Changes to CDP climate change questionnaire for 2023

GSMA & CDP Supply Chain
Overview: scope of change and headlines
Changes to note
Resources
Q&A
2023 Changes

- 79% of the questionnaire has no change or a minor change

- Removed questions:
  - 1 from the core questionnaire
  - 2 sector-specific questions
  - 7 new questions for all companies
C0 Introduction

**2023 MODULES**

<table>
<thead>
<tr>
<th>C0 Introduction</th>
</tr>
</thead>
<tbody>
<tr>
<td>C1 Governance</td>
</tr>
<tr>
<td>C2 Risks and opportunities</td>
</tr>
<tr>
<td>C3 Business strategy</td>
</tr>
<tr>
<td>C4 Targets and performance</td>
</tr>
<tr>
<td>C5 Emissions methodology</td>
</tr>
<tr>
<td>C6 Emissions data</td>
</tr>
<tr>
<td>C7 Emissions breakdown</td>
</tr>
<tr>
<td>C8 Energy</td>
</tr>
<tr>
<td>C9 Additional metrics</td>
</tr>
<tr>
<td>C10 Verification</td>
</tr>
<tr>
<td>C11 Carbon pricing</td>
</tr>
<tr>
<td>C12 Engagement</td>
</tr>
<tr>
<td>C15 Biodiversity</td>
</tr>
<tr>
<td>C16 Sign off</td>
</tr>
<tr>
<td>SC Supply Chain</td>
</tr>
</tbody>
</table>

**C0 Introduction (6 Qs + 18 sector Qs)**

- General company description (1 Q)
- Reporting year (1 Q)
- Country (1 Q)
- Currency (1 Q)
- Reporting boundary (1 Q)
- Relevancy and dependencies (18 sector Qs)
- Unique market identifiers (1 Qs)
C1 Governance (9 Qs + 1 sector Q)

- Board oversight (5 Qs)
- Management responsibility (2 Qs)
- Employee incentives (2 Qs + 1 sector Q)

2 MODIFIED QUESTIONS
MODIFIED QUESTION
MODIFIED QUESTION
C3 Business strategy

2023 MODULES
C0 Introduction
C1 Governance
C2 Risks and opportunities
C3 Business strategy
C4 Targets and performance
C5 Emissions methodology
C6 Emissions data
C7 Emissions breakdown
C8 Energy
C9 Additional metrics
C10 Verification
C11 Carbon pricing
C12 Engagement
C15 Biodiversity
C16 Sign off
SC Supply Chain

C3 Business Strategy (10 Qs)

Low carbon transition plans and sustainable finance taxonomies (5 Qs)

Climate-related scenario analysis (3 Qs)

Strategy and financial planning (2 Qs)

2 NEW QUESTIONS
2 MODIFIED QUESTIONS
C3 – Business strategy

(C3.5b) Quantify the percentage share of your spending/revenue that was associated with eligible and aligned activities under the sustainable finance taxonomy in the reporting year.

- Asks about the share of spending and revenue aligned with sustainable finance taxonomies at the activity level.
- This allows companies to provide evidence of the extent to which their spending and revenue is directed at/derived from activities defined as sustainable by a sustainable finance taxonomy.

### Table

<table>
<thead>
<tr>
<th>Economic activity</th>
<th>Taxonomy under which information is being reported</th>
<th>Taxonomy alignment</th>
<th>Financial metric(s)</th>
<th>Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)*</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Select from drop-down options below</td>
<td>Select from:</td>
<td>Select all that apply:</td>
<td>Numerical field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal places]</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• EU Taxonomy for Sustainable Activities</td>
<td>• Turnover</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Other, please specify</td>
<td>• CAPEX</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• OPEX</td>
<td></td>
</tr>
</tbody>
</table>

### Table

<table>
<thead>
<tr>
<th>Calculation methodology and supporting information</th>
<th>Technical screening criteria met</th>
<th>Details of technical screening criteria analysis</th>
<th>Do no significant harm requirements met</th>
<th>Details of do no significant harm analysis</th>
</tr>
</thead>
<tbody>
<tr>
<td>Text field [maximum 2,500 characters]</td>
<td>Select from:</td>
<td>Text field [maximum 2,500 characters]</td>
<td>Select from:</td>
<td>Text field [maximum 2,500 characters]</td>
</tr>
<tr>
<td></td>
<td>• Yes</td>
<td></td>
<td>• Yes</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• No</td>
<td></td>
<td>• No</td>
<td></td>
</tr>
</tbody>
</table>

### Table

<table>
<thead>
<tr>
<th>Minimum safeguards compliance requirements met</th>
<th>Details of minimum safeguards compliance analysis</th>
</tr>
</thead>
<tbody>
<tr>
<td>Select from:</td>
<td>Text field [maximum 2,500 characters]</td>
</tr>
<tr>
<td>• Yes</td>
<td></td>
</tr>
<tr>
<td>• No</td>
<td></td>
</tr>
</tbody>
</table>
(C3.5c) Provide any additional contextual and/or verification/assurance information relevant to your organization’s taxonomy alignment.

Requests additional contextual information relevant to taxonomy alignment. This helps CDP data users interpret the information companies provide on the alignment of their spending/revenue with a sustainable finance taxonomy. Assurance and verification provide confidence in the accuracy of data reported.

[Open text question with a limit of 5,000 characters]
C4 Targets and performance

C4 Targets and Performance (15 Qs + 19 sector Qs)

- Emissions Targets (4 Qs)
- Other climate-related targets (4 Qs)
- Methane targets (2 sector Qs)
- Emissions reduction initiatives (5 Qs)
- Land management practices (2 sector Qs)
- Low-carbon products (2 Qs)
- Methane reduction efforts (3 sector Qs)
- Leak detection and repair (6 sector Qs)
- Flaring reduction efforts (2 sector Qs)
- Best available techniques (2 sector Qs)

2 MODIFIED QUESTIONS
C5 Emissions methodology

- Changes in the reporting year (4 Qs)
- Base year emissions (1 Q)
- Emissions methodology (1 Q)

2023 MODULES
- C0 Introduction
- C1 Governance
- C2 Risks and opportunities
- C3 Business strategy
- C4 Targets and performance
- C5 Emissions methodology
- C6 Emissions data
- C7 Emissions breakdown
- C8 Energy
- C9 Additional metrics
- C10 Verification
- C11 Carbon pricing
- C12 Engagement
- C15 Biodiversity
- C16 Sign off
- SC Supply Chain
C6 Emissions data

C6 Emissions data (10 Qs + 15 sector Qs)

- Scope 1, 2, and 3 emissions data (5 Qs)
- Exclusions (2 Qs)
- Life cycle emissions assessment (6 sector Qs)
- Biogenic carbon data (2 Qs + 2 sector Qs)
- Other emissions data (1 sector Q)
- Scope 1 and 2 emissions intensities (1 Q + 5 sector Qs)

3 MODIFIED QUESTIONS
2 MODIFIED QUESTIONS
MODIFIED QUESTION
MODIFIED QUESTION
# C7 Emissions breakdown

## 2023 MODULES
- C0 Introduction
- C1 Governance
- C2 Risks and opportunities
- C3 Business strategy
- C4 Targets and performance
- C5 Emissions methodology
- C6 Emissions data
- **C7 Emissions breakdown**
- C8 Energy
- C9 Additional metrics
- C10 Verification
- C11 Carbon pricing
- C12 Engagement
- C15 Biodiversity
- C16 Sign off
- SC Supply Chain

---

## C7 Emissions breakdown (17 Qs + 13 sector Qs)

- **Scope 1 breakdown (7 Qs and 8 sector Qs)**
- **Scope 2 breakdown (5 Qs and 1 sector Q)**
- **Subsidiaries breakdown (2 Qs)**
- **Scope 3 breakdown (2 sector Qs)**
- **Emissions performance (3 Qs and 2 sector Qs)**

---

2 NEW QUESTIONS
C7 – Emissions breakdown

(C7.7) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

(C7.7a) Break down your gross Scope 1 and Scope 2 emissions by subsidiary.

NEW QUESTIONS

Two new questions have been added to allow companies to break down their emissions data by subsidiary.

Ambition: Companies are transparent about their emissions inventories, including their subsidiaries
C8 Energy

2023 MODULES
C0 Introduction
C1 Governance
C2 Risks and opportunities
C3 Business strategy
C4 Targets and performance
C5 Emissions methodology
C6 Emissions data
C7 Emissions breakdown
C8 Energy
C9 Additional metrics
C10 Verification
C11 Carbon pricing
C12 Engagement
C15 Biodiversity
C16 Sign off
SC Supply Chain

C8 Energy (14 Qs + 21 sector Qs)

Energy spend (1 Q)

Energy-related activities (13 Qs and 11 sector Qs)

Feedstock consumption (4 sector Qs)

Transmission and distribution (2 sector Qs)

Capital goods efficiency metrics (2 sector Qs)

Transport-related efficiency metrics (2 sector Qs)

6 MODIFIED QUESTIONS
### C9 Additional metrics

#### 2023 MODULES
- C0 Introduction
- C1 Governance
- C2 Risks and opportunities
- C3 Business strategy
- C4 Targets and performance
- C5 Emissions methodology
- C6 Emissions data
- C7 Emissions breakdown
- C8 Energy
- **C9 Additional metrics**
  - C10 Verification
  - C11 Carbon pricing
  - C12 Engagement
  - C15 Biodiversity
  - C16 Sign off
  - SC Supply Chain

#### Diagram:
- C9 Additional metrics (1Q and 42 sector Qs)
- Other climate-related metrics (1 Q)
- Sector specific additional metrics (43 sector Qs)
## C10 Verification

### 2023 MODULES
- C0 Introduction
- C1 Governance
- C2 Risks and opportunities
- C3 Business strategy
- C4 Targets and performance
- C5 Emissions methodology
- C6 Emissions data
- C7 Emissions breakdown
- C8 Energy
- C9 Additional metrics

### C10 Verification
- C11 Carbon pricing
- C12 Engagement
- C15 Biodiversity
- C16 Sign off
- SC Supply Chain

### Diagram:

- **C10 Verification (9 Qs)**
  - Verification (4 Qs)
  - Other verified data (2 Qs)

### Notes:
- 1 NEW QUESTION FOR MINIMUM VERSIONS ONLY
C10 – Verification

(C10.1) Indicate the verification/assurance status that applies to your reported emissions.

Requests the verification/assurance status that applies to Scope 1, Scope 2, and Scope 3 emissions. CDP supports verification and assurance as good practice in environmental reporting. This question gives data users further confidence in the accuracy of the data reported.

<table>
<thead>
<tr>
<th>Scope</th>
<th>Verification/assurance status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scope 1</td>
<td>Select from:</td>
</tr>
<tr>
<td></td>
<td>- No emissions data provided</td>
</tr>
<tr>
<td></td>
<td>- No third-party verification or assurance</td>
</tr>
<tr>
<td></td>
<td>- Third-party verification or assurance process in place</td>
</tr>
<tr>
<td>Scope 2 (location-based or market-based)</td>
<td>Select from:</td>
</tr>
<tr>
<td></td>
<td>- No emissions data provided</td>
</tr>
<tr>
<td></td>
<td>- No third-party verification or assurance</td>
</tr>
<tr>
<td></td>
<td>- Third-party verification or assurance process in place</td>
</tr>
<tr>
<td>Scope 3</td>
<td>Select from:</td>
</tr>
<tr>
<td></td>
<td>- No emissions data provided</td>
</tr>
<tr>
<td></td>
<td>- No third-party verification or assurance</td>
</tr>
<tr>
<td></td>
<td>- Third-party verification or assurance process in place</td>
</tr>
</tbody>
</table>
C11 Carbon pricing

- Carbon pricing systems (5 Qs)
  - Project-based carbon credits (2 Qs)
  - Internal price on carbon (2 Qs)

2 MODIFIED QUESTION
MODIFIED QUESTION
C12 Engagement

<table>
<thead>
<tr>
<th>2023 MODULES</th>
</tr>
</thead>
<tbody>
<tr>
<td>C0 Introduction</td>
</tr>
<tr>
<td>C1 Governance</td>
</tr>
<tr>
<td>C2 Risks and opportunities</td>
</tr>
<tr>
<td>C3 Business strategy</td>
</tr>
<tr>
<td>C4 Targets and performance</td>
</tr>
<tr>
<td>C5 Emissions methodology</td>
</tr>
<tr>
<td>C6 Emissions data</td>
</tr>
<tr>
<td>C7 Emissions breakdown</td>
</tr>
<tr>
<td>C8 Energy</td>
</tr>
<tr>
<td>C9 Additional metrics</td>
</tr>
<tr>
<td>C10 Verification</td>
</tr>
<tr>
<td>C11 Carbon pricing</td>
</tr>
<tr>
<td><strong>C12 Engagement</strong></td>
</tr>
<tr>
<td>C15 Biodiversity</td>
</tr>
<tr>
<td>C16 Sign off</td>
</tr>
<tr>
<td>SC Supply Chain</td>
</tr>
</tbody>
</table>

C12 Engagement (12 Qs + 6 sector Qs)

- Value chain engagement (5 Qs)
- Climate-related requirements (2 Qs)
- Agricultural supplier engagement (4 sector Qs)
- Public policy engagement (4 Qs)
- Communications (1 Q)
- Industry collaboration (1 Q)

3 MODIFIED QUESTIONS

*New question for all sectors except FS
(C12.5) Indicate the collaborative frameworks, initiatives and/or commitments related to environmental issues for which you are a signatory/member.

This new question asks about collaborative industry initiatives related to environmental issues. By becoming a signatory of environmental collaborative industry initiatives, organizations contribute to the development of environmental disclosure frameworks, metrics and commitments that will help their sector and the wider real economy meet the goals of the Paris Agreement.
C15 Biodiversity

2023 MODULES
C0 Introduction
C1 Governance
C2 Risks and opportunities
C3 Business strategy
C4 Targets and performance
C5 Emissions methodology
C6 Emissions data
C7 Emissions breakdown
C8 Energy
C9 Additional metrics
C10 Verification
C11 Carbon pricing
C12 Engagement
C15 Biodiversity
C16 Sign off
SC Supply Chain

C15 Biodiversity (8 Qs)

Board level oversight (1 Q)

Public commitments (1 Q)

Value chain impact (1 Q)

Activities in biodiversity sensitive areas (2 Qs)

Biodiversity-related commitments (1 Q)

Indicators and performance monitoring (1 Q)

Other biodiversity-related publications (1 Q)
(C15.4) Does your organization have activities located in or near to biodiversity-sensitive areas in the reporting year?

(C15.4a) Provide details of your organization’s activities in the reporting year located in or near to biodiversity-sensitive areas.

Two new questions which request details of activities in or near biodiversity sensitive areas

Aligned with EU Sustainable Finance Disclosure Regulation (SFDR) indicator 7

<table>
<thead>
<tr>
<th>Classification of biodiversity sensitive area</th>
<th>Country/area</th>
<th>Name of the biodiversity-sensitive area</th>
<th>Proximity</th>
<th>Briefly describe your organization’s activities in the reporting year located in or near to the selected area</th>
</tr>
</thead>
<tbody>
<tr>
<td>Select from:</td>
<td></td>
<td></td>
<td></td>
<td>Text field [maximum 500 characters]</td>
</tr>
<tr>
<td>Natura 2000 network of protected areas</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>UNESCO World Heritage site</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Key Biodiversity Area (KBAs)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other biodiversity sensitive area, please specify</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity</th>
<th>Mitigation measures implemented within the selected area*</th>
<th>Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Select from:</td>
<td>Select all that apply:</td>
<td>Text field [maximum 3,000 characters]</td>
</tr>
<tr>
<td>Yes, but mitigation measures have been implemented</td>
<td>Site selection</td>
<td></td>
</tr>
<tr>
<td>Yes, and no mitigation measures have been implemented</td>
<td>Project design</td>
<td></td>
</tr>
<tr>
<td>No</td>
<td>Scheduling</td>
<td></td>
</tr>
<tr>
<td>Not assessed</td>
<td>Physical controls</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Operational controls</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Abatement controls</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Restoration</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Biodiversity offsets</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Other, please specify</td>
<td></td>
</tr>
</tbody>
</table>

**Response options**

Select one of the following options:

- Yes
- No
- Not assessed
CLIMATE CHANGE
SUPPLY CHAIN MODULE:
Changes for 2023
SC Supply Chain

2022 MODULES
C0 Introduction
C1 Governance
C2 Risks and opportunities
C3 Business strategy
C4 Targets and performance
C5 Emissions methodology
C6 Emissions data
C7 Emissions breakdown
C8 Energy
C9 Additional metrics
C10 Verification
C11 Carbon pricing
C12 Engagement
C13 Other land management impacts
C14 Portfolio impact
C15 Biodiversity
C16 Sign off

SC Supply Chain (18 Qs)

Introduction (2 Qs)

Emissions allocations to customers (6 Qs)

Collaborative opportunities with supply chain members (3 Qs)

Product-level data (7 Qs)
SC – Supply chain

(SC1.1) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.

Two new columns allows disclosers to specify the Scope 2 methodology used and which Scope 3 categories have been included in their emissions allocations.

<table>
<thead>
<tr>
<th>Requesting member</th>
<th>Scope of emissions</th>
<th>Scope 2 accounting method*</th>
<th>Scope 3 category(ies)*</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Select from: [Drop-down menu of requesting members]</td>
<td>Select from:   - Scope 1   - Scope 2   - Scope 3</td>
<td>Select from:   - Location-based   - Market-based</td>
</tr>
</tbody>
</table>

New columns

- 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
(SC4.1) Are you providing product level data for your organization’s goods or services?

**ADDITIONAL GUIDANCE**

- Additional information has been added to the question to inform disclosers aware of the new CO2 AI Product Ecosystem.
- To support with the exchange of product-level data, CDP in partnership with BCG, has developed the CO2 AI Product Ecosystem.
- The CO2 AI Product Ecosystem enables companies to collaborate on—and accelerate—their emissions optimization journeys by enabling the sharing of product-level sustainability data in a secure, auditable, and action-oriented manner.
- For more information, please reach out to your CDP account manager.
Where can I find details of all changes to the Questionnaires?

See the guidance page of CDP website:

“CDP Question Changes and Map: 2022 to 2023”
Details of all 2023 revisions

‘Changes’ documents on the Guidance for companies page of the CDP website

CDP questionnaire changes 2022-2023

**Climate change**
A map of the relationship between questions in the 2022 climate change questionnaire and the 2023 climate change questionnaire.

**Forests**
A map of the relationship between questions in the 2022 forests questionnaire and the 2023 forests questionnaire.

**Water security**
A map of the relationship between questions in the 2022 water security questionnaire and the 2023 water security questionnaire.
Other resources

CDP website guidance page:
- Questionnaire
- Reporting guidance
- Technical Notes
- Scoring methodology
- Technical feedback form
THANK YOU!
## Headline content changes

<table>
<thead>
<tr>
<th>2 Removed questions</th>
<th>7 New questions</th>
<th>43 Modified questions</th>
</tr>
</thead>
<tbody>
<tr>
<td>- C1.2a – on positions with responsibility for climate-related issues. These data points have been merged into C1.2</td>
<td>- C3.5b – on spending and revenue aligned with sustainable finance taxonomies</td>
<td>- C0 – 1 question (C0.2)</td>
</tr>
<tr>
<td>- C-AC6.9a/C-FB6.9a/C-PF6.9a – on greenhouse gas emissions by commodity. These data points have been merged into C-AC6.9/C-FB6.9/C-PF6.9</td>
<td>- C3.5c – on taxonomy alignment</td>
<td>- C1 – 4 questions (C1.1a, C1.1b, C1.2, C1.3a)</td>
</tr>
<tr>
<td></td>
<td>- C7.7 – on subsidiary emissions data</td>
<td>- C3 – 2 questions (C3.5, C3.5a)</td>
</tr>
<tr>
<td></td>
<td>- C7.7a – on subsidiary emissions data</td>
<td>- C4 – 2 questions (C4.1a, C4.1b)</td>
</tr>
<tr>
<td></td>
<td>- C15.4 – on activities in or near biodiversity sensitive areas</td>
<td>- C5 - 1 question (C5.1c)</td>
</tr>
<tr>
<td></td>
<td>- C15.4a – on activities in or near biodiversity sensitive areas</td>
<td>- C6 – 8 questions (C6.1, C6.3, C6.4, C6.4a, C6.5a, C-AC6.9/C-FB6.9/C-PF6.9, C6.10, C-OG6.13)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- C8 – 6 questions (C-CE8.2c, C8.2e, C8.2g, C8.2h, C8.2i, C8.2j)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- C9 – 11 questions (C-EU9.5a, C-CE/CG/CH/CN/RE/CO/EU/OG/MM/ST/CE/TO/TS/9.6a, C-OG9.8a, C-OG9.8b)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- C11 – 3 questions (C11.2, C11.2a, C11.3a)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- C12 – 3 questions (C12.3, C12.3a, C12.3b)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- C15 – 1 question (C15.3)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- SC – 1 question (SC1.1)</td>
</tr>
</tbody>
</table>