

# CASG Non-listed Company Sustainability Questionnaire Reporting Guidance

***Background:*** *To streamline and ease sustainability disclosure for non-listed companies, especially small and medium sized enterprises (SMEs), and facilitate the collection of sustainability-related information by financial institutions and listed companies, the Green and Sustainable Finance Cross-Agency Steering Group (Steering Group) has developed the Non-listed Company Sustainability Questionnaire (CASG Questionnaire) – a free sustainability reporting template, in collaboration with CDP[[1]](#footnote-2), on the basis of CDP questionnaire[[2]](#footnote-3).*

*CASG Questionnaire was first launched in 2022 and enhanced in 2025 in light of market development and industry feedback. The Steering Group will continue to review and update the questions periodically with CDP's assistance, in line with global standards.*

1. Introduction

## [1.1] In which language are you submitting your response? *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table:

|  |
| --- |
| **Language** |
| Select from:* + English
	+ Chinese
 |

## [1.2] Select the currency used for all financial information disclosed throughout your response. *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table:

|  |
| --- |
| **Currency drop-down list** |
| Select from:* + HKD
	+ USD
	+ CNY
 |

## [1.3] State the end date of the year for which you are reporting data. *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table:

|  |  |
| --- | --- |
| **End date of reporting year** | **Alignment of this reporting period with your financial reporting period** |
| To: [DD/MM/YYYY] | Select from:* + Yes
	+ No
 |

## [1.4] Provide an overview and introduction to your organization. *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table:

|  |  |
| --- | --- |
| **Organization type** |  **Description of organization** |
| Select from:* + Publicly traded organization
	+ Privately owned organization
	+ State owned organization
	+ Partially privately owned and partially state owned organization
 | Text field [maximum 1,000 characters] |

## [1.5] Briefly introduce your organization.

## [1.5a] Select the industry it belongs to. (*New Question for CASG Questionnaire)*

### Response options

Please select the industry that is most applicable to your organization:

|  |
| --- |
| **Industry** |
| Select from:* + Apparel
	+ Biotech, health care & pharma
	+ Food, beverage & agriculture
	+ Fossil fuels
	+ Hospitality
	+ Infrastructure
	+ International bodies
	+ Manufacturing
	+ Materials
	+ Power generation
	+ Retail
	+ Services
	+ Transportation Services
 |

## [1.5b] Report the total number of employees. *(Source: CDP Private Markets Questionnaire 2022)*

### Response options

Please complete the following table:

|  |
| --- |
| **Total number of employees in your organization, based on staff headcount.** |
| Number field |

## [1.5c] Provide key asset locations of the organization, including both operating assets and collateral assets. Key assets are those that an organization considers material to their operations, profitability or revenue. (*New Question for CASG Questionnaire)*

### Response options

Please complete the following table:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **SN** | **Asset Type** | **Classification** | **Site name** | **Address** | **GPS****(GPS coordinates)** |
| **Street** | **District** | **City** | **Province/State** | **Country/Region** | **Postal Code** |
| Text field | Text field | Text field | Text field |  |  |  |  |  |  | Text field |

**[1.5d] Provide annual revenue for the stated reporting period. (Source: 2025 CDP full corporate questionnaire)**

### Response options

|  |
| --- |
| **Revenue** |
| Numerical field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal places] |

## [1.6] How do the entities you are including in your response compare to those included in your financial statements? *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table:

|  |  |
| --- | --- |
|  | ***Appears if ‘No, the entities included in my disclosure are not the same as those included in my financial statements’ is selected in column 1*** |
| **1** | **2** |
| **Are the entities included in your response the same as those included used in your financial statements?** | **How do the entities included in your response differ to those included in your financial statement, and why are they different?** |
| Select from:* + Yes, the entities included in my disclosure are the same as those included in my financial statements
	+ No, the entities included in my disclosure are not the same as those included in my financial statements
	+ Not applicable - we do not publicly disclose financial statements
 | Text field [maximum 2,500 characters] |

## [1.7] Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)? *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

|  |  |  |
| --- | --- | --- |
|  |  | ***Appears only if ‘Yes’ is selected in column 2*** |
| **1** | **2** | **3** |
| **Unique identifier** | **Does your organization use this unique identifier?** | **Provide your unique identifier\*** |
| ISIN code – bond | Select from:* + Yes
	+ No
 | Text field [maximum 50 characters] |
| ISIN code – equity |  |  |
| CUSIP number |  |  |
| Ticker symbol |  |  |
| SEDOL code |  |  |
| LEI number |  |  |
| D-U-N-S number |  |  |
| Other unique identifier |  |  |
| Select from:* + ISIN code – bond
	+ ISIN code – equity
	+ CUSIP number
	+ Ticker symbol
	+ SEDOL code
	+ LEI number
	+ D-U-N-S number
	+ Other unique identifier
 |  |  |

## [1.8] Select the countries/areas in which the entities reported in 1.6 are based and/or conduct business. *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table:

|  |
| --- |
| **Country/area** |
| Select all that apply:[Country/area drop-down list] |

## [1.9] Select the consolidation approach used by your organization to determine the climate-related impacts that are reported on throughout your response. Note that this option should align with your chosen approach for consolidating your GHG inventory. *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table:

|  |  |
| --- | --- |
| **1** | **2** |
| **Consolidation approach used** | **Provide the rationale for the choice of consolidation approach** |
| Select from:* + Operational control
	+ Financial control
	+ Equity share
	+ Approach is unknown
	+ Other, please specify
 | Text field [maximum 2,500 characters] |

2. Governance

## [2.1] Is there responsibility for environmental issues within your organization? *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table.

|  |  |
| --- | --- |
| **0** | **1** |
| **Environmental issue** | **Responsibility for this environmental issue** |
| Climate change | Select from:* + Yes
	+ No, but we plan to within the next two years
	+ No, and we do not plan to within the next two years
 |
| Forests |  |
| Water |  |

## [2.1.1] Provide the highest positions or committees with responsibility for environmental issues (do not include the names of individuals). *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **1**  | **2** | **3** | **4** | **5** | **6** |
| **Environmental issue**  | **Position of individual or committee with responsibility** | **Environmental responsibilities of this position** | **Who in the organization does this position report to** | **Frequency of reporting on environmental issues via this reporting line** | **Please explain** |
| Climate change | Select from the drop-down options below | Select all that apply from the drop-down options below | Select from:* + Reports to the board directly
	+ Reports to executive leadership (CEO, CRO, CFO, COO, CSO, or equivalent)
	+ Other, please specify
 | Select from:* + More frequently than quarterly
	+ Quarterly
	+ Half-yearly
	+ Annually
	+ Less frequently than annually
	+ As important matters arise
 | Text field [maximum 2,000 characters] |
| Forests |  |  |  |  |  |
| Water |  |  |  |  |  |
| Select from:* + Climate change
	+ Forests
	+ Water
 |  |  |  |  |  |

|  |
| --- |
| **Position of individual or committee (column 2)** |
| **Executive level*** + Corporate executive team
	+ Chief Executive Officer (CEO)
	+ Chief Financial Officer (CFO)
	+ Chief Operating Officer (COO)
	+ Chief Procurement Officer (CPO)
	+ Chief Risks Officer (CRO)
	+ Chief Sustainability Officer (CSO)
	+ Chief Government Relations Officer (CGRO)
	+ Chief Technology Officer (CTO)
	+ Chief Compliance Officer (CCO)
	+ Other C-Suite Officer
	+ President
	+ General Counsel
 | **Committee*** + Risk committee
	+ Sustainability committee
	+ Environmental, Social, Governance committee
	+ Safety, Health, Environment and Quality committee
	+ Corporate responsibility committee
	+ Other committee, please specify

**Management level*** + Business unit manager
	+ Energy manager
	+ Environmental, Health, and Safety manager
	+ Environment/Sustainability manager
	+ Facility manager
	+ Process operation manager
	+ Procurement manager
	+ Public affairs manager
	+ Risk manager

**Other*** + Other position, please specify
 |

|  |
| --- |
| **Environmental responsibilities of this position (column 3)** |
| **Risks and opportunities*** + Assessing future trends in environmental risks and opportunities
	+ Assessing environmental risks and opportunities
	+ Managing environmental risks and opportunities

**Policies, commitments, and targets*** + Setting corporate environmental policies and/or commitments
	+ Monitoring compliance with corporate environmental policies and/or commitments
	+ Setting corporate environmental targets
	+ Measuring progress towards environmental corporate targets
	+ Measuring progress towards environmental science-based targets
 | **Engagement*** + Managing public policy engagement related to environmental issues
	+ Managing value chain engagement related to environmental issues
	+ Managing engagement in landscapes and/or jurisdictions
	+ Managing supplier compliance with environmental requirements

**Strategy and financial planning*** + Conducting environmental scenario analysis
	+ Developing a climate transition plan
	+ Implementing a climate transition plan
	+ Developing a business strategy which considers environmental issues
	+ Implementing the business strategy related to environmental issues
	+ Managing acquisitions, mergers, and divestitures related to environmental issues
	+ Managing major capital and/or operational expenditures relating to environmental issues
	+ Managing annual budgets related to environmental issues
	+ Managing priorities related to innovation/low-environmental impact products or services (including R&D)
	+ Managing environmental reporting, audit, and verification processes

**Other*** + Providing employee incentives related to environmental performance
	+ Other, please specify
 |

## [2.2] Do you provide monetary incentives for the management of environmental issues, including the attainment of targets? *(Source: 2025 CDP full corporate questionnaire)*

### Response options

Please complete the following table.

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | ***Appears if “Yes” is selected in column 1 “Provision of monetary incentives related to this environmental issue”*** |  |
| **0** | **1** | **2** | **3** |
| **Environmental issue** | **Provision of monetary incentives related to this environmental issue** | **% of total C-suite and board-level monetary incentives linked to the management of this environmental issue** | **Please explain** |
| Climate change | Select from:* + Yes
	+ No, but we plan to introduce them in the next two years
	+ No, and we do not plan to introduce them in the next two years
 | Percentage field [enter a percentage from 0-100, max 2dp] | Text field (maximum 1,000 characters) |
| Forests |  |  |  |
| Water |  |  |  |

## [2.2.1] Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals). *(Source: 2025 CDP full corporate questionnaire)*

### Response options

Please complete the following table.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** |
| **Environmental issue** | **Position entitled to monetary incentive** | **Incentives** | **Performance metrics** | **Incentive plan the incentives are linked to** | **Further details of incentives** | **How the position’s incentives contribute to the achievement of your environmental commitments and/or climate transition plan** |
| Climate change | Grouped option (single-select group, single-select option): | Select all that apply:* + Bonus - % of salary
	+ Bonus – set figure
	+ Promotion
	+ Salary increase
	+ Shares
	+ Profit share
	+ Retirement plan
	+ Other, please specify
 | Grouped option (multi-select group, multiselect option): | Select from:* + Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)
	+ Long-Term Incentive Plan, or equivalent, only (e.g. contractual multi-year bonus)
	+ Both Short-Term and Long-Term Incentive Plan, or equivalent
	+ The incentives are not linked to an incentive plan, or equivalent (e.g. discretionary bonus in the reporting year)
 | Text field [maximum 2,500 characters] | Text field [maximum 2,500 characters] |
| Forests |  |  |  |  |  |  |
| Water |  |  |  |  |  |  |
| Select from:* + Climate change
	+ Forests
	+ Water

 |  |  |  |  |  |  |

|  |
| --- |
| **Position entitled to monetary incentive (column 2)** |
| **Board or executive level*** + Board Chair
	+ Board/Executive board
	+ Chief Compliance Officer (CCO)
	+ Chief Credit Officer (CCO) [FS only]
	+ Chief Executive Officer (CEO)
	+ Chief Financial Officer (CFO)
	+ Chief Government Relations Officer (CGRO)
	+ Chief Investment Officer (CIO) [FS only]
	+ Chief Operating Officer (COO)
	+ Chief Procurement Officer (CPO)
	+ Chief Risks Officer (CRO)
	+ Chief Sustainability Officer (CSO)
	+ Chief Technology Officer (CTO)
	+ Chief Underwriting Officer (CUO) [FS only]
	+ Corporate executive team
	+ Director on board
	+ Other C-Suite Officer, please specify
	+ General Counsel
	+ President

**Senior-mid management*** + Buyers/purchasers
	+ Energy manager
	+ Environment/Sustainability manager
	+ Environmental, Health, and Safety manager
	+ Management group
	+ Process operation manager
	+ Procurement manager
	+ Public affairs manager
	+ Risk manager
	+ ESG Portfolio/Fund manager [FS only]
	+ Investor relations manager [FS only]
	+ Portfolio/Fund manager [FS only]
	+ Other senior-mid manager, please specify
 | **Facility/Unit/Site management*** + Business unit manager
	+ Facilities manager
	+ Site manager
	+ Other facility/unit/site manager, please specify

**Sustainability specialist*** + Dedicated responsible investment analyst [FS only]
	+ Investment/credit/insurance analyst [FS only]
	+ Risk analyst [FS only]
	+ Other sustainability specialist, please specify
 |

|  |
| --- |
| **Performance metrics (column 4)** |
| **Targets*** + Progress towards environmental targets
	+ Achievement of environmental targets
	+ Organization performance against an environmental sustainability index
	+ Reduction in absolute emissions in line with net-zero target [CC only]
	+ Other targets-related metrics, please specify

**Strategy and financial planning*** + Board approval of climate transition plan [CC only]
	+ Shareholder approval of climate transition plan [CC only]
	+ Achievement of climate transition plan [CC only]
	+ Increased green asset ratio of portfolio/fund [FS only]
	+ Shift to a business model compatible with a net-zero carbon future [CC only]
	+ Increased investment in environmental R&D and innovation
	+ Increased proportion of revenue from low environmental impact products or services
	+ Increased alignment of capex with transition plan and/or sustainable finance taxonomy [CC only]
	+ Other strategy and financial planning-related metrics, please specify

**Emission reduction*** + Implementation of an emissions reduction initiative [CC only]
	+ Reduction in emissions intensity [CC only]
	+ Increased share of renewable energy in total energy consumption [CC only]
	+ Reduction in absolute emissions [CC only]
	+ Emissions reductions across portfolio companies [FS only]
	+ Other emission reduction-related metrics, please specify [CC only]

**Resource use and efficiency*** + Reduction of virgin wood fiber used in paper and packaging products (e.g., by reducing material input, or using recycled content/alternative fibers) [F only]
	+ Eliminating deforestation and conversion of other natural ecosystems in direct operations and/or other parts of the value chain [F only]
	+ Improvements in commodity production efficiency [F only]
	+ Reduction of water withdrawals – direct operations [W only]
	+ Reduction in water consumption volumes – direct operations [W only]
	+ Reduction of water withdrawal and/or consumption volumes – upstream value chain (excluding direct operations) [W only]
	+ Reduction of water withdrawal and/or consumption volumes – downstream value chain (excluding direct operations) [W only]
	+ Improvements in water efficiency – direct operations [W only]
	+ Improvements in water efficiency – upstream value chain (excluding direct operations) [W only]
	+ Improvements in water efficiency – downstream value chain (excluding direct operations) [W only]
	+ Improvements in emissions data, reporting, and third-party verification [CC only]
	+ Improvements in commodity volume data collection, reporting and third-party verification/certification [F only]
	+ Improvements in water accounting, reporting, and third-party verification [W only]
	+ Energy efficiency improvement [CC only]
	+ Reduction in total energy consumption [CC only]
	+ Other resource use and efficiency-related metrics, please specify
 | **Pollution*** + Improvements in wastewater quality – direct operations [W only]
	+ Improvements in wastewater quality – upstream value chain (excluding direct operations) [W only]
	+ Improvements in wastewater quality – downstream value chain (excluding direct operations) [W only]
	+ Reduction of water pollution incidents [W only]
	+ Reduction or phase out of hazardous substances [W only]
	+ Increase in substitution of listed environmental contaminants [W only]
	+ Increase in discharge treatment compliance and meeting regulatory requirements – direct operations [W only]
	+ Increase in discharge treatment compliance and meeting regulatory requirements – upstream value chain (excluding direct operations) [W only]
	+ Increase in discharge treatment compliance and meeting regulatory requirements – downstream value chain (excluding direct operations) [W only]
	+ Reduction/elimination of environmental incidents and/or environmental notices (notices of violation)
	+ Other pollution-related metrics, please specify

**Policies and commitments*** + Increased supplier compliance with environmental requirements
	+ New or tighter environmental requirements applied to purchasing practices
	+ Increase in verified compliance with Deforestation and
	+ Conversion Free (DCF) policies and/or commitments [F only]
	+ Restoration and compensation to address past deforestation and conversion [F only]
	+ Securing Free, Prior and Informed Consent (FPIC) of Indigenous peoples and local communities
	+ Adopting UN International Labour Organization principles
	+ Implementation of water-related community project [W only]
	+ Increased access to workplace WASH – direct operations [W only]
	+ Increased access to workplace WASH – upstream value chain (excluding direct operations) [W only]
	+ Increased access to workplace WASH – downstream value chain (excluding direct operations) [W only]
	+ Other policies and commitments-related metrics, please specify

**Engagement*** + Increased engagement with suppliers on environmental issues
	+ Increased engagement with smallholders on environmental issues
	+ Increased engagement with customers on environmental issues
	+ Increased engagement in landscape (including river basin) and jurisdictional initiatives
	+ Increased engagement with investee companies on environmental issues [FS only]
	+ Increased engagement with clients on environmental issues [FS only]
	+ Increased value chain visibility (traceability, mapping)
	+ Implementation of employee awareness campaign or training program on environmental issues
	+ Other engagement-related metrics, please specify
 |

## [2.3] Does your organization have an environmental policy that addresses environmental issues? *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table:

|  |  |
| --- | --- |
|  | ***Appears if any “No...” option is selected in column 1*** |
| **1** | **2** |
| **Does your organization have any environmental policies?** | **Primary reason for not having a environmental policy** |
| Strategy and financial planning* + Yes
	+ No, but we plan to within the next two years
	+ No, and we do not plan to within the next two years
 | Select from:* + Lack of internal resources, capabilities, or expertise (e.g., due to organization size)
	+ No standardized procedure
	+ Not an immediate strategic priority
	+ Judged to be unimportant or not relevant
	+ Other, please specify
 |

## [2.3.1] Provide details of your environmental policies. *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  | ***Dropdown options appear dependent on environmental issue selected in column 1*** |
| **1** | **2** | **3** | **4** | **5** |
| **Environmental issues covered** | **Level of coverage** | **Value chain stages covered** | **Explain the coverage** | **Environmental policy content** |
| Select all that apply:* + Climate change
	+ Forests
	+ Water
 | Select from:* Organization-wide
* Selected facilities, businesses or geographies only
* Selected products only
* Selected commodities only
 | Select all that apply:* Direct operations (our own organization)
* Upstream activities (suppliers)
* Downstream activities (distributors or customers)
 | Text field [maximum 1,500 characters] | Select all that apply from drop- down options below |

|  |
| --- |
| **Environmental policy content (column 5)** |
| **Environmental commitments*** Commitment to comply with regulations and mandatory standards
* Commitment to take environmental action beyond regulatory compliance
* Commitment to engage in integrated, multi-stakeholder landscape (including river basin) initiatives to promote shared sustainability goals
* Commitment to stakeholder engagement and capacity building on environmental issues
* Other environmental commitment, please specify

**Climate-specific commitments*** Commitment to 100% renewable energy
* Commitment to net-zero emissions
* Commitment to not invest in fossil-fuel expansion
* Other climate-related commitment, please specify

**Forests-specific commitments*** Commitment to best management practices for soils and peat
* Commitment to no-conversion of natural ecosystems by target date, please specify
* Commitment to no-deforestation by target date, please specify
* Other forests-related commitment, please specify
 | **Water-specific commitments*** Commitment to reduce or phase out hazardous substances
* Commitment to control/reduce/eliminate water pollution
* Commitment to reduce water consumption volumes
* Commitment to reduce water withdrawal volumes
* Commitment to safely managed WASH in local communities
* Commitment to water stewardship and/or collective action
* Other water-related commitment, please specify

**Social commitments*** Adoption of the UN International Labour Organization principles
* Commitment to promote gender equality and women’s empowerment
* Commitment to respect and protect the customary rights to land, resources, and territory of Indigenous Peoples and Local Communities
* Commitment to respect internationally recognized human rights
* Commitment to secure Free, Prior, and Informed Consent (FPIC) of indigenous people and local communities
* Other social commitment, please specify

**Additional references/Descriptions*** Description of commodities covered by the policy
* Description of environmental requirements for procurement
* Description of grievance/whistleblower mechanism to monitor non-compliance with the environmental policy and raise/address/escalate any other greenwashing concerns
* Description of renewable electricity procurement practices
* Reference to timebound environmental milestones and targets
* Other, additional references/descriptions please specify
 |

## [2.4] Are you aware of any climate-related incentive schemes (e.g. government funding scheme)? *(New Question for CASG Questionnaire)***Response options**

|  |
| --- |
| **Aware of any climate-related incentive schemes** |
| Select from:* Yes, we have applied for some incentive scheme. Please specify: \_\_\_\_\_
* Yes, we are aware but are not eligible to apply.
* Yes, we are aware but do not have plan to apply.
* No, we are not aware of such incentive schemes.
 |

3. Assessment of Risks and Opportunities

## [3.1] Does your organization have a process for identifying, assessing, and managing environmental risks and opportunities? *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table:

|  |  |
| --- | --- |
|  | ***Appears if ‘Yes’ is selected in column 1*** |
| **1** | **2** | **3** | **4** |
| **Process in place** | **Risks and/or opportunities evaluated in this process** | **Frequency of assessment** | **Please explain the process** |
| Select from:* + Yes
	+ No, but we plan to within the next two years
	+ No, and we do not plan to within the next two years
 | Select from:* + Risks only
	+ Opportunities only
	+ Both risks and opportunities
 | Select from:* + More than once a year
	+ Annually
	+ Every two years
	+ Every three years or more
	+ As important matters arise
	+ Not defined
 | Text field [maximum 3,500 characters] |

## [3.2] Are you aware of any risks created by environmental issues which have had a substantive effect on your organization in the reporting year or may in the future? *(Source: 2025 CDP SME questionnaire)*

**Response options**

Please complete the following table.

|  |  |  |
| --- | --- | --- |
|  |  | ***Appear if any option other than “Yes, both...” is selected in column 1*** |
| **0** | **1** | **2** |
| **Environmental issue** | **Environmental risks identified** | **Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/orupstream/downstream value chain** |
| Climate change | Select from:* Yes, both in direct operations (our own operations) and upstream/downstream value chain (our suppliers, distributors, and customers)
* Yes, only within our direct operations (our own operations)
* Yes, only in our upstream/downstream value chain (our suppliers, distributors, and customers), excluding direct operations
* No
 | Select from:* Environmental risks exist, but none with the potential to have a substantive effect on our organization
* Evaluation in progress
* Lack of internal resources, capabilities, or expertise (e.g., due to organization size)
* No standardized procedure
* Not an immediate strategic priority
* Insufficient data
* Other, please specify
 |
| Forests |  |  |
| Water |  |  |

## [3.2.1] Provide details of the risks created by environmental issues which have had a substantive effect on your organization in the reporting year or may in the future. *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ***Rows appear based on selections in column 1 of******3.2*** |  | ***Appears if “Forests” is selected in column 1*** |  |  |  |  | ***Appears if “Water” is selected in column 1*** |  |  |
| **1** | **2** | **3** | **4a** |  | **5** | **6** | **7** | **8** | **9** |
| **Environmental issue the risk relates to** | **Risk identifier** | **Commodity** | **Risk type** |  | **Value chain stage where the risk occurs** | **Country/area where the risk occurs** | **River basin where the risk occurs**  | **Organization- specific****description of risk** | **Primary financial effect of the risk** |
| Climate change | Select from:Risk1- Risk100 | N/A | Select from:* + Acute physical (short term, specific events that change the state of nature)
	+ Chronic physical (gradual changes to the state of nature)
	+ Policy
	+ Market
	+ Reputation
	+ Technology
	+ Liability (legal claims)

Select Primary source of the environmental risk from the drop down list base on above option. |  | Select from:* + Direct operations (our own operations)
	+ Upstream value chain (suppliers)
	+ Downstream value chain (distributors or customers)
 | Select all that apply:[Country/area drop- down list]* + All countries/ areas in which we operate
 | N/A | Text field [maximum 1,500characters] | Select from the drop-down list below |
| Forests |  | Select all that apply:* + Timber products
	+ Palm oil
	+ Cattle products
	+ Cocoa
	+ Coffee
	+ Soy
	+ Rubber
	+ Not applicable
 |  |  |  |  | N/A |  |  |
| Water |  | N/A |  |  |  |  | Select all that apply: [River basin drop-down list]* + Unknown
	+ Other, please specify
 |  |  |
| Select all that apply: * + Climate change
	+ Forests
	+ Water
 |  |  |  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | ***Appears if any option other than “The risk has already had a******Substantive effect on our organization in the reporting year” is selected in column 10*** |  |  | ***Appears if “Yes” is******selected in the column 13*** | ***Appears if “Yes” is******selected in the column 13*** | ***Appears if “Yes” is******selected in the column 13*** | ***Dropdown******options******appear******dependent******on column 1*** |  |  |  |
| **10** | **11** | **12** | **13** | **14** | **15** | **16** | **17** | **18** | **19** | **20** |
| **Time horizon over which the risk is anticipated to have a substantive effect on the****organization** | **Likelihood of the risk having an effect within the anticipated time horizons** |  **Magnitude** |  **Are you able to quantify the financial effect of the risk?** | **Potential financial effect figure – minimum (currency)** | **Potential financial effect figure – maximum (currency)** | **Explanation of financial effect figure** | **Primary response to risk** | **Cost of response to risk** | **Explanation of cost calculation** | **Description of response** |
| Select all that apply: * + Short-term
	+ Medium- term
	+ Long-term
	+ The risk has already had a substantive effect on our organization in the reporting year
	+ Unknown
 | Select from: * + Virtually certain (99–100%)
	+ Very likely (90–100%)
	+ Likely (66–100%)
	+ More likely than not (50–100%)
	+ About as likely as not (33–66%)
	+ Unlikely (0–33%)
	+ Very unlikely (0–10%)
	+ Exceptionally unlikely (0–1%)
	+ Unknown
 | Select from: * + High
	+ Medium- high
	+ Medium
	+ Medium- low
	+ Low
	+ Unknown
 | Select from:* + Yes
	+ No
 | Numerical field [entera number from 0 to 999, 999, 999,999,999 using up to 2 decimal places] | Numerical field [entera number from 0 to 999, 999,999,999,999 using up to 2 decimal places] | Text field[maximum 2,500 characters] | Select from drop-down options below | Numericalfield [enter a number from 0 to 999,999,999,999,999using up to 2 decimal places] | Text field[maximum 1,000 characters] | Text field[maximum 2,000 characters] |

|  |
| --- |
| **Primary source of the environmental risk (column 4b)** |
| **Policy*** + Carbon pricing mechanisms
	+ Changes to international law and bilateral agreements
	+ Changes to national legislation
	+ Changes to regulation of existing products and services
	+ Higher water prices
	+ Increased difficulty in obtaining operations permits
	+ Increased difficulty in obtaining withdrawal permits
	+ Introduction of regulatory standards for previously unregulated contaminants
	+ Lack of mature certification and sustainability standards
	+ Limited or lack of river basin management
	+ Limited or lack of transboundary water management
	+ Mandatory water efficiency, conservation, recycling or process standards
	+ Non-compliance with legislation
	+ Poor enforcement of regulation
	+ Poor coordination between regulatory bodies
	+ Regulation of discharge quality/volumes
	+ Statutory water withdrawal limits/changes to water allocation
	+ Uncertainty and/or conflicts involving land tenure rights and water rights
	+ Other policy risk, please specify

**Liability (legal claims)*** + Exposure to sanctions and litigation
	+ Moratoria and voluntary agreements
	+ Other liability risk, please specify

**Technology*** + Dependency on water intensive energy sources
	+ Inability to increase yield of existing production areas
	+ Lack of access to data
	+ Lack of monitoring systems
	+ Transition to water efficient and low water intensity technologies and products
	+ Transition to water intensive, low carbon energy sources
	+ Transitioning to lower emissions technology
	+ Unsuccessful investment in new technologies
	+ Other technology risk, please specify

**Market*** + Changing customer behavior
	+ Inadequate access to water, sanitation, and hygiene services
	+ Increased commodity prices
	+ Increased cost of certified sustainable commodities
	+ Increased cost of raw materials
	+ Lack of availability of certified sustainable material
	+ Leakage markets
	+ Limited visibility of embedded commodities
	+ Uncertainty about commodity origin and/or legality
	+ Uncertainty in market signals
	+ Other market risk, please specify
 | **Reputation*** + Increased stakeholder concern or negative stakeholder feedback
	+ Local community opposition
	+ Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)
	+ Stigmatization of sector
	+ Other reputation risk, please specify

**Acute physical (short term, specific events that change the state of nature)*** + Avalanche
	+ Cold wave/frost
	+ Cyclone, hurricane, typhoon
	+ Drought
	+ Flooding (coastal, fluvial pluvial, groundwater)
	+ Glacial lake outburst
	+ Heat wave
	+ Heavy precipitation (rail, hail, snow/ice)
	+ Landslide
	+ Pollution incident
	+ Storm (including blizzards, dust and sandstorm)
	+ Subsidence
	+ Tornado
	+ Toxic spills
	+ Wildfires
	+ Other acute physical risk, please specify

**Chronic physical (gradual changes to the state of nature)*** + Change in land-use
	+ Changing precipitation patterns and types (rain, hail, snow/ice)
	+ Changing temperature (air, freshwater, marine water)
	+ Changing wind patterns
	+ Coastal erosion
	+ Declining water quality
	+ Groundwater depletion
	+ Heat stress
	+ Inadequate water-related infrastructure
	+ Increased ecosystem vulnerability
	+ Increased levels of environmental pollutants in freshwater bodies
	+ Increased severity of extreme weather events
	+ Land loss to desertification
	+ Ocean acidification
	+ Permafrost thawing
	+ Poorly managed sanitation
	+ Rationing of municipal water supply
	+ Saline intrusion
	+ Scarcity of land resources
	+ Sea level rise
	+ Seasonal supply variability
	+ Soil degradation
	+ Soil erosion
	+ Solifluction
	+ Temperature variability
	+ Water stress
	+ Other chronic physical risk, please specify
 |

|  |
| --- |
| **Primary financial effect of the risk (column 9)** |
| * + Brand damage
	+ Change in revenue mix and sources
	+ Closure of operations
	+ Constraint to growth
	+ Decrease in shareholder value
	+ Decreased access to capital
	+ Decreased asset value or asset useful life leading to write-offs, asset impairment or early retirement of existing assets
	+ Decreased revenues due to reduced demand for products and services
	+ Decreased revenues due to reduced production capacity
	+ Delays in securing operating licenses
	+ Disruption in production capacity
	+ Disruption to sales
	+ Disruption in upstream supply chain (suppliers)
	+ Disruption to workforce management and planning
	+ Fines, penalties or enforcement orders
 | * + Increased capital expenditures
	+ Increased compliance costs
	+ Increased cost of capital
	+ Increased credit risk
	+ Increased direct costs
	+ Increased indirect [operating] costs
	+ Increased insurance premiums
	+ Increased production costs
	+ Litigation
	+ Loss of license to operate
	+ Reduced availability of insurance on assets in “high-risk” locations
	+ Upfront costs to adopt/deploy new practices and processes
	+ Other, please specify

 |

|  |
| --- |
| **Primary response to risk (column 17)** |
| **Agricultural practices*** + Adopt sustainable irrigation practices
	+ Avoid sourcing from jurisdictions with a high risk of deforestation and conversion of other natural ecosystems
	+ Improve soil health
	+ Species management and/or recovery
	+ Other agricultural practice, please specify

**Diversification*** + Develop new products, services and/or markets
	+ Increase supplier diversification
	+ Marketing campaigns
	+ Market expansion
	+ Improve emergency response systems in sourcing regions
	+ Improve fire management systems in sourcing regions
	+ Other diversification, please specify

**Engagement*** + Align organization’s public policy engagement with its environmental strategy
	+ Engage in multi-stakeholder initiatives
	+ Engage with customers
	+ Engage with local communities
	+ Engage with NGOs/special interest groups
	+ Engage with regulators/policy makers
	+ Engage with suppliers
	+ Engage with trade unions
	+ Ensure grievance mechanisms are available to relevant stakeholders
	+ Introduce/strengthen environmental incentives
	+ Other engagement, please specify

**Compliance, monitoring and targets*** + Ensure no deforestation and no conversion in own operations
	+ Establish site-specific targets
	+ Establish company-wide targets
	+ Greater compliance with regulatory requirements
	+ Greater due diligence
	+ Greater traceability of commodities
	+ Implementation of environmental best practices in direct operations
	+ Improve monitoring of direct operations
	+ Improve monitoring of upstream and downstream activities
	+ New or tighter supplier performance standards
	+ Promotion of best practice and awareness in the value chain
	+ Other compliance, monitoring or target, please specify
 | **Infrastructure, technology and spending*** + Adopt water efficiency, water reuse, recycling and conservation practices
	+ Improve maintenance of infrastructure
	+ Increase environment-related capital expenditure
	+ Increase geographic diversity of facilities
	+ Increase investment in R&D
	+ Increase investment in water, sanitation and hygiene [WASH]
	+ Secure alternative water supply
	+ Other infrastructure, technology and spending, please specify

**Nature based solutions, restoration and conservation*** + Biodiversity offsetting
	+ Implement ecosystem restoration and long-term protection
	+ Engage and support landscape and jurisdictional initiatives
	+ Implement nature-based solutions
	+ Promotion of sustainable forest management, including financial incentives
	+ Support catchment and river restoration
	+ Support river basin restoration
	+ Voluntary engagement in conservation projects (including reforestation, afforestation and ecosystem restoration)
	+ Other nature-based solution, restoration and conservation, please specify

**Policies and plans*** + Adopt regenerative agriculture policies
	+ Amend the Business Continuity Plan
	+ Consider relevant transboundary water policies and agreements at national, bilateral or regional level
	+ Develop a climate transition plan
	+ Develop drought emergency plans
	+ Develop flood emergency plans
	+ Improve alignment of public policy influencing activity with environmental commitments
	+ Increase insurance coverage
	+ Increased use of sustainably sourced materials
	+ More ambitious environmental commitments and policies
	+ More ambitious no-conversion commitments and policies
	+ More ambitious policies and commitments to protect natural ecosystems
	+ Participation in environmental collaborative industry frameworks, initiatives and/or commitments
	+ Use risk transfer instruments
	+ Other policies or plans, please specify

**Pricing and credits*** + Implement internal price on carbon
	+ Implement internal price on water
	+ Increase internal price on carbon
	+ Increase internal price on water
	+ Purchase water quality credits
	+ Promotion/purchase of carbon credits
	+ Other pricing or credit, please specify
 |

## [3.3] Are you aware of any opportunities created by environmental issues which have had a substantive effect on your organization in the reporting year or may in the future? *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table.

|  |  |  |
| --- | --- | --- |
|  |  | ***Appears if “No” is selected in column 1*** |
| **0** | **1** | **2** |
| **Environmental issue** | **Environmental opportunities identified** | **Primary reason why your organization does not consider itself to have environmental opportunities** |
| Climate change | Select from:* + Yes, we have identified opportunities, and some/all are being realized
	+ Yes, we have identified opportunities but are unable to realize them
	+ No
 | Select from:* + Opportunities exist, but none anticipated to have a substantive effect on organization
	+ Evaluation in progress
	+ Lack of internal resources, capabilities, or expertise (e.g., due to organization size)
	+ No standardized procedure
	+ Not an immediate strategic priority
	+ Judged to be unimportant or not relevant
	+ Other, please specify
 |
| Forests |  |  |
| Water |  |  |

## [3.3.1] Provide details of the opportunities created by environmental issues which have had a substantive effect on your organization in the reporting year or may in the future. *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| ***Rows appear based on selections in column 1 of 3.3*** |  | ***Appears if “Forests” is selected in column 1*** | ***Dropdown options appear dependent on environmental issue selected in column 1*** |  |  |  | ***Appears if “Water” is selected in column 1*** |
| **1** | **2** | **3** | **4a** |  | **5** | **6** | **7** |
| **Environmental issue the****opportunity relates to** | **Opportunity identifier** | **Commodity** | **Opportunity type** |  | **Value chain stage where the****opportunity occurs** | **Country/area where the opportunity****occurs** | **River basin where the opportunity****occurs** |
| Climate change | Select from: Opp1-100 | N/A | Select from:* + Capital flow and financing
	+ Energy source Markets
	+ Products & services
	+ Reputational capital
	+ Resilience
	+ Resource efficiency
	+ Other, please specify

Selection from drop-down options from **Primary source of the environmental opportunity** base on above options |  | Select from:* + Direct operations (our own operations)
	+ Downstream value chain (distributors or customers)
	+ Upstream value chain (suppliers)
 | Select all that apply:[Country/area drop-down list] | Select all that apply:[River basin drop-down list]* + Unknown
	+ Other, please specify
 |
| Forests |  | Select all that apply:* + Timber products
	+ Palm oil
	+ Cattle products
	+ Cocoa
	+ Coffee
	+ Soy
	+ Rubber
	+ Not applicable
 |  |  |  |  |  |
| Water |  | N/A |  |  |  |  |  |
| * + Climate change
	+ Forests
	+ Water
 |  |  |  |  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  | **Appears if any other option than “The opportunity has already had a substantive effect on our organization in the reporting year” is selected in column 10** |  |
| **8** | **9** | **10** | **11** | **12** |
| **Organization specific description** | **Primary financial effect of the opportunity** | **Time horizon over which the opportunity is anticipated to have a substantive effect on the organization** | **Likelihood of the opportunity having an effect within the anticipated time horizon** | **Magnitude** |
| Text field [maximum 1,500 characters] | Select from:Response drop-down list below table | Select all that apply:* + Short-term
	+ Medium-term
	+ Long-term
	+ The opportunity has already had a substantive effect on our organization in the reporting year
	+ Unknown
 | Select from:* + Virtually certain (99–100%)
	+ Very likely (90–100%)
	+ Likely (66–100%)
	+ More likely than not (50–100%)
	+ About as likely as not (33–66%)
	+ Unlikely (0–33%)
	+ Very unlikely (0–10%)
	+ Exceptionally unlikely (0–1%)
	+ Unknown
 | Select from:* + High
	+ Medium-high
	+ Medium
	+ Medium-low
	+ Low
	+ Unknown
 |

|  |
| --- |
| **Primary source of the environmental opportunity (column 4b)** |
| **Capital flow and financing*** + Access to new financing options
	+ Access to sustainability linked loans
	+ Financial reward from buyers
	+ Payment for ecosystem services [other than REDD+]
	+ Price premium for deforestation and conversion-free materials
	+ REDD+
	+ Other capital flow and financing opportunity, please specify

**Energy source*** + Participation in carbon market
	+ Shift toward decentralized energy generation
	+ Use of carbon capture and storage
	+ Use of low-carbon energy sources
	+ Use of renewable energy sources
	+ Other energy source opportunity, please specify

**Markets*** + Easier access to cheaper and/or more available credit
	+ Expansion into new markets
	+ Increased brand value
	+ Improved supply chain engagement
	+ Increased availability of products with reduced environmental impact [other than certified products]
	+ Increased demand for certified and sustainable materials
	+ Increased growth in the alternative protein market
	+ Stronger competitive advantage
	+ Use of public sector incentives
	+ Other markets opportunity, please specify
 | **Products and services*** + Ability to diversify business activities
	+ Development of new products or services through R&D and innovation
	+ Increased sales of existing products and services
	+ Increased security of production
	+ Increased value chain transparency
	+ Reduced impact of product use on water resources
	+ Shift in consumer preferences
	+ Other products and services opportunity, please specify

**Reputational capital*** + Improved community relations
	+ Improved ratings by sustainability/ESG indexes
	+ Reputational benefits resulting in increased demand for products/services
	+ Strengthened social license to operate
	+ Other reputational capital opportunity, please specify

**Resilience*** + Improved resilience to future regulatory changes
	+ Improved staff retention
	+ Increased resilience to impacts of climate change
	+ Increased upstream value chain resilience
	+ Participation in environmental collaborative industry frameworks, initiatives and/or commitments
	+ Shift in business model
	+ Other resilience opportunity, please specify

**Resource efficiency*** + Agricultural expansion in degraded land
	+ Cost savings
	+ Increased efficiency of production and/or distribution processes
	+ Move to more energy/resource efficient buildings
	+ Reduced water usage and consumption
	+ Regenerative production
	+ Use of more efficient modes of transport
	+ Use of recycling
	+ Water recovery from sewage treatment
	+ Use of new technologies
	+ Other resource efficiency opportunity, please specify

**Other, please specify*** + Other opportunity, please specify
 |

|  |
| --- |
| **Primary financial effect of the opportunity (column 9)** |
| * + Reduced direct costs
	+ Reduced indirect (operating) costs
	+ Increased revenues resulting from increased demand for products and services
	+ Increased revenues through access to new and emerging markets
	+ Increased revenues resulting from increased production capacity
	+ Increased revenue resulting from price premiums
	+ Increased revenue resulting from direct payments from downstream companies
	+ Increased access to capital
	+ Increased access to capital at lower/more favorable rates
	+ Increased value of fixed assets
	+ Increased diversification of financial assets
	+ Returns on investment in low-emission technology
	+ Other, please specify
 |

## [3.4] Have risks and opportunities created by environmental issues influenced your strategy and/or financial planning? *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table:

|  |  |  |
| --- | --- | --- |
|  | ***Appears if any option except “Yes, both strategy and financial planning” are selected in column 1*** | ***Appears if any option except “Yes, both strategy and financial planning” are selected in column 1*** |
| **1** | **2** | **3** |
| **Environmental risks and/or opportunities have affected your strategy and/or financial planning** | **Primary reason why environmental risks and opportunities have not affected your strategy and/or financial planning** | **Explain why environmental risks and/or opportunities have not affected your strategy and/or financial planning** |
| Select from:* + Yes, strategy only
	+ Yes, financial planning only
	+ Yes, both strategy and financial planning
	+ We plan to evaluate the potential effect of environmental risks and opportunities on our strategy and financial planning within the next two years
	+ We do not plan to evaluate the potential effect of risk and opportunities on our strategy and financial planning within the next two years
	+ No
 | Select from:* + Lack of internal resources, capabilities, or expertise (e.g., due to organization size)
	+ No standardized procedure
	+ Not an immediate strategic priority
	+ Judged to be unimportant or not relevant
	+ Other, please specify
 | Text field [maximum 2,500 characters]  |

## [3.4.1] Describe where and how risks and opportunities created by environmental issues have influenced your strategy and/or financial planning? *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| ***Rows appear based on selections in column 1 of 3.4*** | ***Only appears in “Strategy” row*** | ***Only appears in “Financial planning” row*** |  |  |  |
| **1** | **2** | **3** | **4** | **5** | **6** |
| **Area influenced by environmental risks and/or opportunities** | **Business areas that have been affected**  | **Financial planning elements that have been affected** | **Effect type** | **Environmental issues relevant to the risks and/or opportunities that have affected your strategy and/or financial planning in this area** | **Describe how environmental risks and/or opportunities have affected your strategy and/or financial planning in this area** |
| Strategy | Select all that apply:* + Products and services
	+ Upstream/downstream value chain
	+ Investment in R&D
	+ Operations
 | N/A | Select all that apply:* + Risks
	+ Opportunities
 | Select all that apply:* + Climate change
	+ Forests
	+ Water
 | Text field [Maximum 2,500 characters] |
| Financial planning | N/A | Select all that apply:* + Revenues
	+ Direct costs
	+ Indirect costs
	+ Capital expenditures
	+ Capital allocation
	+ Acquisitions and divestments
	+ Access to capital
	+ Assets
	+ Liabilities
	+ Other, please specify
 |  |  |  |
| Select from:* + Strategy
	+ Financial planning
 |  |  |  |  |  |

## [3.5] In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations? *(Source: 2025 CDP SME questionnaire)*

**Response options**

Please complete the following table:

|  |  |  |
| --- | --- | --- |
|  | ***Appears if ‘Yes’ is selected in column 1*** |  |
| **1** | **2** | **3** |
| **Water-related regulatory violations** | **Fines, enforcement orders, and/or other penalties** | **Comment** |
| Select from:* + Yes
	+ No
	+ Unknown
 | Select all that apply:* + Fines
	+ Enforcement orders or other penalties
	+ Fines, but none that are considered as significant
	+ Enforcement orders or other penalties but none that are considered as significant
 | Text field [maximum 1,000 characters]  |

##  [3.6] What proportion of revenue of your organization is reliant upon fossil fuels (e.g., oil, gas, coal)? *(New Question for CASG Questionnaire)*

 **Response options**

\_\_\_\_%

## [3.7] During the reporting year, does your organization have insurance policy to mitigate against potential financial losses from climate-related events? (New Question for CASG Questionnaire)

### Response options

Please complete the following table:

|  |
| --- |
|  **Classify your existing goods and/or services as low-carbon products** |
|  Select one of the following options:* + Yes
	+ No
 |

4. Business Strategy

## [4.1] Does your organization use scenario analysis to identify environmental outcomes? *(Source: 2025 CDP full corporate questionnaire)*

### Response options

Please complete the following table:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  | ***Only presented if either "No…" option is selected in column 1 "Use of scenario analysis"*** | ***Only presented if either "No…" option is selected in column 1 "Use of scenario analysis"*** |
| **0** | **1** | **2** | **3** | **4** |
| **Environmental issue** | **Use of scenario analysis** | **Frequency of analysis** | **Primary reason why your organization has not used scenario analysis** | **Explain why your organization has not used scenario analysis** |
| Climate change | Select from:* + Yes
	+ No, but we plan to within the next two years
	+ No, and we do not plan to within the next two years
 | Select from:* + More than once a year
	+ Annually
	+ Every two years
	+ Every three years or less frequently
	+ Not defined
	+ First time carrying out analysis
	+ On a per project basis
 | Select from:* + Lack of internal resources, capabilities, or expertise (e.g., due to organization size)
	+ No standardized procedure
	+ Not an immediate strategic priority
	+ Lack of available methodologies
	+ Insufficient data
	+ Judged to be unimportant or not relevant
	+ Other, please specify
 | Text field [maximum 2,500 characters] |
| Forests |  |  |  |  |
| Water |  |  |  |  |

## [4.1.1] Provide details of the scenarios used in your organization's scenario analysis. *(Source: 2025 CDP full corporate questionnaire)*

### Response options

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | ***Only appears if you select a RCP scenario in column 1*** |  |  |  |  |
| **0** | **1** | **2** | **3** | **4** | **5** | **6** |
| **Environmental issue this scenario has been used to analyze** | **Scenario used** | **Scenario used in conjunction with scenario** | **Approach to scenario** | **Scenario coverage** | **Risk types considered in scenario** | **Temperature alignment of scenario** |
| Climate change | Grouped option (single-select group; single-select option) from dropdown list below: | Select from:* + SSP1
	+ SSP2
	+ SSP3
	+ SSP4
	+ SSP5
	+ No SSP used
 | Select from:* + Qualitative
	+ Quantitative
	+ Qualitative and quantitative
 | Select from:* + Organization-wide
	+ Organization-wide excluding portfolio
	+ Business division
	+ Business activity
	+ Facility
	+ Country/area
	+ Product-level
	+ Portfolio
	+ Other, please specify
 | Select all that apply:* + Acute physical
	+ Chronic physical
	+ Policy
	+ Market
	+ Reputation
	+ Technology
	+ Liability
 | Select from:* + 1.5°C or lower
	+ 1.6°C - 1.9°C
	+ 2.0°C - 2.4°C
	+ 2.5°C - 2.9°C
	+ 3.0°C - 3.4°C
	+ 3.5°C- 3.9°C
	+ 4.0°C and above
	+ Unknown
 |
| Forests |  |  |  |  |  |  |
| Water |  |  |  |  |  |  |
| Select from:* + Climate change
	+ Forests
	+ Water
 |  |  |  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **7** | **8** | **9** | **10** | **11** |
| **Reference year** | **Timeframes covered** | **Driving forces in scenario** | **Assumptions, uncertainties and constraints in scenario** | **Rationale for choice of scenario** |
| *[Date field 1990-2024]* | Select all that apply:* + 2025
	+ 2030
	+ 2040
	+ 2050
	+ 2060
	+ 2070
	+ 2080
	+ 2090
	+ 2100
	+ Other, please specify
 | Grouped option (multi-select group; multi-select option) from dropdown list below: |  *Text field [maximum 2,500 characters]* | *Text field [maximum 2,500 characters]* |

|  |
| --- |
| **Scenario used (Column 1)** |
| **Climate transition scenarios*** + IEA NZE 2050
	+ IEA B2DS
	+ IEA 2DS
	+ IEA 450
	+ IEA SDS
	+ IEA APS
	+ IEA STEPS (previously IEA NPS)
	+ IEA CPS
	+ Greenpeace
	+ DDP
	+ IRENA
	+ BNEF NEO
	+ NGFS scenarios framework, please specify
	+ Customized publicly available climate transition scenario, please specify
	+ Bespoke climate transition scenario
 | **Physical climate scenarios*** + RCP 1.9
	+ RCP 2.6
	+ RCP 3.4
	+ RCP 4.5
	+ RCP 6.0
	+ RCP 7.0
	+ RCP 8.5
	+ Customized publicly available climate physical scenario, please specify
	+ Bespoke physical climate scenario

**Water scenarios*** + WRI Aqueduct
	+ WWF Water Risk Filter
	+ Customized publicly available water scenario, please specify
	+ Bespoke water scenario

**Forests scenarios*** + Customized publicly available forests scenario, please specify
	+ Bespoke forests scenario
 |

|  |
| --- |
| **Driving forces in scenario (column 9)** |
| **Local ecosystem asset interactions, dependencies and impacts*** + Changes to the state of nature
	+ Number of ecosystems impacted
	+ Changes in ecosystem services provision
	+ Speed of change (to state of nature and/or ecosystem services)
	+ Climate change (one of five drivers of nature change)
	+ Other local ecosystem asset interactions, dependencies and impacts driving forces, please specify

**Finance and insurance*** + Cost of capital
	+ Sensitivity of capital (to nature impacts and dependencies)
	+ Other finance and insurance driving forces, please specify

**Stakeholder and customer demands*** + Consumer sentiment
	+ Consumer attention to impact
	+ Impact of nature footprint on reputation
	+ Impact of nature service delivery on consumer
	+ Sensitivity to inequity of nature impacts
	+ Other stakeholder and customer demands driving forces, please specify
 | **Regulators, legal and policy regimes*** + Global regulation
	+ Political impact of science (from galvanizing to paralyzing)
	+ Level of action (from local to global)
	+ Global targets
	+ Methodologies and expectations for science-based targets
	+ Other regulators, legal and policy regimes driving forces, please specify

**Relevant technology and science*** + Granularity of available data (from aggregated to local)
	+ Data regime (from closed to open)
	+ Other relevant technology and science driving forces, please specify

**Direct interaction with climate*** + On asset values, on the corporate
	+ Perception of efficacy of climate regime
	+ Other direct interaction with climate driving forces, please specify

**Macro and microeconomy*** + Domestic growth
	+ Globalizing markets
	+ Other macro and microeconomy driving forces, please specify
 |

## [4.2] Does your organization's strategy include a climate transition plan? *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | ***Appears if "Yes, we have a climate transition plan" is selected in column 1*** | ***Appears if "Yes, we have a climate transition plan" is selected in column 1*** | ***Appears if "Yes, we have a climate transition plan" is selected in column 1*** | ***Appears if "We have a feedback mechanism in place, …" is selected in column 4*** | ***Appears if "Yes, we have a climate transition plan" is selected in column 1*** | ***Appears if "Yes, we have a climate transition plan" is selected in column 1*** | ***Appears if "Forests", "Water" or "Other, please specify" is selected in column 7*** |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** |
| **Transition plan** | **Temperature alignment of transition plan** | **Publicly available climate transition plan** | **Mechanism by which feedback is collected from stakeholders on your climate transition plan** | **Frequency of feedback collection** | **Attach any relevant documents which detail your climate transition plan (optional)** | **Other environmental issues that your climate transition plan considers** | **Explain how the other environmental issues are considered in your climate transition plan** |
| Select from:* + Yes, we have a climate transition plan
	+ No, but we are developing a climate transition plan within two years
	+ No, and we do not plan to develop a climate transition plan within the next two years
 | Select from:* + 1.5°C
	+ Well-below 2°C aligned
	+ 2°C aligned
	+ Unspecified
	+ Other, please specify
 | Select from:* + Yes
	+ No
 | Select from:* + We have a feedback mechanism in place, please specify
	+ We do not have a feedback mechanism in place, but we plan to introduce one within the next two years
	+ We do not have a feedback mechanism in place, and we do not plan to introduce one within the next two years
 | Select from:* + More frequently than annually
	+ Annually
	+ Less frequently than annually
 | [Attachment functionality] | Select all that apply:* + Forests
	+ Water
	+ Other, please specify
	+ No other environmental issue considered
 | Text field [maximum 2,500 characters] |

## [4.3] Do you classify any of your existing goods and/or services as low-carbon products? If yes, please provide details. *(Source: CDP Private Markets Questionnaire 2022)*

### Response options

Select one of the following options:

|  |
| --- |
| **Options** |
|  Select one of the following options:* + Yes
	+ No
 |

## [4.3a] (Yes) Provide details of your products and/or services that you classify as low-carbon products. *(Source: CDP Private Markets Questionnaire 2022)*

### Response options

Please complete the following table. You are able to add rows by using the "Add Row" function at the bottom of the table.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  | ***These columns only appears if you select "Yes" in "Have you estimated the avoided emissions of this low-carbon product(s) or service(s)" (column 5).*** |  |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **13** |
| **Level of aggregation** | **Taxonomy used to classify product(s) or service(s) as low-carbon** | **Type of product(s) or service(s)** | **Description of product(s) or service(s)** | **Have you estimated the avoided emissions of this low-carbon product(s) or service(s)** | **Methodology used to calculate avoided emissions** | **Life cycle stage(s) covered for the low-carbon product(s) or services(s)** | **Functional unit used** | **Reference product/service or baseline scenario used** | **Life cycle stage(s) covered for the reference product/service or baseline scenario** | **Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario** | **Explain your calculation of avoided emissions, including any assumptions** | **Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year** |
| Select from:* + Product or service
	+ Group of products or services
 | Select from:* + Low-Carbon Investment (LCI) Registry Taxonomy
	+ Climate Bonds Taxonomy
	+ The EU Taxonomy for environmentally sustainable economic activities
	+ Green Bond Principles (ICMA)
	+ The IEA Energy Technology Perspectives Clean Energy Technology Guide
	+ No taxonomy used to classify product(s) or service(s) as low carbon
	+ Other, please specify
 | Select from dropdown list below: | *Text field [maximum 1,500 characters]* | Select from:* + Yes
	+ No
 | Select from:* + Addressing the Avoided Emissions Challenge- Chemicals sector
	+ The Avoided Emissions Framework (AEF)
	+ Evaluating the carbon-reducing impacts of ICT
	+ Estimating and Reporting the Comparative Emissions Impacts of Products (WRI)
	+ Guidelines for Assessing the Contribution of Products to Avoided Greenhouse Gas Emissions (ILCA)
	+ Methodology for Environmental Life-Cycle Assessment of Information and Communication Technology Goods, Networks and Services (ITU-TL.1410)
	+ Other, please specify
 | Select from:* + Cradle-to-gate
	+ Cradle-to-grave
	+ Cradle-to-cradle/closed loop production
	+ Cradle-to-gate + end-of-life stage
	+ Gate-to-gate
	+ Use stage
	+ End-of-life stage
	+ Other, please specify
	+ Not applicable
 | *Text field [maximum 500 characters]* | *Text field [maximum 500 characters]* | Select from:* + Cradle-to-gate
	+ Cradle-to-grave
	+ Cradle-to-cradle/closed loop production
	+ Cradle-to-gate + end-of-life stages
	+ Gate-to-gate
	+ Use stage
	+ End-of-life stage
	+ Other, please specify
	+ Not applicable
 | *Numerical field [enter a number from 0-99,999,999,999 using a maximum of 10 decimal places and no commas]* | *Text field [maximum 2,500 characters]* | *Numerical field [enter a number from 0-100 using a maximum of 2 decimal places and no commas]* |

|  |
| --- |
| **Type of product(s) or service(s) (column 3)** |
| **Power*** + Dry steam plant
	+ Flash steam plant
	+ Flywheel
	+ Geothermal electricity
	+ Hydropower
	+ Large-scale light-water nuclear reactor
	+ Liquid air energy storage (LAES)
	+ Lithium-ion batteries
	+ Multi-junction cell
	+ Onshore wind
	+ Organic Rankine cycle
	+ Parabolic trough
	+ Pumped storage
	+ Seabed fixed offshore wind turbine
	+ Small-scale light-water nuclear reactor
	+ Solar PV
	+ Solar tower
	+ Other, please specify

**Heat*** + Geothermal heat management
	+ Large-scale heat pump
	+ Latent heat storage (LHS)
	+ Solar thermal district heating
	+ Other, please specify

Biofuels* + Anaerobic digestor
	+ Bioethanol
	+ Biomass gasification
	+ Fatty acid methyl ester (FAME)
	+ Hydrogenated vegetable oil
	+ Other, please specify

Hydrogen* + Electrolysis
	+ Hydrogen pipelines
	+ Hydrogen storage tanks
	+ Salt cavern hydrogen storage
	+ Other, please specify

**Ammonia*** + Ammonia tankers
	+ Other, please specify

**Batteries*** + Copper recycling
	+ Cathode recycling
	+ Other, please specify

**Road** * + Compressed biogas engines
	+ Ethanol-fuelled diesel engine
	+ Hydrogen fuel cell
	+ Hydrogen Refuelling Station
	+ Liquified biogas engines
	+ Lithium-ion batteries
	+ Polymer electrolyte membrane fuel cell
	+ Other, please specify

**Rail*** + Magnetic levitation
	+ Other, please specify

**Shipping*** + Ammonia bunkering
	+ Cold ironing, alternative maritime power
	+ Foul Release Hull Coating
	+ Liquified biogas engines
	+ Rudder bulb
	+ Other, please specify

**Aviation*** + Geared Turbo Fan/ Ultra-High Bypass Ratio engine
	+ Other, please specify

**Chemicals and plastics*** + Chemical absorption of CO2
	+ Physical absorption of CO2
	+ Other, please specify
 | **Iron and steel*** + Chemical absorption of CO2
	+ Other, please specify

**Cement and concrete*** + Calcined clay
	+ Other, please specify

**Pulp and paper*** + Lignin extraction
	+ Black liquor gasification
	+ Other, please specify

**Aluminum*** + Additive manufacturing
	+ Other, please specify

**CO2 storage*** + CO2-enhance oil recovery
	+ Saline formation
	+ Other, please specify

**Buildings construction and renovation*** + Building orientation: Lighting
	+ Building orientation: Thermal performance
	+ Composite materials
	+ Dual flow ventilation
	+ Dynamic simulation
	+ Foam, caulk, tape or gaskets
	+ Modular components
	+ Natural ventilation
	+ Pre-casting
	+ Thick crystal products or thin-film products
	+ Other, please specify

**Heating and cooling*** + Advanced heat exchanger
	+ Air-source heat pump using heat recovery
	+ Aquifer thermal energy storage (ATES)
	+ Borehole thermal energy storage (BTES)
	+ Central heat pump water heaters
	+ Chilled water storage
	+ Ground-source heat pump
	+ Hot water tank
	+ Hydrogen boiler
	+ Pellets burning stove and boiler
	+ Solid-liquid ice storage
	+ State-of-the-art air-to-air technology
	+ Wood burning stove
	+ Other, please specify

**Cooking*** + Bag digester
	+ Composite material digester
	+ Improved biomass cooking stove
	+ Induction cooker
	+ LPG cooking stove
	+ Vitroceramic/hot plate cooking stoves
	+ Other, please specify

**Lighting*** + Conventional LED
	+ Organic LED
	+ Polymer LED
	+ Other, please specify

**Systems integration*** + Double smart grid
	+ Smart meter
	+ Other, please specify

**CO2 transport*** + Pipeline
	+ Other, please specify

**Other** * + Hybrid flexible demand and battery network
	+ Induction heating for large-scale industrial processes
	+ Infrared heating for large-scale industrial processes
	+ Other, please specify
 |

## *[4.4] Provide details of the organization's capital investment in low-carbon or other green technologies. Note, capital investments do not include operating and maintenance costs, but one-off acquisitions. (New Question for CASG Questionnaire)*

## Response options

## Please complete the following table:

|  |  |  |
| --- | --- | --- |
| *Timeframe (counting from this reporting year, i.e., Year 1 refers to the next 12 months after the end of this reporting year)* | *Planned capital expenditure in low-carbon or other green technologies (in the currency selected in 1.2)* | *% of total planned capital expenditure* |
| Year 0 (i.e. reporting year) | Numerical field [enter a range of 0- 999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0- 100 using a maximum of 2 decimal places and no commas] |
| Year 1 | Numerical field [enter a range of 0- 999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0- 100 using a maximum of 2 decimal places and no commas] |
| Year 2 | Numerical field [enter a range of 0- 999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0- 100 using a maximum of 2 decimal places and no commas] |
| Year 3 | Numerical field [enter a range of 0- 999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0- 100 using a maximum of 2 decimal places and no commas] |
| Year 4 | Numerical field [enter a range of 0- 999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0- 100 using a maximum of 2 decimal places and no commas] |
| Year 5 | Numerical field [enter a range of 0- 999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0- 100 using a maximum of 2 decimal places and no commas] |
| [Add new field for additional years] | Numerical field [enter a range of 0- 999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0- 100 using a maximum of 2 decimal places and no commas] |

## [4.5] Provide the R&D investments that is being or planned to be made in low-carbon or other green technologies, now and in the future. *(New Question for CASG Questionnaire)*

## Response options

## Please complete the following table:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| *Timeframe (counting from this reporting year, i.e., Year 1 refers to the next 12 months after the end of this reporting year)* | *Planned R&D investments for low-carbon or other green technologies (in the currency selected in 1.2)* | *Amount invested as % of annual revenue* | *Amount invested/ planned as % of total R&D budget* | *% of total planned expenditure*  |
| Year 0 (i.e. reporting year) | Numerical field [enter a range of 0- 999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0- 100 using a maximum of 2 decimal places and no commas] | Numerical field [enter a range of 0- 100 using a maximum of 2 decimal places and no commas] | Numerical field [enter a range of 0- 100 using a maximum of 2 decimal places and no commas] |
| Year 1 | Numerical field [enter a range of 0- 999,999,999,999 using a maximum of 3 decimal places and no commas] | N/A | Numerical field [enter a range of 0- 100 using a maximum of 2 decimal places and no commas] | Numerical field [enter a range of 0- 100 using a maximum of 2 decimal places and no commas] |
| Year 2 | Numerical field [enter a range of 0- 999,999,999,999 using a maximum of 3 decimal places and no commas] | N/A | Numerical field [enter a range of 0- 100 using a maximum of 2 decimal places and no commas] | Numerical field [enter a range of 0- 100 using a maximum of 2 decimal places and no commas] |
| Year 3 | Numerical field [enter a range of 0- 999,999,999,999 using a maximum of 3 decimal places and no commas] | N/A | Numerical field [enter a range of 0- 100 using a maximum of 2 decimal places and no commas] | Numerical field [enter a range of 0- 100 using a maximum of 2 decimal places and no commas] |
| Year 4 | Numerical field [enter a range of 0- 999,999,999,999 using a maximum of 3 decimal places and no commas] | N/A | Numerical field [enter a range of 0- 100 using a maximum of 2 decimal places and no commas] | Numerical field [enter a range of 0- 100 using a maximum of 2 decimal places and no commas] |
| Year 5 | Numerical field [enter a range of 0- 999,999,999,999 using a maximum of 3 decimal places and no commas] | N/A | Numerical field [enter a range of 0- 100 using a maximum of 2 decimal places and no commas] | Numerical field [enter a range of 0- 100 using a maximum of 2 decimal places and no commas] |
| [Add new field for additional years] | Numerical field [enter a range of 0- 999,999,999,999 using a maximum of 3 decimal places and no commas] | N/A | Numerical field [enter a range of 0- 100 using a maximum of 2 decimal places and no commas] | Numerical field [enter a range of 0- 100 using a maximum of 2 decimal places and no commas] |

## [4.6] Provide details of your organization's plans to cater for any emerging demand of competitive energy efficient products. *(New Question for CASG Questionnaire)*

## Response options

## Please complete the following table:

|  |  |  |  |
| --- | --- | --- | --- |
| *Description of your organization’s plan(s)* | *Target of KPIs (if any)* | *Initiative(s) that your organization is planning to take* | *% of total planned expenditure* |
| Text field [maximum 2,500 characters] | Text field [maximum 2,500 characters] | Select all that apply * + Renewable fuel production & consumption
	+ Waste management
	+ Resource consumption or efficiency
	+ Low-carbon vehicles
	+ Low-carbon buildings
	+ Land use change4
	+ Methane reduction target
	+ Fossil fuel reduction target
	+ Engagement with suppliers
	+ Engagement with customers
	+ R&D investments
	+ Green finance
	+ Other, please specify
 | Numerical field [enter a range of 0- 100 using a maximum of 2 decimal places and no commas] |

5. Reported Emissions

## [5.1] Do you evaluate your organization’s greenhouse gas (GHG) emissions? Note that you can measure your emissions or estimate them using the assistance of a carbon accounting tool. *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | ***Only appears if any “Yes…” option is selected in column 1 for row “Scope 2 (indirect emissions from purchased electricity, heat, steam or cooling)”******“We are reporting a Scope 2 figure but do not know which approach was used” only appears if “Yes, we use a generic tool to estimate them, please specify” is selected in column 1 for row “Scope 2 (indirect emissions from purchased electricity, heat, steam or cooling)”*** | *Appears if “We are reporting a location- based figure” option is selected in column 2* | ***Appears if any “Yes…” option is selected in column 1*** | ***Appears if “Yes” is selected in column 4*** |
| **0** | **1** | **2** | **3** | **4** | **5** |
| **Scope of emissions** | **Emissions evaluated** | **Scope 2 approach** | **Primary reason for not reporting a market- based figure** | **Indicate whether you had any major barriers or challenges evaluating your emissions in the****reporting year** | **Please explain the major barriers or challenges in evaluating your****emissions** |
| Scope 1 (direct emissions from owned or controlled activities) | Select from:* + Yes, we use tailored in-house or paid-for resources to calculate them
	+ Yes, we use a generic tool to estimate them, please specify
	+ No, but we plan to within the next two years
	+ No, and do not plan to in the next two years
 | N/A | N/A | Select from:* + Yes
	+ No
 | Text field [maximum 2,500 characters] |
| Scope 2 (indirect emissions from purchased electricity, heat, steam or cooling) |  | Select from:* + We are reporting a Scope 2 location-based figure
	+ We are reporting a Scope 2 market-based figure
	+ We are reporting both a Scope 2 location-based and market- based figure
	+ We are reporting a Scope 2 figure but do not know which approach was used
 | Select from:* + We have no operations where we are able to access electricity supplier emission factors or residual emission factors, and are unable to report a Scope 2, market-based figure
	+ We have operations where we are able to access electricity supplier emission factors or residual emissions factors, but are unable to report a Scope 2, market-based figure
 |  |  |
| Scope 3 (indirect emissions in upstream/downstream value chain) |  | N/A | N/A |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| ***Appears if “Yes” is selected in column 4*** | ***Appears if any “No..” option is selected in column 1*** | ***Appears if any “Yes..” option is selected in column 1*** | ***Appears if “Yes” is selected in column 8*** |
| **6** | **7** | **8** | **9** |
| **Main measures which have helped, or would help, to manage or resolve the challenges** | **Primary reason for not evaluating emissions** | **Indicate if you are providing emissions data for past reporting years** | **Number of past reporting years you will be providing emissions data for** |
| Select all that apply:* + Use of free tools and resources
	+ Investment in paid-for tools and resources
	+ External partnership
	+ Stakeholder or peer support
	+ Involvement in external partnerships and collaboration
	+ Other, please specify
 | Select from:* + Lack of internal resources, capabilities, or expertise (e.g., due to organization size)
	+ No standardized procedure
	+ Not an immediate strategic priority
	+ Judged to be unimportant or not relevant
	+ Other, please specify
 | Select from:* + Yes
	+ No
 | Select from:* + 1 year
	+ 2 years
	+ 3 years
	+ 4 years
	+ 5 years
 |

## [5.2] Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions. *(Source: 2025 CDP SME questionnaire)*

### Response options

Select all that apply from the following options:

|  |
| --- |
| Options |
| * + ABI Energia Linee Guida
	+ Act on the Rational Use of Energy
	+ American Petroleum Institute Compendium of Greenhouse Gas Emissions Methodologies for the Oil and Natural Gas Industry, 2009
	+ Australia - National Greenhouse and Energy Reporting Act
	+ Bilan Carbone
	+ Brazil GHG Protocol Programme
	+ Canadian Association of Petroleum Producers, Calculating Greenhouse Gas Emissions, 2003
	+ China Corporate Energy Conservation and GHG Management Programme
	+ Defra Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance, 2019
	+ ENCORD: Construction CO2e Measurement Protocol
	+ Energy Information Administration 1605(b)
	+ Environment Canada, Sulphur hexafluoride (SF6) Emission Estimation and Reporting Protocol for Electric Utilities
	+ Environment Canada, Aluminum Production, Guidance Manual for Estimating Greenhouse Gas Emissions
	+ Environment Canada, Base Metals Smelting/Refining, Guidance Manual for Estimating Greenhouse Gas Emissions
	+ Environment Canada, Cement Production, Guidance Manual for Estimating Greenhouse Gas Emissions
	+ Environment Canada, Primary Iron and Steel Production, Guidance Manual for Estimating Greenhouse Gas Emissions
	+ Environment Canada, Lime Production, Guidance Manual for Estimating Greenhouse Gas Emissions
	+ Environment Canada, Primary Magnesium Production and Casting, Guidance Manual for Estimating Greenhouse Gas Emissions
	+ Environment Canada, Metal Mining, Guidance Manual for Estimating Greenhouse Gas Emissions
	+ EPRA (European Public Real Estate Association) guidelines, 2011
	+ EPRA (European Public Real Estate Association) Sustainability Best Practice recommendations Guidelines, 2017
	+ European Union Emission Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for installations
	+ European Union Emissions Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for aircraft operators
	+ French methodology for greenhouse gas emissions assessments by companies V4 (ADEME 2016)
	+ Global GHG Accounting and Reporting Standard for the Financial Industry (PCAF)
	+ Hong Kong Environmental Protection Department, Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings, 2010
	+ ICLEI Local Government GHG Protocol
	+ IEA CO2 Emissions from Fuel Combustion
	+ India GHG Inventory Programme
	+ International Wine Industry Greenhouse Gas Protocol and Accounting Tool
	+ IPCC Guidelines for National Greenhouse Gas Inventories, 2006
	+ IPIECA's Petroleum Industry Guidelines for reporting GHG emissions, 2003
	+ IPIECA’s Petroleum Industry Guidelines for reporting GHG emissions, 2nd edition, 2011
	+ ISO 14064-1
 | * + Japan Ministry of the Environment, Law Concerning the Promotion of the Measures to Cope with Global Warming, Superseded by Revision of the Act on Promotion of Global Warming Countermeasures (2005 Amendment)
	+ Korea GHG and Energy Target Management System Operating Guidelines
	+ National Development and Reform Commission (NDRC) Guidance for Accounting and Reporting of GHG Emissions for Corporates (Trial)
	+ New Zealand - Guidance for Voluntary, Corporate Greenhouse Gas Reporting
	+ Philippine Greenhouse Gas Accounting and Reporting Programme (PhilGARP)
	+ Programa GEI Mexico
	+ Recommendations for reporting significant indirect emissions under Article 173-IV (ADEME 2018)
	+ Regional Greenhouse Gas Initiative (RGGI) Model Rule
	+ Smart Freight Centre: GLEC Framework for Logistics Emissions Methodologies
	+ Taiwan - GHG Reduction Act
	+ Thailand Greenhouse Gas Management Organization: The National Guideline Carbon Footprint for organization
	+ The Climate Registry: Electric Power Sector (EPS) Protocol
	+ The Climate Registry: General Reporting Protocol
	+ The Climate Registry: Local Government Operations (LGO) Protocol
	+ The Climate Registry: Oil & Gas Protocol
	+ The Cool Farm Tool
	+ The GHG Indicator: UNEP Guidelines for Calculating Greenhouse Gas Emissions for Businesses and Non-Commercial Organizations
	+ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
	+ The Greenhouse Gas Protocol Agricultural Guidance: Interpreting the Corporate Accounting and Reporting Standard for the Agricultural Sector
	+ The Greenhouse Gas Protocol: Public Sector Standard
	+ The Greenhouse Gas Protocol: Scope 2 Guidance
	+ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard
	+ The Tokyo Cap-and Trade Program
	+ Toitū carbonreduce programme
	+ Toitū carbonzero programme
	+ US EPA Center for Corporate Climate Leadership: Direct Fugitive Emissions from Refrigeration, Air Conditioning, Fire Suppression, and Industrial Gases
	+ US EPA Center for Corporate Climate Leadership: Indirect Emissions From Events and Conferences
	+ US EPA Center for Corporate Climate Leadership: Indirect Emissions From Purchased Electricity
	+ US EPA Center for Corporate Climate Leadership: Direct Emissions from Stationary Combustion Sources
	+ US EPA Center for Corporate Climate Leadership: Direct Emissions from Mobile Combustion Sources
	+ US EPA Mandatory Greenhouse Gas Reporting Rule
	+ US EPA Emissions & Generation Resource Integrated Database (eGRID)
	+ VfU (Verein fur Umweltmanagement) Indicators Standard
	+ WBCSD: The Cement CO2 and Energy Protocol
	+ World Steel Association CO2 emissions data collection guidelines
	+ Other, please specify
 |

## [5.3] Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions which are attributed to the entities you are including within your selected reporting boundary which are not included in your disclosure? If yes, please specify the sources and reasons for being excluded. *(Source: 2025 CDP SME questionnaire)*

### Response options

Select one of the following options:

|  |  |
| --- | --- |
|  | ***Appears if select “Yes” in column 0*** |
| **0** | **1** |
| **Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions which are attributed to the entities you are including within your selected reporting boundary which are not included in your disclosure?** | **If yes, please specify the sources and reasons for being excluded.** |
| Select from:* + Yes
	+ No
 | * + Text field [maximum 2,500 characters]
 |

## **[5.4] What were your organization’s gross global Scope 1 emissions in metric tons CO2e?** *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table:

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  | ***Appears if “Yes, we use tailored in-house or paid-for resources to calculate them” is selected in column 1 and in the row “Scope 1 (direct emissions from owned or controlled activities)” of 5.1*** |
| **0** | **1** | **2** | **3** |
| **Year** | **Gross global Scope 1 emissions (metric tons CO2e)** | **End date** | **Methodological details** |
| Reporting year | Numerical field [enter a range of 0- 999,999,999,999 using a maximum of 3 decimal places and no commas] | [This cell is not seen in the portal] | Text field [maximum 2,500 characters] |
| Past year 1 [Only appears if “1 year”, “2 years”, “3 years”, “4 years” or “5 years” is selected in column 9 of 5.1 in row “Scope 1 (direct emissions from owned or controlled activities)”] | Numerical field [enter a range of 0- 999,999,999,999 using a maximum of 3 decimal places and no commas] | To: [DD/MM/YYYY] |   |
| Past year 2 [Only appears if “2 years”, “3 years”, “4 years” or “5 years” is selected in column 9 of 5.1 in row “ Scope 1 (direct emissions from owned or controlled activities)”] | Numerical field [enter a range of 0- 999,999,999,999 using a maximum of 3 decimal places and no commas] | To: [DD/MM/YYYY] |   |
| Past year 3 [Only appears if “3 years”, “4 years” or “5 years” is selected column 9 of 5.1 in row “Scope 1 (direct emissions from owned or controlled activities)”] | Numerical field [enter a range of 0- 999,999,999,999 using a maximum of 3 decimal places and no commas] | To: [DD/MM/YYYY] |   |
| Past year 4 [Only appears if “4 years” or “5 years” is selected in column 9 of 5.1 in row “Scope 1 (direct emissions from owned or controlled activities)”] | Numerical field [enter a range of 0- 999,999,999,999 using a maximum of 3 decimal places and no commas] | To: [DD/MM/YYYY] |   |
| Past year 5 [Only appears if “5 years” is selected in column 9 of 5.1 in row “Scope 1 (direct emissions from owned or controlled activities)”] | Numerical field [enter a range of 0- 999,999,999,999 using a maximum of 3 decimal places and no commas] | To: [DD/MM/YYYY] |   |

##  [5.5] What were your organization’s gross global Scope 2 emissions in metric tons CO2e? *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Appears if ”We are reporting a Scope 2 location-based figure” or “We are reporting both a Scope 2 location- based and market- based figure” is selected in column 2 of 5.1** | ***Appears if ”We are reporting a Scope 2 market based figure” or “We are reporting both a Scope 2 location- based and market- based figure” is selected in column 2 of* 5.1** | ***Appears if ”We are reporting a Scope 2 figure but do not know which approach was used” is selected in column 2 of* 5.1** |  | ***Appears if “Yes, we use tailored in-house or paid-for resources to calculate them” is selected in column 1 and in the row “Scope 2 (indirect emissions from purchased electricity, heat, steam or cooling)” of* 5.1** |
| **0** | **1** | **2** | **3** | **4** | **5** |
| **Year** | **Gross global Scope 2, location-based emissions (metric tons CO2e)** | **Gross global Scope 2, market-based emissions (metric tons CO2e)** | **Gross global Scope 2 emissions, approach unknown (metric tons CO2e)** | **End date** | **Methodological details** |
| Reporting year | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | [This cell is not seen in portal] | Text field [maximum 2,500 characters] |
| Past year 1 [Only appears if “1 year”, “2 years”, “3 years”, “4 years” or “5 years” is selected in column 9 of 5.1 in row “Scope 2 (indirect emissions from purchased electricity, heat, steam or cooling)”] | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | To: [DD/MM/YYYY] |   |
| Past year 2 [Only appears if “2 years”, “3 years”, “4 years” or “5 years” is selected in column 9 of 5.1 in row “Scope 2 (indirect emissions from purchased electricity, heat, steam or cooling)”]. | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | To: [DD/MM/YYYY] |   |
| Past year 3 [Only appears if “3 years”, “4 years” or “5 years” is selected in column 9 of 5.1 in row “Scope 2 (indirect emissions from purchased electricity, heat, steam or cooling)”]. | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | To: [DD/MM/YYYY] |   |
| Past year 4 [Only appears if “4 years” or “5 years” is selected in column 9 of 5.1 in row “Scope 2 (indirect emissions from purchased electricity, heat, steam or cooling)”]. | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | To: [DD/MM/YYYY] |   |
| Past year 5 [Only appears if “5 years” is selected in column 9 of 5.1 in row “Scope 2 (indirect emissions from purchased electricity, heat, steam or cooling)”]. | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | To: [DD/MM/YYYY] |   |

## [5.6] Describe your emissions in the context of an appropriate business metric (Emissions intensity). *(Source: CDP Private Markets Questionnaire 2022)*

### Response options

This is an open text question.

## [5.7] What was the % of revenue produced in the countries/areas reported in 1.8? *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table:

|  |  |
| --- | --- |
| **1** | **2** |
| **Country/area** | **% of total revenue produced in country/area** |
| Select from:[Country/area drop-down list] | Numerical field [enter a number from 0-100 using a maximum of 2 decimal places]  |

## [5.8] Account for your organization’s gross global Scope 3 emissions, disclosing and explaining any exclusions. *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table:

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  **Appears *if “Relevant, calculated” or “Not relevant, calculated” is selected in column 1 “Evaluation status”*** | ***Appears if “Yes, we use tailored in-house or paid-for resources to calculate them” was selected in column 1 and in the row “Scope 3 (indirect emissions in upstream/downstream value chain)” of 5.1 OR “Not relevant, explanation provided” is selected in C1*** |
| **0** | **1** | **2** | **3** |
| **Scope 3 category** | **Evaluation status** | **Emissions in reporting year (metric tons CO2e)** | **Please explain** |
| Purchased goods and services | Select from:* + Relevant, calculated
	+ Relevant, not yet calculated
	+ Not relevant, calculated
	+ Not relevant, explanation provided
	+ Not evaluated
 | Numerical field [enter a number from 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | Text field [maximum 2,400 characters] |
| Capital goods |   |   |   |
| Fuel-and-energy-related activities (not included in Scope 1 or 2) |   |   |   |
| Upstream transportation and distribution |   |   |   |
| Waste generated in operations |   |   |   |
| Business travel |   |   |   |
| Employee commuting |   |   |   |
| Upstream leased assets |   |   |   |
| Downstream transportation and distribution |   |   |   |
| Processing of sold products |   |   |   |
| Use of sold products |   |   |   |
| End of life treatment of sold products |   |   |   |
| Downstream leased assets |   |   |   |
| Franchises |   |   |   |
| Investments |   |   |   |
| Other (upstream) |   |   |   |
| Other (downstream) |   |   |   |

## [5.8.1] Disclose or restate your Scope 3 emissions data for previous years. *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table:

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** |
| **Year** | **End date** | **Scope 3: Purchased goods and services (metric tons CO2e)** | **Scope 3: Capital goods (metric tons CO2e)** | **Scope 3: Fuel and energy- related activities (not included in Scopes 1 or 2) (metric tons CO2e)** | **Scope 3: Upstream transportation and distribution (metric tons CO2e)** | **Scope 3: Waste generated in operations (metric tons CO2e)** | **Scope 3: Business travel (metric tons CO2e)** | **Scope 3: Employee commuting (metric tons CO2e)** | **Scope 3: Upstream leased assets (metric tons CO2e)** |
| Past year 1 [Only appears if “1 year”, “2 years”, “3 years”, “4 years” or “5 years” is selected in column 9 and row “Scope 3 (indirect emissions in upstream/downstream value chain)” of 5.1] | [DD/MM/YYYY] | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] |
| Past year 2 [Only appears if “2 years”, “3 years”, “4 years” or “5 years” is selected in column 9 and row “Scope 3 (indirect emissions in upstream/downstream value chain)” of 5.1] |   |   |   |   |   |   |   |   |   |
| Past year 3 [Only appears if “3 years”, “4 years” or “5 years” is selected in column 9 and row “Scope 3 (indirect emissions in upstream/downstream value chain)” of 5.1] |   |   |   |   |   |   |   |   |   |
| Past year 4 [Only appears if “4 years” or “5 years” is selected in column 9 and row “Scope 3 (indirect emissions in upstream/downstream value chain)” of 5.1] |   |   |   |   |   |   |   |   |   |
| Past year 5 [Only appears if “5 years” is selected in column 9 and row “Scope 3 (indirect emissions in upstream/downstream value chain)” of 5.1] |   |   |   |   |   |   |   |   |   |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **11** | **12** | **13** | **14** | **15** | **16** | **17** | **18** | **19** | **20** |
| **Scope 3: Downstream transportation and distribution (metric tons CO2e)** | **Scope 3: Processing of sold products (metric tons CO2e)** | **Scope 3: Use of sold products (metric tons CO2e)** | **Scope 3: End of life treatment of sold products (metric tons CO2e)** | **Scope 3: Downstream leased assets (metric tons CO2e)** | **Scope 3: Franchises (metric tons CO2e)** | **Scope 3: Investments (metric tons CO2e)** | **Scope 3: Other (upstream) (metric tons CO2e)** | **Scope 3: Other (downstream) (metric tons CO2e)** | **Comment** |
| Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]  | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]  | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] | Text field [maximum 2,400 characters] |

## [5.9] Indicate the verification/assurance status that applies to your reported emissions.  *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table:

|  |  |  |
| --- | --- | --- |
| ***Rows appear based on selection of either “Yes…” option in column 1 of 5.1*** |  | ***Appears if “Third-party verification or assurance process in place” is selected in column 2*** |
| **1** | **2** | **3** |
| **Scope** | **Verification/assurance status** | **Attach verification evidence/report (optional)** |
| Scope 1 (direct emissions from owned or controlled activities) | Select from:* + No third-party verification or assurance
	+ Third-party verification or assurance process in place
 | [Attachment functionality] |
| Scope 2 (location-based or market-based indirect emissions from purchased electricity, heat, steam or cooling) | Select from:* + No third-party verification or assurance
	+ Third-party verification or assurance process in place
 | [Attachment functionality] |
| Scope 3 (indirect emissions in upstream/downstream value chain) | Select from:* + No third-party verification or assurance
	+ Third-party verification or assurance process in place
 | [Attachment functionality] |

## [5.10] How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?  *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table:

|  |  |  |
| --- | --- | --- |
|  | ***Appears if “Increased” or “Decreased” is selected in column 1*** |  |
| **1** | **2** | **3** |
| **How do your gross global emissions (Scope 1 and 2 combined)****for the reporting year compare to those of the previous reporting year?** | **Reason** | **Please explain** |
| Select from:* + Increased
	+ Decreased
	+ Remained the same overall
	+ This is our first year of reporting, so we cannot compare to last year
 | Select all that apply:* + Change in renewable energy consumption
	+ Other emissions reduction activities
	+ Divestment
	+ Acquisitions
	+ Mergers
	+ Change in output
	+ Change in methodology
	+ Change in boundary
	+ Change in physical operating conditions
	+ Unidentified
	+ Other
 | Text field [maximum 2,000 characters] |

## [5.11] Break down your total gross global Scope 1 emissions by business activity. *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

|  |  |
| --- | --- |
| **1** | **2** |
| **Activity** | **Scope 1 emissions (metric tons CO2e)** |
| Text field [maximum 500 characters] | Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas] |

## [5.12] Break down your total gross global Scope 2 emissions by business activity. *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

|  |  |  |
| --- | --- | --- |
| **1** | **2** | **3** |
| **Activity** | **Scope 2, location-based (metric tons CO2e)** | **Scope 2, market-based (metric tons CO2e)** |
| Text field [maximum 500 characters] | Numerical field [enter a number from 0- 99,999,999,999using a maximum of 3 decimal places and no commas] | Numerical field [enter a number from 0- 99,999,999,999using a maximum of 3 decimal places and no commas] |

## [5.13] Allocate your emissions to your customer(s) to whom you are sending the questionnaire according to the goods or services you have sold them in this reporting period. *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table. The table is displayed over several rows for readability. You are able to add rows by using the “Add Row” button at the bottom of the table.

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **“Scope 2: approach unknown” appears only****if “We are reporting a Scope 2 figure but do not know which approach was used”****is selected in column 2 in 5.1** | ***Appears if “Scope 3” is selected in column 2******Dropdowns appear based on rows where “Relevant, calculated” or******“Not relevant, calculated” were selected in 5.8*** |  | ***Appears if “Business unit (subsidiary company)” or******“Facility” is selected in column 4*** |  | ***Does not appear if any “Allocation not necessary”******option is selected in column 6*** |  |  |  |  |  |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **13** | **14** |
| **Your customers** | **Scope of emissions** | **Scope 3 category(ies)** | **Allocation level** | **Allocation level detail** | **Allocation method** | **Unit for market value or****quantity of goods/service s supplied** | **Market value or quantity of goods/services****supplied to the requesting member (numerator)** | **Emissions in metric tons of CO2e** | **Uncertainty (± %)** | **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.** |
| Text field [maximum 2,500 characters] | Select from:* + Scope 1
	+ Scope 2: location based
	+ Scope 2: market based
	+ Scope 2: approach unknown
	+ Scope 3
 | Select all that apply:* + Category 1: Purchased goods and services
	+ Category 2: Capital goods
	+ Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)
	+ Category 4: Upstream transportation and distribution
	+ Category 5: Waste generated in operations
	+ Category 6: Business travel
	+ Category 7: Employee commuting
	+ Category 8: Upstream leased assets
	+ Category 9: Downstream transportation and distribution
	+ Category 10: Processing of sold products
	+ Category 11: Use of sold products
	+ Category 12: End-of-life treatment of sold products
	+ Category 13: Downstream leased assets
	+ Category 14: Franchises
	+ Category 15: Investments
	+ Other (upstream)
	+ Other (downstream)
 | Select all that apply:* + Company wide
	+ Business unit (subsidiary company)
	+ Facility
	+ Commodity
 | Text field [maximum 500 characters] | Select from drop- down list below | Select from drop- down list below | Numerical field [enter a number from 0-999,999,999,999,999using a maximum of 4 decimal places] | Numerical field [enter a number from 0-999,999,999,999,999using a maximum of 4 decimal places] | Percentage field [enter a percentage from 0-999] | Text field [maximum 2,500 characters] | Select from:* + Yes
	+ No
 | Text field [maximum 5,000 characters] | Text field [maximum 5,000 characters] |

|  |
| --- |
| **Allocation method (column 6)** |
| * + 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 purchased
 | * + Allocation based on the number of units purchased
	+ Allocation based on area
	+ Allocation based on another physical factor
	+ Allocation based on the market value of products purchased
	+ Other allocation method, please specify
 |

|  |
| --- |
| **Unit for market value or quantity of goods/services supplied (column 7)** |
| * + Currency
	+ Kilograms
	+ Pounds (lb)
	+ Metric tons
	+ Gallons
	+ Liters
	+ Cubic feet
	+ Cubic meters
 | * + Square meters
	+ Hectares
	+ Megawatt hours (MWh)
	+ Full time equivalents (FTE)
	+ Hours
	+ Kilometers
	+ Passenger kilometers
	+ Other unit, please specify
 |

## [5.14] What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges? *(Source: 2025 CDP SME questionnaire)*

### Response options

### Please complete the following table. You are able to add rows by using the “Add Row” button at the bottom of the table.

|  |  |
| --- | --- |
| **1** | **2** |
| **Allocation challenges** | **Please explain what would help you overcome these challenges** |
| Select from:* + Diversity of product lines makes accurately accounting for each product/product line cost ineffective
	+ Customer base is too large and diverse to accurately track emissions to the customer level
	+ Managing the different emission factors of diverse and numerous geographies makes calculating total footprint difficult
	+ Doing so would require we disclose business sensitive/proprietary information
	+ We face no challenges
	+ Other, please specify
 | Text field [maximum 2,500 characters] |

## [5.15] Do you plan to develop your capabilities to allocate emissions to your customers in the future? *(Source: 2025 CDP SME questionnaire)*

### Response options

### Please complete the following table:

|  |  |  |
| --- | --- | --- |
|  | ***Appears if you select “Yes” in column 1*** | ***Appears if you select “No” in column 1*** |
| **1** | **2** | **3** | **4** |
| **Do you plan to develop your capabilities****to allocate emissions to your customers in the future?** | **Describe how you plan to develop your capabilities** | **Primary reason for no plans to develop your****capabilities to allocate emissions to your customers** | **Explain why you do not plan to develop****capabilities to allocate emissions to your customers** |
| Select from:* + Yes
	+ No
 | Text field [maximum 5,000 characters] | Select from:* + Lack of internal resources, capabilities, or expertise (e.g., due to organization size)
	+ No standardized procedure
	+ Not an immediate strategic priority
	+ Judged to be unimportant or not relevant
	+ Capabilities to allocate emissions to customers already maximized
	+ Other, please specify
 | Text field [maximum 5,000 characters] |

## [5.16] Does your organization break down its electricity consumption by country/area. *(Source: 2025 CDP SME questionnaire)*

### Response options

|  |
| --- |
| Select from:* + Yes
	+ No
 |

## [5.16.1] Provide a breakdown by country/area of your purchased or acquired electricity consumption in MWh.  *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **1** | **2** | **3** | **4** | **5** |
| **Country/area** | **MWh from renewable sources** | **MWh from non-renewable sources** | **Total (renewable + non-renewable) MWh [auto-calculated]** | **Comment** |
| Select from:[Country/area drop-down list] | Numerical field [enter a number from 0 to 9,999,999,999using up to 2 decimal places and no commas] | Numerical field [enter a number from 0 to 9,999,999,999using up to 2 decimal places and no commas] | Numerical field – auto-calculated | Text field [maximum 2,500 characters] |

## [5.16.2] Report your organization’s consumption of purchased or acquired electricity in MWh. *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table:

|  |  |  |  |
| --- | --- | --- | --- |
| **1** | **2** | **3** | **4** |
| **MWh from renewable sources** | **MWh from non-renewable sources** | **Total (renewable + non- renewable)****MWh [auto- calculated]** | **Comment** |
| Numerical field [enter a number from 0 to 9,999,999,999using up to 2 decimal places and no commas] | Numerical field [enter a number from 0 to 9,999,999,999using up to 2 decimal places and no commas] | Numerical field – auto- calculated | Text field [maximum 2,500 characters] |

## [5.17] Describe any captive power generation activities within the organization, if applicable (such as, aluminium smelters, steel plants, chemical plants, solar panels on roof etc.). *(New Question for CASG Questionnaire)*

**Response options**

This is an open text question.

## [5.18] Did you have an emissions or other climate-related target that was active in the reporting year? *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table. Forests and Water rows will only be shown to organizations who are disclosing those themes.

|  |  |
| --- | --- |
|  | ***Appears if “No target” is selected in column 1*** |
| **1** | **2** | **3** |
| **Emissions or other climate-related target** | **Primary reason for not having an emissions or other climate-related target** | **Please explain** |
| Select all that apply:* + Absolute emissions target
	+ Emissions intensity target
	+ Target to increase or maintain low-carbon energy consumption or production
	+ Target to reduce methane emissions
	+ Net-zero target
	+ Other climate-related target
	+ No target
 | Select from:* + We are planning to introduce a target in the next two years
	+ Important but not an immediate business priority
	+ Judged to be unimportant, explanation provided
	+ Lack of internal resources
	+ Insufficient data on operations
	+ No instruction from management
	+ Other, please specify
 | Text field [maximum 2,400 characters] |

## [5.18.1] Provide details of your absolute emissions targets and progress made against those targets. *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table. The table is displayed over several rows for readability. You are able to add rows by using the “Add Row” function at the bottom of the table.

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | ***Dropdowns appear based on “Yes” responses selected in column 1 of 5.1*** | ***Appears if “Scope 2 (indirect emissions from purchased electricity, heat, steam or cooling)” option was selected in column 4******“Approach unknown” only appears if “We are reporting a Scope 2 figure but do not know which approach was used” is selected in column 2 in 5.1*** | ***Appears if “Scope 3 (indirect emissions in upstream/downstream value chain)” option was selected in column 4*** |  |  |  |  |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** |
| **Target reference number** | **Date target was set** | **Target coverage** | **Scopes covered by target** | **Scope 2 accounting method** | **Scope 3 categories** | **End date of base year** | **Total base year emissions covered by target in all selected Scopes (metric tons CO2e)** | **End date of target** | **Targeted reduction from base year (%)** |
| Abs1- Abs50 | [DD/MM/YY] between 01/01/1900 and 25/09/2024 | Select from:* + Organization-wide
	+ Business division
	+ Business activity
	+ Site/facility
	+ Country/area/ region
	+ Product-level
	+ Other, please specify
 | Select all that apply:* + Scope 1 (direct emissions from owned or controlled activities)
	+ Scope 2 (indirect emissions from purchased electricity, heat, steam or cooling)
	+ Scope 3 (indirect emissions in upstream/downstream value chain)
 | Select from:* + Location-based
	+ Market-based
	+ Approach unknown
 | Select all that apply:* + Category 1: Purchased goods and services
	+ Category 2: Capital goods
	+ Category 3: Fuel- and energy-related activities (not included in Scopes 1 or 2)
	+ Category 4: Upstream transportation and distribution
	+ Category 5: Waste generated in operations
	+ Category 6: Business travel
	+ Category 7: Employee commuting
	+ Category 8: Upstream leased assets
	+ Category 9: Downstream transportation and distribution
	+ Category 10: Processing of sold products
	+ Category 11: Use of sold products
	+ Category 12: End-of-life treatment of sold products
	+ Category 13: Downstream leased assets
	+ Category 14: Franchises
	+ Category 15: Investments
	+ Other (upstream)
	+ Other (downstream)
 | [DD/MM/YY] between 01/01/1900 and 25/09/2024 | Numerical field [0-999,999,999,999] | [DD/MM/YY] between 01/01/2019 and 31/12/2099 | Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places] |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  | **Appears if “Yes, and this target has been approved by the Science Based Targets initiative” is selected in column 15** |  |
| **11** | **12** | **13** | **14** | **15** | **16** | **17** |
| **Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e) [auto-calculated]** | **Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)** | **% of target achieved relative to base year****[auto- calculated]** | **Target status in reporting year** | **Is this a science-based target?** | **Science Based Targets initiative official validation letter** | **Explain target coverage and identify any exclusions** |
| Numerical field [0-999,999,999,999] | Numerical field [0-999,999,999,999] | Percentage field | Select from:* + New
	+ Underway
	+ Achieved
	+ Achieved and maintained
	+ Expired
	+ Revised
	+ Replaced
	+ Retired
 | Select from:* + Yes, and this target has been approved by the Science Based Targets initiative
	+ Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative
	+ Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years
	+ Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative
	+ No, but we are reporting another target that is science-based
	+ No, but we anticipate setting one in the next two years
	+ No, and we do not anticipate setting one in the next two years
 | [Attachment(s)] | Text field [maximum 2,500 characters] |

## [5.18.2] Provide details of your emissions intensity targets and progress made against those targets. *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table. The table is displayed over several rows for readability. You are able to add rows by using the “Add Row” function at the bottom of the table.

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | ***Dropdowns appear based on “Yes” responses selected in column 1 of 5.1*** | ***Appears only if “Scope 2 (indirect emissions from purchased electricity, heat, steam or cooling)” is selected in column 4******“Approach unknown” appears only if “We are reporting a Scope 2 figure but do not know which approach was used” is selected in column 2 in 5.1*** | ***Appears only if “Scope 3 (indirect emissions in upstream/downstream value chain)” is selected in column 4*** |  |  |  |  |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** |
| **Target reference number** | **Date target was set** | **Target coverage** | **Scopes covered by target** | **Scope 2 accounting method** | **Scope 3 categories** | **Intensity metric** | **End date of base year** | **Intensity figure in base year for all selected Scopes (metric tons CO2e per unit of activity)** | **End date of target** |
| Int1-Int50 | [DD/MM/YY] between 01/01/1900 and 25/09/2024 | Select from:* + Organization-wide
	+ Business division
	+ Business activity
	+ Site/facility
	+ Country/area/ region
	+ Product-level
	+ Other, please specify
 | Select all that apply:* + Scope 1 (direct emissions from owned or controlled activities)
	+ Scope 2 (indirect emissions from purchased electricity, heat, steam or cooling)
	+ Scope 3 (indirect emissions in upstream/downstream value chain)
 | Select from:* + Location-based
	+ Market-based
	+ Approach unknown
 | Select all that apply:* + Category 1: Purchased goods and services
	+ Category 2: Capital goods
	+ Category 3: Fuel- and energy-related activities (not included in Scopes 1 or 2)
	+ Category 4: Upstream transportation and distribution
	+ Category 5: Waste generated in operations
	+ Category 6: Business travel
	+ Category 7: Employee commuting
	+ Category 8: Upstream leased assets
	+ Category 9: Downstream transportation and distribution
	+ Category 10: Processing of sold products
	+ Category 11: Use of sold products
	+ Category 12: End-of-life treatment of sold products
	+ Category 13: Downstream leased assets
	+ Category 14: Franchises
	+ Category 15: Investments
	+ Other (upstream)
	+ Other (downstream)
 | Select from drop-down options below | [DD/MM/YY] between 01/01/1900 and 25/09/2024 | Numerical field [enter a number from 0-999,999,999,999 using a maximum of 10 decimal places and no commas] | [DD/MM/YY] between 01/01/2019 and 31/12/2099 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  | ***Appears if “Yes, and this target has been approved by the Science Based Targets initiative” is selected in column 16*** |  |
| **11** | **12** | **13** | **14** | **15** | **16** | **17** | **18** |
| **Targeted reduction from base year (%)** | **Intensity figure at end date of target for all selected Scopes (metric tons CO2e per unit of activity)****[auto-calculated]** | **Intensity figure in reporting year for all selected Scopes (metric tons CO2e per unit of activity)** | **% of target achieved relative to base year****[auto- calculated]** | **Target status in reporting year** | **Is this a science-based target?** | **Science Based Targets initiative official validation letter** | **Explain target coverage and identify any exclusions** |
| Percentage field [enter a percentage from 0-100 using a maximum of 2 decimal places] | Numerical field [0-999,999,999,999] | Numerical field [enter a number from 0-999,999,999,999 using a maximum of 10 decimal places and no commas] | Percentage field | Select from:* + New
	+ Underway
	+ Achieved
	+ Achieved and maintained
	+ Expired
	+ Revised
	+ Replaced
	+ Retired
 | Select from:* + Yes, and this target has been approved by the Science Based Targets initiative
	+ Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative
	+ Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years
	+ Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative
	+ No, but we are reporting another target that is science-based
	+ No, but we anticipate setting one in the next two years
	+ No, and we do not anticipate setting one in the next two years
 | [Attachment(s)] | Text field [maximum 5,000 characters] |

|  |
| --- |
| **Intensity metric (column 7)** |
| * + Grams CO2e per revenue passenger kilometer
	+ Metric tons CO2e per USD($) value-added
	+ Metric tons CO2e per square meter
	+ Metric tons CO2e per metric ton of aluminum
	+ Metric tons CO2e per metric ton of steel
	+ Metric tons CO2e per metric ton of cement
	+ Metric tons CO2e per metric ton of cardboard
	+ Grams CO2e per kilometer
	+ Metric tons CO2e per unit revenue
	+ Metric tons CO2e per unit FTE employee
	+ Metric tons CO2e per unit hour worked
	+ Metric tons CO2e per metric ton of product
	+ Metric tons of CO2e per liter of product
	+ Metric tons CO2e per unit of production
	+ Metric tons CO2e per unit of service provided
	+ Metric tons CO2e per square foot
	+ Metric tons CO2e per kilometer
	+ Metric tons CO2e per passenger kilometer
	+ Metric tons CO2e per megawatt hour (MWh)
	+ Metric tons CO2e per barrel of oil equivalent (BOE)
	+ Metric tons CO2e per vehicle produced
	+ Metric tons CO2e per metric ton of ore processed
	+ Metric tons CO2e per ounce of gold
	+ Metric tons CO2e per ounce of platinum
	+ Metric tons of CO2e per metric ton of aggregate
	+ Metric tons of CO2e per billion (currency) funds under management
	+ Other, please specify
 |

## [5.18.3] Provide details of any other climate-related targets that were active in the reporting year. *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table:

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  | ***Appears only if “Net- zero target” is selected in column 1*** |  |  |  |  |  |  |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** |
| **Active climate- related target** | **Target reference number** | **Date target was set** | **Target coverage** | **Targets linked to this net zero target** | **End date of base year** | **End date of target** | **Description of target** | **Target status in reporting year** | **Is this target part of an overarching initiative?** | **Explain target coverage and identify any exclusions** |
| Select from:* + Target to increase or maintain low-carbon energy consumption or production
	+ Target to reduce methane emissions
	+ Net-zero target
	+ Other climate-related target
 | Oth1 – Oth50 | [DD/MM/YY] between 01/01/1900 and 25/09/2024 | Select from:* + Organization-wide
	+ Business division
	+ Business activity
	+ Site/facility
	+ Country/ area/ region
	+ Product-level
	+ Other, please specify
 | Select all that apply:* + Abs1 - Abs50
	+ Int1 - Int50
	+ Not applicable
 | [DD/MM/YY] between 01/01/1900 and 25/09/2024 | [DD/MM/YYYY] between 01/01/2019 and 31/12/2099 | Text field [maximum 2,400 characters] | Select from:* + New
	+ Underway
	+ Achieved
	+ Achieved and maintained
	+ Expired
	+ Revised
	+ Replaced
	+ Retired
 | Select all that apply:* + RE100
	+ Science Based Targets initiative – SME target
	+ Science Based Targets initiative – non-SME target
	+ SME Climate Hub or UN Race to Zero campaign
	+ No, it’s not part of an overarching initiative
	+ Other, please specify
 | Text field [maximum 2,400 characters] |

## [5.19] Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases. *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table:

|  |  |
| --- | --- |
|  | ***Appears if “No” is selected in column 1*** |
| **1** | **2** |
| **Emissions reduction initiative** | **Primary reason for not having an emissions reduction initiative** |
| Select from:* + Yes
	+ No, but we plan to within the next two years
	+ No, and we do not plan to within the next two years
 | Select from:* + Important but not an immediate business priority
	+ Judged to be unimportant
	+ Insufficient data on operations
	+ No instruction from management
	+ Other, please specify
 |

## [5.19.1] Provide details on the emissions reduction initiatives implemented in the reporting year in the table below *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table. The table is displayed over several rows for readability. You are able to add rows by using the “Add Row” button at the bottom of the table.

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** |
| **Initiative category** | **Initiative type** | **Scope(s) or Scope 3 category(ies) where emissions savings occur** | **Voluntary/ Mandatory** | **Are you able to estimate CO2e savings and financial impacts?** | **Estimated annual CO2e savings (metric tons CO2e)** | **Investment required (unit currency – as specified in 1.2)** | **Annual monetary savings (unit currency – as specified in 1.2)** | **Payback period** | **Estimated lifetime of the initiative** | **Comment** |
| Select from:* + Company policy or behavioral change
	+ Energy efficiency in buildings
	+ Energy efficiency in production processes
	+ Fugitive emissions reductions
	+ Low-carbon energy consumption
	+ Low-carbon energy generation
	+ Non-energy industrial process emissions reductions
	+ Transportation
	+ Waste reduction and material circularity
	+ Other, please specify
 | Select from drop-down options below | Select all that apply:* + Scope 1
	+ Scope 2 (location-based)
	+ Scope 2 (market-based)
	+ Scope 2 (approach unknown)
	+ Scope 3 category 1: Purchased goods & services
	+ Scope 3 category 2: Capital goods
	+ Scope 3 category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)
	+ Scope 3 category 4: Upstream transportation & distribution
	+ Scope 3 category 5: Waste generated in operations
	+ Scope 3 category 6: Business travel
	+ Scope 3 category 7: Employee commuting
	+ Scope 3 category 8: Upstream leased assets
	+ Scope 3 category 9: Downstream transportation and distribution
	+ Scope 3 category 10: Processing of sold products
	+ Scope 3 category 11: Use of sold products
	+ Scope 3 category 12: End-of-life treatment of sold products
	+ Scope 3 category 13: Downstream leased assets
	+ Scope 3 category 14: Franchises
	+ Scope 3 category 15: Investments
	+ Scope 3: Other (upstream)
	+ Scope 3: Other (downstream)
 | Select from:* + Voluntary
	+ Mandatory
 | Select from:* + Yes
	+ No
 | Numerical field [enter a number from 0-999,999,999,999 using a maximum of 2 decimal places and no commas] | Numerical field [enter a number from 0-999,999,999,999,999 using no decimal places, and no commas] | Numerical field [enter a number from 0-999,999,999,999,999 using no decimal places, and no commas] | Select from:* + <1 year
	+ 1-3 years
	+ 4-10 years
	+ 11-15 years
	+ 16-20 years
	+ 21-25 years
	+ >25 years
	+ No payback
 | Select from:* + <1 year
	+ 1-2 years
	+ 3-5 years
	+ 6-10 years
	+ 11-15 years
	+ 16-20 years
	+ 21-30 years
	+ >30 years
	+ Ongoing
 | Text field [maximum 1,500 characters] |

|  |
| --- |
| **Initiative type (column 2)** |
| **Company policy or behavioral change*** + Supplier engagement
	+ Customer engagement
	+ Site consolidation/closure
	+ Change in purchasing practices
	+ Resource efficiency
	+ Waste management
	+ Other company policy or behavioral change, please specify

**Energy efficiency in buildings*** + Insulation
	+ Maintenance program
	+ Draught proofing
	+ Solar shading
	+ Building Energy Management Systems (BEMS)
	+ Heating, ventilation and air conditioning (HVAC)
	+ Lighting
	+ Motors and drives
	+ Combined heat and power (cogeneration)
	+ Other energy efficiency in buildings, please specify

**Energy efficiency in production processes*** + Waste heat recovery
	+ Cooling technology
	+ Process optimization
	+ Fuel switch
	+ Compressed air
	+ Combined heat and power (cogeneration)
	+ Wastewater treatment
	+ Reuse of water
	+ Reuse of steam
	+ Machine/equipment replacement
	+ Automation
	+ Electrification
	+ Smart control system
	+ Motors and drives
	+ Product or service design
	+ Other energy efficiency in production processes, please specify
 | **Fugitive emissions reductions*** + Agricultural methane capture
	+ Agricultural nitrous oxide reduction
	+ Landfill methane capture
	+ Oil/natural gas methane leak capture/prevention
	+ Refrigerant leakage reduction
	+ Carbon capture and storage/utilization (CCS/U)
	+ Other fugitive emissions reductions, please specify

**Low-carbon energy consumption*** + Solid biofuels
	+ Liquid biofuels
	+ Biogas
	+ Geothermal
	+ Large hydropower (>25 MW)
	+ Small hydropower (<25 MW)
	+ Hydropower (capacity unknown)
	+ Renewable hydrogen fuel cell
	+ Solar heating and cooling
	+ Solar PV
	+ Solar CSP
	+ Nuclear
	+ Wind
	+ Tidal
	+ Wave
	+ Fossil fuel plant fitted with CCS
	+ Low-carbon electricity mix
	+ Other low-carbon energy consumption, please specify

**Low-carbon energy generation*** + Solid biofuels
	+ Liquid biofuels
	+ Biogas
	+ Geothermal
	+ Large hydropower (>25 MW)
	+ Small hydropower (<25 MW)
	+ Hydropower (capacity unknown)
	+ Renewable hydrogen fuel cell
	+ Nuclear
	+ Solar heating and cooling
	+ Solar PV
	+ Solar CSP
	+ Wind
	+ Tidal
	+ Wave
	+ Fossil fuel plant fitted with CCS
	+ Other low carbon energy production, please specify
 | **Non-energy industrial process emissions reductions*** + Process equipment replacement
	+ Process material substitution
	+ Process material efficiency
	+ Carbon capture and storage/utilization (CCS/U)
	+ Other non-energy industrial process emission reductions, please specify

**Transportation*** + Business travel policy
	+ Teleworking
	+ Employee commuting
	+ Company fleet vehicle replacement
	+ Company fleet vehicle efficiency
	+ Other transportation, please specify

**Waste reduction and material circularity*** + Waste reduction
	+ Product or service design
	+ Product/component/material reuse
	+ Product/component/material recycling
	+ Remanufacturing
	+ Other waste reduction and material circularity, please specify
 |

6.Carbon Pricing

## [6.1] Provide details of your organization’s carbon price pass through targets and progress made against those target(s). *(New Question for CASG Questionnaire)*

### Response Option

This is an open text question.

7. Other Environmental Risks

## [7.1] What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change? *(Source: 2025 CDP full corporate questionnaire)*

### Response options

Please complete the following table:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **0** | **1** | **2** | **3** | **4** | **5** | **6** |
| **Water aspect** | **Volume (megaliters/year)** | **Comparison with previous reporting year** | **Primary reason for comparison with previous reporting year** | **Five-year forecast** | **Primary reason for forecast** | **Please explain** |
| Total withdrawals | Numerical field [enter a range of 0 to +/- 999,999,999,999 using a maximum of two decimal places] | Select from:* + Much lower
	+ Lower
	+ About the same
	+ Higher
	+ Much higher
	+ This is our first year of measurement
 | Select from:* + Change in accounting methodology
	+ Divestment from water intensive technology/process
	+ Facility closure
	+ Facility expansion
	+ Increase/decrease in business activity
	+ Increase/decrease in efficiency
	+ Investment in water-smart technology/process
	+ Maximum potential volume reduction already achieved
	+ Mergers and acquisitions
	+ Unknown
	+ Other, please specify
 | Select from:* + Much lower
	+ Lower
	+ About the same
	+ Higher
	+ Much higher
	+ Unknown
 | Select from:* + Change in accounting methodology
	+ Divestment from water intensive technology/process
	+ Facility closure
	+ Facility expansion
	+ Increase/decrease in business activity
	+ Increase/decrease in efficiency
	+ Investment in water-smart technology/process
	+ Maximum potential volume reduction already achieved
	+ Mergers and acquisitions
	+ Unknown
	+ Other, please specify
 | Text field [maximum 2,000 characters] |
| Total discharges |  |  |  |  |  |  |
| Total consumption |  |  |  |  |  |  |

## [7.2] Provide details of the organization's waste disposal goals, and the initiatives implemented to achieve the target. *(New Question for CASG Questionnaire)*

### Response Option

Please complete the following table (one row per target, add new row for additional targets):

|  |  |  |  |
| --- | --- | --- | --- |
| Target(s) on waste disposal or management  | Metric used for the target | Initiative(s) implemented to achieve the target | Description of initiative(s) implemented |
| Select all that apply:* + Metric tons of waste diverted from landfill
	+ Metric tons of waste recycled
	+ Metric tons of waste reused
	+ Metric tons of waste generated
	+ Percentage of total waste generated that is recycled
	+ Percentage of sites operating at zero-waste to landfill
	+ Other, please specify
 | Select from: * + KWh
	+ MWh
	+ GJ
	+ Btu
	+ Boe
	+ Other, please specify
 | Select all that apply:* + Energy efficiency in production processes
	+ Waste heat recovery
	+ Wastewater treatment
	+ Waste reduction and material circularity
	+ Waste reduction
	+ Product or service design
	+ Product/component/material reuse
	+ Product/component/material recycling
	+ Remanufacturing
	+ Other, please specify .
 | * + Text field [maximum 2,500 characters]
 |

8. Supply Chain

## [8.1] Do you engage with suppliers, customers, and other stakeholders within your value chain on environmental issues? *(Source: 2025 CDP SME questionnaire)*

### Response options

Please complete the following table:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | ***Appears if "Yes" is selected in column 1*** | ***Appears if either "No…" option is selected in column 1*** | ***Appears if "Yes" is selected in column 1*** | ***Appears if "Yes" is selected in column 1*** |
| **0** | **1** | **2** | **3** | **4** | **5** |
| **Value chain stakeholder** | **Engaging with this stakeholder on environmental issues** | **Environmental issues covered** | **Primary reason for no engagement** | **Type of engagement** | **Details of engagement** |
| Suppliers | Select from:* + Yes
	+ No, but we plan to within the next two years
	+ No, and we do not plan to within the next two years
 | Select all that apply:* + Climate change
	+ Forests
	+ Water
 | Select from:* + We are producers, and do not have any commodity suppliers [Suppliers row only; F only]
	+ Lack of internal resources, capabilities, or expertise (e.g., due to organization size)
	+ No standardized procedure
	+ Not an immediate strategic priority
	+ Judged to be unimportant or not relevant, explanation provided
	+ Other, please specify
 | Select all that apply:* + Capacity building [not shown in Customers or Investors and shareholders rows]
	+ Financial incentives [not shown in Customers or Investors and shareholders rows]
	+ Information collection [not shown in Customers or Investors and shareholders rows]
	+ Innovation and collaboration
	+ Education/Information sharing [not shown in Suppliers' row]
	+ Other
 | Text field [maximum 2,500 characters] |
| Customers |  |  |  |  |  |
| Investors and shareholders |  |  |  |  |  |
| Other value chain stakeholders, please specify |  |  |  |  |  |

## [8.1.1] If yes, do your suppliers assess their climate risks? Do you have a plan to receive climate risk data from your suppliers, or do you support your suppliers in the collection of such climate risk data? *(New Question for CASG Questionnaire)*

**Response Option**

This is an open text question.

## [8.2] Do you use climate-related weighted criteria for evaluation in competitive tenders and purchase agreements? *(New Question for CASG Questionnaire)*

**Response Option**

Select one of the following options:

* Yes
* No

## [8.3] Does your organization use life cycle analysis to measure climate-related impacts across the supply chain? *(New Question for CASG Questionnaire)*

**Response Option**

This is an open text question.

## [8.4] Does your organization utilize a social cost of carbon (SCC) for establishing life cycle costs and benefits? *(New Question for CASG Questionnaire)*

**Response Option**

Select one of the following options:

* Yes
* No

## [8.4.1] If yes, what is it and does it escalate over time? *(New Question for CASG Questionnaire)*

**Response Option**

This is an open text question.

## [8.5] Does your organization use a lower discount rate for evaluating low carbon solutions? *(New Question for CASG Questionnaire)*

**Response Option**

Select one of the following options:

* Yes
* No

## [8.6] Please give an assessment of the physical risk impacts on your supply chain. *(New Question for CASG Questionnaire)*

**Response Option**

Select one of the following options:

* Very high
* High
* Medium
* Low
* Very low

## [8.7] Please briefly explain the strategy that your organization uses to mitigate or adapt to current and future physical risks to your supply chain. *(New Question for CASG Questionnaire)*

### Response Option

This is an open text question.

9. Assurance

## [9.1] Is any environmental information included in your response verified and/or assured by a third party? *(Source: 2025 CDP SME questionnaire)*

### Response options

|  |
| --- |
| **Options** |
| Select one of the following options:* + Yes
	+ Third-party verification/assurance is currently in progress
	+ No, but we plan to obtain third-party verification/assurance of other environmental information in our response within the next two years
	+ No, and we do not plan to obtain third-party verification/assurance of other environmental information in our response within the next two years
 |

## [9.1.1] Which data points within your response are verified and/or assured by a third party, and which standards were used? *(Source: 2025 CDP SME questionnaire)*

### Response **options**

Please complete the following table. You are able to add rows by using the "Add Row" button at the bottom of the table.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| ***Drop-down options appear depending on themes selected to disclose*** | ***Drop-down options appear based on selections in column 1 (Section 1 – 4, and 7 appear for all themes, Section 5 – 6 only appear if “Climate change” is selected in column 1)*** | ***Drop-down options appear depending on selections in column 2a*** | ***Drop-down options appear depending on selections in column 1*** |  |  |
| **1** | **2a** | **2b** | **3** | **4** | **5** |
| **Environmental issue for which data has been verified and/or assured** | **Disclosure section** | **Data verified and/or assured** | **Verification/assurance standard** | **Further details of the third- party verification/assurance process** | **Attach verification/assurance evidence/report (optional)** |
| Select all that apply:* + Climate change
	+ Forests
	+ Water
 | Select from:* + 1: Introduction
	+ 2: Governance
	+ 3: Assessment of risks and opportunities
	+ 4: Business strategy
	+ 5: Reported emissions
	+ 6: Carbon pricing
	+ 7: Other environmental risks
	+ 8: Supply chain
	+ 9: Assurance
	+ All data points in my response
 | * + Select all that apply from drop-down options below:
 | * + Select all that apply from drop-down options below:
 | * + Text field [maximum 2,000 characters]
 | * + [Attachment functionality]
 |

|  |
| --- |
| **Data verified and/or assured (column 2b)**  |
| **Introduction** * + All data points in section 1
	+ Other data point in section 1, please specify

**Governance*** + Environmental policies
	+ Incentives
	+ All data points in section 2
	+ Other data point in section 2, please specify

**Assessment of risks and opportunities*** + Identification, assessment, and management risks and opportunities
	+ Financial effect of environmental risks
	+ All data points in section 3
	+ Other data point in section 3, please specify

**Business strategy** * + Scenario analysis
	+ Transition plans
	+ All data points in section 4
	+ Other data point in section 4, please specify
 | **Reported emissions*** + Allocation of emissions to customers
	+ Electricity/Steam/Heat/Cooling consumption
	+ Emissions reduction initiatives/business activities
	+ Progress against targets
	+ Renewable electricity consumption
	+ Target-setting methodology
	+ Year on year change in absolute emissions (Scope 1 and 2)
	+ Year on year change in absolute emissions (Scope 3)
	+ Year on year change in emissions intensity (Scope 1 and 2)
	+ Year on year change in emissions intensity (Scope 3)
	+ All data points in section 5
	+ Other data point in section 5, please specify

**Carbon pricing*** + All data point in section 6

**Other environmental risks*** + Water volume
	+ Waste disposal
	+ All data point in section 7

**Supply chain** * + All data point in section 8
	+ Other data point in section 8, please specify

**All data point in my response** |

|  |
| --- |
| **Verification/assurance standard (column 3)**  |
| **General*** + AA1000AS
	+ Aluminium Stewardship Initiative (ASW)
	+ ASAE 3000
	+ Attestation Standards (AT-C Section 105 & 210/205) established by the American Institute of Certified Public Accountants (AICPA)
	+ Compagnie Nationale des Commissaires aux Comptes (CNCC)
	+ CRevR 6 Bestyrkande av hållbarhetsredovisning (RevR 6 Assurance of Sustainability)
	+ CSAE 3000
	+ DNV Verisustain Protocol / Verification Protocol for Sustainability Reporting
	+ Dutch Standard 3000A
	+ IDW AsS 821: IDW Assurance Standard: Generally Accepted Assurance Principles for the Audit or Review of Reports on Sustainability Issues
	+ International Sustainability and Carbon Certification (ISCC)
	+ ISAE 3000
	+ ISAE 3410, Assurance Engagements on Greenhouse Gas Statements
	+ RevR6 Procedure for assurance of sustainability report from Far, the Swedish auditors professional body
	+ Roundtable on Sustainable Biomaterials (RSB)
	+ SGS Sustainability Report Assurance
	+ Standard 3810N Assurance engagements relating to sustainability reports of the Royal Netherlands Institute of Registered Accountants
	+ SURE (Sustainable Resources Verification Scheme)
	+ Sustainable Biomass Program (SBP)
	+ Verified Carbon Standard (VCS)
	+ SURE
	+ Other general verification standard, please specify

**Water*** + Other water verification standard, please specify

**Forests*** + Other forests verification standard, please specify
 | **Climate change*** + ABNT NBR ISO 14064-3:2007 (Associação Brasileira de Normas Técnicas)
	+ Advanced technologies promotion Subsidy Scheme with Emission reduction Target (ASSET)
	+ Airport Carbon Accreditation (ACA) des Airports Council International Europe
	+ Alberta Specified Gas Emitters Regulation
	+ ASAE 3410
	+ Australia National Greenhouse and Energy Regulations (NGER Act)
	+ California Mandatory GHG Reporting Regulations (Californian Air Resources Board regulations)
	+ Canadian Institute of Chartered Accountants (CICA) Handbook: Assurance Section 5025
	+ Carbon Trust Standard
	+ Chicago Climate Exchange verification standard
	+ Climate Action Reserve
	+ Corporate GHG Verification Guidelines from ERT
	+ CSAE 3410
	+ Earthcheck Certified
	+ ERM GHG Performance Data Assurance Methodology
	+ ERT Standard “Corporate Greenhouse Gas Verification”
	+ IDW PS 821: IDW IDW Prüfungsstandard: Grundsätze ordnungsmäßiger Prüfung oder prüferischer Durchsicht von Berichtenim Bereich der Nachhaltigkeit
	+ IRECS (International Renewable Energy Certificate services)
	+ ISO 14064-1
	+ ISO 14064-3
	+ JVETS (Japanese Voluntary Emissions Trading Scheme) Guideline for Verification
	+ Korean GHG and energy target management system
	+ NMX-SAA-14064-3-IMNC: Instituto Mexicano de Normalización y Certificación A.C
	+ Saitama Prefecture Target-Setting Emissions Trading Program
	+ Spanish Institute of Registered Auditors (ICJCE)
	+ SSAE 3000
	+ State of Israel Ministry of Environmental Protection, VERIFICATION OF GREENHOUSE GAS EMISSIONS AND EMISSIONS REDUCTION IN ISRAEL GUIDANCE DOCUMENT FOR CONDUCTING VERIFICAITONS, Process A
	+ Swiss Climate CO2 label
	+ Thai Greenhouse Gas Management Organization (TGO)
	+ The Climate Registry’s General Verification Protocol (GVP)
	+ Toitū carbon reduce
	+ Toitū climate positive
	+ Toitū net carbon zero
	+ Tokyo Emissions Trading Scheme
	+ Verification under the EU Emissions Trading Scheme (EU ETS) Directive and EU ETS related national implementation laws
	+ Other climate change verification standard, please specify
 |

## [9.2] Provide the job title for the person that has signed off your response. *(Source: 2025 CDP SME questionnaire)*

### Response options

 Please complete the following table:

|  |  |
| --- | --- |
| **1** | **2** |
| **Job title** | **Corresponding job category** |
| Text field [maximum 200 characters] | Select from:* + Board chair
	+ Director on board
	+ Chief Executive Officer (CEO)
	+ Chief Financial Officer (CFO)
	+ Chief Operating Officer (COO)
	+ Chief Procurement Officer (CPO)
	+ Chief Risk Officer (CRO)
	+ Chief Sustainability Officer (CSO)
	+ Other C-Suite Officer
	+ President
	+ General Counsel
	+ Business unit manager
	+ Energy manager
	+ Environmental, health and safety manager
	+ Environment/Sustainability manager
	+ Facilities manager
	+ Process operation manager
	+ Procurement manager
	+ Public affairs manager
	+ Risk manager
	+ Other, please specify
 |

1. CDP is a global non-profit organization that runs an independent environmental disclosure system for companies, cities, states and regions to manage their environmental impacts. [↑](#footnote-ref-2)
2. CDP updated its questionnaire in 2024 to align with International Financial Reporting Standards (IFRS) S2 Climate-related Disclosures as the foundational baseline for CDP’s climate disclosure. [↑](#footnote-ref-3)