

Changes to CDP climate change questionnaire for 2023

GSMA & CDP Supply Chain

Content

- ▼ 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



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C6 Emissions data
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C9 Additional metrics
C10 Verification
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C12 Engagement
C15 Biodiversity
C16 Sign off
SC Supply Chain

C0 Introduction (6 Qs + 18 sector Qs)

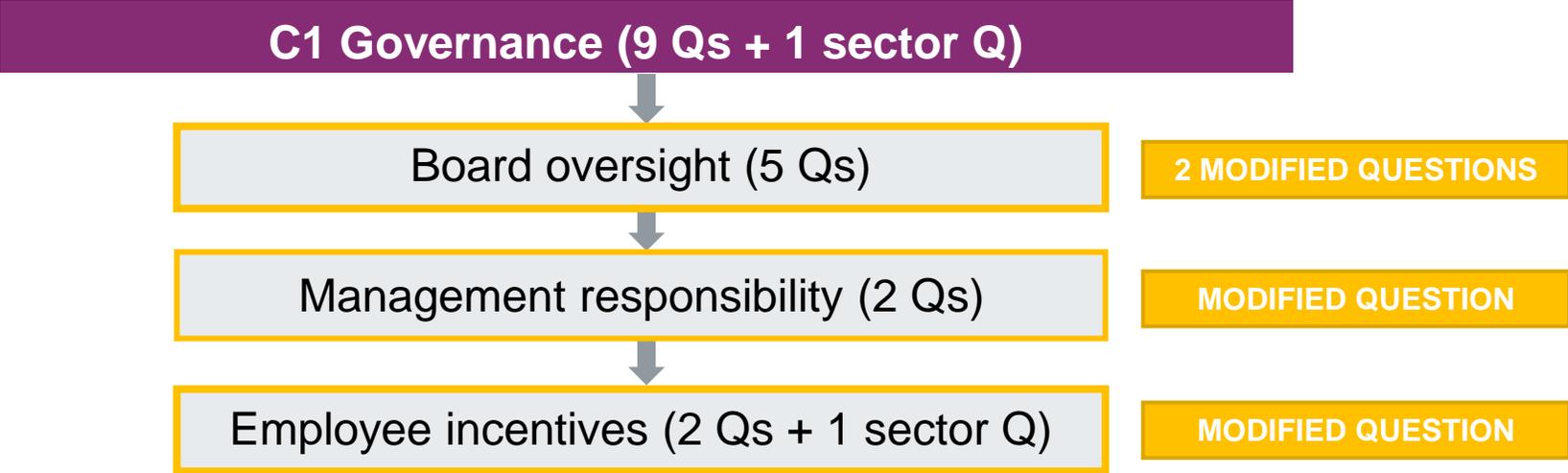


MODIFIED QUESTION

C1 Governance



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C3 Business strategy



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C3 Business Strategy (10 Qs)

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

2 NEW QUESTIONS
2 MODIFIED QUESTIONS

Climate-related scenario analysis (3 Qs)

Strategy and financial planning (2 Qs)

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.

NEW QUESTION

- 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.

1	2	3	4	5
Economic activity	Taxonomy under which information is being reported	Taxonomy alignment	Financial metric(s)	Taxonomy-aligned turnover from this activity in the reporting year (unit currency as selected in C0.4)*
Select from drop-down options below	Select from: <ul style="list-style-type: none"> EU Taxonomy for Sustainable Activities Other, please specify 	Select from: <ul style="list-style-type: none"> Taxonomy-aligned Taxonomy-eligible but not aligned 	Select all that apply: <ul style="list-style-type: none"> Turnover CAPEX OPEX 	Numerical field [enter a number from 0-999,999,999,999,999 using a maximum of 2 decimal places]

C5-23 repeat for each financial metric

24	25	26	27	28
Calculation methodology and supporting information	Technical screening criteria met	Details of technical screening criteria analysis	Do no significant harm requirements met	Details of do no significant harm analysis
Text field [maximum 2,500 characters]	Select from: <ul style="list-style-type: none"> Yes No 	Text field [maximum 2,500 characters]	Select from: <ul style="list-style-type: none"> Yes No 	Text field [maximum 2,500 characters]

29	30
Minimum safeguards compliance requirements met	Details of minimum safeguards compliance analysis
Select from: <ul style="list-style-type: none"> Yes No 	Text field [maximum 2,500 characters]

C3 – Business strategy

(C3.5c) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.



NEW QUESTION

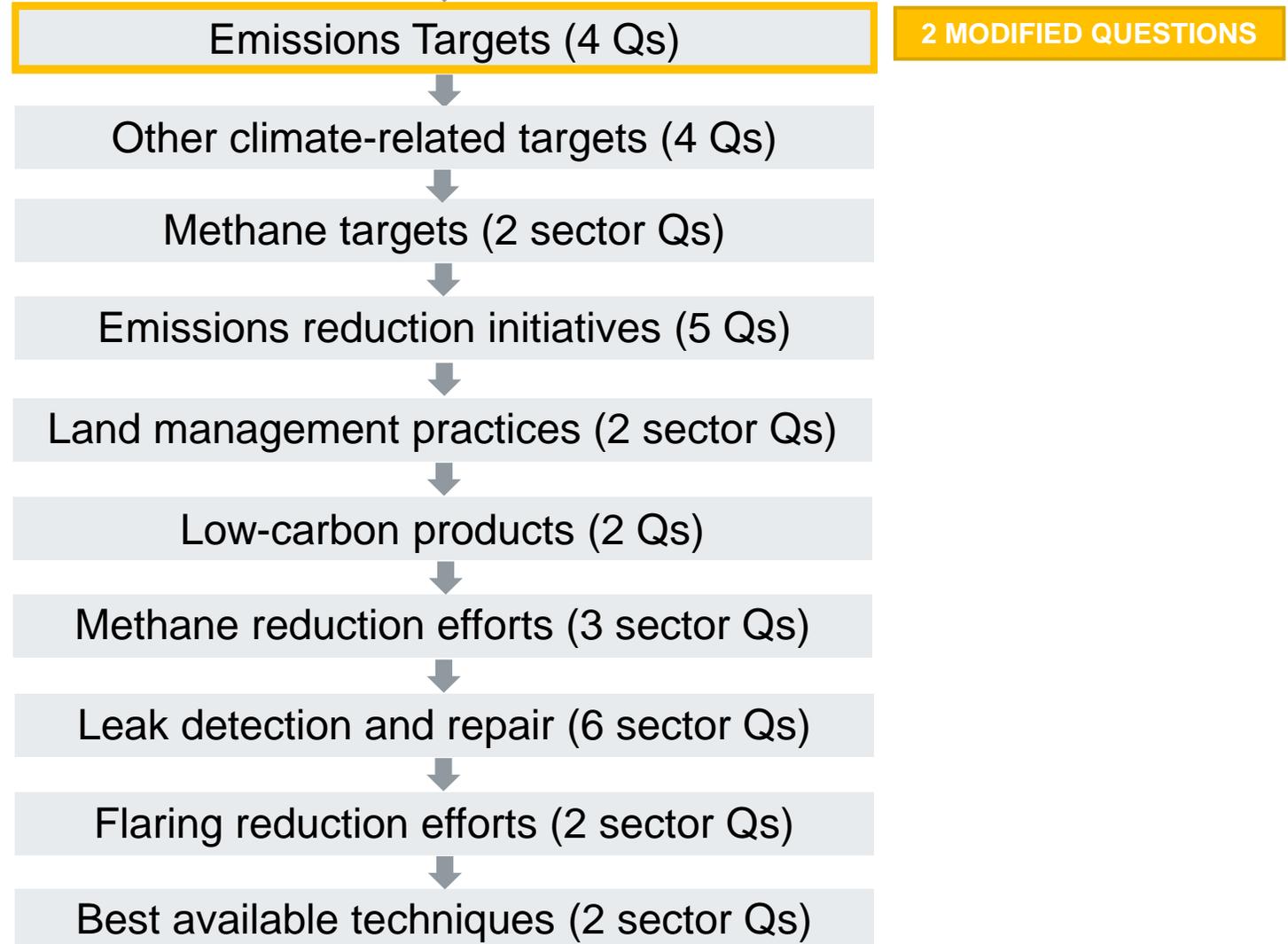
- ▼ Requests additional contextual information relevant to taxonomy alignment. This helps CDP data users interpret the information companies provide on the alignment of their spending/revenue with a sustainable finance taxonomy. Assurance and verification provide confidence in the accuracy of data reported.

[Open text question with a limit of 5,000 characters]

C4 Targets and performance

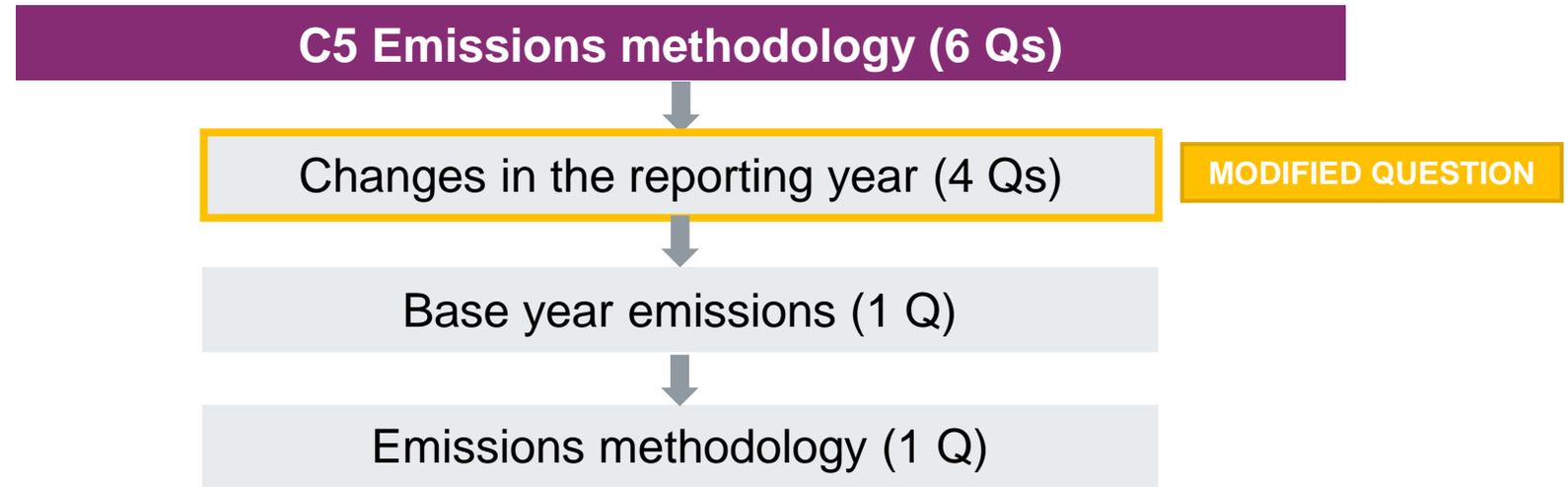
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SC Supply Chain

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



C5 Emissions methodology

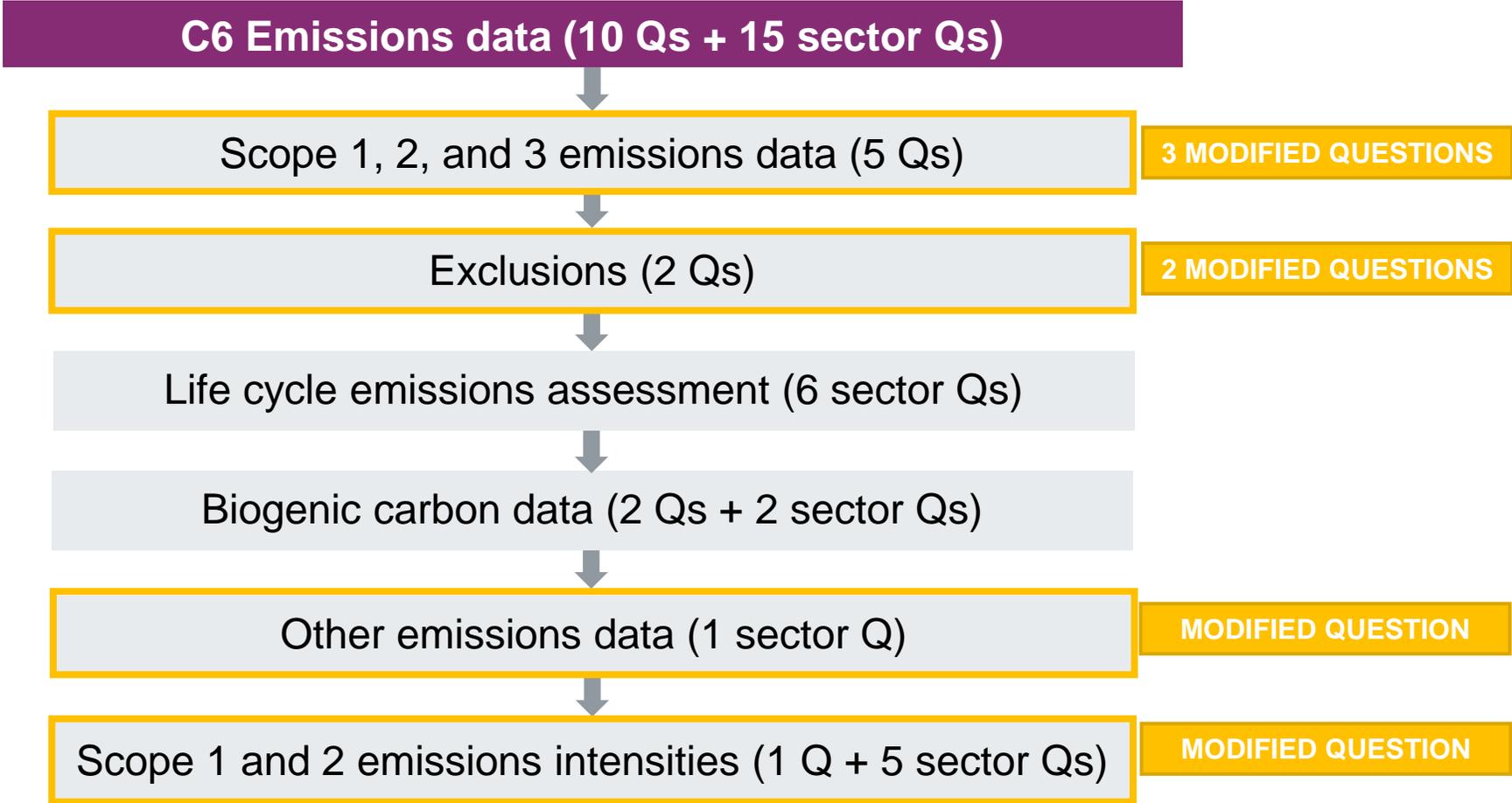
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C6 Emissions data

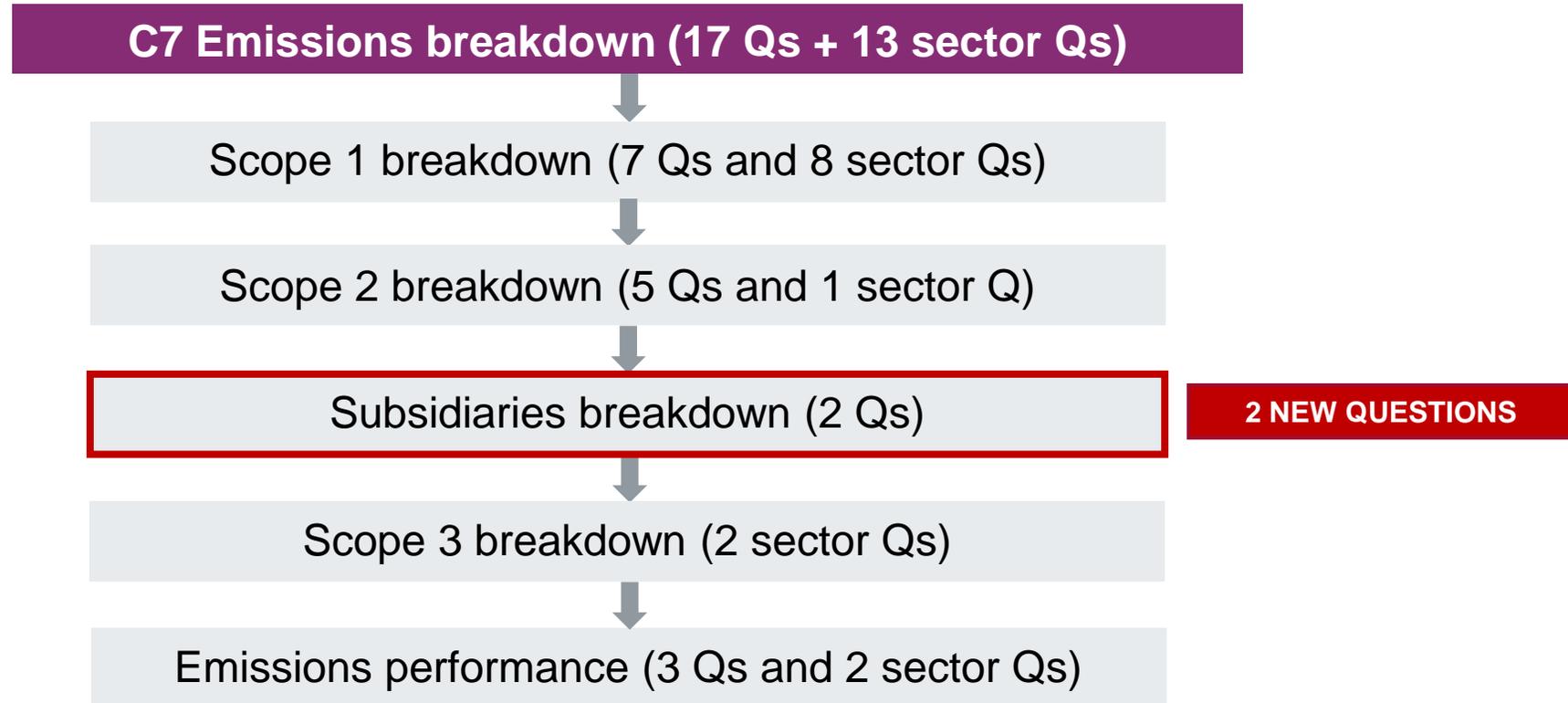


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C7 Emissions breakdown

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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

Response options **C7.7**
 Select from:

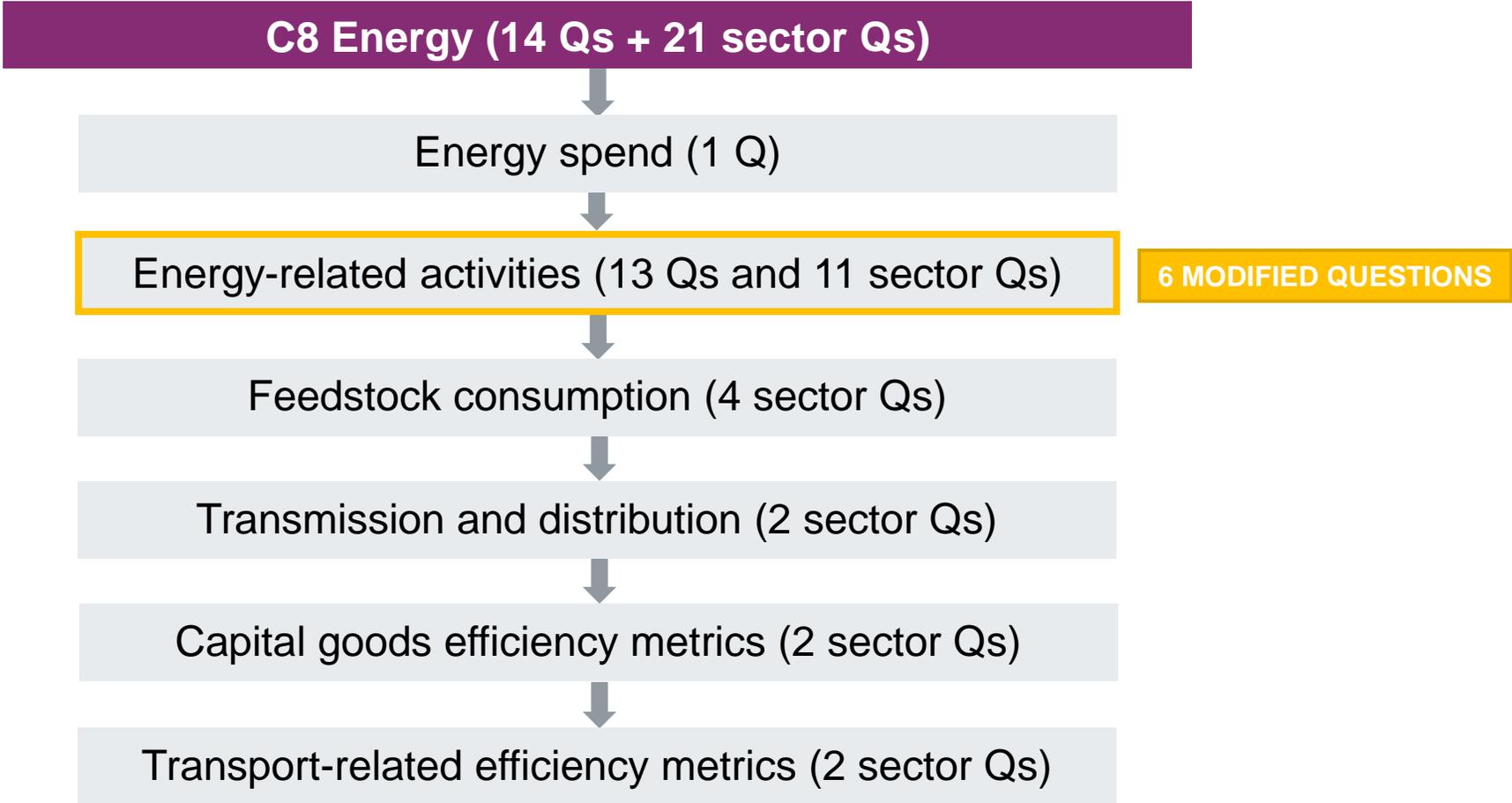
- Yes
- No
- Not relevant as we do not have any subsidiaries

1	2	3	4	5	6	7
Subsidiary name	Primary activity	Select the unique identifier(s) you are able to provide for this subsidiary	ISIN code – bond*	ISIN code – equity*	CUSIP number*	Ticker symbol*
Text field [maximum 200 characters]	Select from [Drop-down list of CDP-ACS activities]	Select all that apply: <ul style="list-style-type: none"> • ISIN code – bond • ISIN code - equity • CUSIP number • Ticker symbol • SEDOL code • LEI number • Another unique identifier, please specify • No unique identifier 	Text field [maximum 12 characters]	Text field [maximum 12 characters]	Text field [maximum 9 characters]	Text field [maximum 5 characters]
			C7.7a			
8	9	10	11	12	13	14
SEDOL code*	LEI number*	Other unique identifier*	Scope 1 emissions (metric tons CO₂e)	Scope 2, location-based emissions (metric tons CO₂e)	Scope 2, location-based emissions (metric tons CO₂e)	Comment
Text field [maximum 7 characters]	Text field [maximum 20 characters]	Text field [maximum 50 characters]	Numerical field [enter a number from 0-99,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a number from 0-99,999,999,999 using a maximum of 3 decimal places and no commas]	Numerical field [enter a number from 0-99,999,999,999 using a maximum of 3 decimal places and no commas]	Text field [maximum 2,500 characters]

C8 Energy

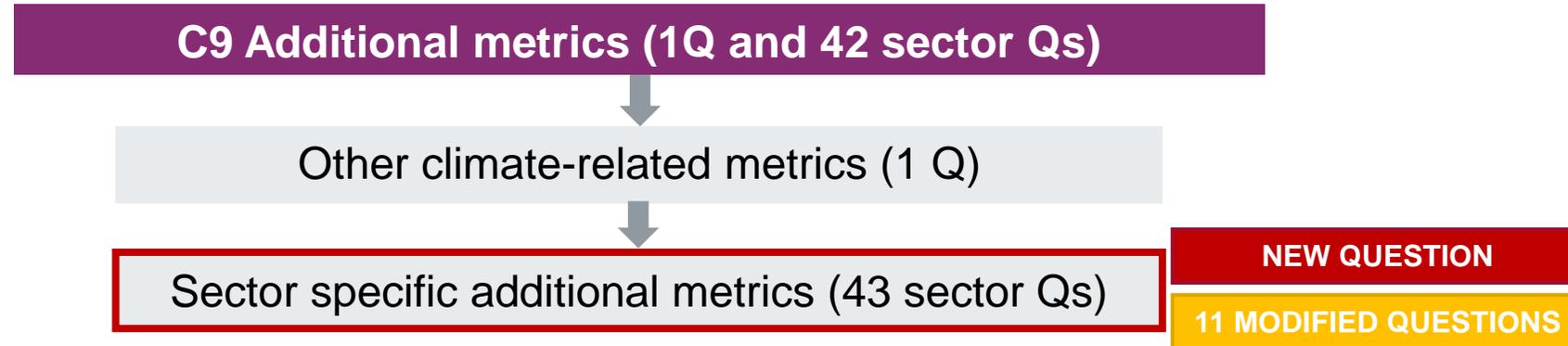


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C9 Additional metrics

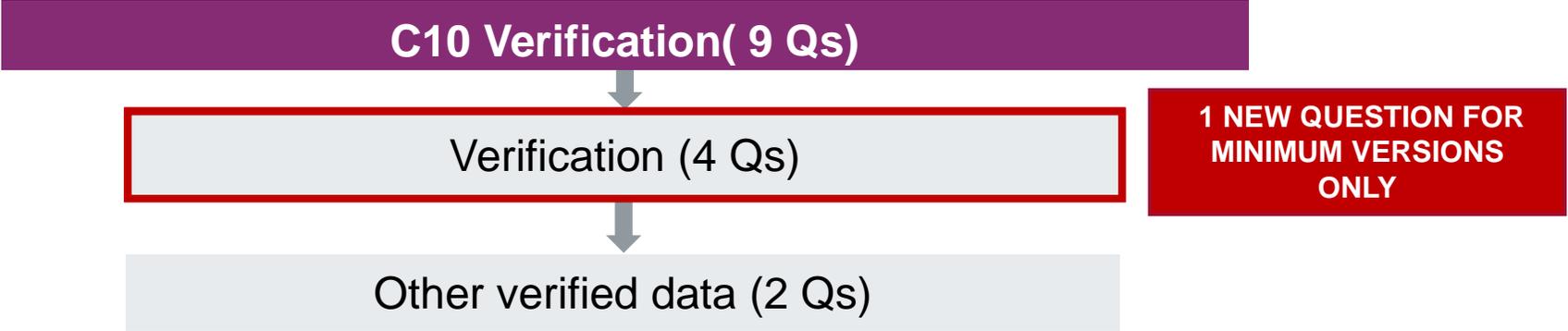
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C10 Verification



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C10 – Verification

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

**NEW QUESTION
FOR MINIMUM
VERSION ONLY**

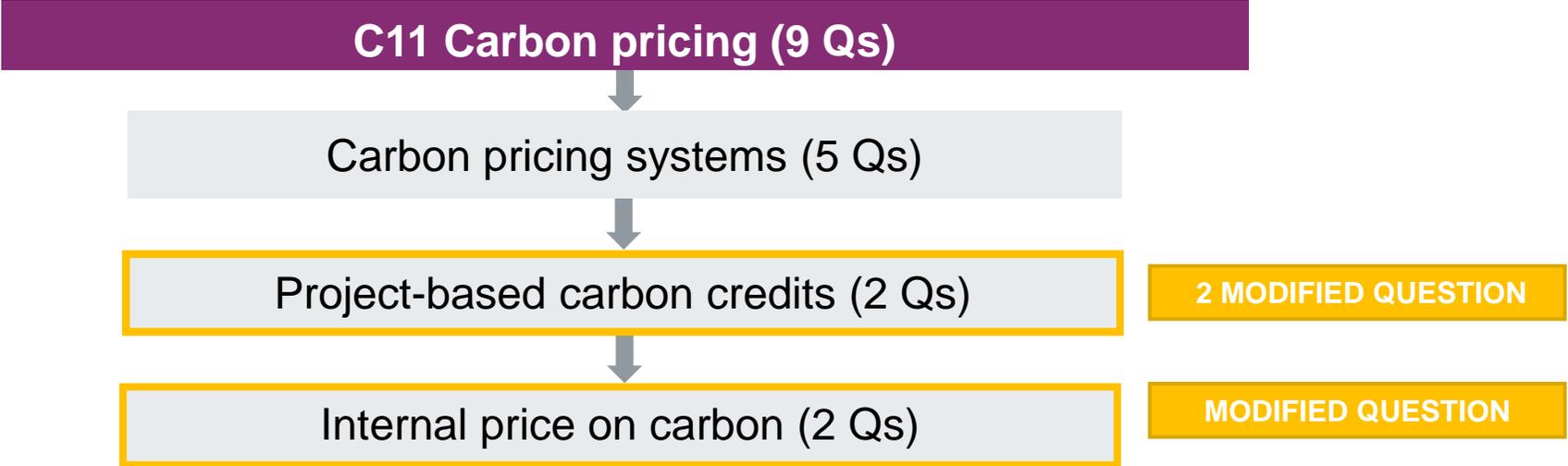
Requests the verification/assurance status that applies to Scope 1, Scope 2, and Scope 3 emissions. CDP supports verification and assurance as good practice in environmental reporting. This question gives data users further confidence in the accuracy of the data reported.

Scope	Verification/assurance status
Scope 1	Select from: <ul style="list-style-type: none">• No emissions data provided• No third-party verification or assurance• Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Select from: <ul style="list-style-type: none">• No emissions data provided• No third-party verification or assurance• Third-party verification or assurance process in place
Scope 3	Select from: <ul style="list-style-type: none">• No emissions data provided• No third-party verification or assurance• Third-party verification or assurance process in place

C11 Carbon pricing



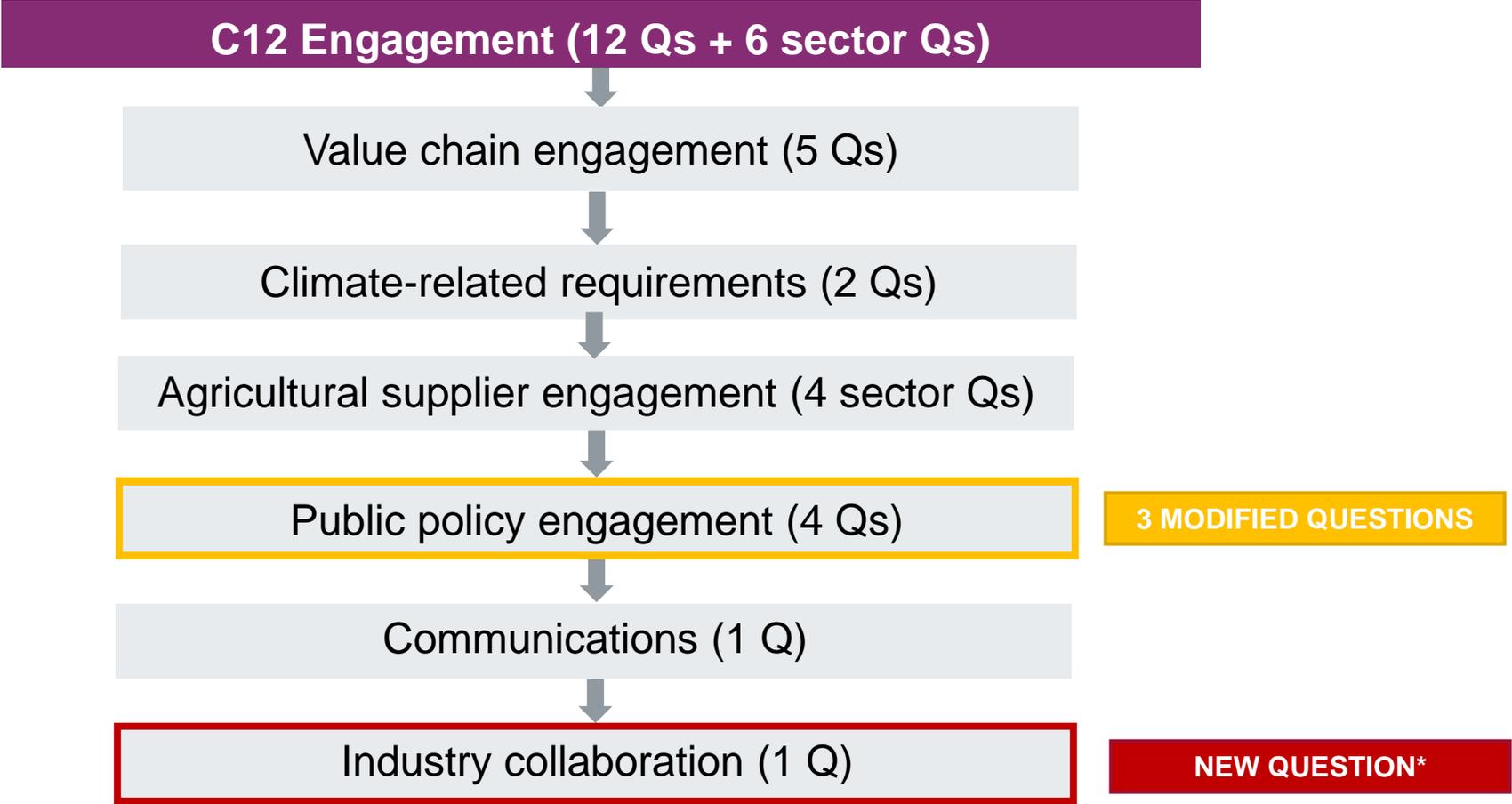
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C12 Engagement



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*New question for all sectors except FS

C12 – Engagement



(C12.5) Indicate the collaborative frameworks, initiatives and/or commitments related to environmental issues for which you are a signatory/member.

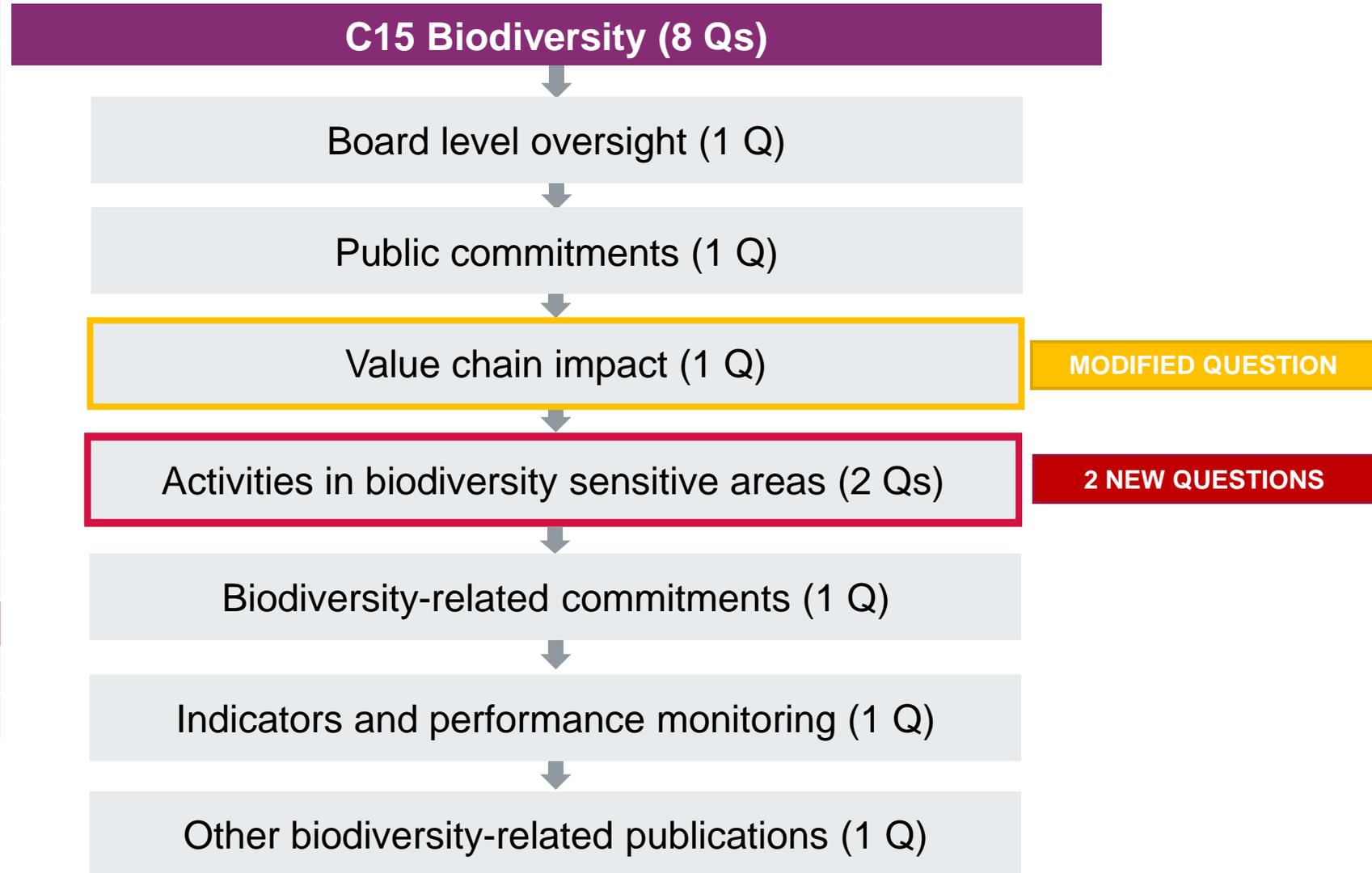
NEW QUESTION for all sectors except FS

▼ 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.

Environmental collaborative framework, initiative and/or commitment	Describe your organization's role within each framework, initiative and/or commitment*
Select all that apply: [dropdown list below]	Text field [maximum 5,000 characters]

C15 Biodiversity

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C15 – Biodiversity

(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.

C15.4a

NEW QUESTIONS

- Two new questions which request details of activities in or near biodiversity sensitive areas
- Aligned with EU Sustainable Finance Disclosure Regulation (SFDR) indicator 7

C15.4

Response options

Select one of the following options:

- Yes
- No
- Not assessed

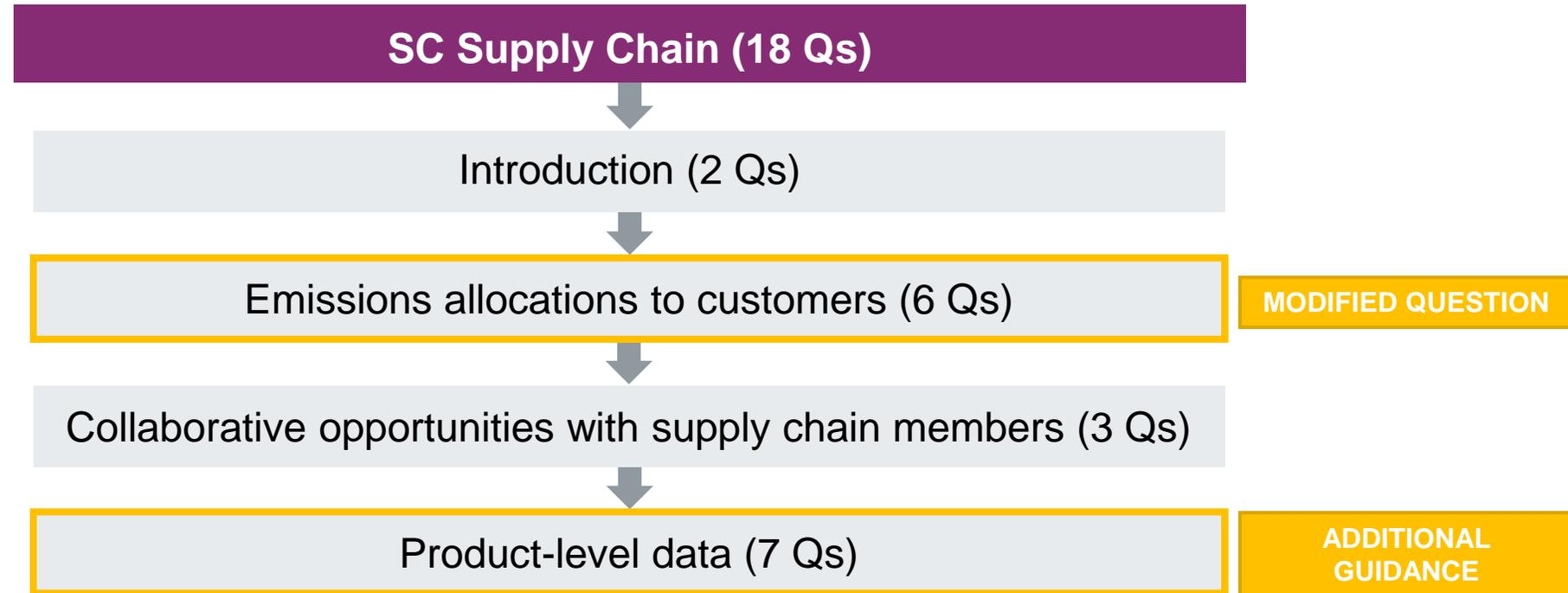
1	2	3	4	5
Classification of biodiversity sensitive area	Country/area	Name of the biodiversity-sensitive area	Proximity	Briefly describe your organization’s activities in the reporting year located in or near to the selected area
Select from: <ul style="list-style-type: none"> Natura 2000 network of protected areas UNESCO World Heritage site Key Biodiversity Area (KBAs) Other biodiversity sensitive area, please specify 	Select from: [List of countries/areas]	Text field [maximum 500 characters]	Select from: <ul style="list-style-type: none"> Overlap Adjacent Up to 5 km Up to 10 km Up to 25 km Up to 50 km Up to 70 km Data not available 	Text field [maximum 2,500 characters]
6	7	8		
Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity	Mitigation measures implemented within the selected area*	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*		
Select from: <ul style="list-style-type: none"> Yes, but mitigation measures have been implemented Yes, and no mitigation measures have been implemented No Not assessed 	Select all that apply: <ul style="list-style-type: none"> Site selection Project design Scheduling Physical controls Operational controls Abatement controls Restoration Biodiversity offsets Other, please specify 	Text field [maximum 3,000 characters]		

CLIMATE CHANGE SUPPLY CHAIN MODULE: Changes for 2023



SC Supply Chain

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C13 Other land management impacts
C14 Portfolio impact
C15 Biodiversity
C16 Sign off
SC Supply Chain
FW-FS Financial Services



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.

New columns

MODIFIED QUESTION

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

1	2	3	4
Requesting member	Scope of emissions	Scope 2 accounting method*	Scope 3 category(ies)*
Select from: [Drop-down menu of requesting members]	Select from: <ul style="list-style-type: none"> • Scope 1 • Scope 2 • Scope 3 	Select from: <ul style="list-style-type: none"> • Location-based • Market-based 	Select all that apply: <ul style="list-style-type: none"> • 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

SC – Supply chain

(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.

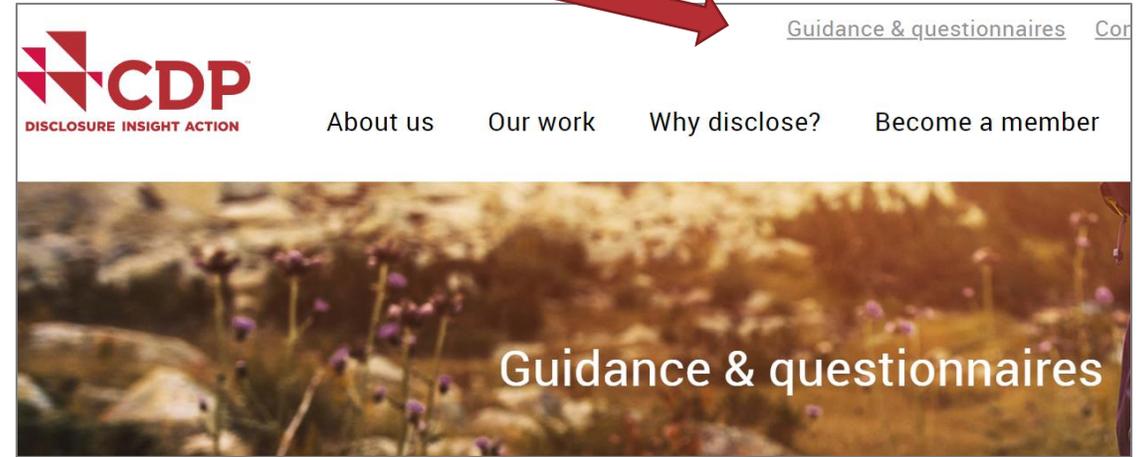
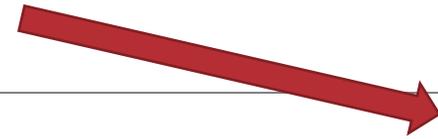


 **CO2 AI** PRODUCT ECOSYSTEM

Resources



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”

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.



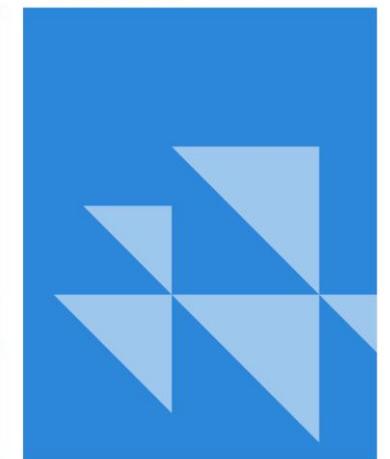
Forests

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.



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.



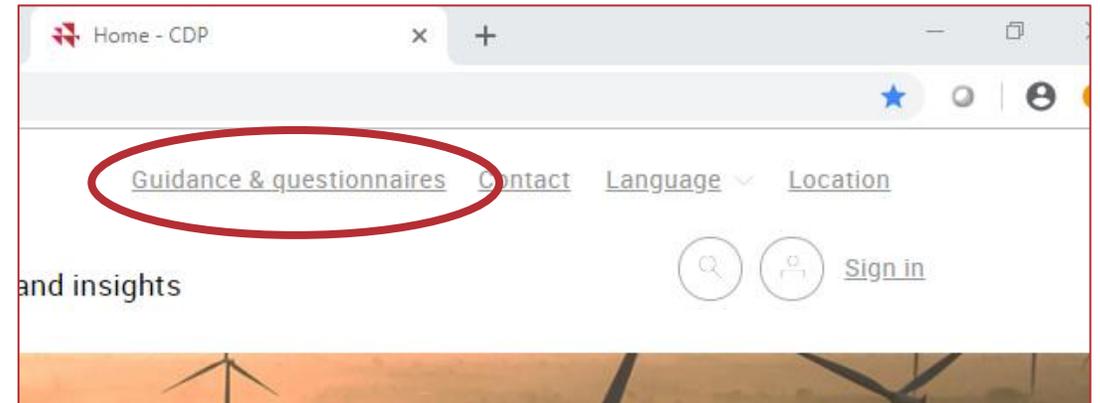
Water security

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



Q&A





THANK YOU!

Headline content changes



2 Removed questions	7 New questions	43 Modified questions
<ul style="list-style-type: none"> ▼ C1.2a – on positions with responsibility for climate-related issues. These data points have been merged into C1.2 ▼ 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 	<ul style="list-style-type: none"> ▼ C3.5b – on spending and revenue aligned with sustainable finance taxonomies ▼ C3.5c – on taxonomy alignment ▼ C7.7 – on subsidiary emissions data ▼ C7.7a – on subsidiary emissions data ▼ C15.4 – on activities in or near biodiversity sensitive areas ▼ C15.4a – on activities in or near biodiversity sensitive areas 	<ul style="list-style-type: none"> ▼ C0 – 1 question (C0.2) ▼ C1 – 4 questions (C1.1a, C1.1b, C1.2, C1.3a) ▼ C3 – 2 questions (C3.5, C3.5a) ▼ C4 – 2 questions (C4.1a, C4.1b) ▼ C5 - 1 question (C5.1c) ▼ 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) ▼ C8 – 6 questions (C-CE8.2c, C8.2e, C8.2g, C8.2h, C8.2i, C8.2j) ▼ C9 – 11 questions (C-EU9.5a, C-[CE/CG/CH/CN/RE/CO/EU/OG/MM/ST/CE/T O/TS]9.6a, C-OG9.8a, C-OG9.8b) ▼ C11 – 3 questions (C11.2, C11.2a, C11.3a) ▼ C12 – 3 questions (C12.3, C12.3a, C12.3b) ▼ C15 – 1 question (C15.3) ▼ SC – 1 question (SC1.1)