <ul style="list-style-type: none"> ▼ If the organization does not have a board of directors or equivalent governing body as disclosed in question 4.1, the organization discloses management-level responsibility for environmental issues in question 4.3. ▼ Only row(s) where 'Climate change' is selected in column 'Environmental issue' are assessed in question 4.3.
Management	4.1 AND 4.1.2	<ul style="list-style-type: none"> ▼ If the organization has a board of directors or equivalent governing body as disclosed in question 4.1, the organization discloses the frequency with which environmental issues are a scheduled agenda item at board meetings and the governance mechanisms into which environmental issues are integrated in question 4.1.2. ▼ Only row(s) where 'Climate change' is selected in column 'Environmental issue' are assessed in question 4.1.2.
	OR 4.1	<p>OR</p> <ul style="list-style-type: none"> ▼ If the organization does not have a board of directors or equivalent governing body, this criterion is not relevant.
Leadership	4.1 AND 4.2	<ul style="list-style-type: none"> ▼ If the organization has a board of directors or equivalent governing body as disclosed in question 4.1, the organization discloses board-level competency on climate change and a known mechanism in place to maintain this competency in question 4.2. ▼ Only row(s) where 'Climate change' is selected in column 'Environmental issue' are assessed in question 4.2.
	OR 4.1	<p>OR</p> <ul style="list-style-type: none"> ▼ If the organization does not have a board of directors or equivalent governing body, this criterion is not relevant.
A-list	Not applicable	<ul style="list-style-type: none"> ▼ No essential criteria applied.

Incentives

Essential Criteria Level	Question	Scored data points
Awareness	Not applicable	▼ No essential criteria applied.
Management	Not applicable	▼ No essential criteria applied.

Leadership	4.5.1	<ul style="list-style-type: none"> ▼ Monetary incentives for the management of environmental issues are provided for one or more of the C-suite or above positions outlined in the Management level criteria in the 2024 Full Corporate Climate Change Scoring methodology. ▼ Only row(s) where 'Climate change' is selected in column 'Environmental issue' are assessed.
A-list	4.5.1	<ul style="list-style-type: none"> ▼ The organization discloses the performance metrics, as outlined in the Leadership level criteria in the 2024 Full Corporate Climate Change Scoring methodology, relevant to the incentives disclosed. ▼ Only row(s) where 'Climate change' is selected in column 'Environmental issue' are assessed.

Requirements for clients/investees - policy frameworks [Financial services sector]

Essential Criteria Level	Question	Scored data points
Awareness	Not applicable	<ul style="list-style-type: none"> ▼ No essential criteria applied.
Management	4.7 AND 1.10	<ul style="list-style-type: none"> ▼ The organization has a policy framework that includes exclusion policies OR both policies with environmental client/investee requirements and exclusion policies in question 4.7 for at least one portfolio where 'Yes' is selected in column 'Activity undertaken' in question 1.10.
	4.7.2	<ul style="list-style-type: none"> ▼ At least one row disclosed where any option excluding 'Other, please specify' is selected in column 'Type of exclusion policy'.
Leadership	4.7 AND 1.10	<ul style="list-style-type: none"> ▼ The organization has a policy framework that includes both policies with environmental client/investee requirements and exclusion policies in question 4.7 for at least one portfolio where 'Yes' is selected in column 'Activity undertaken' in question 1.10.
	4.7.1	<ul style="list-style-type: none"> ▼ The organization discloses an environmental requirement that clients/investees must meet. ▼ Only row(s) where 'Climate change' is selected in column 'Environmental issues covered' are assessed.
	4.7.2	<ul style="list-style-type: none"> ▼ The organization discloses a climate-related exclusion policy in at least one row. ▼ Only row(s) where any option excluding 'Other, please specify' is selected in column 'Type of exclusion policy' are assessed.
A-list	4.7.2	<ul style="list-style-type: none"> ▼ The organization discloses all requested details about their climate-related exclusion policies for at least one portfolio. ▼ Only complete row(s) as per the Disclosure level criteria in the 2024 Full Corporate Scoring Methodology - Climate change AND where any option excluding 'Other, please specify' is selected in column 'Type of exclusion policy' are assessed.

Policy engagement

Essential Criteria Level	Question	Scored data points
Awareness	Not applicable	<ul style="list-style-type: none"> ▼ No essential criteria applied.
Management	Not applicable	<ul style="list-style-type: none"> ▼ No essential criteria applied.
Leadership	4.11	<ul style="list-style-type: none"> ▼ The organization discloses information on public policy engagement. ▼ Only complete row(s) as per the Disclosure level criteria in the 2024 Full Corporate Scoring Methodology - Climate change are assessed.
A-list	4.11	<ul style="list-style-type: none"> ▼ All public policy engagement activities are assessed to understand impact on the environment. ▼ If activities have been assessed and are seen to have a direct or indirect influence OR activities have been assessed and none have an influence on policy, law or regulation that may have an impact on the environment, the organization attaches their public commitment or position statement to conduct their activities in line with the goals of the Paris Agreement.

Transition plans

Essential Criteria Level	Question	Scored data points
Awareness	Not applicable	<ul style="list-style-type: none"> ▼ No essential criteria applied.
Management	Not applicable	<ul style="list-style-type: none"> ▼ No essential criteria applied.
Leadership	5.2	<ul style="list-style-type: none"> ▼ The organization has a 1.5°C aligned transition plan, has a climate transition plan with a different temperature alignment OR plans to develop a climate transition plan within two years.
A-list	5.2 4.1.2 OR 4.1	<ul style="list-style-type: none"> ▼ The organization has a transition plan with the following components: <ul style="list-style-type: none"> ▼ 1.5°C aligned ▼ Publicly available ▼ Either has a feedback mechanism in place to track progress OR plans to implement a mechanism within the next two years. If feedback mechanisms are not applicable as the organization does not have shareholders, this criterion is considered met. ▼ Board-level oversight: Oversees and guides the development of the transition plan AND/OR monitors the implementation of the transition plan. If the organization does not have a board of directors or equivalent governing body as outlined in question 4.1, this criterion is not relevant.

	4.3.1	<ul style="list-style-type: none"> ▼ Management-level responsibility: Develops a transition plan AND/OR implements a transition plan.
	<i>Additional guidance</i>	<ul style="list-style-type: none"> ▼ <i>Only complete row(s) as per the Disclosure level criteria in the 2024 Full Corporate Scoring Methodology - Climate change are assessed for A-list level in question 5.2.</i> ▼ <i>Only row(s) where 'Climate change' is selected in column 'Environmental issue' are assessed for A-list level in question 4.1.2.</i> ▼ <i>Only row(s) where 'Climate change' is selected in column 'Environmental issue' are assessed for A-list level in question 4.3.1.</i>

Low carbon R&D [Coal/Electric utilities/Oil & gas/Transport OEMS/Transport services/Cement/Steel/Metals & mining/Chemicals/Capital Goods/Construction/Real estate sectors]

Essential Criteria Level	Question	Scored data points
Awareness	Not applicable	▼ No essential criteria applied.
Management	Not applicable	▼ No essential criteria applied.
Leadership	5.5	▼ The organization discloses low-carbon research and development.
	5.5.1 OR 5.5.2 OR 5.5.3 OR 5.5.4 OR 5.5.5 OR 5.5.6 OR 5.5.7 OR 5.5.8	<ul style="list-style-type: none"> ▼ The organization discloses all requested details of this low-carbon research and development in at least one row. ▼ Only complete row(s) as per the Disclosure level criteria in the 2024 Full Corporate Scoring Methodology - Climate change are assessed.
	<i>Additional guidance</i>	▼ <i>Please note, organizations will be assessed on the question relevant to their sector (5.5.1 / 5.5.2 / 5.5.3 / 5.5.4 / 5.5.5 / 5.5.6 / 5.5.7 / 5.5.8).</i>
A-list	Not applicable	▼ No essential criteria applied.

CAPEX breakdown [Coal/Oil & gas sectors]

Essential Criteria Level	Question	Scored data points
Awareness	Not applicable	▼ No essential criteria applied.
Management	Not applicable	▼ No essential criteria applied.

Leadership	5.6	<p>Oil & gas sector</p> <ul style="list-style-type: none"> ▼ The organization is not involved in any explorations of new oil or natural gas fields. <p>Coal sector</p> <ul style="list-style-type: none"> ▼ The organization is not involved in the development or expansion of any new coal mines. ▼ Only complete row(s) as per the Awareness level criteria in the 2024 Full Corporate Scoring Methodology - Climate change are assessed.
A-list	Not applicable	<ul style="list-style-type: none"> ▼ No essential criteria applied.

CAPEX breakdown [Electric utilities sector]

Essential Criteria Level	Question	Scored data points
Awareness	Not applicable	<ul style="list-style-type: none"> ▼ No essential criteria applied.
Management	Not applicable	<ul style="list-style-type: none"> ▼ No essential criteria applied.
Leadership	5.7	<ul style="list-style-type: none"> ▼ The organization discloses current OR planned (in the next 5 years) CAPEX in low-carbon sources (as defined in the Management level criteria in the 2024 Full Corporate Scoring Methodology - Climate change) that sum to greater than 0%.
	<i>Additional guidance</i>	<ul style="list-style-type: none"> ▼ <i>Please note, low-carbon sources include the following primary power generation sources in question 5.7:</i> <ul style="list-style-type: none"> ▼ <i>Sustainable biomass</i> ▼ <i>Nuclear</i> ▼ <i>Geothermal</i> ▼ <i>Hydropower</i> ▼ <i>Wind</i> ▼ <i>Solar</i> ▼ <i>Marine</i> ▼ <i>Other renewable</i> ▼ <i>Fossil-fuel plants fitted with CCS</i>
A-list	5.7	<ul style="list-style-type: none"> ▼ The organization discloses current OR planned (in the next 5 years) CAPEX in low-carbon sources (as defined in the Management level criteria in the 2024 Full Corporate Scoring Methodology - Climate change) that sum to greater than or equal to 90% of total CAPEX.
	<i>Additional guidance</i>	<ul style="list-style-type: none"> ▼ <i>Please note, low-carbon sources include the following primary power generation sources in question 5.7:</i> <ul style="list-style-type: none"> ▼ <i>Sustainable biomass</i> ▼ <i>Nuclear</i> ▼ <i>Geothermal</i> ▼ <i>Hydropower</i>

		<ul style="list-style-type: none"> ▼ Wind ▼ Solar ▼ Marine ▼ Other renewable ▼ Fossil-fuel plants fitted with CCS
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Value chain engagement strategy [General & all sectors excl. Financial services]

Essential Criteria Level	Question	Scored data points
Awareness	Not applicable	▼ No essential criteria applied.
Management	Not applicable	▼ No essential criteria applied.
Leadership	Not applicable	▼ No essential criteria applied.
A-list	5.11	<ul style="list-style-type: none"> ▼ The organization discloses that they undertake engagement with suppliers. ▼ Only row(s) where 'Climate change' is selected in column 'Environmental issues covered' are assessed.

Engagement with clients and investees [Financial services sector]

Essential Criteria Level	Question	Scored data points
Awareness	Not applicable	▼ No essential criteria applied.
Management	Not applicable	▼ No essential criteria applied.
Leadership	Not applicable	▼ No essential criteria applied.
A-list	<p>1.10 AND 5.11 AND 5.11.3</p> <p>OR</p> <p>1.10</p>	<p>The organization discloses the following engagement with clients and investees per relevant portfolio disclosed in question 1.10:</p> <p>Banking (Bank) OR Insurance underwriting (Insurance company)</p> <ul style="list-style-type: none"> ▼ If the financial institution undertakes either Banking (Bank) OR Insurance underwriting (Insurance company) activities as disclosed in question 1.10, organizations disclose engagement with clients in question 5.11. ▼ At least one row disclosed where 'Climate change' is selected in column 'Environmental issue covered by the engagement strategy' in question 5.11.3. <p>OR</p> <p>Investing (Asset owner)</p>

AND 5.11 AND 5.11.4	<ul style="list-style-type: none"> ▼ If the financial institution undertakes Investing (Asset owner) activities as disclosed in question 1.10, organizations disclose engagement with investees in question 5.11. ▼ At least one row disclosed where 'Climate change' is selected in column 'Environmental issue covered by the engagement strategy' in question 5.11.4.
OR	OR
1.10 AND 5.11 AND 5.11.3 AND 5.11.4	<p>Investing (Asset manager)</p> <ul style="list-style-type: none"> ▼ If the financial institution undertakes Investing (Asset manager) activities as disclosed in question 1.10, organizations disclose engagement with clients AND investees in question 5.11. ▼ At least one row disclosed where 'Climate change' is selected in column 'Environmental issue covered by the engagement strategy' in question 5.11.3. ▼ At least one row disclosed where 'Climate change' is selected in column 'Environmental issue covered by the engagement strategy' in question 5.11.4.
<i>Additional guidance</i>	<ul style="list-style-type: none"> ▼ <i>Please note, if organizations disclose multiple portfolios in question 1.10, the relevant criteria must be met per portfolio.</i>

Emissions exclusions

Essential Criteria Level	Question	Scored data points
Awareness	Not applicable	▼ No essential criteria applied.
Management	Not applicable	▼ No essential criteria applied.
Leadership	Not applicable	▼ No essential criteria applied.
A-list	7.4 OR 7.4.1	<ul style="list-style-type: none"> ▼ No exclusions are present within the selected reporting boundary. <p>OR</p> <ul style="list-style-type: none"> ▼ The organization must meet the following: <ul style="list-style-type: none"> ▼ If Scope 1 emissions exclusions have been disclosed in question 7.4.1, these emissions are either excluded because they have been identified as not relevant from this source OR excluded due to a recent acquisition or merger. ▼ If Scope 2 emissions exclusions have been disclosed in question 7.4.1, these emissions are either excluded because they have been identified as not relevant from this source OR excluded due to a recent acquisition or merger.

	Additional guidance	<ul style="list-style-type: none"> ▼ Please note, where exclusions have been disclosed for both Scope 1 and Scope 2 emissions in question 7.4.1, the listed criteria must be met for both emissions categories. ▼ Please note, the following options must not have been selected in any row in 7.4.1: <ul style="list-style-type: none"> ▼ 'Emissions are relevant but not yet calculated' ▼ 'Emissions are relevant and calculated, but not disclosed' ▼ 'Emissions are not evaluated'
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Disclosure of Scope 1 and Scope 2 emissions

Essential Criteria Level	Question	Scored data points
Awareness	Not applicable	▼ No essential criteria applied.
Management	Not applicable	▼ No essential criteria applied.
Leadership	7.6	▼ The organization discloses Scope 1 emissions figures for the reporting year.
	7.7	▼ The organization discloses Scope 2 emissions figures for the reporting year.
A-list	Not applicable	▼ No essential criteria applied.

Verification

Please note, there is a pre-requisite criterion to the Verification essential criteria. For further details please see the 'Disclosure of Scope 3 emissions' essential criteria below.

Essential Criteria Level	Question	Scored data points
Awareness	Not applicable	▼ No essential criteria applied.
Management	Not applicable	▼ No essential criteria applied.
Leadership	7.9.1	▼ The organization has third-party verification of 95% of Scope 1 emissions.
	7.9.2	▼ The organization has third-party verification of 95% of Scope 2 emissions.
	7.9.3	▼ The organization has third-party verification of Scope 3 data in place for at least one category.
	Additional guidance	▼ Please note, to be eligible for inclusion in the above Leadership level Essential Criteria, Scope 1, Scope 2 and Scope 3 verification or assurance statements must follow best practice as outlined in the Management level criteria in the 2024 Full Corporate Scoring Methodology - Climate change.

A-list	7.9.1	▼ The organization has third-party verification of 100% of Scope 1 emissions.
	7.9.2	▼ The organization has third-party verification of 100% of Scope 2 emissions.
	7.9.3	▼ The organization has third-party verification of at least 70% of at least one Scope 3 category emissions.
	<i>Additional guidance</i>	▼ <i>Please note, to be eligible for inclusion in the above A-list level Essential Criteria, Scope 1, Scope 2 and Scope 3 verification or assurance statements must follow best practice as outlined in the Management level criteria in the 2024 Full Corporate Scoring Methodology - Climate change.</i>

Disclosure of Scope 3 emissions [General & all sectors excl. Financial services]

Please note, this is a pre-requisite criterion for the Verification essential criteria.

Essential Criteria Level	Question	Scored data points
Awareness	Not applicable	▼ No essential criteria applied.
Management	Not applicable	▼ No essential criteria applied.
Leadership	7.5 AND 7.8	▼ The organization provides base year emissions in question 7.5 for all Scope 3 categories that are either relevant and calculated OR not relevant and calculated in question 7.8.
	7.8	▼ The organization provides emissions calculations from at least one of the Scope 3 categories (including for the relevant sector) outlined in the Management level criteria in the 2024 Full Corporate Scoring Methodology - Climate change.
A-list	Not applicable	▼ No essential criteria applied.

Disclosure of Scope 3 emissions [Financial services sector]

Please note, this is a pre-requisite criterion for the Verification essential criteria.

Essential Criteria Level	Question	Scored data points
Awareness	Not applicable	▼ No essential criteria applied.
Management	Not applicable	▼ No essential criteria applied.
Leadership	12.1.1	▼ The organization discloses all requested details of how they measure the impact of their portfolio on the climate. ▼ Only complete row(s) as per the Awareness level criteria in the 2024 Full Corporate Scoring Methodology - Climate change are assessed.
	OR	OR

	12.1.3	<ul style="list-style-type: none"> ▼ The organization discloses all requested details of other metrics used to track environmental impact of their portfolio. ▼ Only complete row(s) where 'Climate change' is selected in column 'Environmental issues...' as per the Awareness level criteria in the 2024 Full Corporate Scoring Methodology - Climate change are assessed.
A-list	Not applicable	▼ No essential criteria applied.

Energy-related activities

Essential Criteria Level	Question	Scored data points
Awareness	Not applicable	▼ No essential criteria applied.
Management	Not applicable	▼ No essential criteria applied.
Leadership	Not applicable	▼ No essential criteria applied.
A-list	7.30 AND 7.30.7	<ul style="list-style-type: none"> ▼ If the organization consumes fuel (excluding feedstock) as disclosed in question 7.30, all requested details of this consumption are disclosed in at least one row in question 7.30.7. ▼ Only complete row(s) as per the Disclosure level criteria in the 2024 Full Corporate Scoring Methodology - Climate change are assessed.
	7.30 AND 7.30.9	<ul style="list-style-type: none"> ▼ If the organization generates electricity, heat, steam, or cooling as disclosed in question 7.30, all requested details of this generation are disclosed in at least one row in question 7.30.9. ▼ Only complete row(s) as per the Disclosure level criteria in the 2024 Full Corporate Scoring Methodology - Climate change are assessed.

Feedstock consumption [Chemicals sector]

Essential Criteria Level	Question	Scored data points
Awareness	Not applicable	▼ No essential criteria applied.
Management	Not applicable	▼ No essential criteria applied.
Leadership	7.31 AND 7.31.1	<ul style="list-style-type: none"> ▼ If the organization consumes fuels as feedstocks in question 7.31, all requested details on its consumption of feedstocks for chemical production activities are disclosed in at least one row in question 7.31.1. ▼ Only complete row(s) as per the Disclosure level criteria in the 2024 Full Corporate Scoring Methodology - Climate change are assessed.

A-list	Not applicable	▼ No essential criteria applied.
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Feedstock consumption [Steel sector]

Essential Criteria Level	Question	Scored data points
Awareness	Not applicable	▼ No essential criteria applied.
Management	Not applicable	▼ No essential criteria applied.
Leadership	7.32	<ul style="list-style-type: none"> ▼ The organization discloses all requested details on its consumption of feedstocks for steel production activities in at least one row. ▼ Only complete row(s) as per the Disclosure level criteria in the 2024 Full Corporate Scoring Methodology - Climate change are assessed.
A-list	Not applicable	▼ No essential criteria applied.

Capital goods efficiency metrics [Capital goods sector]

Essential Criteria Level	Question	Scored data points
Awareness	Not applicable	▼ No essential criteria applied.
Management	Not applicable	▼ No essential criteria applied.
Leadership	7.34	▼ The organization measures the efficiency of its products or services.
	7.34.1	<ul style="list-style-type: none"> ▼ The organization discloses all requested details of the metrics used to measure the efficiency of products or services. ▼ Only complete row(s) as per the Disclosure level criteria in the 2024 Full Corporate Scoring Methodology - Climate change are assessed.
A-list	Not applicable	▼ No essential criteria applied.

Energy-related activities [Electric utilities sector]

Essential Criteria Level	Question	Scored data points
Awareness	Not applicable	▼ No essential criteria applied.
Management	Not applicable	▼ No essential criteria applied.

Leadership	1.16.1	<ul style="list-style-type: none"> ▼ The organization discloses that low-carbon generation sources account for greater than 25% of gross or net electricity generation.
	<i>Additional guidance</i>	<ul style="list-style-type: none"> ▼ <i>Please note, low-carbon sources include the following power generation technologies in question 1.16.1:</i> <ul style="list-style-type: none"> ▼ <i>Sustainable biomass</i> ▼ <i>Nuclear</i> ▼ <i>Fossil-fuel plants fitted with Carbon Capture and Storage</i> ▼ <i>Geothermal</i> ▼ <i>Hydropower</i> ▼ <i>Wind</i> ▼ <i>Solar</i> ▼ <i>Marine</i> ▼ <i>Other renewable</i>
A-list	1.16.1	<ul style="list-style-type: none"> ▼ The organization discloses that low-carbon generation account for greater than 55% of gross or net electricity generation.
	<i>Additional guidance</i>	<ul style="list-style-type: none"> ▼ <i>Please note, low-carbon sources include the following power generation technologies in question 1.16.1:</i> <ul style="list-style-type: none"> ▼ <i>Sustainable biomass</i> ▼ <i>Nuclear</i> ▼ <i>Fossil-fuel plants fitted with Carbon Capture and Storage</i> ▼ <i>Geothermal</i> ▼ <i>Hydropower</i> ▼ <i>Wind</i> ▼ <i>Solar</i> ▼ <i>Marine</i> ▼ <i>Other renewable</i>

Emissions targets (near-term) [General & all sectors excl. Electric utilities & Oil & gas]

Essential Criteria Level	Question	Scored data points
Awareness	Not applicable	<ul style="list-style-type: none"> ▼ No essential criteria applied.
Management	Not applicable	<ul style="list-style-type: none"> ▼ No essential criteria applied.
Leadership	7.53.1 OR 7.53.2	<ul style="list-style-type: none"> ▼ The organization discloses a near-term emissions target that is either validated by the Science Based Targets Initiative OR meets the following criteria: <ul style="list-style-type: none"> ▼ Organization-wide coverage ▼ Covers 95% of Scope 1 and 2 base year emissions ▼ Within 5-10 years of the year target was set
A-list	7.53.1 OR 7.53.2	<ul style="list-style-type: none"> ▼ The organization discloses an organization-wide Scope 1 and 2 emissions reduction target that either is validated by the Science Based Targets Initiative OR that is fully aligned with a 1.5°C scenario (at least a 4.2% absolute annual emissions reduction between base year and target year).

Emissions targets (near-term) [Electric utilities sector]

Essential Criteria Level	Question	Scored data points
Awareness	Not applicable	▼ No essential criteria applied.
Management	Not applicable	▼ No essential criteria applied.
Leadership	7.53.1 OR 7.53.2	▼ The organization discloses a near-term emissions target that is either validated by the Science Based Targets Initiative OR meets the following criteria: <ul style="list-style-type: none"> ▼ Organization-wide coverage ▼ Covers 95% of Scope 1 base year emissions ▼ Within 5-10 years of the year target was set
A-list	7.53.1 OR 7.53.2	▼ The organization discloses an organization-wide Scope 1 emissions reduction target that either is validated by the Science Based Targets Initiative OR that is fully aligned with a 1.5°C scenario (at least a 4.2% absolute annual emissions reduction between base year and target year).

Emissions targets (near-term) [Oil & gas sector]

Essential Criteria Level	Question	Scored data points
Awareness	Not applicable	▼ No essential criteria applied.
Management	Not applicable	▼ No essential criteria applied.
Leadership	7.53.1 OR 7.53.2	▼ The organization discloses a near-term emissions target that is either validated by the Science Based Targets Initiative OR meets the following criteria: <ul style="list-style-type: none"> ▼ Organization-wide coverage ▼ Covers 95% of Scope 1 and 2 base year emissions ▼ Within 5-10 years of the year target was set
A-list	7.53.1 OR 7.53.2	▼ The organization discloses near-term Scope 1, Scope 2 and Scope 3 emissions targets that are aligned with best practice as outlined on either the Science Based Targets Initiative Route OR the 1.5°C aligned CDP Route in the Leadership level criteria in the 2024 Full Corporate Scoring Methodology - Climate change.

Portfolio targets [Financial services sector]

Essential Criteria Level	Question	Scored data points
Awareness	Not applicable	▼ No essential criteria applied.
Management	Not applicable	▼ No essential criteria applied.

Leadership	7.53.4	<ul style="list-style-type: none"> ▼ The organization discloses all requested details on their portfolio target(s) in at least one row. ▼ Only complete row(s) as per the Disclosure level criteria in the 2024 Full Corporate Scoring Methodology - Climate change are assessed.
A-list	Not applicable	▼ No essential criteria applied.

Life cycle assessment of buildings [Construction & Real estate sectors]

Essential Criteria Level	Question	Scored data points
Awareness	Not applicable	▼ No essential criteria applied.
Management	Not applicable	▼ No essential criteria applied.
Leadership	7.72	▼ The organization discloses assessment of life cycle emissions of new construction or major renovation projects.
	7.72.1	<ul style="list-style-type: none"> ▼ The organization discloses all requested details on how the life cycle emissions of new construction or major renovation projects are assessed. ▼ Only complete row(s) as per the Awareness level criteria in the 2024 Full Corporate Scoring Methodology - Climate change are assessed.
A-list	Not applicable	▼ No essential criteria applied.

Net zero carbon buildings [Real estate sector]

Essential Criteria Level	Question	Scored data points
Awareness	Not applicable	▼ No essential criteria applied.
Management	Not applicable	▼ No essential criteria applied.
Leadership	7.76	▼ The organization manages net zero carbon buildings.
	7.76.1	<ul style="list-style-type: none"> ▼ The organization discloses all requested details of the net zero carbon buildings under management in at least one row. ▼ Only complete row(s) as per the Disclosure level criteria in the 2024 Full Corporate Scoring Methodology - Climate change are assessed.
A-list	Not applicable	▼ No essential criteria applied.

Net zero carbon buildings [Construction & Real estate sectors]

Essential Criteria Level	Question	Scored data points
Awareness	Not applicable	▼ No essential criteria applied.
Management	Not applicable	▼ No essential criteria applied.
Leadership	7.77	▼ The organization has completed construction or major renovations on net zero carbon projects in the last 3 years.
	7.77.1	▼ The organization discloses all requested details of the new construction or major renovations projects completed in the last 3 years that were designed as net zero carbon in at least one row. ▼ Only complete row(s) as per the Disclosure level criteria in the 2024 Full Corporate Scoring Methodology - Climate change are assessed.
A-list	Not applicable	▼ No essential criteria applied.

Public response

Essential Criteria Level	Question	Scored data points
Awareness	Not applicable	▼ No essential criteria applied.
Management	Not applicable	▼ No essential criteria applied.
Leadership	Not applicable	▼ The organization must submit a public response to the Full Corporate Questionnaire - Climate change.
A-list	Not applicable	▼ No essential criteria applied.