

Green and Sustainable Finance Cross-Agency Steering Group

**Climate and Environmental Risk Questionnaire for Non-listed Companies/ Small and Medium-sized Enterprises (SMEs) (Non-listed Company Questionnaire)**

Set C – Medium Enterprises (50-500 employees)

# Background

The Non-listed Company Questionnaire was developed by the Green and Sustainable Finance Cross-Agency Steering Group (Steering Group)[[1]](#footnote-2) in collaboration with CDP[[2]](#footnote-3), to aid SMEs and non-listed companies’ sustainability reporting processes, and make more company-level data available to financial institutions for risk assessment as well as lending and investment decisions.

The Non-listed Company Questionnaire is aligned with the Task Force on Climate-related Financial Disclosures (TCFD) framework. It will serve as:

* an entry point for companies that have not previously disclosed their sustainability related issues, and help increase their sustainability visibility to lenders, investors and supply chain clients for easier access to financing, insurance or other financial facilities; and also
* a tool for financial institutions to collect consistent, comparable and global standard-aligned information from companies, supporting use cases in exposure quantification, investment & lending decisions, climate-related disclosures, scenario analysis and stress testing.

The Non-listed Company Questionnaire is available in three versions: Set A is recommended for micro enterprises with 1-9 employees; Set B is recommended for small enterprises with 10-50 employees; and Set C is recommended for Medium enterprises with 50-500 employees[[3]](#footnote-4). Although at the initial stage, respondents may adjust this recommended tiering arrangement according to their reporting needs and readiness as agreed with their requesting parties. The Steering Group will review and update the Non-listed Company Questionnaire on an ongoing basis.

*Note: Although many questions on the Non-listed Company Questionnaire are informed by CDP, this questionnaire is complimentary to, not a substitute for, annual disclosure through CDP. You may continue to disclose through CDP if you already do. If you do not currently disclose through CDP, you may consider using the Non-listed Company Questionnaire as a starting point for more comprehensive TCFD aligned disclosure through CDP.*

# Questions[[4]](#footnote-5)

## 0. Introduction

### [0.1] Give a general description and introduction to your organization.

*(This is an open text question with a limit of 5,000 characters.)*

### [0.2] State the end date of the twelve-month period for which you are reporting data.

Click or tap here to enter text.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(DD/MM/YYYY)*

### [0.3] Report the total number of employees in your organization, based on staff headcount.

Click or tap here to enter text.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

### [0.4] What is your company's annual revenue for the stated reporting period in USD?

Click or tap here to enter text.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a maximum of 2 decimal places)*

### [0.5] \* Select the industry that your organization belongs to.

*(Select the industry that is most applicable to your organization.)*

|  |  |  |
| --- | --- | --- |
| [ ]  Apparel[ ]  Biotech, health care & pharma [ ]  Food, beverage & agriculture[ ]  Fossil fuels [ ]  Hospitality  | [ ]  Infrastructure [ ]  International bodies[ ]  Manufacturing[ ]  Materials | [ ]  Power generation[ ]  Retail[ ]  Services[ ]  Transportation Services |

### [0.6] State the countries/areas in which you operate.

Click or tap here to enter text.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

### [0.7] Select the option that describes the reporting boundary for which climate-related impacts on your business are being reported. Note that this option should align with your chosen approach for consolidating your GHG inventory.

*(Select one of the following options.)*

|  |
| --- |
| [ ]  Financial control[ ]  Operational control[ ]  Equity shareClick or tap here to enter text.[ ]  Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

## 1. Governance

### [1.1] Is there any member(s) of your organization responsible for overseeing climate change matters?

Click or tap here to enter text.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

### [1.2] Do you provide incentives for the management of climate-related issues, including the attainment of targets?

*(Select one of the following options.)*

|  |
| --- |
| [ ]  Yes [ ]  No, not currently 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  |

### [1.2a] Provide further details on the incentives provided for the management of climate-related issues (do not include the names of individuals).

*(You may provide information of additional incentives provided for the management of climate-related issues (if any) in a separate table.)*

|  |  |
| --- | --- |
|  Click or tap here to enter text.**Entitled to incentive:** Choose an item. [ ]  Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Type of incentive: Choose an item. Activity incentivized:*(Select all that apply.)*

|  |
| --- |
| [ ]  Emissions reduction project [ ]  Emissions reduction target[ ]  Energy reduction project [ ]  Energy reduction target[ ]  Efficiency project[ ]  Efficiency target[ ]  Behaviour change related indicator[ ]  Environmental criteria included in purchases[ ]  Supply chain engagement[ ]  Company performance against a climate-related sustainability index[ ]  Portfolio/fund alignment to climate-related objectives [Financial services only]Click or tap here to enter text.[ ]  Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

Comment:*(This is an open text question with a limit of 2,400 characters.)* |

### [1.3] \* Are you familiar with any local government or related incentives to manage your climate related issues, risks or disclosure?

*(Select one of the following options.)*

[ ]  Yes

[ ]  No, we are not aware of such incentives

### [1.3a] \* Do you take advantage of such incentives? Please provide further details on the incentives used by your firm.

*(This is an open text question.)*

## 2. Climate-related Risks

### [2.1] How does your organization define short-, medium- and long-term time horizons?

| **Time horizon** | **From (years)** | **To(years)** | **Comment** |
| --- | --- | --- | --- |
|  | *(a number from 0-100 using no decimals or commas)* | *(a number from 0-100 using no decimals or commas)* | *(This is an open text question with a limit of 2,400 characters.)* |
| Short term |  |  |  |
| Medium-term |  |  |  |
| Long-term |  |  |  |

### [2.2] Do you assess your climate risks?

|  |  |
| --- | --- |
| Does your organization have a process for identifying, assessing and managing climate-related risks? *(Select one of the following options.)*

|  |
| --- |
| [ ]  Yes [ ]  No |

Describe your process(es) for identifying, assessing and managing climate-related risks.*(This is an open text question. Please input N/A if your organization doesn’t have a process for identifying, assessing and managing climate-related risks.)*When do you expect the risk impacts to materialise? Choose an item.  Click or tap here to enter text.How often do you review your climate risk assessment? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_When was the last time you assessed your climate risks?*(Please provide the year of the last climate risk assessment undertaken by your organization. Please input N/A if your organization does not conduct climate risk assessments.)* Click or tap here to enter text.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

### [2.2a] Provide details of risks identified with the potential to have a substantive financial or strategic impact on your business.

*(You may provide information of additional risks identified (if any) in a separate table.)*

|  |
| --- |
| Click or tap here to enter text. **Identifier:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(Risk1 – Risks100)* Where in the value chain does the risk driver occur: Choose an item.  (Risk type) Primary climate-related risk driver: Choose an item. Click or tap here to enter text.[ ]  Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Primary potential financial impact: Choose an item.Click or tap here to enter text.[ ]  Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Company-specific description:*(This is an open text question with a limit of 2,500 characters.)*Time horizon: Choose an item.Likelihood: Choose an item.Magnitude of impact: Choose an item. |

### [2.3] Can you provide a financial impact figure for any of the risks listed in the previous question?

*(You may provide information of additional risks identified (if any) in a separate table.)*

|  |
| --- |
| Click or tap here to enter text. **Identifier:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(Risk1 – Risks100)* Are you able to provide a potential financial impact figure: Choose an item.  Click or tap here to enter text. Potential financial impact figure ($USD): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a maximum of 2 decimal places)* Explanation of financial impact figure: *(This is an open text question with a limit of 2,500 characters.)* Click or tap here to enter text. Cost of response to risk ($USD): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a maximum of 2 decimal places)*  Description of response and explanation of cost calculation: *(This is an open text question with a limit of 2,500 characters.)*Comment:*(This is an open text question with a limit of 2,500 characters.)* |

### [2.4] \* What is the proportion of revenue in your organization that is reliant upon high-carbon products (e.g., oil, gas, coal)?

Click or tap here to enter text.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_%

### [2.5] \* Please provide key asset locations of the organization, including both operating assets and collateral assets. Key assets are those that an organisation considers material to their operations, profitability or revenue.

| **SN** | **Asset Type** | **Classification** | **Site name** | **Address** | **GPS** |
| --- | --- | --- | --- | --- | --- |
| **Street** | **District** | **City** | **Province/State** | **Country/Region** | **Postal Code** | **GPS coordinates** |
| *#* | *-* | *(e.g. Operating asset / collateral asset)* |  *-* | *-* | *-* | *-* | *-* | *-* | *-* | *-* |
|  |   |   |   |   |   |   |   |   |   |   |
|  |   |   |   |   |   |   |   |   |   |   |

### [2.6] \* Does your organization have sufficient insurance policy coverage to mitigate against potential financial losses due to residual physical risks after the implementation of your organization’s climate risk policy and strategy?

*(Select one of the following options.)*

|  |
| --- |
| [ ]  Yes [ ]  No  |

## 3. Business Strategy

### [3.1] Does your organization use climate-related scenario analysis to inform its strategy?

|  |
| --- |
| **Use of climate-related scenario analysis to inform strategy:** Choose an item. Primary reason why your organization does not use climate related scenario analysis to inform its strategy: Choose an item. Click or tap here to enter text.[ ]  Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Explain why your organization does not use climate related scenario analysis to inform its strategy and any plans to use it in the future:*(This is an open text question with a limit of 2,500 characters.)* |

### [3.2] Provide details of your organization’s use of climate-related scenario analysis.

*(You may provide information of additional climate-related scenarios (if any) in a separate table.)*

|  |
| --- |
| **Climate-related scenario:** Choose an item. Scenario analysis coverage: Choose an item. Click or tap here to enter text.[ ]  Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Temperature alignment of scenario: Choose an item. Parameters, assumptions, analytical choices:*(This is an open text question with a limit of 2,500 characters.)* |

### [3.3] Describe where and how climate-related risks and opportunities have influenced your strategy.

| **Business area** | **Have climate-related risks and opportunities influenced your strategy in this area?** | **Description of influence** |
| --- | --- | --- |
|  | *-* | *(This is an open text question with a limit of 2,400 characters.)* |
| Products and services | Choose an item. |  |
| Supply chain and/or value chain | Choose an item. |  |
| Investment in R&D | Choose an item. |  |
| Operations | Choose an item. |  |

### [3.4] Describe where and how climate-related risks and opportunities have influenced your financial planning.

|  |  |
| --- | --- |
| **Financial planning elements that have been influenced:** *(Select all that apply.)*

|  |
| --- |
| [ ]  Revenues [ ]  Direct costs[ ]  Indirect costs [ ]  Capital expenditures[ ]  Capital allocation[ ]  Acquisitions and divestments[ ]  Access to capital[ ]  Assets[ ]  Liabilities[ ]  Provisions of general reserves [Financial services only][ ]  Claims reserves [Financial services only][ ]  None of the above |

Description of influence:*(This is an open text question with a limit of 5,000 characters.)* |

### [3.5] Does your organization’s strategy include a transition plan that aligns with a 1.5°C world?

|  |
| --- |
| **Transition plan:** Choose an item.Publicly available transition plan: Choose an item. Mechanism by which feedback is collected from shareholders on your transition plan: Choose an item. Description of feedback mechanism:*(This is an open text question with a limit of 2,500 characters.)*Frequency of feedback collection: Choose an item. Attach any relevant documents which detail your transition plan (optional):Explain why your organization does not have a transition plan that aligns with a 1.5°C world and any plans to develop one in the future: *(This is an open text question with a limit of 2,500 characters.)*Explain why climate-related risks and opportunities have not influenced your strategy: *(This is an open text question with a limit of 2,500 characters.)*. |

### [3.6] Quantify the percentage share of your spending/revenue that is aligned with your organization’s transition to a 1.5°C world.

*(You may provide information of additional financial metric adopted (if any) in a separate table.)*

|  |
| --- |
| **Financial metric:** Choose an item.Click or tap here to enter text.[ ]  Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Click or tap here to enter text.Percentage share of selected financial metric aligned with a 1.5°C world in the reporting year (%): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a percentage from 0-100.)*Click or tap here to enter text.Percentage share of selected financial metric planned to align with a 1.5°C world in 2025 (%): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a percentage from 0-100.)* Click or tap here to enter text. Percentage share of selected financial metric planned to align with a 1.5°C world in 2030 (%): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a percentage from 0-100.)*Describe the methodology used to identify spending/revenue that is aligned with a 1.5°C world:*(This is an open text question with a limit of 4,000 characters.)* |

### [3.7] Do you classify any of your existing goods and/or services as low-carbon products?

*(Select one of the following options.)*

|  |
| --- |
| [ ]  Yes [ ]  No |

### [3.7a] (Yes) Provide details of your products and/or services that you classify as low-carbon products.

*(You may provide information of additional low-carbon products (if any) in a separate table.)*

|  |
| --- |
| **Level of aggregation:** Choose an item.Taxonomy used to classify product(s) or service(s) as low-carbon: Choose an item. Click or tap here to enter text.[ ]  Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Type of product(s) or service(s): Choose an item. Description of product(s) or service(s):*(This is an open text question with a limit of 1,500 characters.)*Have you estimated the avoided emissions of this product(s) or service(s): Choose an item. Methodology used to calculate avoided emissions: Choose an item.Click or tap here to enter text.[ ]  Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Life cycle stage(s) covered for the low carbon product(s) or service(s): Choose an item. Click or tap here to enter text.[ ]  Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Functional unit used:*(This is an open text question with a limit of 500 characters.)*Reference product/service or baseline scenario used:*(This is an open text question with a limit of 500 characters.)*Life cycle stage(s) covered for the reference product/service or baseline scenario: Choose an item.  Click or tap here to enter text.[ ]  Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario: Click or tap here to enter text.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a maximum of 10 decimal places and no commas.)*Explain your calculation of avoided emissions, including any assumptions:*(This is an open text question with a limit of 2,500 characters.)*Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year:Click or tap here to enter text.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a number of 0-100 using a maximum of 2 decimal places and no commas.)* |

### [3.8] \* 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.

*(You may add new row for additional years.)*

| **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 investments (in USD)** | **% of total planned expenditure** |
| --- | --- | --- |
| Year 0 (this reporting year) |   |   |
| Year 1  |   |   |
| Year 2 |   |   |
| Year 3 |   |   |
| Year 4 |   |   |
| Year 5 |   |   |

### [3.9] \* Provide the R&D investments that have been made in low-carbon or other green technologies, now and in the future.

*(You may add new row for additional years.)*

| **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 USD)** | **Amount invested as % of annual revenue** | **Amount invested/planned as % of total R&D budget** | **% of total planned expenditure** |
| --- | --- | --- | --- | --- |
| Year 0 (this reporting year) |   |   |   |   |
| Year 1  |   | N/A |   |   |
| Year 2 |   | N/A |   |   |
| Year 3 |   | N/A |   |   |
| Year 4 |   | N/A |   |   |
| Year 5 |   | N/A |   |   |

### [3.10] \* Provide details of your organization's plans to cater for any emerging demand of competitive energy efficient products.

|  |
| --- |
| **Description of your Organization’s Plan(s):** The Target of KPIs:Please select the initiatives that your organization is planning to take: Choose an item. Click or tap here to enter text.[ ]  Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Click or tap here to enter text.Amount invested/planned as % of total R&D budget: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Click or tap here to enter text.% of total planned expenditure: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  |

## 4. Reported Emissions, Targets & Performance

### [4.1] Do you evaluate your organization's GHG emissions?

*(Select one of the following options.)*

|  |
| --- |
| [ ]  Yes[ ]  No  |

### [4.1a] (Yes) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

*(Select all that apply.)*

|  |
| --- |
| [ ]  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, Aluminium 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)[ ]  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 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: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_[ ]  We do not have emissions to report |

### [4.2] What were your organization’s gross global Scope 1 and 2 emissions in metric tons CO2e?

|  |
| --- |
| Click or tap here to enter text.Gross global Scope 1 emissions (metric tons CO2e): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a maximum of 3 decimal places and no commas.)*Click or tap here to enter text.Gross global Scope 2 emissions, Location-based (metric tons CO2e): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a maximum of 3 decimal places and no commas.)*Click or tap here to enter text.Gross global Scope 2 emissions, Market-based (metric tons CO2e): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a maximum of 3 decimal places and no commas.)*Comment:*(This is an open text question with a limit of 2,400 characters.)* |

### [4.3] Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1 and Scope 2 emissions that are within your selected reporting boundary which are not included in your disclosure?

*(Select one of the following options.)*

|  |
| --- |
| [ ]  Yes[ ]  No  |

### [4.3a] (Yes) Provide details of the sources of Scope 1 and Scope 2 emissions that are within your selected reporting boundary which are not included in your disclosure.

*(You may provide information of additional sources of Scope 1 and Scope 2 emissions (if any) in a separate table.)*

|  |
| --- |
| **Source:***(This is an open text question with a limit of 2,400 characters.)*Relevance of Scope 1 emissions from this source: Choose an item.Relevance of location-based Scope 2 emissions from this source: Choose an item.Relevance of market-based Scope 2 emissions from this source (if applicable): Choose an item.Explain why this source is excluded:*(This is an open text question with a limit of 2,400 characters.)*Click or tap here to enter text.Estimated percentage of total Scope 1+2 emissions this excluded source represents: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a value of 0-100 with no decimal places.)*Explain how you estimated the percentage of emissions this excluded source represents:*(This is an open text question with a limit of 2,500 characters.)* |

### [4.4] How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

*(Select one of the following options.)*

|  |
| --- |
| [ ]  Increased[ ]  Decreased[ ]  Remained the same overall[ ]  This is our first year of reporting, so we cannot compare to last year[ ]  We don’t have any emissions data |

### [4.4a] ("Increased", "Decreased", "Remained the same overall") Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

| **Reason** | **Direction of change** | **Emissions value (percentage)** | **Please explain the calculation** |
| --- | --- | --- | --- |
| *-* |  - | *(a maximum of 4 decimal places and no commas)* | *(This is an open text question with a limit of 2,400 characters.)* |
| Change in renewable energy consumption | Choose an item. |  |  |
| Other emissions reduction activities | Choose an item. |  |  |
| Divestment | Choose an item. |  |  |
| Acquisitions | Choose an item. |  |  |
| Mergers | Choose an item. |  |  |
| Change in output | Choose an item. |  |  |
| Change in methodology | Choose an item. |  |  |
| Change in boundary | Choose an item. |  |  |
| Change in physical operating conditions | Choose an item. |  |  |
| Unidentified | Choose an item. |  |  |
| Other | Choose an item. |  |  |

### [4.5] Describe your emissions in the context of an appropriate business metric (Emissions intensity)

### [4.6] Did you have an emission target that was active in the reporting year?

*(Select one of the following options.)*

|  |
| --- |
| [ ]  Absolute target [ ]  Intensity target[ ]  No target |

### [4.6a] (Absolute target) Provide details of your absolute emissions target(s) and progress made against those target(s).

*(You may provide information of additional absolute emissions targets (if any) in a separate table.)*

|  |
| --- |
| Click or tap here to enter text.**Target reference number: \_\_\_**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(Abs1 – Abs100)* Click or tap here to enter text.Year target was set: **\_\_\_**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a number between 1900-2022)* Click or tap here to enter text. Base year: **\_\_\_**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a number between 1900-2022)* Click or tap here to enter text. Covered emissions in base year (metric tons CO2e): **\_\_\_**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a maximum of 2 decimal places and no commas)* Click or tap here to enter text.Target year: **\_\_\_**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a number between 2000-2100)* Click or tap here to enter text.Target reduction from base year (%): **\_\_\_**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a percentage from 0-100 using a maximum 2 decimal places)*Click or tap here to enter text.Covered emissions in target year (metric tons CO2e): **\_\_\_**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a maximum of 2 decimal places and no commas)* Click or tap here to enter text.Covered emissions in reporting year (metric tons CO2e): **\_\_\_**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(maximum of 2 decimal places and no commas)*Click or tap here to enter text.% of target achieved: **\_\_\_**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a percentage from 0-100 using a maximum 2 decimal places)*Is this a science based target? Choose an item. Please explain (including target coverage):*(This is an open text question with a limit of 2,400 characters.)* |

### [4.6b] (Intensity target) Provide details of your emissions intensity target(s) and progress made against those target(s).

*(You may provide information of additional emissions intensity targets (if any) in a separate table.)*

|  |
| --- |
| Click or tap here to enter text.**Target reference number:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(Int1 – Int100)* Click or tap here to enter text.Year target was set: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a number between 1900-2022)* Intensity Metric: Choose an item.Click or tap here to enter text.[ ]  Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Click or tap here to enter text.Base year: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a number between 1900-2022)* Click or tap here to enter text.Intensity figure in base year (metric tons CO2e per unit of activity): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a maximum of 10 decimal places and no commas)* Click or tap here to enter text.Target year: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a number between 2000-2100)* Click or tap here to enter text. Target reduction from base year (%): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a percentage from 0-100 using a maximum 2 decimal places)*Click or tap here to enter text.Intensity figure in target year (metric tons CO2e per unit of activity): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a maximum of 10 decimal places and no commas)*Click or tap here to enter text.Intensity figure in reporting year (metric tons CO2e per unit of activity): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a maximum of 10 decimal places and no commas)*Click or tap here to enter text.% of target achieved: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a percentage from 0-100 using a maximum 2 decimal places)*Is this a science based target? Choose an item. Please explain (including target coverage):*(This is an open text question with a limit of 2,400 characters.)* |

### [4.6c] (No target) Explain why you did not have an emissions target and forecast how your emissions will change over the next five years.

|  |
| --- |
| **Primary reason:** Choose an item.Five-year forecast: *(This is an open text question with a limit of 2,400 characters.)*Please explain: *(This is an open text question with a limit of 2,400 characters.)* |

### [4.7] 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.

*(Select one of the following options.)*

|  |
| --- |
| [ ]  Yes[ ]  No  |

### [4.7a] (Yes) Provide details on the initiatives implemented in the reporting year.

*(You may provide information of additional initiatives (if any) in a separate table.)*

|  |  |
| --- | --- |
| **(Initiative Category) Initiative type**: Choose an item. Click or tap here to enter text.[ ]  Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Click or tap here to enter text.Estimated annual CO2e savings (metric tons CO2e): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a maximum of 2 decimal places and no commas)* Scope(s) or Scope 3 categories where emission savings occur: *(Select all that apply.)*

|  |
| --- |
| [ ]  Scope 1 [ ]  Scope 2 (location-based)[ ]  Scope 2 (market-based)[ ]  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 [does not appear to FS][ ]  Scope 3: Other (upstream)[ ]  Scope 3: Other (downstream) |

Voluntary/Mandatory: Choose an item.Click or tap here to enter text.Annual monetary savings ($USD): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(no decimal places and no commas)*Click or tap here to enter text.Investments required ($USD): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(no decimal places and no commas)*Payback period: Choose an item. Estimated lifetime of the initiative: Choose an item.Comment:*(This is an open text question with a limit of 1,500 characters.)* |

## 5. Energy

### [5.1] Report your organization’s energy consumption totals (excluding feedstocks) in MWh.

| **Activity** | **Heating value** | **MWh from renewable sources** | **MWh from non-renewable sources** | **Total (renewable + non-renewable) MWh** |
| --- | --- | --- | --- | --- |
| *-* | - |  *(a maximum of 2 decimal places and no commas)* | *(a maximum of 2 decimal places and no commas)* | *(a maximum of 2 decimal places and no commas)* |
| Consumption of fuel (excluding feedstock) | Choose an item. |  |  |  |
| Consumption of purchased or acquired electricity | N/A |  |  |  |
| Consumption of purchased or acquired heat | N/A |  |  |  |
| Consumption of purchased or acquired steam | N/A |  |  |  |
| Consumption of purchased or acquired cooling | N/A |  |  |  |
| Consumption of self-generated non-fuel renewable energy | N/A |  | N/A |  |
| Total energy consumption | N/A |  |  |  |

### [5.2] Report your organization’s consumption of purchased or acquired electricity in MWh, broken down by country/region.

*(You may provide information of additional emissions trading schemes you are regulated by (if any) in a separate table.)*

|  |
| --- |
| Click or tap here to enter text.Country/Region: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Click or tap here to enter text.MWh from renewable sources: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a maximum of 2 decimal places and no commas)* Click or tap here to enter text.MWh from non-renewable sources: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a maximum of 2 decimal places and no commas)*  |

### [5.3] \* Any captive power generation?

*(This is an open text question.)*

## 6. Carbon Pricing

### [6.1] Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

*(Select one of the following options.)*

|  |
| --- |
| [ ]  Yes[ ]  No, but we anticipate being regulated in the next three years [ ]  No, and we do not anticipate being regulated in the next three years |

### [6.2] Complete the following table for each of the emissions trading schemes you are regulated by.

*(You may provide information of additional emissions trading schemes you are regulated by (if any) in a separate table.)*

|  |
| --- |
| **System name:** Choose an item.Click or tap here to enter text.[ ]  Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Click or tap here to enter text. % of Scope 1 emissions covered by the ETS: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a number from 0-100 using a maximum of 2 decimal places and no commas)*Click or tap here to enter text. % of Scope 2 emissions covered by the ETS: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a number from 0-100 using a maximum of 2 decimal places and no commas)* Click or tap here to enter text.Period start date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(DD/MM/YYYY)*Click or tap here to enter text.Period end date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(DD/MM/YYYY)*Click or tap here to enter text.Allowances allocated: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a maximum of 2 decimal places and no commas)*Click or tap here to enter text.Allowances purchased: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a maximum of 2 decimal places and no commas)*Click or tap here to enter text.Verified Scope 1 emissions in metric tons CO2e: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a maximum of 2 decimal places and no commas)*Click or tap here to enter text.Verified Scope 2 emissions in metric tons CO2e: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a maximum of 2 decimal places and no commas)*Details of ownership: Choose an item.Click or tap here to enter text.[ ]  Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Comment:*(This is an open text question with a limit of 2,400 characters.)* |

### [6.3] \* Provide details of your organization’s carbon price pass through targets and progress made against those target(s).

*(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, and how do these volumes compare to the previous reporting year?

| **Water aspect** | **Volume (megaliters/year)** | **Comparison with previous reporting year** | **Please explain** |
| --- | --- | --- | --- |
| - | *(a maximum of 2 decimal places and no commas.)* |  - | *(This is an open text question with a limit of 2,000 characters.)* |
| Total withdrawals |  | Choose an item. |  |
| Total discharges |  | Choose an item. |  |
| Total consumption |  | Choose an item. |  |

### [7.2] Provide details of your water goal(s) that are monitored at the corporate level, and the progress made.

*(You may provide information of additional goals (if any) in a separate table.)*

|  |
| --- |
| **Goal:** Choose an item.Click or tap here to enter text.[ ]  Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Level: Choose an item.Click or tap here to enter text.[ ]  Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Motivation: Choose an item.Click or tap here to enter text.[ ]  Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Description of goal:*(This is an open text question with a limit of 1,500 characters.)*Click or tap here to enter text.Baseline year: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a number between 1900-2022 with no decimal places.)*Click or tap here to enter text.Start year: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a number between 1900-2022 with no decimal places.)*Click or tap here to enter text.End year: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a number between 2017-2100 with no decimal places.)*Progress:*(This is an open text question with a limit of 1,500 characters.)* |

### [7.3] \* Provide details of the organization's waste disposal goals, and the initiatives implemented to achieve the target.

*(You may provide information of additional waste disposal goals (if any) in a separate table.)*

|  |
| --- |
| **Target(s) on waste disposal or management:** Choose an item. Click or tap here to enter text.[ ]  Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Metric used for target set: Choose an item. Click or tap here to enter text.[ ]  Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Initiative implemented to achieve the target: Choose an item. Click or tap here to enter text.[ ]  Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Description of initiatives implemented: *(This is an open text question.)* |

## SC. Supply chain

### [SC1] \* Have you begun the process of measuring Scope 3 emissions?

*(Select one of the following options.)*

|  |
| --- |
| [ ]  Yes[ ]  No  |

### [SC1a] (Yes) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

| **Scope 3 category** | **Evaluation status** | **Metric tons CO2e** | **Please explain any exclusions** |
| --- | --- | --- | --- |
| *-* | *-* |  *(a maximum of 3 decimal places and no commas.)* | *(a maximum of 3 decimal places and no commas.)* |
| Purchased goods and services | Choose an item. |  |  |
| Capital goods | Choose an item. |  |  |
| Fuel-and-energy-related activities (not included in Scope 1 or 2) | Choose an item. |  |  |
| Upstream transportation and distribution | Choose an item. |  |  |
| Waste generated in operations | Choose an item. |  |  |
| Business travel | Choose an item. |  |  |
| Employee commuting | Choose an item. |  |  |
| Upstream leased assets | Choose an item. |  |  |
| Downstream transportation and distribution | Choose an item. |  |  |
| Processing of sold products | Choose an item. |  |  |
| Use of sold products | Choose an item. |  |  |
| End of life treatment of sold products | Choose an item. |  |  |
| Downstream leased assets | Choose an item. |  |  |
| Franchises | Choose an item. |  |  |
| Investments | Choose an item. |  |  |
| Other (upstream) | Choose an item. |  |  |
| Other (downstream) | Choose an item. |  |  |

### [SC2] \* Do your suppliers or vendors disclose their carbon emissions (Including Scope 1,2 & 3)? Do you have a plan to receive climate disclosure data from your suppliers, or do you support your suppliers in the collection of such climate disclosure data?

*(This is an open text question.)*

### [SC3] \* Do you engage with your suppliers or vendors on climate-related issues?

*(Select one of the following options.)*

|  |
| --- |
| [ ]  Yes, our suppliers[ ]  Yes, our customers[ ]  Yes, other partners in the value chain[ ]  No, we do not engage |

### [SC3a] \* (Yes) Do your suppliers or vendors 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?

*(This is an open text question.)*

### [SC4] \* Do you use climate-related weighted criteria for evaluation in competitive tenders and purchase agreements?

*(Select one of the following options.)*

|  |
| --- |
| [ ]  Yes[ ]  No  |

### [SC5] \* Does your organization use life cycle analysis to measure climate-related impacts across the supply chain?

*(Select one of the following options.)*

|  |
| --- |
| [ ]  Yes[ ]  No  |

### [SC6] \* Does your organization utilize a socialized cost of carbon (SCC) for establishing life cycle costs and benefits?

*(Select one of the following options.)*

|  |
| --- |
| [ ]  Yes[ ]  No  |

### [SC6a] \* If yes, what is it and does it escalate over time?

*(This is an open text question.)*

### [SC7] \* Does your organization use a lower discount rate for evaluating low carbon solutions?

*(Select one of the following options.)*

|  |
| --- |
| [ ]  Yes[ ]  No  |

### [SC8] \* Please give an assessment of the physical risk impacts on your supply chain.

*(Select one of the following options.)*

|  |
| --- |
| [ ]  Very high[ ]  High[ ]  Medium[ ]  Low[ ]  Very Low |

### [SC9] \* Please briefly explain the strategy that your organization uses to mitigate or adapt to current and future physical risks to your supply chain.

*(This is an open text question.)*

# Acknowledgements

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1. Established in May 2020, the Steering Group is co-chaired by the Hong Kong Monetary Authority and the Securities and Futures Commission. Members include the Accounting and Financial Reporting Council, the Environment and Ecology Bureau, the Financial Services and the Treasury Bureau, the Hong Kong Exchanges and Clearing Limited, the Insurance Authority and the Mandatory Provident Fund Schemes Authority. The Steering Group aims to coordinate the management of climate and environmental risks to the financial sector, accelerate the growth of green and sustainable finance in Hong Kong and support the Government’s climate strategies. [↑](#footnote-ref-2)
2. CDP is a global non-profit that runs the world’s environmental disclosure system for companies, cities, states and regions. Founded in 2000 and working with more than 680 financial institutions with over $130 trillion in assets, CDP pioneered using capital markets and corporate procurement to motivate companies to disclose their environmental impacts, and to reduce greenhouse gas emissions, safeguard water resources and protect forests. Nearly 20,000 organizations around the world disclosed data through CDP in 2022, including more than 18,700 companies worth half of global market capitalization, and over 1,100 cities, states and regions. Fully TCFD aligned, CDP holds the largest environmental database in the world, and CDP scores are widely used to drive investment and procurement decisions towards a zero carbon, sustainable and resilient economy. CDP is a founding member of the Science Based Targets initiative, We Mean Business Coalition, The Investor Agenda and the Net Zero Asset Managers initiative. [↑](#footnote-ref-3)
3. Based on CDP’s definition of SMEs. [↑](#footnote-ref-4)
4. Please note that the questions beginning with \* are created by Steering Group, all other questions (in red) are taken from CDP. [↑](#footnote-ref-5)