

How to Disclose through CDP – UK Time zone

25th Sep 2024

Speakers



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Account Manager,
Supply Chain, CDP

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- ▼ Disclosure in 2024
- ▼ Target Questions
- ▼ Best Practice Reporting and Support
- ▼ Questions
- ▼ Appendix - includes Forests and Water Security target questions and screenshots of the questionnaire set-up

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About CDP



CDP is an environmental non-profit running the **global disclosure system** that enables companies, cities, states and regions to measure and manage their environmental impacts.



Data drives our mission. Through our work, we have built the world's most comprehensive collection of self-reported environmental data.

CDP **data facilitates environmental action** globally with granular insights, year-on-year tracking, and trusted benchmarks.



Over **330+ major buyers**, with a combined purchasing power of over US\$6.4 trillion, are asking their suppliers to disclose through the **CDP Supply Chain program**.

Over **700+ investors**, with assets of US\$142+ trillion, are requesting companies to disclose through CDP.

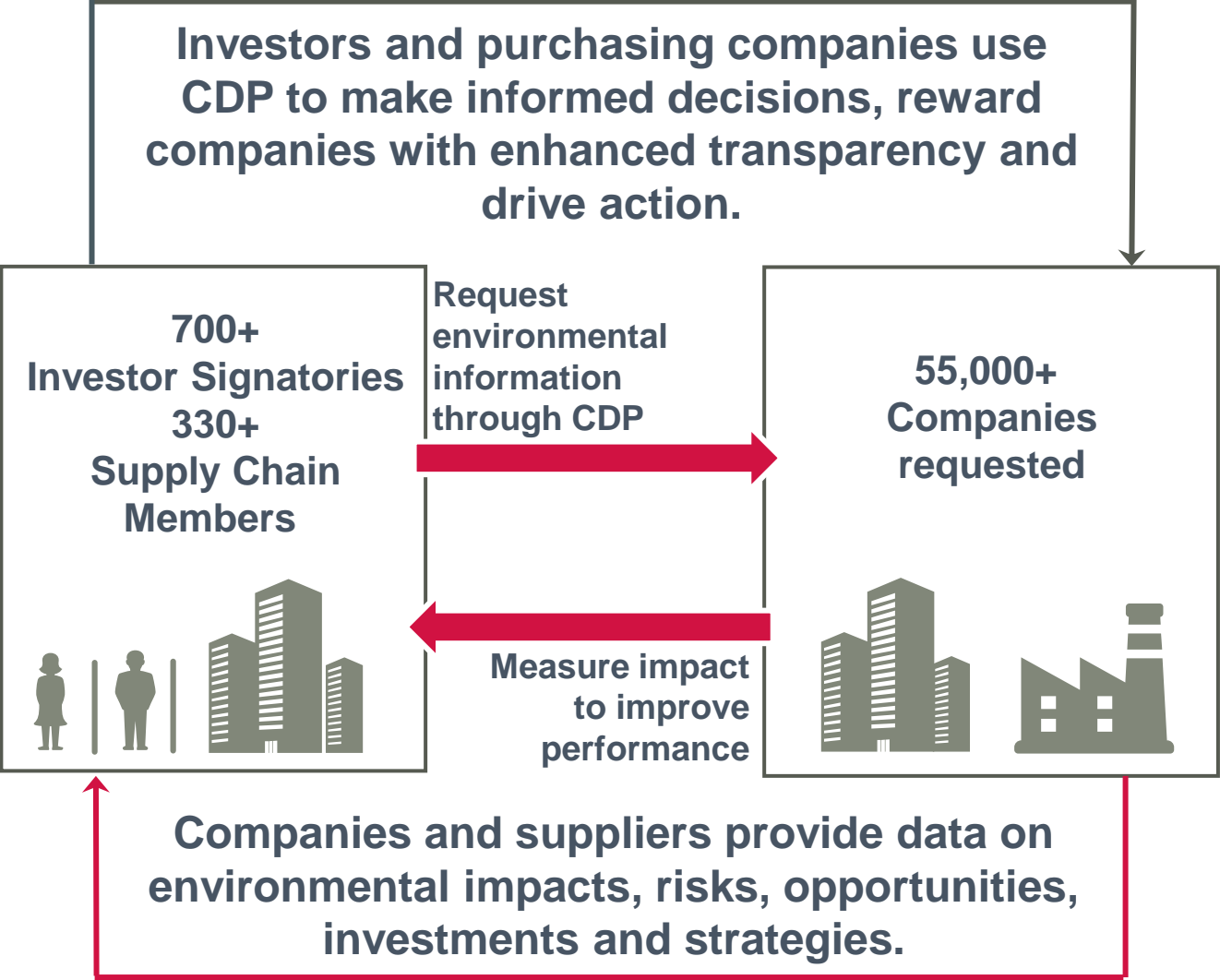


We host **global events** and **webinars** with thought leaders in the field.

We are founding partners of the **Science Based Targets Initiative**.

Through our **offices and partners in 50 countries** we have driven unprecedented levels of environmental disclosure.

How CDP Works



Companies take action to tackle climate change, prevent the destruction of forests, safeguard water resources, reduce plastic pollution and protect biodiversity.

2024 Disclosure Timeline



Prepare

Disclose

Access insights

Mar Apr May Jun Jul Aug Sep Oct Nov Dec Jan Feb

MAY 2
2024 CDP corporate
questionnaire
published

JUN 4
The **questionnaire**
opens for disclosers
to respond

BY LATE JULY
Submitting the
questionnaire is
available

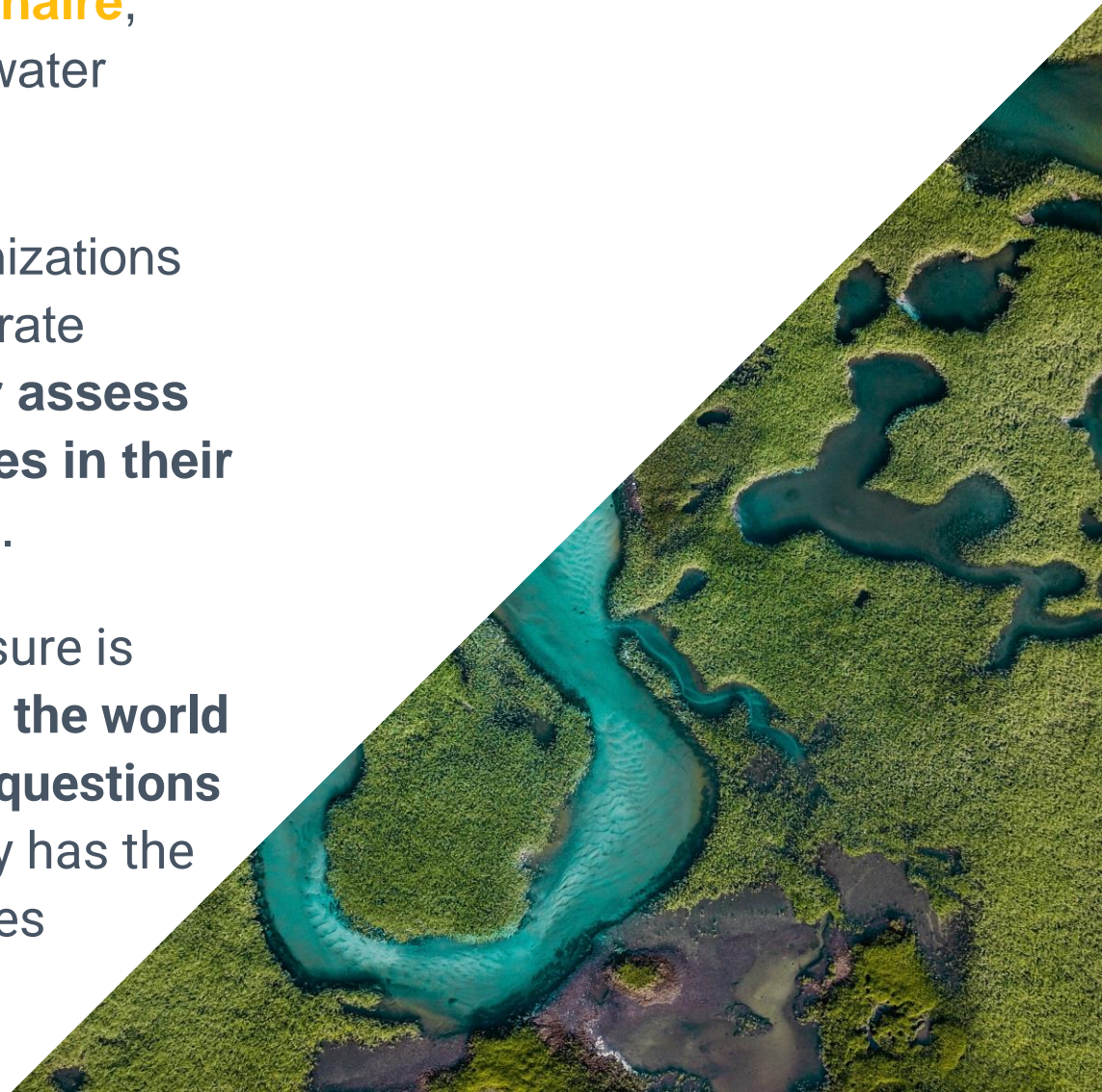
OCT 2
Scoring submission
deadline for
corporates

OCT 16
Final submission
deadline for
corporates

CDP's single corporate questionnaire



- ▼ In 2024 CDP will issue a **single corporate questionnaire**, replacing the individual climate change, forests and water security questionnaires.
- ▼ Focusing on climate change in isolation leaves organizations exposed to serious risks in other areas. CDP's corporate questionnaire will **empower organizations to better assess the environmental risks, impacts and opportunities in their operations, supply chain, and financial decisions.**
- ▼ An integrated approach to climate and nature disclosure is **critical to progress the holistic environmental action the world needs. All corporate disclosers can now respond to questions on biodiversity and plastics**, ensuring every company has the opportunity to report across the environmental themes required by capital markets and regulators.

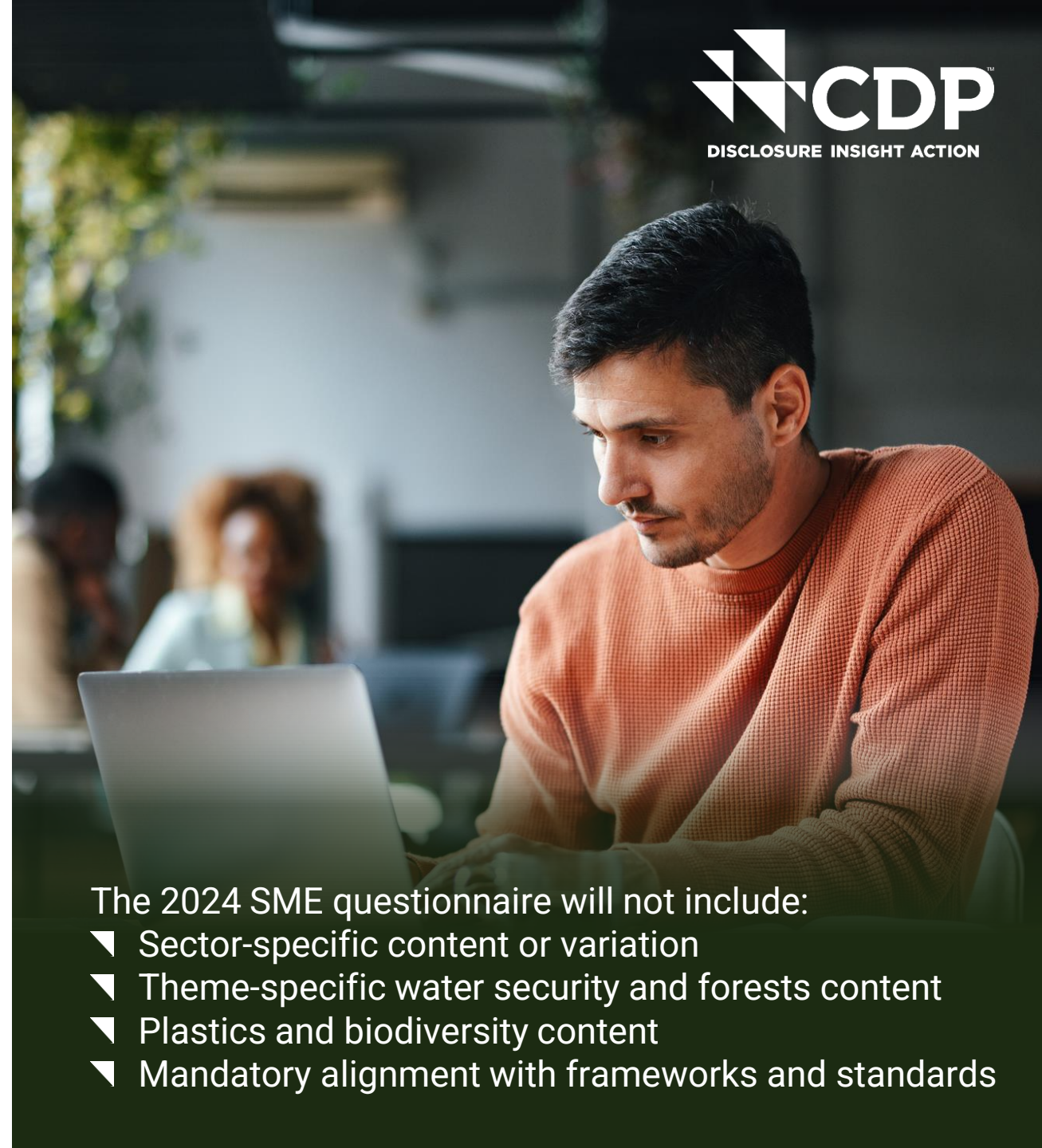


No one size fits all: SMEs

- ▼ Alignment doesn't mean CDP is taking a 'one-size-fits-all' approach.
- ▼ **CDP is introducing a dedicated questionnaire for small- and medium-enterprises (SMEs) in 2024.** This will make it easier to understand where **SMEs should focus their attention, build capacity and act.**
- ▼ **With fewer questions, a simplified format and enhanced guidance,** CDP's climate-focused SME questionnaire is well-matched to the resources of SMEs.

Scope of SME questionnaire

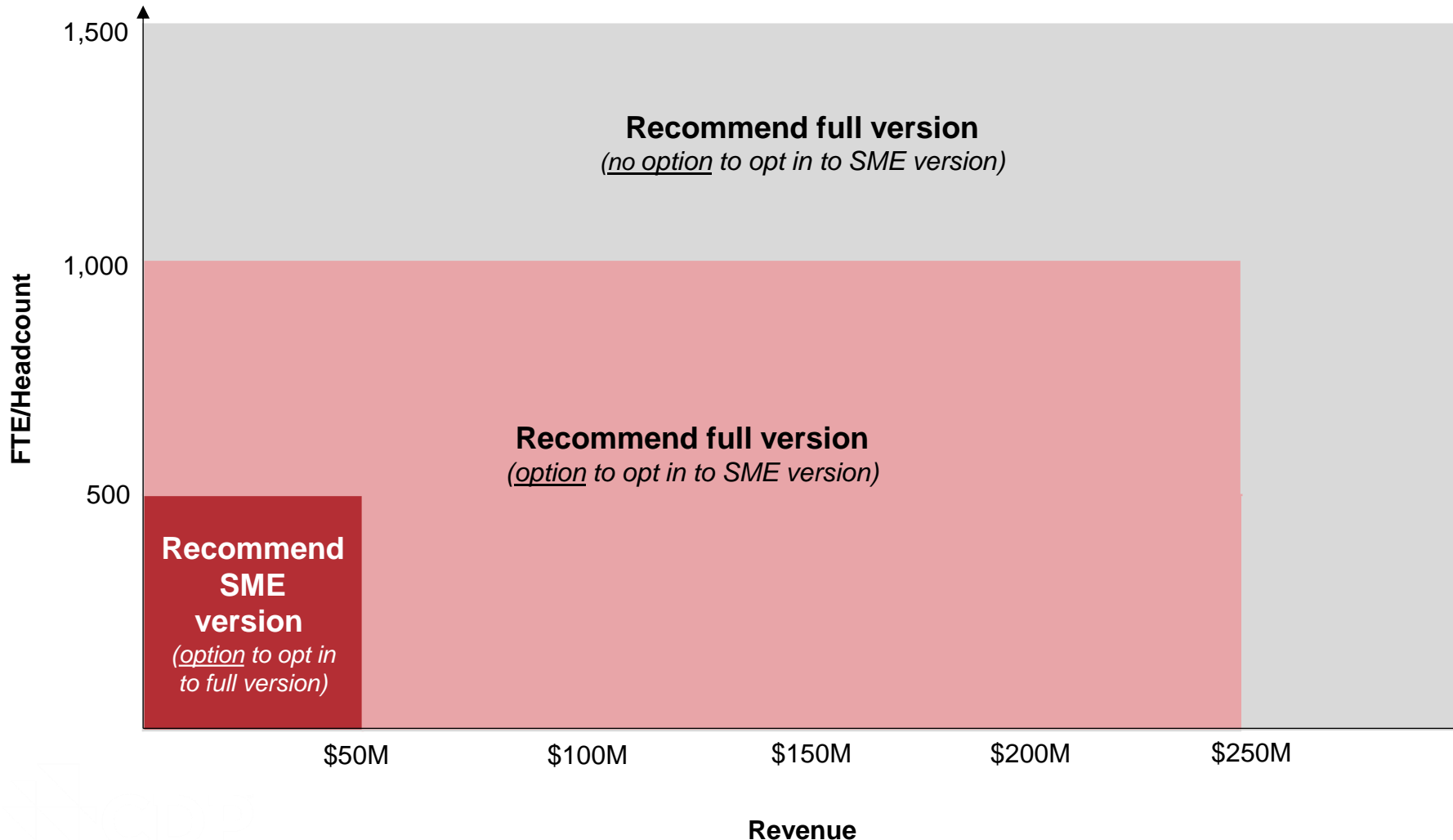
- ▼ Headcount, revenue, and ACS data.
- ▼ Tailored integrated datapoints, including risk and opportunities, governance, and strategy.
- ▼ Tailored environmental performance climate change module.
- ▼ Integrated Forests and Water security datapoints to kickstart disclosure journey for these themes.
- ▼ Supply chain requested content, spread throughout the questionnaire.



The 2024 SME questionnaire will not include:





- ▼ Sector-specific content or variation
- ▼ Theme-specific water security and forests content
- ▼ Plastics and biodiversity content
- ▼ Mandatory alignment with frameworks and standards

SME disclosure



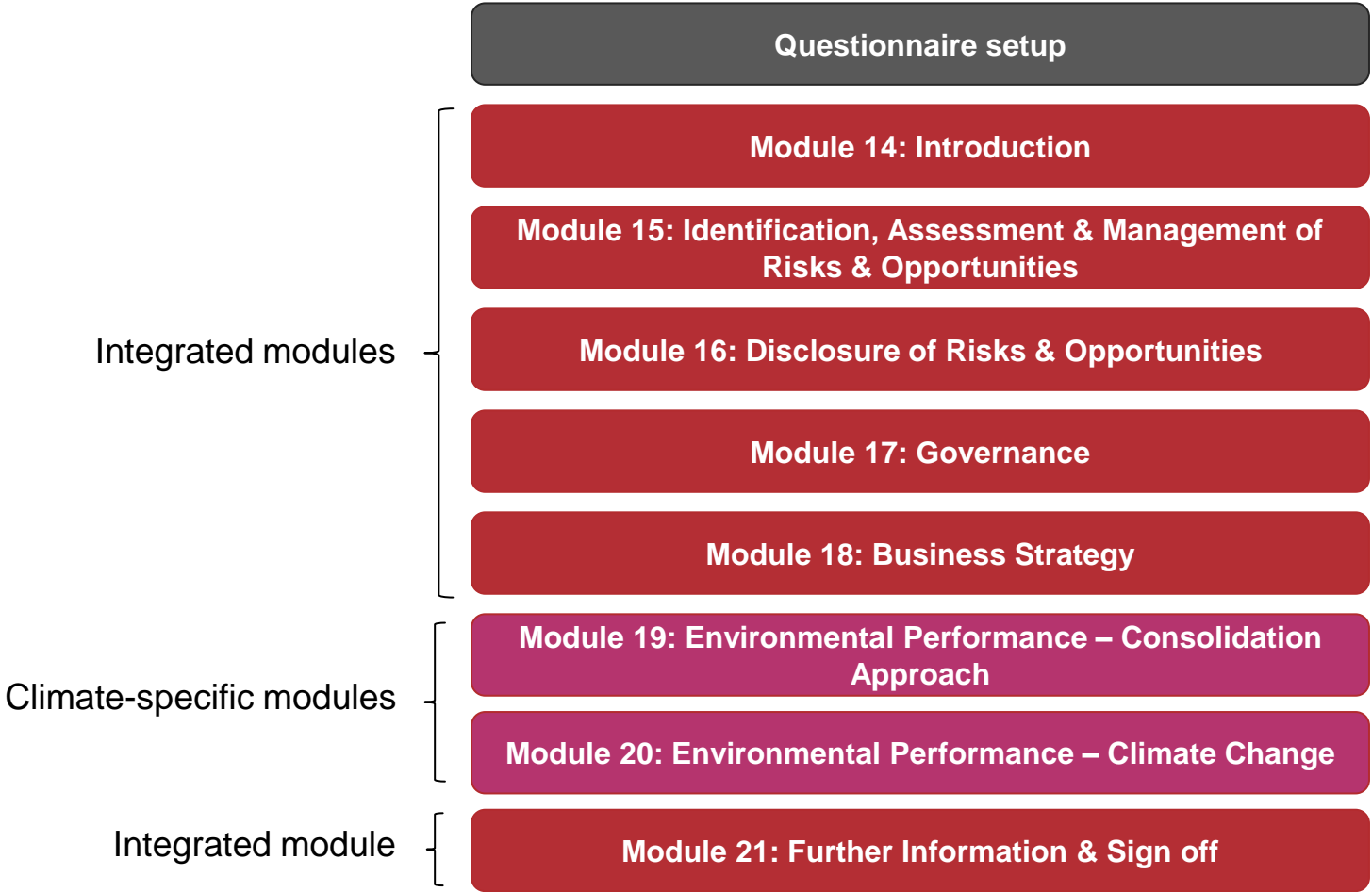
- ▼ **SME questionnaire (recommended):** IF headcount < 500 and revenue < US\$50 million
- ▼ **Full questionnaire (recommended):** IF headcount < 500 AND revenue \$50-250 million, OR IF headcount 500-1,000 AND revenue < US\$250 million
- ▼ **Full questionnaire required:** IF headcount > 1,000 OR revenue > US\$250 million

SME Questionnaire: Environmental issue assignment

Environmental issue	SME Disclosers
 Climate change	All corporate disclosers, including SMEs.
 Forests	<p>SME disclosers, if at least one of the following is met:</p> <ol style="list-style-type: none"> 1. CDP's Capital Markets request: based on the forests/water industry impact classification; 2. Another requesting organization has asked the discloser to report on forests/water security (e.g., a CDP Supply Chain member); 3. Opt-in to forests/water security.
 Water security	
 Plastics and Biodiversity	Not applicable to SMEs.

2024 Questionnaire layout and structure

SME corporate questionnaire



Additional changes



Beyond risk assessment

- CDP is shifting from risk assessment solely focused on identifying (business) risks and opportunities, to one that also assesses environmental impacts and dependencies.



Supply chain

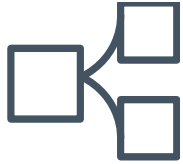
- Supply Chain questions are now spread throughout the corporate questionnaire, with no standalone module.
- Responses to Supply Chain questions by suppliers remain private to the Member



Environmental issues

- Plastics activities expand from production/ commercialization to waste and/or water management activities, as well as provision of financial products and services for plastics-related activities.
- Forests questions reframed - previously commodity-based, now in transition to land use-based. Scoring methodology facilitates a single Forests score (previously one per commodity).

Additional changes



Value chain mapping

- Disclosers demonstrate visibility and knowledge of entities across their value chain.



Priority locations

- Identification of priority locations for forests, water and biodiversity.

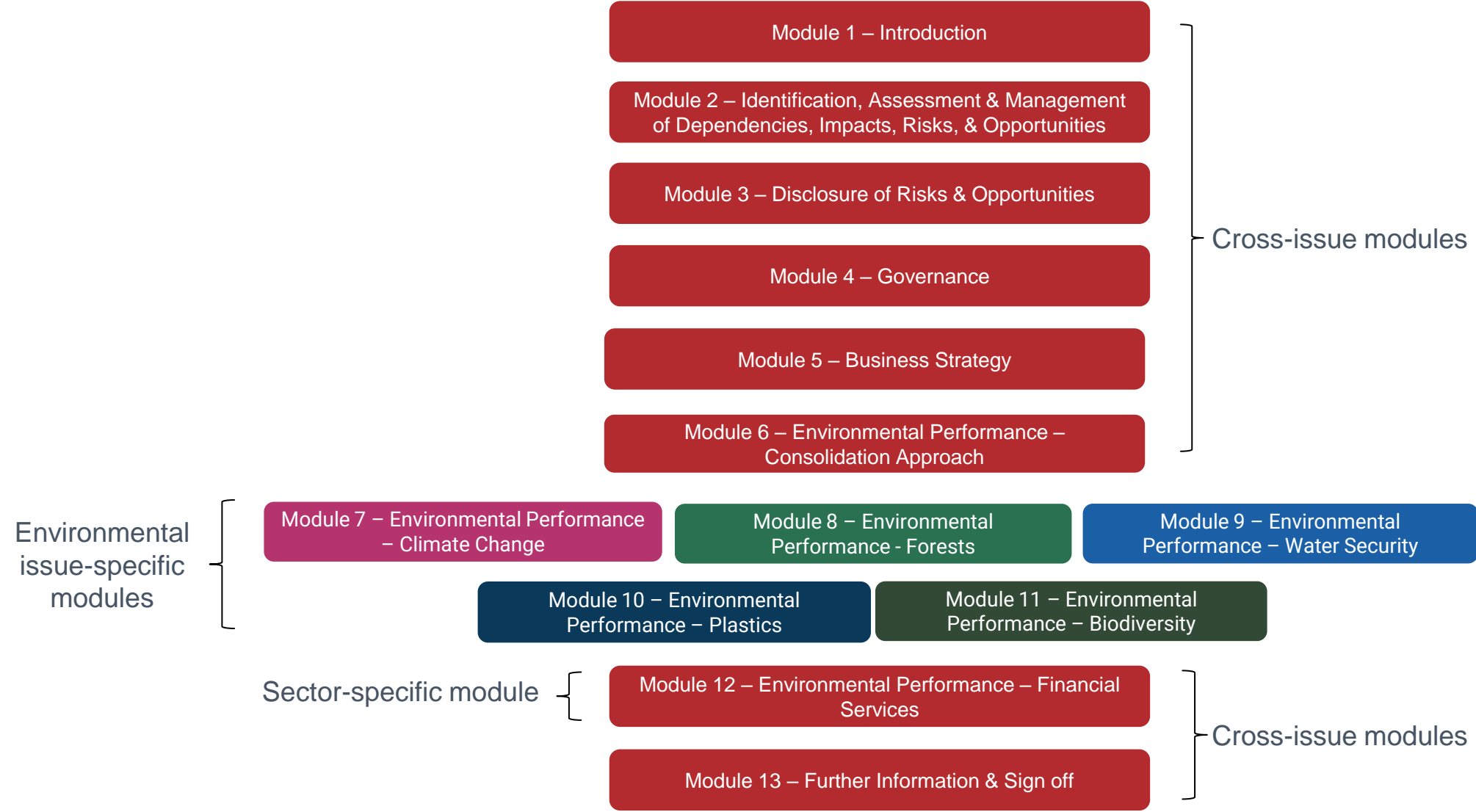


Scores





- Provided for climate change, forests, and water, which are still scored separately.
- Biodiversity and plastics remain unscored.
- Forests: a single score (previously one per commodity) to provide a more holistic view.
- Financial Services: will receive a climate change score if eligible. Water content for financing activities will be scored for the first time, but scoring for forests and water financing activities will remain private in 2024.

Questionnaire layout & structure

‘Full’ Corporate questionnaire



Environmental theme assignment

	Disclosers
 Climate change	All corporate disclosers
 Plastics and biodiversity	All corporate disclosers (except SMEs or public authorities) = responding to Full
 Forests	<p>Corporate disclosers if at least one of the following is met:</p> <ol style="list-style-type: none"> 1. CDP's forests' industry impact classification; <ol style="list-style-type: none"> a. Sample setting process for investor-requested companies b. Applied in questionnaire setup for non-investor-requested companies 2. Requested to forests by a requesting authority (eg by a supply chain member, etc); 3. Self-assessment: org has identified DIRO (Dependencies, Impacts, Risks, and Opportunities) relating to forests; 4. Opt-in to forests.
 Water Security	<p>Corporate disclosers if at least one of the following is met:</p> <ol style="list-style-type: none"> 1. CDP's water industry impact classification; <ol style="list-style-type: none"> a. Sample setting process for investor-requested companies b. Applied in questionnaire setup for non-investor-requested companies 2. Requested to water by a requesting authority (eg by a supply chain member, etc); 3. Self-assessment: org has identified DIRO (Dependencies, Impacts, Risks, and Opportunities) relating to water; 4. Opt-in to water.

How integrated questions will look

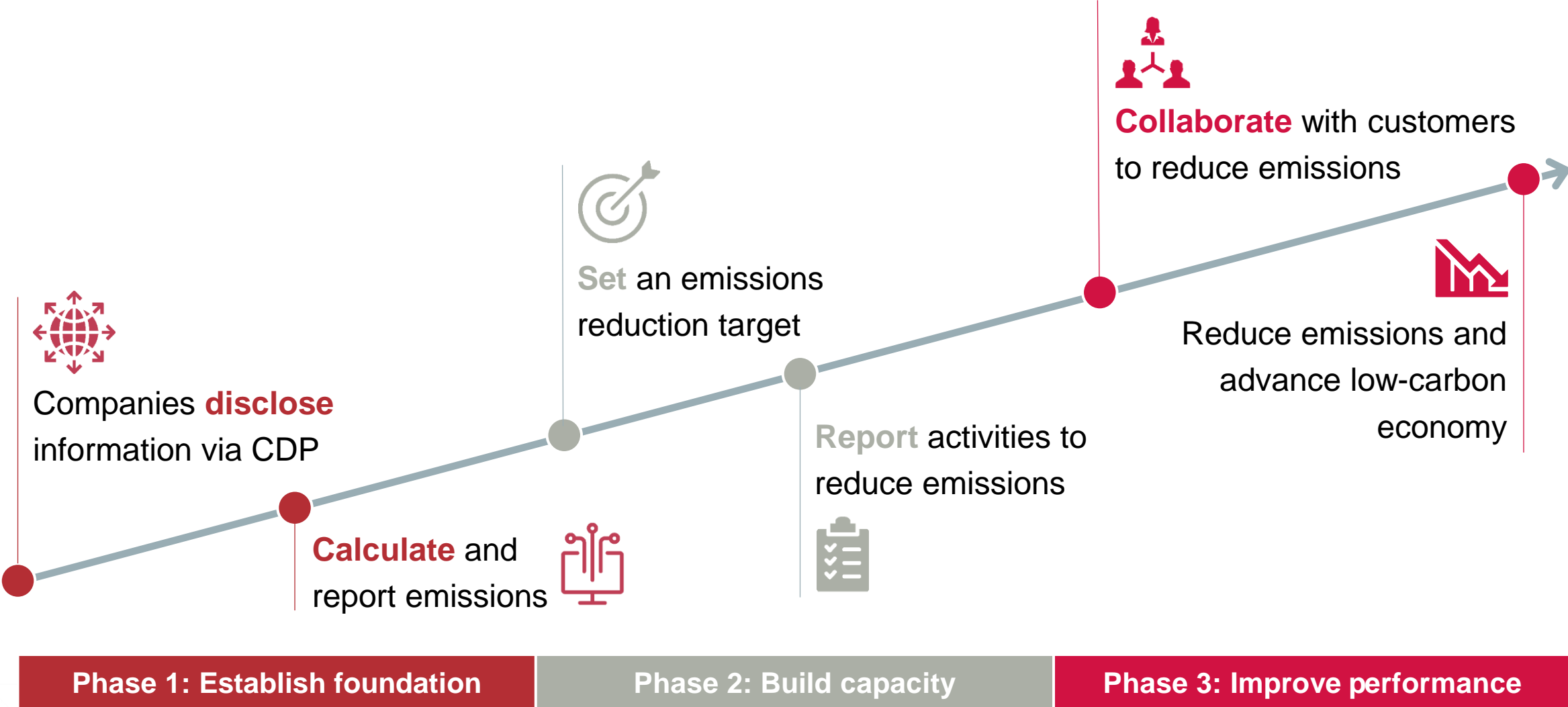
Question: Does your organization have a process for identifying, assessing, and managing environmental dependencies, impacts, risks, and opportunities?

	Indicate whether there is a process in place	Primary reason for not having a process	Explain why you do not have a process	Indicate whether this assessment process accounts for other environmental issues
Climate change	List of options: <ul style="list-style-type: none"> Yes No, but we plan to do so within the next two years No, and we do not plan to do so within the next two years 	List of options: <ul style="list-style-type: none"> Important, but not an immediate priority Judged to be unimportant, explanation provided Lack of internal resources/capabilities Other, please specify 	Text field	List of options: <ul style="list-style-type: none"> Yes No
Forests	As above	As above	As above	As above
Water	As above	As above	As above	As above
Plastics	As above	As above	As above	As above
Biodiversity	As above	As above	As above	As above

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Example Journey For Disclosers



Register a Contact with CDP: Register to Disclose form



[Register to Disclose form link](#)

Personal details

We'll use these details to communicate with you.

First Name *

Last Name *

Email *

Preferred Language * ?

Organization

We'll identify your organization using these details.

Organization type * ?

Country of headquarters *

Organization search ?

Please enter at least 2 characters

Organization name

'Company' in organization type

Search for your organization in this field. Be sure the proper country is selected above.

If your organization is not found in the "Organization search", add it manually here using the legal organization name ("Example Corporation" or "Example, Inc." rather than "Example")

Organization name in preferred language ?

Main website URL *

Reason for registering *

Organization address

Enter the address your company lists as its global headquarters.

Address Line 1 *

Address Line 2

City *

State or Region

Zip/Postal Code *

'My organization has been requested to disclose'

New CDP Portal – Sign in & Homepage



Sign in

Continue

Not a CDP user? [Register](#)

[Go back to Home](#) | [Click here for support](#)

**CDP Portal
login link**

Disclosure Programme Test1 [Show organization details](#)

Respond

105 days left

Closing date: 17 Sep 24

Phase 2 of 3

Complete these steps to disclose through CDP

The disclosure cycle is now open and all steps can be completed.
Only the Submission Lead can submit the responses to these steps.

[Start questionnaire >](#)

☐ Choose fee

☒ Confirm Lead >

☐ Confirm your participation >

☐ Set up questionnaire >

You have 2 new requests

2 organizations are requesting
you to disclose through CDP.

[View requests >](#)

To do list

- 1 Complete your questionnaire setup
- 2 Confirm your participation
- 3 Manage your requests
- 4 Start your questionnaire
- 5 Browse CDP guidance

Data products and reports

See all your data products and historical reports in CDP's legacy platform. >

Need support?

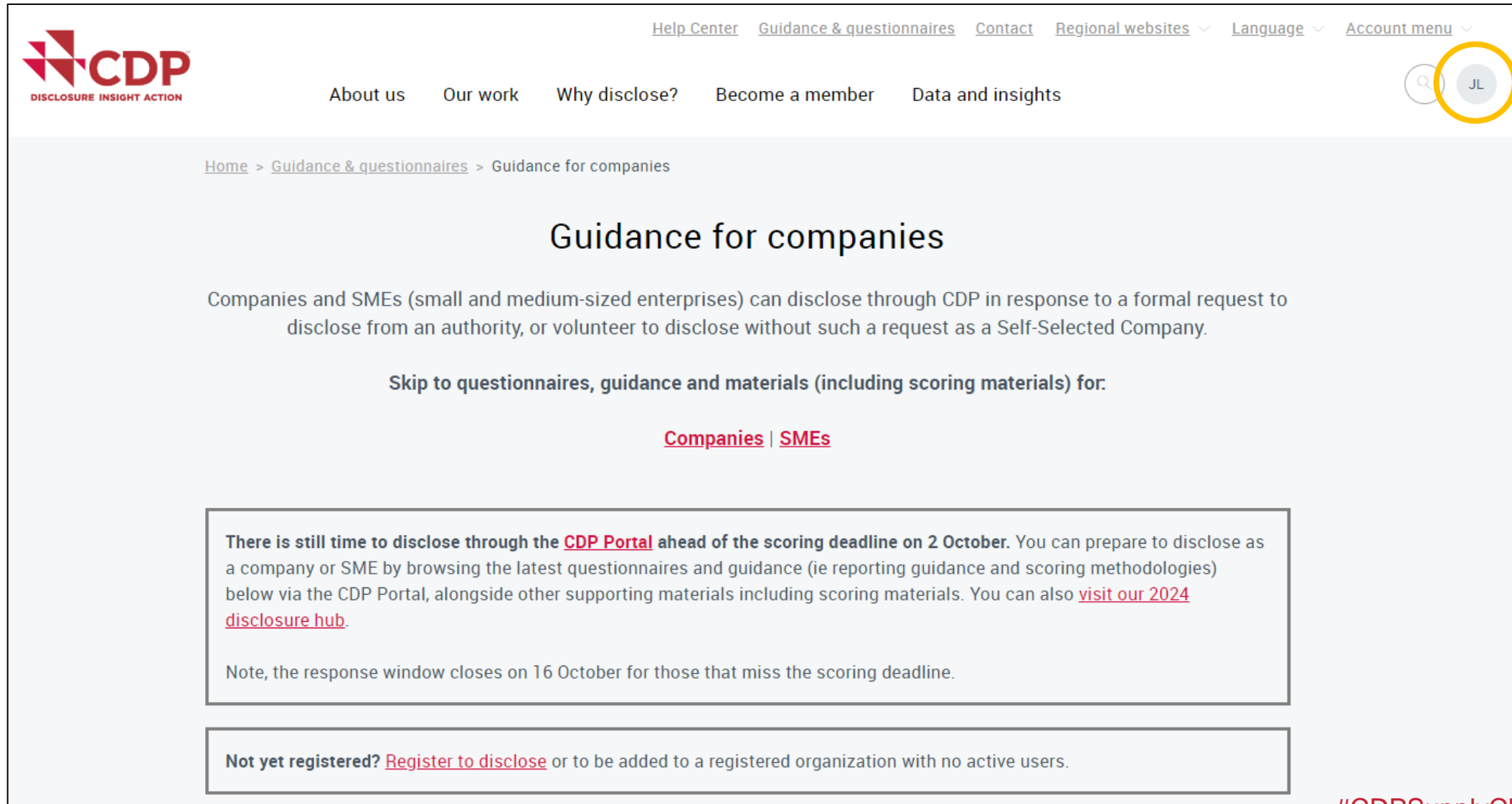
Find how to guides, videos and technical support in our
knowledge articles.

[Visit the Help Center >](#)

[Guidance](#)

Latest webinar
Watch our most recent webinar.

The Portal vs the CDP website



[Help Center](#) [Guidance & questionnaires](#) [Contact](#) [Regional websites](#) [Language](#) [Account menu](#)

[About us](#) [Our work](#) [Why disclose?](#) [Become a member](#) [Data and insights](#)

[Home](#) > [Guidance & questionnaires](#) > Guidance for companies

Guidance for companies

Companies and SMEs (small and medium-sized enterprises) can disclose through CDP in response to a formal request to disclose from an authority, or volunteer to disclose without such a request as a Self-Selected Company.

Skip to questionnaires, guidance and materials (including scoring materials) for:

[Companies](#) | [SMEs](#)

There is still time to disclose through the [CDP Portal](#) ahead of the scoring deadline on 2 October. You can prepare to disclose as a company or SME by browsing the latest questionnaires and guidance (ie reporting guidance and scoring methodologies) below via the CDP Portal, alongside other supporting materials including scoring materials. You can also [visit our 2024 disclosure hub](#).

Note, the response window closes on 16 October for those that miss the scoring deadline.

Not yet registered? [Register to disclose](#) or to be added to a registered organization with no active users.

New CDP Portal – Set-up



Disclosure Programme Test1

Show organization details

Respond

105 days left

Closing date: 17 Sep 24

Phase 2 of 3

Complete these steps to disclose through CDP

The disclosure cycle is now open and all steps can be completed.
Only the Submission Lead can submit the responses to these steps.

Choose fee

Confirm Lead

Confirm your participation

Set up questionnaire

Start questionnaire

You have 2 new requests

2 organizations are requesting you to disclose through CDP.

View requests

Data products and reports

See all your data products and historical reports in CDP's legacy platform.

To do list

1 Complete your questionnaire setup

2 Confirm your participation

3 Manage your requests

4 Start your questionnaire

5 Browse CDP guidance

Need support?

Find how to guides, videos and technical support in our knowledge articles.

Visit the Help Center

Guidance

Latest webinar

Watch our most recent webinar.


Steps to complete

Confirm Submission Lead

Invite team members & set permissions

The Submission Lead is responsible for submitting the questionnaire on behalf of your organization. Every organization needs a Submission Lead in order to submit the questionnaire.

You've joined the Portal as a Contributor; you may choose to take the Submission Lead role now or at any other time in the Team members page.

 The Submission Lead must accept CDP's Website Terms of Use in addition to CDP's Terms of Disclosure. The Submission Lead must indicate that they have read and understood these terms, and that they agree to abide by them. If they do not agree to these terms, they must not use our website, or the CDP Portal.

Continue as a Contributor

Review permissions

Confirm Submission Lead



Team member's page

Team members

Home / Organisation Users

Add or remove software providers

Allow third-party software providers to update your disclosure response.

Manage software provider

+ Invite new member

Contact name	Email address	Discloser role	Requester role
Test Test	testemailaddress@maildrop.cc	Discloser Contributor	

Rows per page: 100 1-1 of 1

Step 1

The Submission Lead is responsible for submitting the questionnaire on behalf of your organization. Every organization needs a Submission Lead in order to submit the questionnaire.

Test Test

User details

First name

Test

Last name

Test

Email address

testemailaddress@maildrop.cc

Contact CDP for help changing your email address.

Role and visibility

Disclosure role

Discloser Submission Lead

Requester role

☒ Discloser Submission Lead

☐ Discloser Contributor

I accept CDP's Website Terms of Use in addition to CDP's Terms of Disclosure. By accepting, I indicate that I have read and understood these terms, and that I agree to abide by them. If I do not agree to these terms, I will not use the CDP website, or the CDP Portal.

☒

Save updates

Deactivate user

Step 2

Step 3

Step 4

Please ensure your submission lead is available between now and Oct 16th to submit

26

#CDPSupplyChain | @CDP

Discloser vs Requester roles



You do not need to assign yourself a 'Requester role', please leave these blank.

Home / Organisation Users

Add or remove software providers

Allow third-party software providers to update your disclosure response.

Manage software providers

+ Invite new member

Contact name	Email address	Discloser role	Requester role
Test Test	testemailaddress@maildrop.cc	Discloser Contributor	

Rows per page: 100 1-1 of 1

Test Test

User details

First name

Test

Last name

Test

Email address

testemailaddress@maildrop.cc

Contact CDP for help changing your email address.

Role and visibility

Disclosure role

Discloser Submission Lead

Requester role

☒ Discloser Submission Lead

☐ Discloser Contributor

I accept CDP's Website Terms of Use in addition to CDP's Terms of Disclosure. By accepting, I indicate that I have read and understood these terms, and that I agree to abide by them. If I do not agree to these terms, I will not use the CDP website, or the CDP Portal.

☐

Save updates

Deactivate user

View requests



You have 2 new requests

2 organizations are requesting
you to disclose through CDP.



Requests

Every year, organizations request disclosing organizations to report and share climate-related information through CDP. By confirming your participation, you agree to our [terms of disclosure](#).

You may have a request from CDP's 700+ Capital Market Signatories.

Total number of requests: 2

REQUESTED 2

Requester	Requester type	Issue	Request date
CDP Capital Markets	CDP Capital Markets	Climate change	May 24, 2024
Customer	Supply Chain	Climate change	May 24, 2024

Rows per page: 25 1-2 of 2 < >

[Contact CDP](#) if you need help understanding any of these requests.

View requests >

View and merge subsidiary requests



Discloser

Demo Disclosing Org...

Invite team members

Home

Questionnaire

Requests 3

Requests

Every year, organizations request disclosing organizations to report and share climate-related information through CDP. By confirming your participation, you agree to our [terms of disclosure](#).

You may have a request from CDP's 700+ Capital Market Signatories.

REQUESTED 3

OPTIONAL 1

Requested organization	Request status
Subsidiary Organization	Requested

[Contact CDP](#) if you need help understanding any of these requests.

Step 1

Step 2

Requests

Every year, organizations request disclosing organizations to report and share climate-related information through CDP. By confirming your participation, you agree to o

You may have a request from CDP's 700+ Capital Market Signatories.

REQUESTED 3

OPTIONAL 1

Requested organization	Request status
Subsidiary Organization	Requested

[Contact CDP](#) if you need help understanding any of these requests.

Subsidiary Organization

Issue

Climate

Number of requests

3

Requester type

Supply Chain, CDP Capital Markets

Invited by investors

Yes

Merge requests?

By merging Subsidiary Organization's requests with yours, you're agreeing to respond on their behalf. You'll see all the requests Subsidiary Organization has received in your Request list. Subsidiary Organization will see that you've done this.

Merge requests

Step 3

View and accept new requests



Discloser

Limited

Invite team members

Home

Questionnaire

Requests

Requests

Every year, organizations request disclosing organizations to report and share environmental information through CDP. View your requests on this page, and merge any requests received by your subsidiaries within your reporting boundaries through the "Subsidiaries" tab if applicable.
Note that any new requests received on or after 27 August will be listed in the "For review" tab, where they can be either accepted or declined.
If you accept or merge any new requests, you'll need to re-submit your questionnaire set-up. This will not impact your draft questionnaire response.
By confirming your participation, you agree to our [terms of disclosure](#).

You may have a request from CDP's 700+ Capital Market Signatories.

REQUESTED 39

FOR REVIEW 1

DELEGATED 16

SUBSIDIARIES 1

Requester	Issue	Request date
Company A		Sep 20, 2024

Rows per page: 25 1-1 of 1

Review request from

Company A

Issue

Request date

Sep 20, 2024

Requester type

Company

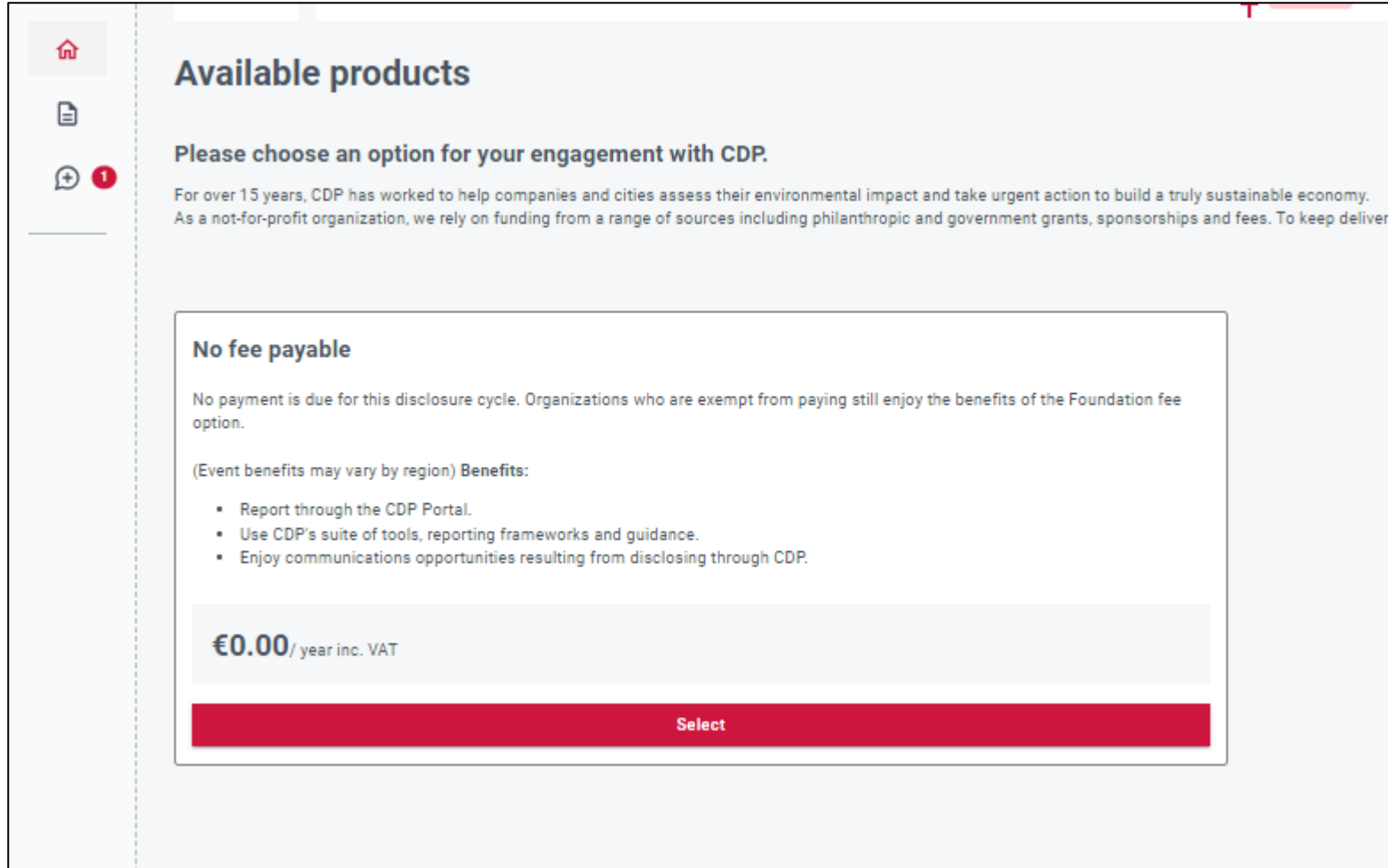
Do you want to share data with this organization?

If you accept this request, you'll need to re-submit your questionnaire setup. **Company A** understands that this is a late request and that you might not be able to respond.

Decline

Accept

Choose disclosure fee



Available products

Please choose an option for your engagement with CDP.

For over 15 years, CDP has worked to help companies and cities assess their environmental impact and take urgent action to build a truly sustainable economy. As a not-for-profit organization, we rely on funding from a range of sources including philanthropic and government grants, sponsorships and fees. To keep delivering

No fee payable

No payment is due for this disclosure cycle. Organizations who are exempt from paying still enjoy the benefits of the Foundation fee option.

(Event benefits may vary by region) Benefits:

- Report through the CDP Portal.
- Use CDP's suite of tools, reporting frameworks and guidance.
- Enjoy communications opportunities resulting from disclosing through CDP.

€0.00/ year inc. VAT

Select

Please ensure that your submission lead selects the fee, even if £0 (applies to all currencies).

For any disclosers where an admin fee is applicable, please ensure that the fee is paid before of submitting.

[Admin fee FAQ](#)

New CDP Portal: Confirm participation



Participation in 2024 Disclosure Cycle

Confirm whether you plan to disclose through CDP in this year's cycle.

- ☒ Yes, we plan to disclose through CDP in the 2024 Disclosure Cycle.
- ☐ No, we will not disclose through CDP in the 2024 Disclosure Cycle.

Save changes

New CDP Portal: Questionnaire Setup



< Home

Set up your CDP questionnaire

These introductory questions help us customize the questionnaire for your organization.

Note:

- Your answers here will not be publicly disclosed, even if you choose to make the rest of your CDP response public;
- These questions are not part of your final submission;
- You can change your answers at any time until you submit your final CDP response;
- If you change your answers, the sections in your CDP questionnaire may change too.

The questions cover the following topics. Some may not be presented to your organization:

About your organization

Activity classification

Assessment of environmental issues

Intent to submit

Additional information

Start questionnaire setup

New CDP Portal: Questionnaire Progress



CDP Corporate Questionnaire 2024

Respond

105 days left

Closing date: 17 Sep 24

Phase 2 of 3

Welcome to the 2024 questionnaire

Previous Disclosers: To make completing your questionnaire easier, we have pre-populated some answers from your organization's previous submission. If you're a new Discloser, you'll benefit from this feature next year.

1%

Completed questions

Reviewed 0

Answered 1

In progress 1

Skipped 0

Unanswered 103

Submit questionnaire

C.01

Introduction

Start

C.02

Identification, assessment, and managem...

Start

C.03

Disclosure

Start

C.05

Business strategy

Start

C.06

Environmental Performance - Consolidati...

Start

C.07

Environme

Contact CDP for support, raise a case for help with specific problems or report a Portal issue.

62%

Completed questions

Reviewed 15

Answered 92

In progress 57

Skipped 0

Unanswered 8

C.01

Introduction

82%

C.02

Identification, assessment, and management of ...

67%

C.03

Disclosure of risks and opportunities

50%

C.05

Business strategy

59%

C.06

Environmental Performance - Consolidation App...

0%

C.07

Environmental performance - Climate Change

62%

Guidance accessible on the Portal



Back to overview

CDP Corporate Questionnaire 202407 Environmental performance - Clim...

0102030405060709101113

7.4.1

Progress saved

Section overview

A meaningful and consistent comparison of emissions over time is essential for managing climate-related issues. This section allows companies to describe any structural, boundary or methodological changes in the reporting year, and provide details of the standard, protocol, or methodology used to collect activity data and calculate emissions.

The GHG Protocol is developing new Land Sector and Removals Guidance. This new guidance is currently in the pilot testing and review phase and will be finalized and published in 2024. Companies responding to the CDP's 2024 Questionnaire should report in accordance with existing GHG Protocol corporate standards and are not required to adhere to the draft Land Sector and Removals Guidance, as it is still under development.

Reviewed7.1

Is this your first year of reporting emissions data to CDP?

Data users wish to understand year-on-year changes in emissions and this question allows organizations to indicate if they have previously reported emissions data to CDP. It drives follow-up questions on the details of changes to corporate structure, emissions accounting boundary or methodology, or reporting year.

☐ Yes

☒ No

Clear selection

Tags (19)

Select icon →

7.1

Is this your first year of reporting emissions data to CDP?

1. Change From Last Year2. Requested Content3. Scoring - Question Level4. Scoring - Point Allocation

See reporting guidance for the entire questionnaire

1. Change From Last Year

No change (2023 C5.1)

2. Requested Content

General

- If you have provided emissions data to CDP before, select "No". You will be asked to provide details of any changes (structural, methodological, boundary etc.) since your last disclosure in subsequent questions.

3. Scoring - Question Level

7.1 – Climate change scoring criteria for all sectors

Disclosure scoring criteria

ROUTE A)

Any option selected - 1/1 point

OR

NON-DISCLOSURE ROUTE)

Option not selected - 0/3 points

Awareness scoring criteria

ROUTE A)

Any option selected - 0/0 points

OR

Guidance and Support

Visit our online disclosure [guidance page](#):

Disclosure 2024 materials

Corporates



CDP full corporate questionnaire and reporting guidance

View the full corporate questionnaire and reporting guidance for 2024.



CDP full corporate questionnaire – Overview

Learn more about the structure of the full corporate questionnaire, the environmental issues covered, the sectoral approach, and more.



Mapping IFRS-S2 to CDP questionnaire

A summary of connections between the 2024 CDP full questionnaire and the IFRS S2 standard.

Jump to...

Respond to investors and customers

Disclosure 2024 materials

- Corporates

- Small and Medium-sized Enterprises (SMEs)

Key CDP technical materials

Scoring materials

Previous cycle materials (2023)

Further resources

Give feedback

Hub for all available guidance documents.

Using CDP's Help Center



A screenshot of the CDP Help Center homepage. The header is red with the CDP logo, a home icon, links for "Knowledge Base" and "My Support", a search icon, a language dropdown set to "English", and a user profile dropdown for "Jeremy Edelman". The main banner area has a dark background with the text "Welcome to the CDP Help Center" and "Use the search bar to explore our knowledge articles and find instant answers to your questions". Below this is a search bar with a dropdown menu set to "All" and a search button. The "Most Popular" section lists three articles: "Questionnaire guidance for companies", "Account user types", and "CDP request for companies". Below this is a table with three columns: "Most Popular Articles", "Most Recent Articles", and "Top Rated Articles". The footer contains a message about contacting support and a link to register.

Knowledge Base:
Repository of self-help articles for immediate support

Support in multiple languages: English, Portuguese, Japanese, Chinese (Simplified), Spanish

"My Support" - once logged in, you can raise a ticket for CDP (will link to your account)

Popular articles

<https://help.cdp.net/>

CDP Guidance and Support in a nutshell



Support from CDP

To help you prepare for your disclosure, CDP provides the following resources:

- ▼ **Online support** – multiple resources:
 - ▼ [Online guidance for suppliers and discloser](#) to help you complete the questionnaire
 - ▼ [Disclosure webinars](#) is a collection of webinars designed for new responders
- ▼ **CDP organizational guide for environmental action** - The [CDP roadmap](#) provides a snapshot of actions companies are taking at each stage of this journey towards environmental excellence.
- ▼ **Technical Support** – refer to the [CDP Help Center](#) to search knowledge articles and raise any technical support issues regarding your disclosure.
- ▼ **CDP webinars and events** – visit www.cdp.net/events for more information.

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Module 7: Climate Change

Target Questions: Greenhouse Gas Emissions Data

2024 MODULES

- 1 Introduction
- 2 Identification, Assessment & Management of Dependencies, Impacts, Risks, & Opportunities
- 3 Disclosure of Risks & Opportunities
- 4 Governance
- 5 Business Strategy
- 6 Environmental Performance: Consolidation Approach
- 7 Environmental Performance: Climate Change
- 8 Environmental Performance: Forests
- 9 Environmental Performance: Water Security
- 10 Environmental Performance: Plastics
- 11 Environmental Performance: Biodiversity
- 12 Environmental Performance: Financial Services
- 13 Further information & Sign off

Scope 1 – Greenhouse gases that your company emits

(Full questionnaire: 7.6, SME: 20.4)



Company
Facilities



Company
Vehicles

Scope 2 – Greenhouse gases that others emit due to your energy use

(Full questionnaire: 7.7, SME: 20.5)



Purchased electricity, steam,
heating & cooling, for own use

Scope 3 – Everything else

(Full questionnaire: 7.8, SME: 20.7)



Supplier
emissions



Product
use



Employee
commuting

Target Questions: Greenhouse Gas Emissions Data



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Reporting emissions is a pre-requisite to understanding and reducing negative environmental impacts. **Verification and assurance is best practice** in environmental reporting as it ensures the quality of data and processes disclosed.

▼ Target Question: Emissions Methodology

- ▼ 7.5: Provide your base year and base year emissions (scopes 1 and 2)
- ▼ 7.2 (full), 20.2 (SME): Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

▼ Target Question: Emissions Intensity

- ▼ 7.45: Provide any additional intensity metrics that are appropriate to your business operations

▼ Target Question: Subsidiary-level emissions (if applicable)

- ▼ 7.23.1: Break down gross Scope 1 and Scope 2 emissions by subsidiary

▼ Target Question: Emissions Verification

- ▼ 7.9 (full), 20.8 (SME): Indicate the verification/assurance status that applies to your reported emissions

Target Questions: Greenhouse Gas Emissions Allocation

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Allocating your emissions provides further context to buyers regarding the procedures adopted and/or actions taken by their suppliers.

▼ Target Questions: 7.26 (full), 20.12 (SME)

- ▼ Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.
- ▼ What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Your responses to Supply Chain questions are visible only to Customer(s) regardless of whether you elect to make your CDP response private or public

Formula for Allocating Emissions by Revenue

Allocate based on the proportion of total revenue represented by the Customer

Formula for allocating emissions to the Customer based on revenue

$$\text{Allocated GHG Emissions} = \frac{\text{Revenue of products/services purchased by MEMBER*}}{\text{Total revenue of products/services produced}} \times \text{Total GHG Emissions for Scope 1 or Scope 2}$$

Working example of allocating emissions to the Customer based on revenue

$$250 \text{ metric tons of CO}_2\text{e allocated to MEMBER*} = \frac{\text{US\$500,000 revenue from MEMBER*}}{\text{US\$200,000,000 total revenue}} \times 100,000 \text{ tons of CO}_2\text{e (Company-wide Scope 1 GHG emissions)}$$

Allocate GHG emissions to the Customer: Step-by-step



Question number: 7.26

Unanswered 7.26

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

This information provides clarity to requesting Supply Chain members on the emissions associated with goods and products sold to them over the reporting year. This supports transparency in emissions allocations, verification of these emissions allocations and methodologies used. This question also provides transparency regarding how data was acquired and used to derive emissions values allocated to requesting Supply Chain members.

Density Expand

	Requesting member	Scope of emissions	Scope 3 category(ies)	Allocation level	Allocation level detail	Allocation method	Unit for market value or quantity of goods/services supplied	Market value or quantity of goods

Add row

Rows per page: 100 0-0 of 0 < >

Step 1: Select “Add row”

Allocate GHG emissions to the Customer: Step-by-step



☰ Density ↗ Expand

	Requesting member	Scope of emissions	Scope 3 category(ies)	Allocation level ↑	Allocation level detail	Allocation method
Row 1		<div> Scope 1 Scope 2: location-based Scope 2: market-based Scope 3 </div>	<div> Company wide Business unit (subsidiary company) Facility Commodity </div>		<div> Allocation not necessary due to type of primary data available Allocation not necessary as secondary data used Allocation based on mass of products purchased Allocation based on the volume of products purchased Allocation based on the energy content of products purchased Allocation based on the chemical content of products </div>	

Step 2: Select the Customer from the *Requesting member* dropdown.

Step 3: Choose which *Scope of emissions* you are reporting in the dropdown. Please provide emissions for each scope on separate rows.

Step 4: If you select Scope 3, choose which *Scope 3 category* you are reporting in the dropdown.

Step 5: Select *Allocation level*. Note: if allocating by subsidiary, facility, or commodity, provide emissions for each in separate rows.

Step 6: Provide details about allocation level in *Allocation level detail* (500 character maximum)

Step 7: Select the *Allocation method* from the dropdown.

Allocate GHG emissions to the Customer: Step-by-step



Density Expand

Unit for market value or quantity of goods/services supplied	Market value or quantity of goods/services supplied to the requesting member	Emissions in metric tonnes of CO2e	Uncertainty (±%)
<div><div>Currency</div><div>Kilograms</div><div>Pounds (lb)</div><div>Metric tons</div><div>Gallons</div><div>Liters</div></div>			

- Step 8:** Select *Unit for market value or quantity of goods/services supplied* from the dropdown.

Step 9: Provide the *Market value of quantity of goods/services supplied to the requesting member*.

Step 10: Provide the *Emissions in metric tons of CO2e*.

Step 11: Provide an *Uncertainty percentage* (how uncertain you are in the accuracy of the allocated emissions).

Allocate GHG emissions to the Customer: Step-by-step



Major sources of emissions	Allocation verified by a third party?	Please explain how you have identified the GHG source, including major limitations to this process and assumptions made	Where published information has been used, please provide a reference
	<div>Yes</div> <div>No</div>		

Step 12: Specify *Major sources of emissions*.

Step 13: Specify if this allocation *was verified by an independent third-party organization* (Y/N).

Step 14: Provide an explanation about your methodology for collecting and calculating emissions.

Step 15: Specify *Where published information has been used* if you relied on publications that give industry-average (secondary) data for particular materials or processes. Please provide a reference.

Target Questions: Targets and Performance



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Target setting provides direction and structure to environmental strategy. Providing information on quantitative targets and qualitative goals, and progress made against these targets, can demonstrate your organization's commitment to improving climate-related issues management at a corporate level. It also **helps the Customer understand your ambition levels for reducing your greenhouse gas emissions in the future.**

- ▼ **Target Questions: 7.53.1 , 7.53.2, 7.53.3 (full); 20.16, 20.16.1, 20.16.2 (SME)**
 - ▼ Details on GHG emissions targets (absolute and/or intensity)
- ▼ **Target Questions: 7.54 (full), 20.16 (SME)**
 - ▼ Details on any other climate-related targets
- ▼ **Target Questions: 7.55.1, 7.55.2, 7.55.3, 7.55.4 (full), 20.17.1 (SME)**
 - ▼ Details on GHG emissions reduction initiatives, including the nature of the initiatives and resulting emissions and cost savings

Overview of Emissions Targets

All targets have:

- ▼ Base year
- ▼ Target year
- ▼ % reduction you're trying to achieve
- ▼ Emission source you're going to impact

Types of Targets:

- ▼ Absolute: Tons CO₂e reduced
- ▼ Intensity: Kg CO₂e / (product/revenue) reduced

Example of a Target:

- ▼ *Company A* pledges to reduce operational emissions 35% by 2025, against a 2016 baseline.

Target Questions: Energy Usage

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▼ Target Question: 7.29

- ▼ Report the percentage of your total operational spend in the reporting year that was on energy.

▼ Target Question: 7.30.1, 7.30.6, 7.30.9, 7.30.14 (full); 20.15.1 (SME)

- ▼ Provide details on energy-related activities including energy consumption and energy generation by fuel type.
- ▼ Report your total energy consumption and generation from renewable and non-renewable sources.

▼ Target Question: 7.54.1 (full), 20.16.3 (SME)

- ▼ Provide details of your target(s) to increase or maintain low-carbon energy consumption or production.

Encouraged Questions: Governance and Risks



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Board-level oversight of climate-related issues is considered best practice and provides an indication of the importance of climate-related issues to the organization.

► **Encouraged Questions: 4.1, 4.1.1**

- Does your organization have a board of directors or an equivalent governing body?
- Is there board-level oversight of environmental issues within your organization?

Evaluating exposure to **climate-related risks and opportunities** over a range of time horizons allows for a strategy for the transition to a low-carbon economy recognized in the Paris Agreement and UN SDGs.

► **Encouraged Questions: 2.2.1, 2.2.2, 3.1.1, 3.6 (full); 15.1, 16.1.1, 16.2 (SME)**

- Details of your organization’s process for identifying, assessing, and managing environmental dependencies, impacts, and/or opportunities

Encouraged Questions: Engagement and Collaboration



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In order to truly reduce global emissions, companies must **engage with their value chain** on climate-related issues.

▼ **Encouraged Questions: 5.11, 5.11.2, 5.11.5 (full); 18.3 (SME)**

- ▼ Details on how your organization is engaging your value chain stakeholders, including your suppliers.

▼ **Encouraged Questions: 5.12, 5.13.1 (full); 18.3, 18.5.1 (SME)**

- ▼ Describe climate-related projects and emission reduction initiatives which you have already or would like to collaborate on with the Customer.

Your responses to Supply Chain questions are visible only to the Customer(s) regardless of whether you elect to make your CDP response private or public

Contents

- ▼ CDP Overview
- ▼ Disclosure in 2024
- ▼ Target Questions
- ▼ **Best Practice Reporting and Support**
- ▼ Questions
- ▼ Appendix

Tips for Best Practice Reporting



- ▼ **Avoid blank cells, errors, and inconsistencies**
- ▼ **Go through the questionnaire with the scoring methodology and reporting guidance** to ensure you meet all possible criteria for each question
- ▼ For qualitative responses, **provide clear explanations, rationales, company specific responses**
- ▼ **Review peer companies' CDP responses** (publicly disclosing companies)
- ▼ **Identify and designate teammates** for stakeholder outreach and questionnaire response

Example of company specific response:

C2.3a - Provide details of risks identified with the potential to have a substantive financial or strategic impact on your business.

- A 'unique' company specific description in column 'Company specific description' – 1 point

Poor response – 0 points	Average response – 0 points	Good response – 1 point
Rising mean temperatures have the potential to negatively affect our operations.	Due to a rise in mean temperatures, there is a risk that the energy consumption needed for air conditioning and refrigeration will increase, leading to an increase in costs. There is a particular risk of energy consumption increasing at our shops, offices, and distribution centers.	60% of our plants are located in central America, an area that has been identified as likely being subject to large increases in mean temperatures. Such increases in temperature may lead to an increase in the energy consumption required for air conditioning and refrigeration to remain effective. This will lead to increased operational costs across our business.

Quick Tips for Getting Started



Before you start:

- ▼ Allow emails from @cdp.net, disable popup blockers, optimized use in Google Chrome
- ▼ Visit: www.cdp.net/guidance
- ▼ Review questionnaires offline by downloading them as a PDF
- ▼ Review guidance and scoring methodology

How to access:

- ▼ [Register a contact](#) on CDP's website
- ▼ Follow the activation link in the invitation from CDP
- ▼ [Login to the CDP portal](#) and activate your questionnaires immediately
- ▼ If you have not received an email from CDP, contact the [CDP Help Center](#)
- ▼ Scoring Deadline: [October 2nd, 2024](#)
- ▼ Final Deadline: [October 16th, 2024](#)

Who to contact with issues or concerns:



In case of:

- ▼ Non-receipt of an email from CDP
- ▼ Technical difficulties
- ▼ Mis-categorization of industry
- ▼ Staff changes at your organization
- ▼ Mergers & Acquisition, parent company reporting on behalf of subsidiary
- ▼ Business relationship changes

Contact: **CDP Help Center**

Resources



▼ Resources for Disclosure in 2024:

- ▼ [2024 Disclosure Cycle Dates and Key Changes](#)
- ▼ [CDP Guidance and scoring methodology for companies](#)
- ▼ [CDP Help Center: Access Knowledge Base and File Support Tickets](#)
- ▼ [CDP Supply Chain Report: Scoping out: Tracking nature across the supply chain](#)
- ▼ [2024 CDP Supplier Support Webinars](#)
 - ▼ [Scope 1 Emissions Training](#)
 - ▼ [Scope 2 Emissions Training](#)

▼ Other GHG Emissions Accounting Resources and Science-Based Targets:

- ▼ [EPA GHG Emissions Calculator](#)
- ▼ [GHG Protocol Corporate Standard](#)
- ▼ [GHG Protocol Calculation Tools](#)
- ▼ [CDP Technical Note on Science-Based Targets](#)
- ▼ [FAQs- The Science Based Targets Initiative](#)

**Final
Deadline**



Thank you

**Please ask any further questions in
the Q & A section.**

Final slides include FAQs and Appendix

Questions not answered during the webinar



▼ **Question** - *Why are SMEs unable to get an A score?*

Answer - Responders are allocated a final letter score for each environmental issue area on which they have been scored, ranging from SME B to SME D. No SME A score will be available, as a result of the SME Leadership level being unscored in 2024. ([SME Questionnaire Scoring Introduction](#))

▼ **Question** - *What is the best way to anticipate our score when filling the questionnaire? (if our first time disclosing)*

Answer – we encourage you to go through the questionnaire with the scoring methodology and reporting guidance to ensure you meet all possible criteria for each question

▼ **Question** - *We received the document about Version Control Tables which includes section about Scoring Methodology. We compared this with the scoring methodology from the website and did not see the websites documents reflect the changes from the updates doc.*

Answer - The PDF documents on the website are updated manually and in this case, amending this version of the PDF may have been missed. The most accurate way to view the Scoring Methodology would be to generate a specific version [here](#).

Frequently Asked Questions

Cost and Confidentiality



▼ Do I need to pay to respond to the CDP questionnaire?

- ▼ In 2024, suppliers do not need to pay a fee to respond to a request(s) from **ONLY** Customer(s).
- ▼ For anyone else, please refer to the [Admin fee FAQ](#)

▼ I'm concerned about data protection and confidentiality

- ▼ Data and information reported in *Supply Chain questions* are assigned specifically to the requesting company. No other company has access to that information.
- ▼ Supplier scores are never publicly shared regardless of public/non-public submissions if only responding to customer request(s).
- ▼ CDP is GDPR and CCPA compliant.
- ▼ Our *terms & conditions* for the questionnaires can be found at [CDP.net/guidance](https://www.cdp.net/guidance)

Frequently Asked Questions

DUNS numbers



▼ Do I need a DUNS number to disclose to CDP?

- ▼ Yes, all companies in the CDP database will be identified by a DUNS number. A DUNS number, or Data Universal Numbering System number, is a unique nine-digit identifier assigned to businesses by Dun & Bradstreet, a global data provider. Introducing a unique identifier to our CDP database facilitates efficient, scalable data management. The Dun & Bradstreet database contains over 500 million companies.

▼ How can I find my DUNS number?

- ▼ If you do not know your DUNS number, you can get one by registering with Dun & Bradstreet. You can also access your DUNS number through the organization details page of the CDP website.

▼ Is there a fee to get a DUNS?

- ▼ There is no cost to request and receive a DUNS number. However, you can pay a small fee to speed up the process and receive your number more quickly. If you have purchased an expedited DUNS service, you can get your number within eight business days.

▼ Where can I find guidance on DUNS?

- ▼ Find more information about DUNS numbers [here](#).

Frequently Asked Questions

Questionnaire



▼ What if I'm a small business and cannot complete the full questionnaire?

- ▼ All companies with a revenue of less than \$50 million and less than 500 employees will be directed to answer the SME questionnaire . If you are a company with an annual revenue of less than \$250 million and less than 1000 employees, you can opt to complete the SME questionnaire.

▼ What if I'm based in a non-English speaking country? Can CDP still support me?

- ▼ CDP has global staff willing to help suppliers understand the CDP information request. To request local support or learn about workshops and webinars in a particular country, you should use the online multilingual [Help Center](#).
- ▼ CDP also produces multiple guidance documents to support suppliers completing the questionnaire.

▼ Where can I find questionnaire guidance?

- ▼ All questionnaires and guidance materials are freely available at <https://www.cdp.net/en/guidance/guidance-for-companies>

Frequently Asked Questions

Contact changes and partial responses



▼ How to change or add new supplier contact information?

- ▼ Any registered contact user can add or remove users for their organization directly from their CDP Portal.
- ▼ If no supplier contact has access to the Portal, you can [Register to Disclose](#) on the CDP website.

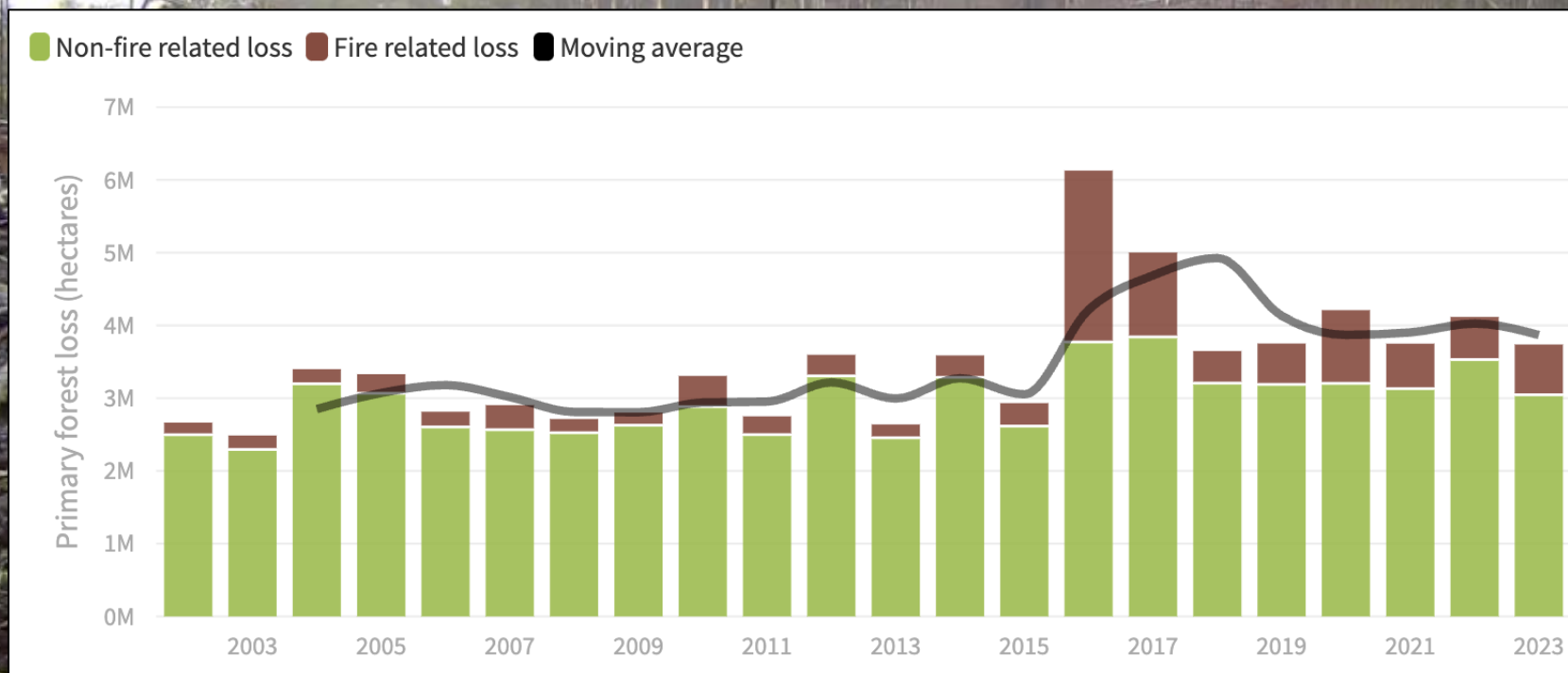
▼ What if I can't respond to the full questionnaire?

- ▼ CDP always encourages suppliers to submit a partial response instead of none at all.
- ▼ Focus on the specific target questions put forward by your customers to reduce reporting burden.
- ▼ Perfection is not expected in your first response, do your best.

Module 8: Forests

What's the problem?

Global deforestation, 2002-23



- 11% of global tree cover lost since 2000
- Over 50% since 1960
- The annual loss continues

SECTORS DRIVING DEFORESTATION

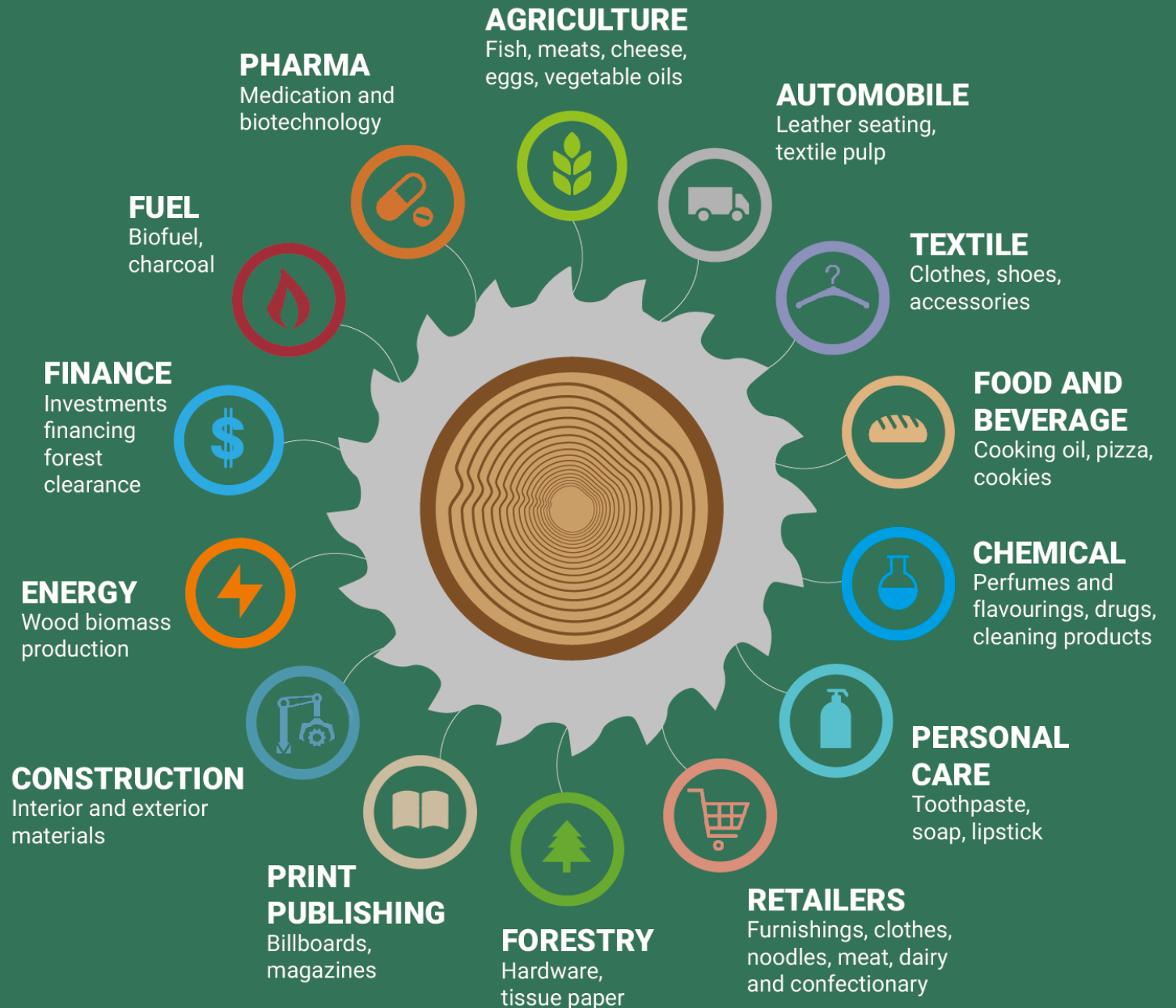


30 football fields
of rainforest are
lost every minute



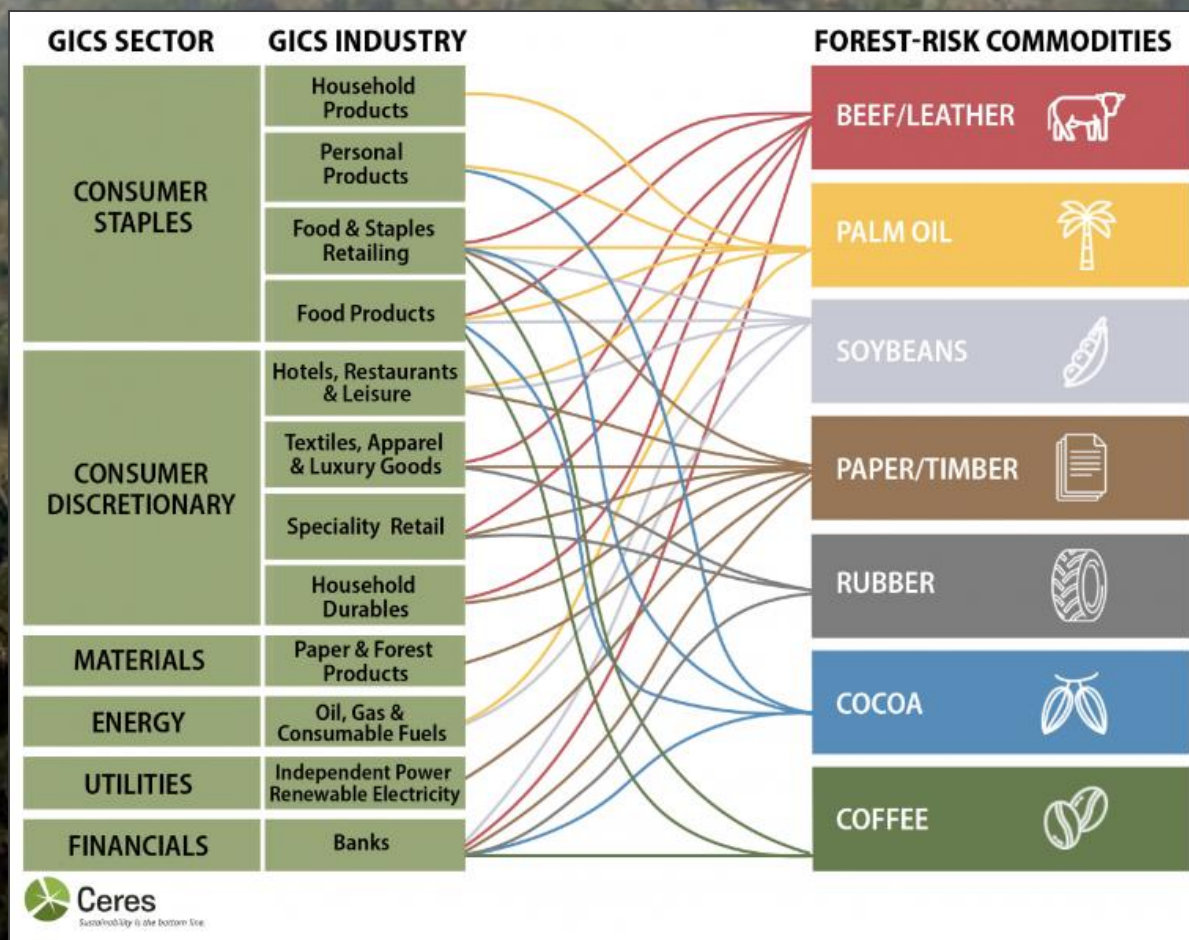
40% of tropical deforestation
is driven by production and
trade of just four commodities:

CATTLE, PALM OIL,
TIMBER and SOY



What are the commodities?

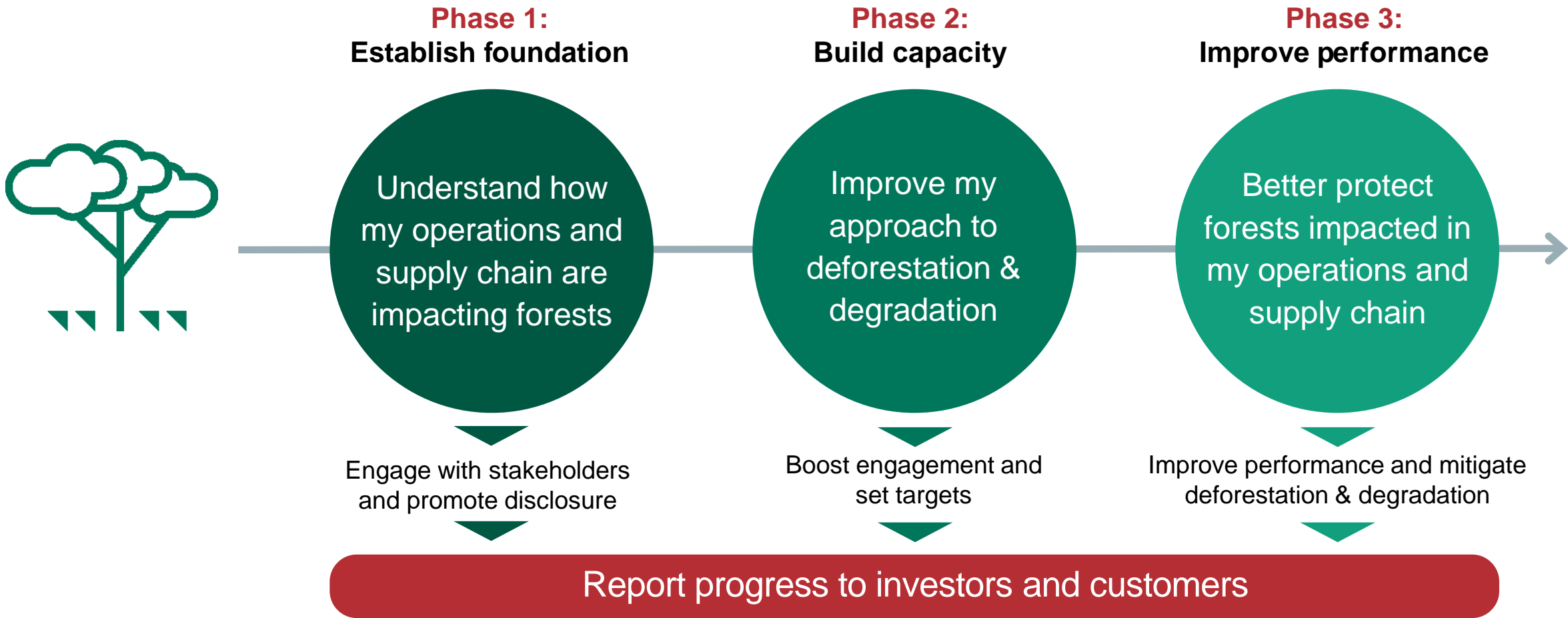
Limited awareness of linkages



- Commodities are often “embedded”
- This generates unexpected risks

FORESTS

Roadmap for company journey on managing forest risks



AFI aligned

KPI categories TCFD inspired

SDG aligned



Governance

1

Board-level oversight

has one of five key board positions with oversight of forest-related issues.

2

Policy

has a general or commodity-specific no-deforestation policy that is company-wide and publicly available. This incorporates social elements including remediation, restoration, compensation of past harms, and/or commitment to protect rights and livelihoods of local communities.

3

Commitments

has robust public no-deforestation commitments, covering 100% of production/consumption, includes a cutoff date before 2020 and set to be completed by 2030 with social elements eg. remediation and restoration.

4

Strategy business plans

has fully integrated forest-related issues into all parts of its long-term strategic business plans including in financial planning, strategy and objectives.

5

Forest-related risk assessment

has comprehensive forest-risk assessments. These cover all relevant operations with risks beyond six years and consider the future availability, quality and impact of forest-risk commodities on ecosystems, habitats and local communities.



Strategy



Risk management



Value chain engagement

11

Smallholders

works with smallholders to support good agricultural practices and reduce deforestation/conversion of natural ecosystems through providing financial or technical assistance.

12

Direct suppliers

supports and improves supplier capacity to comply with forest-related policies, commitments and other requirements through financial and technical assistance.

13

Beyond first-tier suppliers

works beyond first-tier suppliers to manage and mitigate deforestation risks through supply chain mapping or capacity building.

14

Forest-related external activities or initiatives

participates in jurisdictional approaches to promote the implementation of forest-related policies and commitments.



Measuring & targets

6

Certification

can trace over 90% of their production/consumption volume of a commodity back to at least municipality level or equivalent.

7

Traceability

has achieved or is making linear progress towards targets to source 100% no-deforestation certified commodities or trace 100% of supply back to at least municipality or

8

Targets

has at least 90% of its total production/consumption volume of a commodity certified in a no-deforestation compliant

9

Compliance

has a system to control, monitor and verify compliance with no-deforestation policies/commitments. This covers all relevant operations with over 90% of total volume in

10

Legal compliance

assesses their own company or supplier to ensure they comply with forest regulations and/or mandatory standards if sourcing commodities from regions with high forest-related risk.



Ecosystem restoration & protection

15

Beyond no deforestation

1) Forests Reporting and Mapping

Understanding the current state of deforestation risk commodity exposure for your organization.

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		Production and/or Consumption Data by Forest Risk Commodity	1.22 8.9	Provide details of your organization's assessment of the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities.	<ul style="list-style-type: none"> Please complete all sections of each question Please be sure to break down totals by national and subnational jurisdiction in 8.9
		Value Chain mapping	1.24 1.24.2 8.5	Report details around value chain mapping for each of your disclosed commodities	<ul style="list-style-type: none"> Please list and/or attach your production and primary processing sites in 8.5

2) Forests Strategy

Understanding your organizations strategy to managing deforestation in your operations and supply chain.

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Details	Question	Description	Important Notes
Public Forest Commitments and Policies	4.6 4.6.1 (Full); 17.2 17.2.1 (SME)	Report whether your organization has environmental policy that addresses environmental issues	<ul style="list-style-type: none"> Specify “Forests” in 4.6.1 Public commitments can either be relevant to your own direct operations, or your supply chain
Traceability and Certification	8.9.1 8.9.2 8.12	Report details on the level of traceability, as well as any third-party certification schemes utilized for your disclosed commodities	<ul style="list-style-type: none"> Please provide details on the certification scheme as well as the volume of production or consumption certified in 8.9.1
Landscape and Jurisdictional approaches	8.15 8.15.2	Report whether you engage in landscape (including jurisdictional) initiatives to progress shared sustainable land use goals	<ul style="list-style-type: none"> Please provide details on the country/area and name of the jurisdiction or landscape in 8.15.2

3) Forests Collaboration

Understanding your organizations exposure to deforestation risk and its relevance and impact to the Customer.

2024 MODULES		Details	Question	Description	Important Notes
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2 Identification, Assessment & Management of Dependencies, Impacts, Risks, & Opportunities					
3 Disclosure of Risks & Opportunities					
4 Governance					
5 Business Strategy		Certified Volume Sold to ELC	8.12 8.12.1	Indicate the certified volume sold to the Customer for each disclosed commodity	<ul style="list-style-type: none"> Please first report on the total certified volumes produced/consumed in 8.12 before allocating to the Customer
6 Environmental Performance: Consolidation Approach		Mutually Beneficial Forests-related Initiatives	5.12 (Full), 18.4 (SME)	Indicate any mutually beneficial environmental initiatives you could collaborate on with the Customer	<ul style="list-style-type: none"> Specify “Forests” in 5.12 Categories of projects can include certification, communications, provision of goods, and more
7 Environmental Performance: Climate Change					
8 Environmental Performance: Forests		GHG Emission Reductions from Land Use	8.13 8.13.1	Reported estimated GHG emissions reductions and/or removals from land use management and land use change	<ul style="list-style-type: none"> GHG emissions reductions or removals reported can be within your own direct operations or within your supply chain
9 Environmental Performance: Water Security					
10 Environmental Performance: Plastics					
11 Environmental Performance: Biodiversity					
12 Environmental Performance: Financial Services					
13 Further information & Sign off					

Resources (Forests Disclosure)



- ▼ [The Forest Transition: from Risk to Resilience \(2023 Global Forests Report\)](#)
- ▼ [Forests KPI Fact Sheet](#)
- ▼ [Forests KPI supplier engagement guidance](#)
- ▼ [Global challenges and policy recommendations on adoption of landscape and jurisdictional approaches](#)
- ▼ [Technical note: Deforestation free and natural ecosystem conversion free \(DCF\) supply chains](#)
- ▼ [Setting land target](#) – Science Based Targets Network

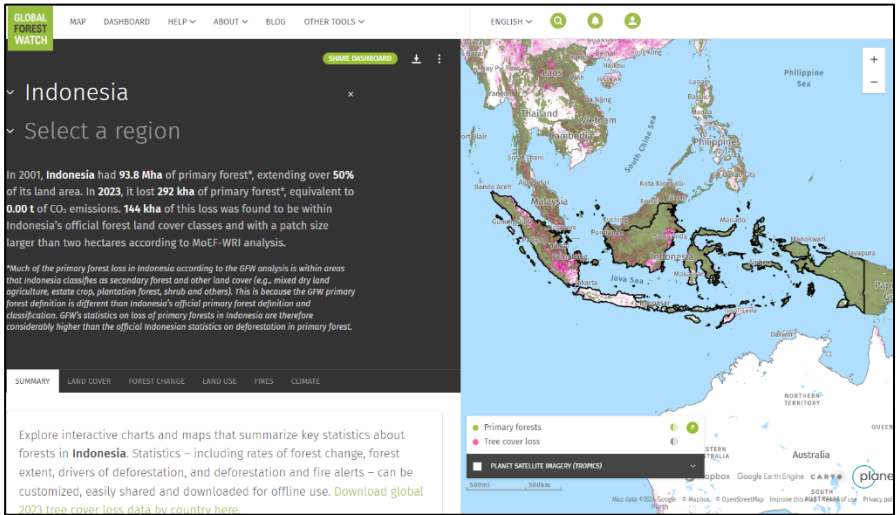
**Final
Deadline**



Resources for identifying deforestation risk

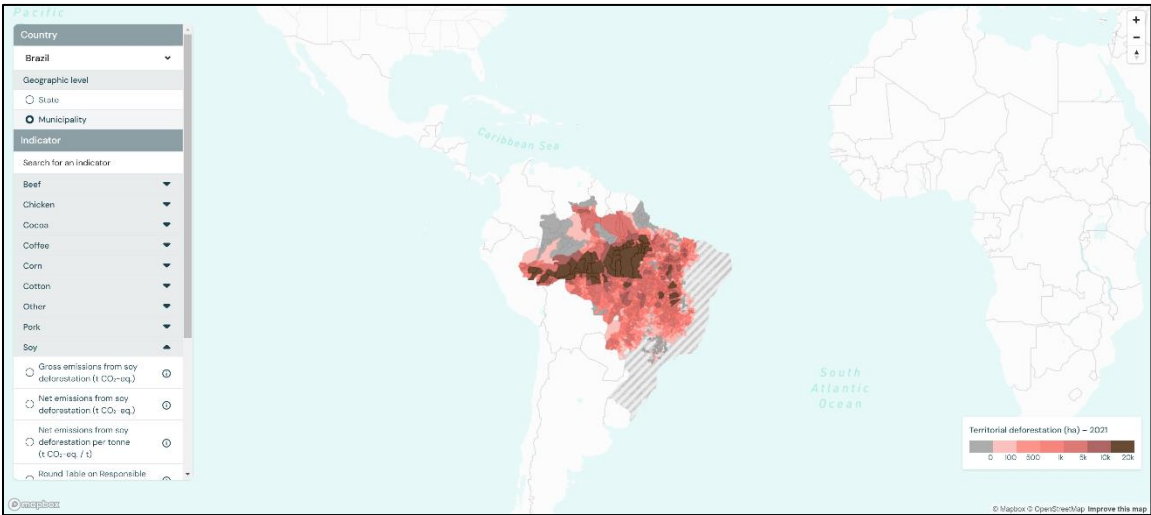


GLOBAL FOREST WATCH



<https://www.globalforestwatch.org/>

TRASE



<https://trase.earth/>

Insights and guidelines

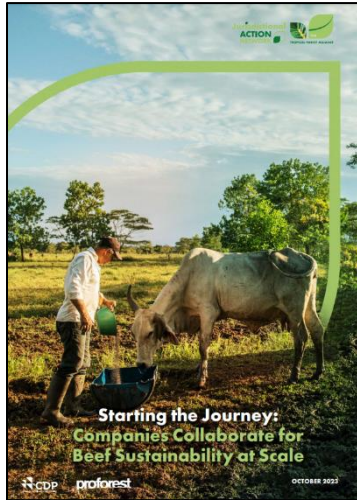


The Forest Transition: from Risk to Resilience (2023 Global Forests Report)

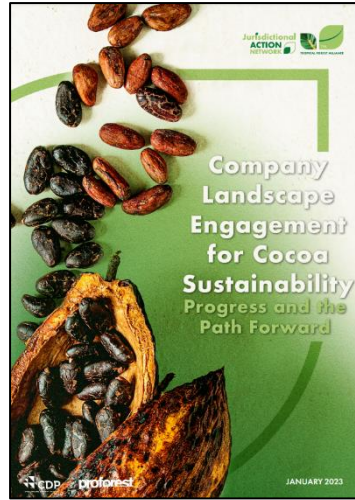


Technical note: Implementing commitments on deforestation and ecosystem conversion

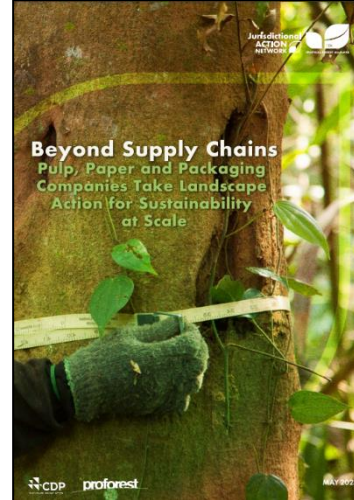
Insights on Landscape/ Jurisdictional Approaches



Starting the Journey:
Companies Collaborate
for Beef Sustainability
at Scale



Company Landscape
Engagement for Cocoa
Sustainability: Progress
and the Path Forward



Beyond supply chains.
Pulp, Paper and
Packaging Companies
Take Landscape Action
for Sustainability at Scale



Sharing Responsibility
and Success:
Companies Collaborate
to Support Palm Oil
Landscapes







Companies
Collaborating for
Sustainable Soy
Landscapes:
Progress and
Transition Pathways

Module 9: Water Security

What is a water-related risk?

Water-related risk: The possibility of an organization experiencing a water-related challenge (e.g., water scarcity, water stress, flooding, infrastructure decay, drought)

<p><u>Physical</u></p> <ul style="list-style-type: none">- Declining water quality- Drought- Flooding- Dependency on Water intensive energy sources 	<p><u>Regulatory</u></p> <ul style="list-style-type: none">- Changed product standards- Higher water prices- Statutory water withdrawal limits 
<p><u>Reputation & Markets</u></p> <ul style="list-style-type: none">- Increased stakeholder concern- Community opposition 	<p><u>Technology</u></p> <ul style="list-style-type: none">- Substitution of existing products with lower water impact options- Transition to water efficient and low water intensity technologies 

CDP INDICATORS DRIVING SUPPLY CHAIN ACTION

Setting the stage



Cascading change



Disclose



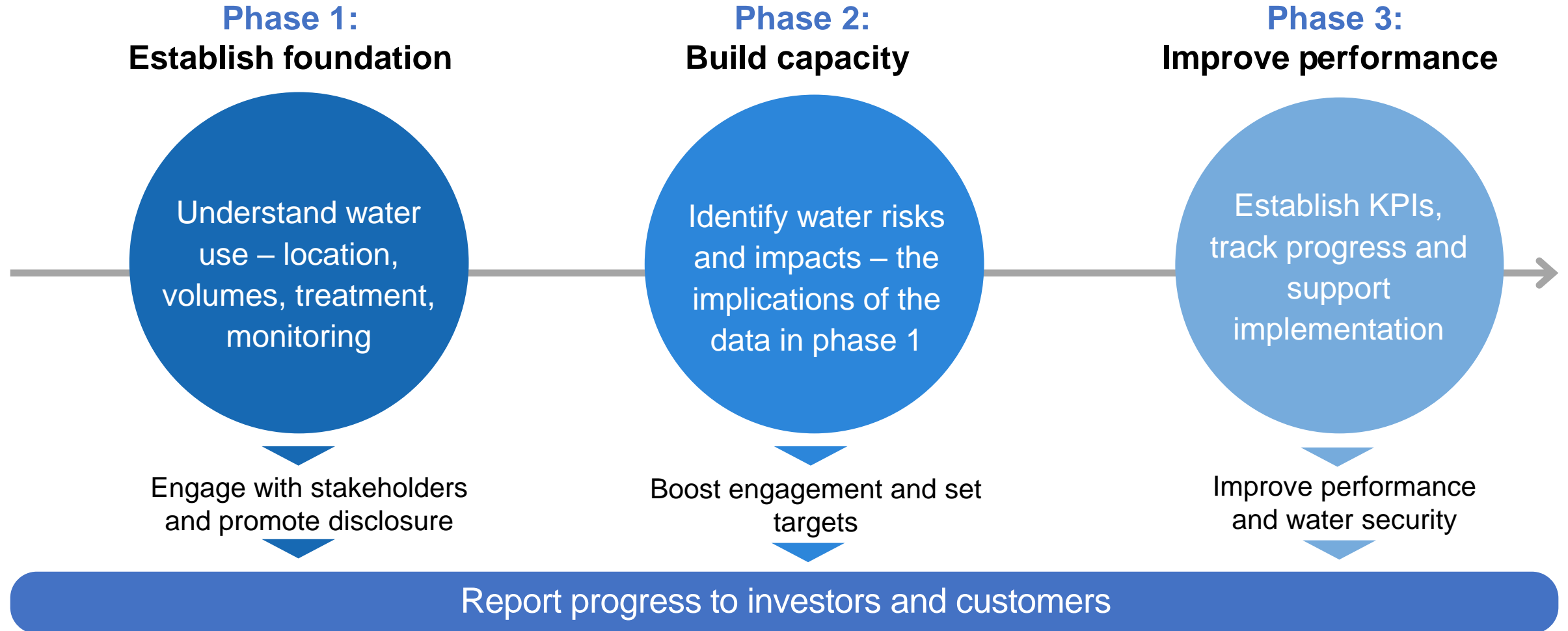
BENEFITS OF REPORTING



- ▶ Manage and take action on water risks
- ▶ Meet investor & market demand for transparency
- ▶ Reach numerous stakeholders and reduce reporting burden
- ▶ Turn spotlight on value chain and engage suppliers
- ▶ Improve reputation and boost competitive advantage
- ▶ Benchmark and drive progress
- ▶ Identify opportunities and guide business strategy

WATER SECURITY

Roadmap for company journey on managing water risks



1) Water Reporting



Understanding the current state of water helps build a picture of your company’s dependence on sufficient amounts of water.

2024 MODULES
1 Introduction
2 Identification, Assessment & Management of Dependencies, Impacts, Risks, & Opportunities
3 Disclosure of Risks & Opportunities
4 Governance
5 Business Strategy
6 Environmental Performance: Consolidation Approach
7 Environmental Performance: Climate Change
8 Environmental Performance: Forests
9 Environmental Performance: Water Security
10 Environmental Performance: Plastics
11 Environmental Performance: Biodiversity
12 Environmental Performance: Financial Services
13 Further information & Sign off

Details	Question	Description	Important Notes
Water Accounting	9.2 9.2.2 9.2.4 9.2.7 9.2.8	Withdrawals from stressed basins Water recycled and reused Water intensity & value chain engagement	<ul style="list-style-type: none">• Please complete all sections of each question• Volume in Megaliters (ML)• Consumption = Withdrawal - Discharge
Facility-level Water Accounting	9.3.1 9.3.2	Facility-level accounting and change Externally verified accounting	<ul style="list-style-type: none">• For facilities exposed to substantive risk (answered in 3.2)

2) Water Risk Management

Water-related risks to operations, reputation, and growth potential need to be actively managed through management procedures.

2024 MODULES	
1 Introduction	
2 Identification, Assessment & Management of Dependencies, Impacts, Risks, & Opportunities	
3 Disclosure of Risks & Opportunities	
4 Governance	
5 Business Strategy	
6 Environmental Performance: Consolidation Approach	
7 Environmental Performance: Climate Change	
8 Environmental Performance: Forests	
9 Environmental Performance: Water Security	
10 Environmental Performance: Plastics	
11 Environmental Performance: Biodiversity	
12 Environmental Performance: Financial Services	
13 Further information & Sign off	

Details	Question	Description	Important Notes
Water-Related Risk Assessment	2.2.1 2.2.2 (Full); 15.1 (SME)	Organizational water risk assessment	<ul style="list-style-type: none"> See CDP guidance for drop down options (assessment methods) and sample answers
Assessed Risks	2.4 3.1 3.2 9.3	Water risks causing strategic or financial impact Corporate, facility, river-basin levels	<ul style="list-style-type: none"> Define substantive risk (2.4) before completing the other parts
Impact on the Customer	9.4 9.4.1	Facility-level risk for purchasing customers	

3) Water Ambitions and Governance

Setting water policies and monitoring water-related targets at your organization is best practice to drive meaningful change.

2024 MODULES

1 Introduction

2 Identification, Assessment & Management of Dependencies, Impacts, Risks, & Opportunities

3 Disclosure of Risks & Opportunities

4 **Governance**

5 Business Strategy

6 Environmental Performance: Consolidation Approach

7 Environmental Performance: Climate Change

8 Environmental Performance: Forests

9 **Environmental Performance: Water Security**

10 Environmental Performance: Plastics

11 Environmental Performance: Biodiversity

12 Environmental Performance: Financial Services

13 Further information & Sign off

Details

Question

Description

Important Notes

Public and Internal Policies

4.6
4.6.1 (Full);
17.2
17.2.1 (SME)

Documented public and private water policies

- Policies can be standalone or part of sustainability policies.
- Attaching the policy is encouraged if possible.

Water-Related Targets

9.15
9.15.1
9.15.2
9.15.3

Monitoring and setting targets
Progress against targets

- Targets can be company-wide, business-level, facility-level, etc.
- Targets are tracked, timebound and measurable

4) Collaborate to Take Action on Water

Propose ways you can work together with the Customer to reduce water risk and achieve mutually beneficial changes.

2024 MODULES

1 Introduction

2 Identification, Assessment & Management of Dependencies, Impacts, Risks, & Opportunities

3 Disclosure of Risks & Opportunities

4 Governance

5 **Business Strategy**

6 Environmental Performance: Consolidation Approach

7 Environmental Performance: Climate Change

8 Environmental Performance: Forests

9 Environmental Performance: Water Security

10 Environmental Performance: Plastics

11 Environmental Performance: Biodiversity

12 Environmental Performance: Financial Services

13 Further information & Sign off

Details

Question

Description

Important Notes

Mutually-Beneficial Water-Related Projects

**5.12 (Full),
18.4 (SME)**

Proposing opportunities to collaborate with the Customer on water-related issues in the value chain

- Options include: new products, product water assessment, promoting river basin action, communicating awards, publishing case studies

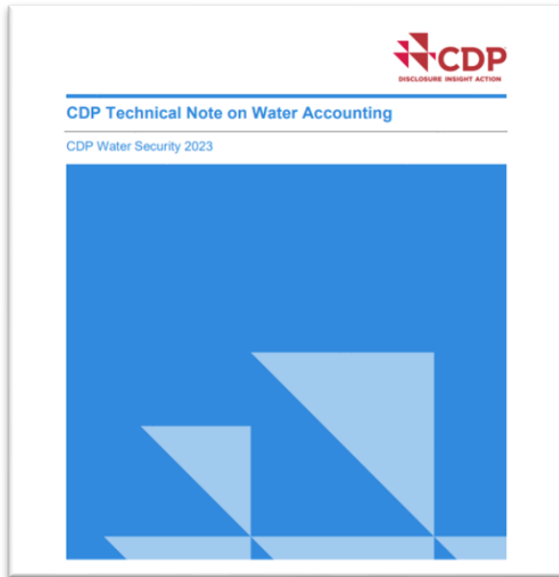
Impact of Previous Engagement

**5.13
5.13.1 (Full);
18.5
18.5.1 (SME)**

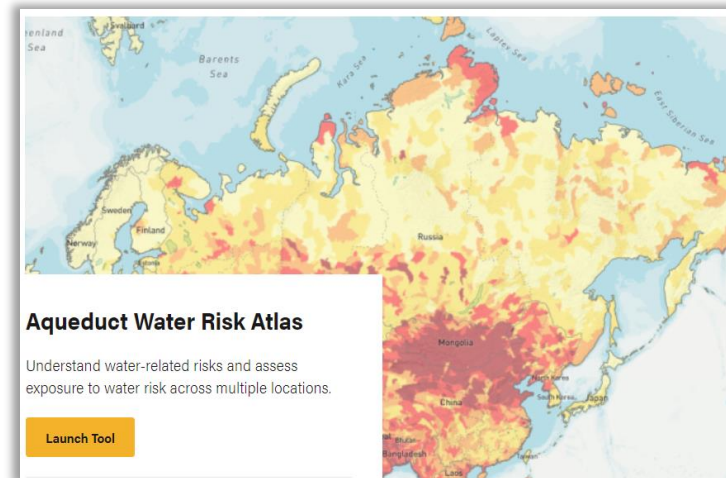
Reporting on past collaboration that has been implemented

Resources for Water Accounting and Water Risks

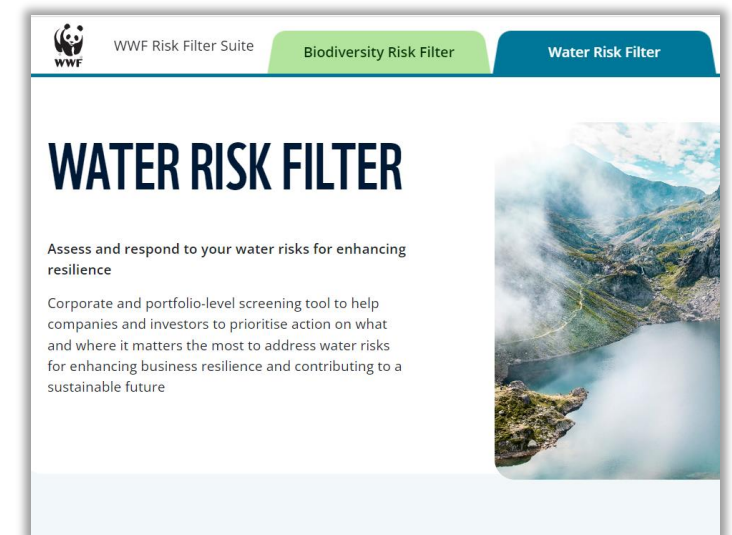
Getting started on basic water accounting can be difficult. CDP offers a Technical Note on Water Accounting, and The Water Footprint Network has a useful standard and best practices from companies who have gone through the process. The standard has been applied and tested worldwide across many sectors and includes detailed instruction and guidance.



CDP Technical Note on Water Accounting
(Water Security 2023)



WRI Aqueduct: Water Risk Atlas tool



WWF's Water Risk Filter and Waterplan

Resources (Water Disclosure)



▼ General

- ▼ [CDP Global Water Report](#)
- ▼ [SDG6: How disclosure drives business action on water](#)
- ▼ [CEO Water Mandate](#)

▼ Water Accounting

- ▼ [Water Accounting Training](#)
- ▼ [CDP Technical Note on Water Accounting](#)

▼ Water-related Risk Assessment / Water Accounting

- ▼ [WRI Water Risk Atlas](#); Video Recording: [WRI's Aqueduct Tool](#)
- ▼ [WWF Water Risk Filter](#); Video Recording: [WWF's Water Risk Filter Tool](#)
- ▼ [Water Footprint Assessment Tool](#)

▼ Water Targets

- ▼ [Freshwater - Science Based Targets Network](#)

**Final
Deadline**



APPENDIX:

2024 Questionnaire Setup



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About your organization

What was your organization's annual revenue for the reporting year in USD?

If you are unable to provide an exact revenue figure, round to the nearest value possible.

About your data

Your annual revenue will not be publicly disclosed, even if you make your response public. It may be shared with organizations who have directly requested you to disclose to CDP.

About your reporting year

The reporting year refers to the most recent 12-month period for which data is reported throughout your CDP disclosure.

- The start date of the reporting year is calculated to be 365 days before the end date provided;
- Apply this reporting year to all your responses throughout the questionnaire;
- We recommend using the year for which your organization has complete data;
- Your reporting year should fall within the last five years, but CDP recommends providing data from the past two years;
- We recommend aligning sustainability-related financial disclosures with the reporting year of corresponding financial statements.

End date of reporting year

11/01/2023



Between 02/10/2020 and 02/10/2024

Annual revenue (USD)

\$123,456,789

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About your organization

What was the total number of employees in your organization?

During the reporting year, how many people were employed on a full-time, part-time, or other basis by your organization? This is often referred to as 'headcount'. This figure should not include volunteers (i.e. individuals who received no compensation for the work they did).

For example, an organization with 200 full time employees, 100 part time employees and 10 volunteers has a total of 300 employees.

Total employees

Info

Numerical field [enter a number from 0-999,999,999 using a maximum of 1 decimal place]

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About your organization

Your organization's questionnaire

CDP acknowledges that Small and Medium-sized Enterprises (SMEs) may have different reporting capabilities and requirements compared to larger companies. For this reason, CDP has two corporate questionnaires:

- The **full corporate questionnaire** is suitable for large companies and organizations, and includes sector-specific datapoints.
- The **SME corporate questionnaire** is tailored to the needs of SMEs and contains fewer, simplified datapoints. Only organizations which meet CDP's SME **eligibility threshold** may complete the SME questionnaire.

Based on your organization's revenue and total number of employees, you are eligible and recommended to complete the SME questionnaire.

- ☒ We intend to complete the SME questionnaire, as recommended.
- ☐ We intend to complete the full corporate questionnaire.

Info

By default, the recommended version is already selected

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⚠ The revenue percentages you entered do not add up to 100%. Check the numbers you entered are correct. ✕

Activity classification

What were your organization's business activities according to CDP-ACS?

During a single reporting year, organizations may get revenue from many activities. CDP-ACS is our Activity Classification System: a three-tiered system made up of Industry, Activity Group and Activity. It takes into account the diverse activities from which companies earn revenue, and associates them with relevant environmental issues. [Read more about CDP-ACS.](#)

We use this information to add sector-specific questions based on the allocations at the end of the page. If you are eligible for CDP scoring, you will only be scored on your primary questionnaire sector.

To discuss changing your CDP-ACS sector allocations, [contact CDP for support.](#)

Grade	CDP Industry	CDP Activity Group	CDP Activity	Questionnaire sector	% annual revenue associated with activity
1	Industry X	Biotech, Health Care & Pharma	Biotechnology	General	<div>80%⚠</div> <div>Fields must add up to 100%</div>
2	Industry X	Biotech, Health Care & Pharma	Biotechnology	General	<div>5%⚠</div> <div>Fields must add up to 100%</div>
3	Industry X	Biotech, Health Care & Pharma	Biotechnology	General	<div>0%⚠</div> <div>Fields must add up to 100%</div>

Primary questionnaire sector:
General

Additional questionnaire sector allocation(s):
Agricultural commodities, Metals & mining, Steel

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Assessment of environmental issues

Did your organization assess any forest- or water-related issues?

During the reporting year, did your organization assess forests- and water-related dependencies, impacts, risks, and/or opportunities in any stages of your value chain? If yes, indicate whether or not you identified any dependencies, impacts, risks, and/or opportunities relating to forests or water.

The difference between assessing and identifying

- Assessment: the process of evaluating dependencies and impacts on forests and/or water as well as the risks and opportunities to your business relating to forests and/or water.
- Identification: the outcome of your assessment process regarding substantive dependencies, impacts, risks, or opportunities relating to forests and/or water.

If your organization has **not assessed** or **identified** any dependencies, impacts, risks, or opportunities, you may still be asked to disclose:

- Based on the environmental impact of your organization's business activities (CDP-ACS);
- If a requesting organization asks you to disclose on a specific environmental issue.

Environmental Issue	Assessment of dependencies, impacts, risks, and/or opportunities	Identification of dependencies, impacts, risks, and/or opportunities
Forests	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
Water security	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No

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Intent to submit

Request to disclose on climate change

All organizations disclosing to CDP will be asked questions relating to climate change. By proceeding to the next page, you confirm that your organization intends to submit information on climate change.

If you do not intend to progress to the questionnaire and submit data relating to climate change, CDP will consider this as non-disclosure. Read [CDP's scoring approach to non-disclosure](#).

The positive impact of reporting climate-related data

By sharing information on your organization with CDP, you're helping to solve our planet's biggest environmental challenges: climate change.

Climate-related data drives organizational change

Improving corporate awareness through measurement and disclosure is essential to managing climate change risk. Since its launch in 2002, CDP's data and insights have helped thousands of organizations measure their impacts, set ambitious targets, and demonstrate progress for key stakeholders.

You're in good company

In 2024, more than 700 Capital Market Signatories representing over US\$142 trillion in assets, supported CDP's Letter requesting environmental information from more than 30,000 companies worldwide. CDP collects environmental data from 330+ major purchasers with over US\$6.4 trillion in procurement spend.

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Intent to submit

Request to disclose on environmental issues beyond climate change

Plastics & biodiversity

All organizations responding to the full corporate questionnaire will be asked supplementary questions on plastics and biodiversity. These are not scored. There are no questions on plastics and biodiversity for organizations responding to the SME questionnaire.

Forests & water security

Organizations may also be requested to disclose information on forests and/or water security. Read more about [your requests](#) and CDP's [industry impact classification approach](#) to assessing environmental issues.

Your organization is requested to disclose information on forests and water security.

	Forests	Water security
Authority request	✓	
Based on industry impact classification *	✓	✓
Self-assessment		

CDP-ACS Activity	Forests impact rating	Water impact rating
Biotechnology	Very low	Medium
Aquaculture	Medium	Very high

* The relevance of environmental issues is assessed using the [CDP-ACS methodology](#), and corresponding impact ratings of each activity on forests and water.

You may decline submitting data relating to these environmental issues on the next page.

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Intent to submit

Do you intend to submit data relating to forests and water security?

To confirm which environmental issues you intend to submit data about, select the declarations that apply to your organization.

Environmental issue

Statement of intent

Forests

- ☒ Yes, we confirm that we intend to submit data relating to forests.
- ☐ No, we decline to submit data relating to forests. We accept the [scoring implications of this](#).

If you wish to dispute the relevance of this environmental issue to your organization, use [this form](#). CDP reserves the right to decline your dispute.

- ☒ Yes, we opt in to submitting data relating to forests.
- ☐ No, we do not opt in to submitting data relating to forests.

Water security

- ☒ Yes, we confirm that we intend to submit data relating to water security.
- ☐ No, we decline to submit data relating to water security. We accept the [scoring implications of this](#).

If you wish to dispute the relevance of this environmental issue to your organization, use [this form](#). CDP reserves the right to decline your dispute.

- ☒ Yes, we opt in to submitting data relating to water security.
- ☐ No, we do not opt in to submitting data relating to water security.

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Additional information

Which commodities does your organization produce or source?

Indicate whether your organization produced and/or sourced (including used, purchased, or consumed) each commodity during the reporting year. If yes, indicate whether you will be reporting on this commodity in your CDP response.

The forms of commodities you may disclose on include, but are not limited to:

- Raw materials;
- Processed ingredients and manufactured goods that contain commodities;
- Derivatives;
- Soy embedded as animal feed in animal products e.g. meat, dairy, eggs, or other animal products as ingredients.

About disclosing on commodities

- If your organization produced or sourced timber products, palm oil, cattle products, or soy, in the reporting year, you **should** disclose information on these commodities. If you choose to not disclose on it, this may have an impact on your overall CDP Forests score.
- If you produced or sourced rubber, cocoa, or coffee, you **may choose to** disclose on these commodities. Disclosing on these commodities will not be scored in 2024.
- If you state that your organization has produced or sourced a commodity and indicate that you will not be disclosing data about it, you will be asked for further information, including how you produce or source this commodity and why you are not disclosing data on it.

Commodity	Has your organization produced and/or sourced this commodity in the reporting year?	Will you be disclosing on this commodity?
Timber products	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No
Palm oil	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Cattle products	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No



Additional information

Did your organization operate mines, plan to operate mines, or close any mining projects?

Indicate whether your organization undertook any of these mining-related activities during the reporting year.

"Mining" refers to the extraction of all types of raw materials such as bauxite, precious metals, non-ferrous metals (e.g. nickel, zinc, lead, lithium), iron ore, diamonds, coal (thermal coal and metallurgical coal). Activities relating to the exploration of an area of interest for a mining project, development to establish permanent access to the ore body and carry out commercial production, and closure of a mine are also considered to be stages of a mining project.

Select **"Yes"** if you:

- Conducted any mining projects in the development or production stage;
- Explored the opening of a mining project and feasibility studies were completed;
- Were in the process of closing a mining project. This includes site clean-up and restoration, removal of facilities, reclamation and rehabilitation, environmental monitoring;
- Were responsible for a legacy site with pending remedial actions.

If you select "Yes", you will be asked to provide details of your mining projects, as well as biodiversity-related information specific to your mining projects. This content will not be scored.

☐ Yes

☒ No

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Submission lead confirmed



Manage your requests



Complete questionnaire setup



Choose your fee option

Thank you

Click "Finish setup" to submit your answers. We will automatically set up your CDP questionnaire.

You can change your answers at any time. However, any significant changes may alter the questions in your questionnaire.

Finish setup