



DRIVING SUSTAINABLE ECONOMIES

2013 CDP Questionnaire on Climate Change

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Agenda

- Management
- Risks & Opportunities
- Emissions

Management

- Focus mostly on qualitative data
- Aims to determine the carbon management processes your company has in place at a group level and identify best practice activities

1. Governance

- Group and individual responsibility for climate change
- Incentive structure

2. Strategy

- Risk management approach
- Climate change integration with business strategy
- Engagement with policy makers
 - Direct
 - Trade associations
 - Funding research
 - Other
 - Ensuring consistency in engagement agendas

Key Changes for 2013:

New Question Structure for Q2.3:
“Do you engage in activities that could either directly or indirectly influence policy on climate change through any of the following?”

Communications - attachments: A new question functionality has been introduced, allowing attachments to be added directly to the relevant table columns.

Scoring Tips:

- Remember scorers and data users may not be intimately familiar with your company. It will help if you use internal jargon free language that everyone could interpret
- It will also help if you will structure your answer using the subheadings outlined in the guidance document

Management

3. Targets and Initiatives

Emission reduction targets

- Absolute and/or intensity targets with details
- Progress within the reporting year

Enabling third parties to reduce emissions

Emissions reduction initiatives

- Number of projects at each stage of development and estimated annual CO2 savings
- Details on implemented initiatives: estimated savings, payback period
- Driving investments for emission reduction initiatives

4. Communications

- Outside the CDP response (no URLs!)

Key Changes for 2013:

Question 3.3a and 3.3b: Column headers have been updated for clarification

More options have been provided for payback period, extending to >25 years

Disclosure scoring introduced for Q3.3a in 2013

Scoring Tip:

- If you have more than one target in the reporting year, make sure to provide the details on progress on all your targets in Q3.1d

Risks and Opportunities

- Aims to determine the awareness of climate change risks and opportunities in the company, their significance to the business and the management methods
- Based on inherent not residual risk/opportunities

5/6. Climate Change Risks/Opportunities

- Driven by regulation
- Driven by physical climate parameters
- Driven by other climate related development

Further Details

- Risk/opportunity drivers, potential, timeframe, direct/indirect, likelihood, magnitude of impact
- The potential financial implications of the risk/opportunity before taking action
- The methods you are using to manage this risk/opportunity and
- The costs associated with these actions

Scoring Tips:

- This section is worth up to 1/3rd of your disclosure score. Even if you haven't identified risks or opportunities, you are scored for your explanation for why not. Please provide as specific and relevant information in this explanation as possible
- The scoring methodology for this section has been re-worded to provide more precise definitions of the data points requested

Emissions

- Focus mostly on quantitative data – emissions accounting
- Direct and indirect emissions data to varying degrees of granularity and information on how they have been calculated
- Identifies the degree to which activities are sensitive to energy costs and energy supply as well as companies' awareness of this

7. Methodology

- Scope 1 & Scope 2 base year and base year emissions
- The standard, protocol or methodology used to collect activity data and calculate emissions (including emissions factors, GWP etc.)

8. Emissions Data

- Scope 1 and 2 emissions for the reporting year, the boundary used for the Scope 1 and 2 greenhouse gas inventory, the level of uncertainty and exclusions
- Verification/assurance status that applies to your Scope 1 and 2 emissions

9/10. Scope 1 and Scope 2 Emissions Breakdown

Key Changes for 2013:

Questions 8.1, 8.2b, c, d and 8.3b, c, d have been removed to reflect an alignment between the GHG Protocol and Climate Disclosure Standards Board. In stead an extra option under **question 9.2/10.2** has been added for breakdown by CDSB's CCRF

Question 8.6b and 8.7b have a new functionality to allow attaching of documents directly in the table

Question 8.6c is a new question for regulatory CEMS use

Question 9.1a/10.1a have a new country list with predefined regions

Question 9.2b has been amended to allow for grid coordinate data to be added

Section 11 on contractual scope 2 emissions has been removed to align with the GHG Protocol approach for green energy. Instead two columns have been added to **question 10.1a** and **question 11.4** has been added to allow disclosure of information related to electricity, heat, steam or cooling amounts accounted at a low carbon emissions factor

Emissions

11. Energy

- Breakdown of energy sources
- % of operational spend on energy
- Details of low carbon energy purchases

12. Emissions Performance

- How absolute emissions (Scope 1 and 2 combined) for the reporting year compare to the previous year.
- Intensity data and year on year change
 - tCO₂e per unit currency total revenue
 - tCO₂e per full time equivalent FTE employee
 - An additional intensity (normalized) metric that is appropriate to business operations

13. Emissions Trading

- Participation in emission trading schemes and strategy for complying
 - Allowances allocated/purchased
 - Verified emissions
 - Details of ownership
- Originated/purchased any project-based carbon credits

Key Changes for 2013:

Question 12.1a (previously 13.1a): The table is no longer dynamic – each row must be completed if appropriate

Scoring Tips:

- One of the most important performance questions in the questionnaire
- The same boundary reported at 8.1 should be used. Do not report figures for facilities/geographies separately
- Disclosure scoring has been introduced for question 11.4

Emissions

14. Scope 3

- Relevant Scope 3 emissions
 - Sources of Scope 3 emissions
 - Evaluation status
 - Scope 3 emissions (CO₂e metric tonnes) or explanation if not relevant
 - Methodology used
 - Percentage of emissions calculated using primary data
- Third party verification/assurance status for scope 3 emissions
- Changes in Scope 3 emissions on a year-on-year basis by Scope 3 category
- Engagement with the value chain on GHG and climate change strategies:
 - Methods
 - Strategy
 - Use of data

Key Changes for 2013:

Question 14.1 (CDP 2012 15.1) has been amended to reflect the GHG Protocol Scope 3 standard. Expectation to provide information for all scope 3 categories

Question 14.4 on engagement is new

Scoring Tips:

- To achieve full points, a company will need to select “relevant – calculated”, “not relevant –calculated” or “not relevant – explanation given” and fully complete the row for each of the 15 categories
- A smaller amount of points will be available for each row where the company has indicated that the row is relevant, but has not yet completed the calculation
- Fewer points will be available for each row where the company indicates that they have not evaluated the category



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