

# LINKING GRI AND CDP

HOW ARE GRI'S G4 GUIDELINES AND CDP'S  
2014 CLIMATE CHANGE QUESTIONS ALIGNED?

## Linking GRI and CDP

GRI and CDP continue to work together to align best practice and avoid duplication of disclosure effort to ease the reporting burden for the thousands of companies that use CDP's climate change and supply chain programs and the GRI Sustainability Reporting Guidelines. This document shows how GRI's G4 Guidelines and CDP's climate change questions (2014) are aligned, improving the consistency and comparability of environmental data, and making corporate reporting more efficient and effective.



### About the Global Reporting Initiative

The Global Reporting Initiative (GRI) promotes the use of sustainability reporting as a way for organizations to become more sustainable and contribute to sustainable development. GRI's mission is to make sustainability reporting standard practice. To enable all companies and organizations to report their economic, environmental, social and governance performance, GRI produces free Sustainability Reporting Guidelines. GRI is an international not-for-profit, network-based organization. Its activity involves thousands of professionals and organizations from many sectors, constituencies and regions.

Website: [www.globalreporting.org](http://www.globalreporting.org)



### About CDP

CDP is an international not-for-profit organization working to transform the way the world does business to prevent dangerous climate change and protect our natural resources. CDP sees a world where capital is efficiently allocated to create long-term prosperity rather than short-term gain at the expense of our environment. CDP holds the largest collection globally of self reported climate change, water and forest-risk data. Through its global system companies, investors and cities are better able to mitigate risk, capitalize on opportunities and make investment decisions that drive action towards a more sustainable world.

Website: [www.cdp.net](http://www.cdp.net)

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# About GRI's Sustainability Reporting Guidelines – G4 and CDP's Environmental Reporting System

## GRI Sustainability Reporting Guidelines – G4

The GRI Sustainability Reporting Guidelines – the most widely used sustainability reporting framework in the world – enable all companies and organizations to report on their economic, environmental and social performance and impacts and their governance approach. The fourth generation of the GRI Guidelines, G4, was launched in May 2013 and has been revised and enhanced to reflect important current and future trends in sustainability reporting.

The G4 Guidelines have increased user-friendliness and accessibility. The emphasis on what is material encourages organizations to provide only information that is critical to their business and stakeholders. This means organizations and report users can concentrate on the sustainability impacts that matter, resulting in reports that are more strategic, more focused, more credible, and easier for stakeholders to navigate.

## CDP's environmental reporting system

CDP provides the only global environmental reporting system. Every year CDP sends requests for information on behalf of investors and purchasing organizations to thousands of companies worldwide. In 2013 over 4,500 companies responded to CDP's information requests on climate change, water and forests through CDP's online response system using CDP's guidance documents. Over 4,200 of those companies were scored using CDP's climate change scoring methodology.

The data collected by CDP enables investors, companies and governments to mitigate risks from the use of energy and natural resources and identify opportunities from taking a responsible approach to the environment.

CDP's runs a public consultation on its questionnaires every September. In addition, feedback on CDP's system can be provided all year round through CDP's website.

Download the GRI Guidelines at [www.globalreporting.org/G4](http://www.globalreporting.org/G4)

New to the GRI Guidelines? Download an Introduction to G4 at [www.globalreporting.org/resource/library/GRI-An-introduction-to-G4.pdf](http://www.globalreporting.org/resource/library/GRI-An-introduction-to-G4.pdf)

Download CDP's 2014 information requests, guidance documents and scoring methodologies at: [www.cdp.net/guidance](http://www.cdp.net/guidance)

## Future areas of collaboration

GRI and CDP will work closely for future iterations of the GRI Guidelines as well as for CDP's questionnaires. This is an important step towards global standardization of corporate natural capital disclosure to capital markets.

As with greenhouse gas emissions reporting, GRI and CDP will strive for similar alignment related to water reporting. Both organizations will coordinate their technical processes in the coming months and years in order to help streamline the global water reporting approach.

In addition to climate change and water, CDP engages with companies on their production and use of forests risk commodities. These are five commodities most responsible for deforestation globally. GRI does not cover this area specifically, at present.

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## Introduction

GRI and CDP have a long-standing collaboration in the field of climate change disclosure. This collaboration was reaffirmed in May 2013 when, following the launch of the latest version of the GRI Guidelines (G4), both organizations signed a Memorandum of Understanding stating their commitment to work together to align areas of their reporting frameworks.

The new G4 guidance is designed to be compatible with a wide range of different reporting formats and has been developed in alignment with internationally recognized frameworks which are referenced throughout the text, including CDP's information requests. CDP was an active contributor to the revision of the GHG emissions disclosures in the G4 Guidelines, ensuring that both reporting frameworks are closely aligned. This close alignment has been achieved because both frameworks have drawn heavily on the Greenhouse Gas Protocol Corporate Standard and Scope 3 (Value Chain) Standard, produced by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD)<sup>1</sup>.

Close alignment with internationally recognized best practice avoids duplication of disclosure efforts. It helps improve the consistency and comparability of environmental data, making corporate reporting more efficient and effective, and eases the reporting burden for the thousands of companies that use CDP's climate change and supply chain programs and the GRI Guidelines.

This alignment allows organizations to use the same data points in both reporting channels. The information provided through either channel can form part of a sustainability report using the G4 Guidelines and/or to answer parts of CDP's climate change questionnaire.

By using both reporting frameworks in conjunction, organizations can take advantage of the synergies of the two initiatives.

## How to use this document

This publication provides useful cross-references between GRI's G4 Guidelines and CDP's 2014 climate change information request for organizations that wish to use them in conjunction.

The document provides two summary tables which give an overview of how the CDP climate change questions align with GRI's G4 Guidelines, and two comprehensive linkage tables:

- The tables with a red bar on top are for those organizations that have answered CDP's 2014 climate change information request and would like to use this data as input for their G4-based report. The summary table can be found on page 7 and the comprehensive table on pages 10-34.
- The tables with a blue bar on top are for those organizations that have prepared a G4-based report and would like to use this data to answer parts of CDP's 2014 climate change questions. The summary table can be found on pages 8-9 and the comprehensive table on pages 35-60.

Please note that many of CDP's climate change questions are structured as tables and drop-down values within CDP's Online Response System. In addition, all free text questions are restricted by a character limit. For the sake of brevity, this document does not specify the tables, drop-down values and character limit requirements for each question. Therefore, organizations using this document are advised to refer to CDP's climate change guidance document for this information. CDP's climate change guidance is available for download at [www.cdp.net/guidance](http://www.cdp.net/guidance).

<sup>1</sup> The G4 disclosures are also directly aligned with the emissions categories of ISO 14064 (direct GHG emissions, energy indirect GHG emissions, and other indirect GHG emissions).

## Using this document to prepare a G4-based report

All information requested in the CDP questionnaire can be reported in a G4-based report, if the climate change related Aspects<sup>2</sup> (e.g., Energy, Emissions, Products and Services, Public Policy) have been identified as material by the reporting organization<sup>3</sup>. Please note that the GRI Guidelines provide a comprehensive framework for disclosing economic, environmental, and social performance and impacts, therefore its scope is broader than climate change. In order to prepare a report 'in accordance'<sup>4</sup> with the G4 Guidelines, either Core or Comprehensive, it is not sufficient to report the disclosures listed in the column 'GRI's Standard Disclosures and Guidance'<sup>5</sup> of either linkage table.

Given the wider scope of the GRI Guidelines, and for the sake of conciseness, not all GRI Standard Disclosures and Guidance that have an equivalent CDP question are included in their entirety in either table. In these cases, extracts of the GRI Standard Disclosures and Guidance are provided. For the full text of the GRI Standard Disclosures and Guidance featured in the tables, please refer to the **G4 Guidelines – Implementation Manual**.

There are two kinds of disclosures in the G4 Guidelines:

1. **General Standard Disclosures:** these disclosures set the overall context for the report, providing a description of the organization and its reporting process. They apply to all organizations, regardless of their materiality assessment. There are seven types of General Standard Disclosures, ranging from the organization's strategic perspective on addressing sustainability issues, and how it involves stakeholders in this process, to how it approaches key issues such as governance.

These disclosures have a broader scope than their corresponding CDP questions, referring to sustainability or economic, environmental and social issues more generally. Any organization can use these disclosures in the context of climate change.

2. **Specific Standard Disclosures:** these are divided into two areas:

- The Disclosures on Management Approach (DMA) give the organization an opportunity to explain how it is managing its material economic, environmental or social impacts (Aspects), thus providing an overview of its approach to sustainability issues.

The DMA focus on three things: describing why an Aspect is material, how its impacts are being managed, and how the approach to managing this Aspect is being evaluated. These three generic questions can be used to explain the approach to managing any Aspect, including those relating to climate change (e.g., Energy, Emissions, Products and Services, Public Policy).

In addition, GRI provides 'Aspect-specific DMA Guidance', which gives additional detail on what to report for different sustainability topics, including those relating to climate change.

- The Indicators allow companies to provide comparable information on their economic, environmental and social impacts and performance. Much of this is in the form of quantitative data. Indicators are organized by Aspect (e.g., Energy, Emissions, Products and Services, Public Policy). Organizations are only required to provide Indicators on Aspects that they and their stakeholders have identified as material.

2) The word Aspect is used in the GRI Guidelines to refer to the list of subjects covered by the Guidelines (e.g., Energy, Emissions, Products and Services).

3) The process for selecting material Aspects is described on pp. 31–40 of the **G4 Guidelines – Implementation Manual**.

4) The criteria to be applied by an organization in preparing its sustainability report 'in accordance' with the GRI Guidelines are described on pp. 11–14 of the **G4 Guidelines – Reporting Principles and Standard Disclosures**.

5) GRI's 'Standard Disclosures' are the GRI 'questions' organizations answer in their report. GRI's 'Guidance' is the 'how to' section, and provides detailed advice and recommendations for reporting with G4.

## Summary of Linkage Table 1: How are CDP's climate change questions (2014) aligned with the GRI Guidelines (G4)?

The following summary table is designed to show at a glance how the CDP climate change questions align with GRI's G4 Guidelines. The comprehensive linkage table is set out on pages 10-34.

CDP	GRI
CC1. Governance	<ul style="list-style-type: none"> <li>» General Standard Disclosures: G4-34, G4-36, G4-51-b</li> <li>» Emissions Aspect: G4-DMA-b</li> </ul>
CC2. Strategy	<ul style="list-style-type: none"> <li>» General Standard Disclosures: G4-1, G4-2, G4-15, G4-16, G4-45, G4-46, G4-47</li> <li>» Emissions Aspect: G4-DMA-a and G4-DMA-b</li> <li>» Public Policy Aspect: G4-DMA-b</li> </ul>
CC3. Targets and Initiatives	<ul style="list-style-type: none"> <li>» General Standard Disclosures: G4-1, G4-2</li> <li>» Energy Aspect: G4-EN7</li> <li>» Emissions Aspect: G4-EN19-a, G4-EN19-e</li> <li>» Products and Services Aspect: G4-DMA-b, G4-EN27</li> </ul>
CC5. Climate Change Risk	<ul style="list-style-type: none"> <li>» General Standard Disclosures: G4-2</li> <li>» Economic Performance Aspect: G4-EC2</li> </ul>
CC6. Climate Change Opportunities	<ul style="list-style-type: none"> <li>» General Standard Disclosures: G4-2</li> <li>» Economic Performance Aspect: G4-EC2</li> </ul>
CC7. Emissions Methodology	<ul style="list-style-type: none"> <li>» Emissions Aspect: G4-EN15-d, G4-EN15-e, G4-EN15-f, G4-EN16-c, G4-EN16-d, G4-EN16-e</li> </ul>
CC8. Emissions Data	<ul style="list-style-type: none"> <li>» General Standard Disclosures: G4-20, G4-32-b, G4-32-c, G4-33-a, G4-33-b</li> <li>» Emissions Aspect: G4-EN15-a, G4-EN15-c, G4-EN15-e, G4-EN15-g, G4-EN16-a, G4-EN16-d, G4-EN16-f, G4-EN17-c</li> </ul>
CC9. Scope 1 Emissions Breakdown	<ul style="list-style-type: none"> <li>» Emissions Aspect: G4-EN15-b</li> </ul>
CC10. Scope 2 Emissions Breakdown	<ul style="list-style-type: none"> <li>» Energy Aspect: G4-EN3</li> <li>» Emissions Aspect: G4-EN16</li> </ul>
CC11. Energy	<ul style="list-style-type: none"> <li>» Energy Aspect: G4-EN3-a, G4-EN3-b, G4-EN3-c, G4-EN3-e, G4-EN3-g</li> </ul>
CC12. Emissions Performance	<ul style="list-style-type: none"> <li>» Emissions Aspect: G4-EN18-a, G4-EN18-b, G4-EN18-c, G4-EN19-a, G4-EN19-c, G4-EN19-e</li> </ul>
CC13. Emissions Trading	<ul style="list-style-type: none"> <li>» See "Comments" on page 34</li> </ul>
CC14. Scope 3 Emissions	<ul style="list-style-type: none"> <li>» General Standard Disclosures: G4-32-b, G4-32-c, G4-33-a, G4-33-b</li> <li>» Emissions Aspect: G4-EN17-a, G4-EN17-b, G4-EN17-d, G4-EN17-f, G4-EN17-g, G4-EN19-a, G4-EN19-c, G4-EN19-e</li> </ul>

## Summary of Linkage Table 2: How are the GRI Guidelines (G4) aligned with CDP's climate change questions (2014)?

The following summary table is designed to show at a glance how GRI's G4 Guidelines align with the CDP climate change questions. The comprehensive linkage table is set out on pages 35-60.

GRI	CDP
<b>GENERAL STANDARD DISCLOSURES</b>	
G4-1	CC2.2, CC2.2a, CC3.1, CC3.1d, CC3.1e
G4-2	CC2.1, CC2.1a, CC2.1b, CC2.1c, CC2.2, CC2.2a, CC3.1a, CC3.1b, CC3.1c, CC3.1d, CC3.1e, CC5.1, CC5.1a, CC5.1b, CC5.1c, CC6.1, CC6.1a, CC6.1b, CC6.1c
G4-15, G4-16	CC2.3b, CC2.3c, CC2.3d, CC2.3e
G4-20	CC8.4, CC8.4a
G4-32-b, G4-32-c, G4-33-a, G4-33-b	CC8.6, CC8.6a, CC8.6b, CC8.7, CC8.7a, CC8.8, CC14.2, CC14.2a
G4-34	CC1.1, CC1.1a
G4-36	CC1.1a
G4-45, G4-46, G4-47	CC2.1, CC2.1a, CC2.1b, CC2.1c
G4-51-b	CC1.2, CC1.2a
<b>SPECIFIC STANDARD DISCLOSURES</b>	
<b>CATEGORY: ECONOMIC</b>	
<b>ASPECT: ECONOMIC PERFORMANCE</b>	
<b>INDICATORS</b>	
G4-EC2	CC5.1, CC5.1a, CC5.1b, CC5.1c, CC6.1, CC6.1a, CC6.1b, CC6.1c
<b>CATEGORY: ENVIRONMENTAL</b>	
<b>ASPECT: ENERGY</b>	
<b>INDICATORS</b>	
G4-EN3-a, G4-EN3-b, G4-EN3-c, G4-EN3-e, G4-EN3-g	CC10.1a, CC11.2, CC11.3, CC11.4
G4-EN7	CC3.2, CC3.2a
<b>ASPECT: EMISSIONS</b>	
<b>DISCLOSURES ON MANAGEMENT APPROACH (DMA)</b>	
G4-DMA-a, G4-DMA-b	CC1.1, CC1.1a, CC1.2, CC1.2a, CC2.1, CC2.1a, CC2.1b, CC2.1c, CC2.1d, CC2.2, CC2.2a, CC2.2b, CC3.1, CC3.1a, CC3.1b, CC3.1c, CC3.3, CC3.3a, CC3.3b, CC3.3c, CC3.3d
<b>INDICATORS</b>	
G4-EN15	CC7.1, CC7.2, CC7.2a, CC7.3, CC7.4, CC8.1, CC8.2, CC8.5, CC8.9, CC8.9a, CC9.1, CC9.1a, CC9.2, CC9.2a, CC9.2b, CC9.2c, CC9.2d, CC9.2e
G4-EN16-a, G4-EN16-c, G4-EN16-d, G4-EN16-e, G4-EN16-f	CC7.1, CC7.2, CC7.2a, CC7.3, CC7.4, CC8.1, CC8.3, CC8.5, CC10.1, CC10.1a, CC10.2, CC10.2a, CC10.2b, CC10.2c, CC10.2d



GRI	CDP
G4-EN17-a, G4-EN17-b, G4-EN17-c, G4-EN17-d, G4-EN17-f, G4-EN17-g	CC8.9, CC8.9a, CC14.1
G4-EN18-a, G4-EN18-b, G4-EN18-c	CC12.2, CC12.3, CC12.4
G4-EN19-a, G4-EN19-c, G4-EN19-e	CC3.3a, CC3.3b, CC12.1, CC12.1a, CC14.3, CC14.3a
<b>ASPECT: PRODUCTS AND SERVICES</b>	
<b>INDICATORS</b>	
G4-DMA-b	CC3.2, CC3.2a
G4-EN27	CC3.2, CC3.2a
<b>CATEGORY: SOCIAL</b>	
<b>SUB-CATEGORY: SOCIETY</b>	
<b>ASPECT: PUBLIC POLICY</b>	
<b>DISCLOSURES ON MANAGEMENT APPROACH (DMA)</b>	
G4-DMA-b	CC2.3, CC2.3a, CC2.3e, CC2.3f, CC2.3g, CC2.3h, CC2.3i

## Linkage Table 1: How are CDP's climate change questions (2014) aligned with the GRI Guidelines (G4)?

The table below details the links between CDP's climate change questions (2014) and GRI's G4 Guidelines, and is useful for those organizations that have answered CDP's 2014 climate change information request and would like to use this information as input for their G4-based report. The comments support and expand on the links between the two sets of information.

CDP QUESTIONS	GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	COMMENTS
<b>MANAGEMENT</b>		
<b>CC1. GOVERNANCE</b>		
<b>GROUP AND INDIVIDUAL RESPONSIBILITY</b>		
<p><b>CC1.1</b> Where is the highest level of direct responsibility for climate change within your organization?</p> <p>[drop down menu selection]</p> <p><b>CC1.1a</b> Please identify the position of the individual or name of the committee with this responsibility</p> <p>[free text question]</p>	<p><b>GENERAL STANDARD DISCLOSURES</b></p> <p><b>G4-34</b> a. Report the governance structure of the organization, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts.</p> <p><b>G4-36</b> a. Report whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental and social topics, and whether post holders report directly to the highest governance body.</p> <p><b>ASPECT: EMISSIONS</b></p> <p><b>G4-DMA</b> b. Report how the organization manages the material Aspect or its impacts.</p> <p><i>Extract from G4-DMA-b Guidance: Responsibilities</i> Identify:</p> <ul style="list-style-type: none"> <li>• Who is assigned responsibility for managing the material Aspect</li> </ul>	<p>G4 reporters report information requested by CC1.1 and CC1.1a under G4-34, G4-36, and the DMA for the Emissions Aspect. However, these G4 disclosures have a broader scope than the corresponding CDP questions, referring to economic, environmental and social issues more generally.</p>

CDP QUESTIONS	GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	COMMENTS
<b>INDIVIDUAL PERFORMANCE</b>		
<p><b>CC1.2</b> Do you provide incentives for the management of climate change issues, including the attainment of targets?</p> <p>[drop down menu selection]</p> <p><b>CC1.2a</b> Please provide further details on the incentives provided for the management of climate change issues</p> <p>[table question]</p>	<p><b>GENERAL STANDARD DISCLOSURES</b></p> <p><b>G4-51</b> b. Report how performance criteria in the remuneration policy relate to the highest governance body's and senior executives' economic, environmental and social objectives.</p> <p><b>ASPECT: EMISSIONS</b></p> <p><b>G4-DMA</b> b. Report how the organization manages the material Aspect or its impacts.</p> <p><i>Extract from G4-DMA-b Guidance: Responsibilities</i> Identify:</p> <ul style="list-style-type: none"> <li>• Who is assigned responsibility for managing the material Aspect</li> <li>• Whether the responsibility is linked to performance assessments or incentive mechanisms</li> </ul>	<p>G4 reporters report information requested by CC1.2 and CC1.2a under G4-51-b and the DMA for the Emissions Aspect. However, these G4 disclosures have a broader scope than the corresponding CDP questions, referring to economic, environmental and social issues more generally.</p>
<b>CC2. STRATEGY</b>		
<b>RISK MANAGEMENT APPROACH</b>		
<p><b>CC2.1</b> Please select the option that best describes your risk management procedures with regard to climate change risks and opportunities</p> <p>[drop down menu selection]</p> <p><b>CC2.1a</b> Please provide further details on your risk management procedures with regard to climate change risks and opportunities</p> <p>[table question]</p> <p><b>CC2.1b</b> Please describe how your risk and opportunity identification processes are applied at both company and asset level</p> <p>[free text question]</p> <p><b>CC2.1c</b> How do you prioritize the risks and opportunities identified?</p> <p>[free text question]</p>	<p><b>GENERAL STANDARD DISCLOSURES</b></p> <p><b>G4-2</b> <i>Extracts from G4-2-a:</i> a. Provide a description of key impacts risks and opportunities.</p> <p>[...]</p> <p>Section One should [...] include:</p> <p>[...]</p> <ul style="list-style-type: none"> <li>• An explanation of the approach to prioritizing these risks and opportunities</li> </ul> <p>[...]</p> <p>Section Two should [...] include the following:</p> <p>[...]</p> <ul style="list-style-type: none"> <li>• Prioritization of key sustainability topics as risks and opportunities according to their relevance for long-term organizational strategy, competitive position, qualitative, and (if possible) quantitative financial value drivers</li> </ul> <p>≈ Continues on next page</p>	<p>G4 reporters report information requested by CC2.1 – CC2.1c under G4-2, G4-45, G4-46, G4-47 and the DMA for the Emissions Aspect. However, these G4 disclosures have a broader scope than the corresponding CDP questions, referring to sustainability or economic, environmental and social issues more generally.</p>

CDP QUESTIONS	GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	COMMENTS
	<p>≈ Continues from previous page</p> <p>[...]</p> <ul style="list-style-type: none"> <li>• Concise description of governance mechanisms in place specifically to manage these risks and opportunities, and identification of other related risks</li> </ul> <p><b>G4-45</b></p> <p>a. Report the highest governance body's role in the identification and management of economic, environmental and social impacts, risks, and opportunities. Include the highest governance body's role in the implementation of due diligence processes.</p> <p>b. Report whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental and social impacts, risks, and opportunities.</p> <p><b>G4-46</b></p> <p>a. Report the highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental and social topics.</p> <p><b>G4-47</b></p> <p>a. Report the frequency of the highest governance body's review of economic, environmental and social impacts, risks, and opportunities.</p> <p><b>ASPECT: EMISSIONS</b></p> <p><b>G4-DMA</b></p> <p>a. Report why the Aspect is material. Report the impacts that make this Aspect material.</p> <p><b>Extract from G4-DMA-a Guidance:</b> Describe any processes the organization used to identify its actual or potential impacts, such as due diligence.</p> <p>≈ Continues on next page</p>	

CDP QUESTIONS	GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	COMMENTS
	<p>≈ Continues from previous page</p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p><b>Extract from G4-DMA-b Guidance: Specific Actions</b> Identify specific actions related to the material Aspect and explain actions taken to achieve goals and targets. Specific actions may include:</p> <ul style="list-style-type: none"> <li>• Processes</li> <li>• Projects</li> <li>• Programs</li> <li>• Initiatives</li> </ul>	
<p><b>CC2.1d</b> Please explain why you do not have a process in place for assessing and managing risks and opportunities from climate change, and whether you plan to introduce such a process in the future</p> <p>[table question]</p>	<p><b>ASPECT: EMISSIONS</b></p> <p><b>G4-DMA</b></p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p><b>Extract from G4-DMA-b Guidance:</b> If there are material Aspects for which the organization does not have a management approach, identify any plans to implement a management approach, or the reasons for not having one.</p>	
<b>BUSINESS STRATEGY</b>		
<p><b>CC2.2</b> Is climate change integrated into your business strategy?</p> <p>[drop down menu selection]</p> <p><b>CC2.2a</b> Please describe the process of how climate change is integrated into your business strategy and any outcomes of this process</p> <p>[free text question]</p>	<p><b>GENERAL STANDARD DISCLOSURES</b></p> <p><b>G4-1</b> <b>Extract from G4-1-a:</b> a. Provide a statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and the organization's strategy for addressing sustainability.</p> <p><b>G4-2</b> <b>Extracts from G4-2-a:</b> a. Provide a description of key impacts, risks, and opportunities.</p> <p>[...]</p> <p>Section Two should [...] include the following:</p> <p>[...]</p> <p>≈ Continues on next page</p>	<p>G4 reporters report information requested by CC2.2 and CC2.2a under G4-1 and G4-2. However, these G4 Standard Disclosures have a broader scope than the corresponding CDP questions, referring to sustainability issues more generally.</p>

CDP QUESTIONS	GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	COMMENTS
	<p>≃ <i>Continues from previous page</i></p> <ul style="list-style-type: none"> <li>• Prioritization of key sustainability topics as risks and opportunities according to their relevance for long-term organizational strategy, competitive position, qualitative, and (if possible) quantitative financial value drivers</li> </ul> <p><b>ASPECT: EMISSIONS</b></p> <p><b>G4-DMA</b></p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p><b><i>Extract from G4-DMA-b Guidance: Policies</i></b></p> <p>Provide information about policies that are used to guide the organization's approach to managing the material Aspect. This may include an abstract, summary, or link to the publicly-available policies that cover the material Aspect. Provide the following information about these policies:</p> <ul style="list-style-type: none"> <li>• Range of entities covered by the policies and their location</li> <li>• Identification of the person or committee responsible for approving the policies</li> <li>• References to international standards and widely-recognized initiatives</li> <li>• The date of issue and last review date</li> </ul>	
<p><b>CC2.2b</b></p> <p>Please explain why climate change is not integrated into your business strategy</p> <p>[free text question]</p>	<p><b>ASPECT: EMISSIONS</b></p> <p><b>G4-DMA</b></p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p><b><i>Extract from G4-DMA-b Guidance:</i></b></p> <p>If there are material Aspects for which the organization does not have a management approach, identify any plans to implement a management approach, or the reasons for not having one.</p>	

CDP QUESTIONS	GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	COMMENTS
<b>ENGAGEMENT WITH POLICY MAKERS</b>		
<p><b>CC2.3</b> Do you engage in activities that could either directly or indirectly influence public policy on climate change through any of the following?</p> <p>[tick-box selection]</p> <p><b>CC2.3a</b> On what issues have you been engaging directly with policy makers?</p> <p>[table question]</p> <p><b>CC2.3b</b> Are you on the Board of any trade associations or provide funding beyond membership?</p> <p>[drop down menu selection]</p> <p><b>CC2.3c</b> Please enter the details of those trade associations that are likely to take a position on climate change legislation</p> <p>[table question]</p> <p><b>CC2.3d</b> Do you publically disclose a list of all the research organizations that you fund?</p> <p>[drop down menu selection]</p> <p><b>CC2.3e</b> Do you fund any research organizations to produce or disseminate public work on climate change?</p> <p>[drop down menu selection]</p> <p><b>CC2.3f</b> Please describe the work and how it aligns with your own strategy on climate change</p> <p>[free text question]</p> <p>≈ Continues on next page</p>	<p><b>GENERAL STANDARD DISCLOSURES</b></p> <p><b>G4-15</b> a. List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.</p> <p><b>G4-16</b> a. List memberships of associations (such as industry associations) and national or international advocacy organizations in which the organization:  <ul style="list-style-type: none"> <li>• Holds a position on the governance body</li> <li>• Participates in projects or committees</li> <li>• Provides substantive funding beyond routine membership dues</li> <li>• Views membership as strategic</li> </ul> </p> <p>This refers primarily to memberships maintained at the organizational level.</p> <p><b>ASPECT: PUBLIC POLICY</b></p> <p><b>G4-DMA</b> b. Report how the organization manages the material Aspect or its impacts.</p> <p><b>Aspect-specific Guidance for G4-DMA-b:</b> Describe the significant issues that are the focus of the organization's participation in public policy development and lobbying. This refers to participation at the level of the entire organization, rather than individual operations.</p> <p>Provide the organization's core position for each of the identified issues, and describe any significant differences between lobbying positions and stated policies, sustainability goals, or other public positions.</p>	<p>G4 reporters report information requested by CC2.3 – CC2.3i under G4-15, G4-16 and the DMA for the Public Policy Aspect. However, these G4 disclosures have a broader scope than the corresponding CDP questions, referring to economic, environmental and social issues more generally.</p>

CDP QUESTIONS	GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	COMMENTS
<p>≅ <i>Continues from previous page</i></p> <p><b>CC2.3g</b> Please provide details of the other engagement activities that you undertake</p> <p>[free text question]</p> <p><b>CC2.3h</b> What processes do you have in place to ensure that all of your direct and indirect activities that influence policy are consistent with your overall climate change strategy?</p> <p>[free text question]</p> <p><b>CC2.3i</b> Please explain why you do not engage with policy makers</p> <p>[free text question]</p>		
<b>CC3. TARGETS AND INITIATIVES</b>		
<b>TARGETS</b>		
<p><b>CC3.1</b> Did you have an emissions reduction target that was active (ongoing or reached completion) in the reporting year?</p> <p>[drop down menu selection]</p> <p><b>CC3.1a</b> Please provide details of your absolute target</p> <p>[table question]</p> <p><b>CC3.1b</b> Please provide details of your intensity target</p> <p>[table question]</p> <p><b>CC3.1c</b> Please also indicate what change in absolute emissions this intensity target reflects</p> <p>[table question]</p> <p>≅ <i>Continues on next page</i></p>	<p><b>GENERAL STANDARD DISCLOSURES</b></p> <p><b>G4-1</b> <b>Extracts from G4-1-a:</b> a. Provide a statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and the organization's strategy for addressing sustainability.</p> <p>[...]</p> <p>The statement should include:</p> <p>[...]</p> <ul style="list-style-type: none"> <li>• Views on performance with respect to targets</li> <li>• Outlook on the organization's main challenges and targets for the next year and goals for the coming 3–5 years</li> </ul> <p>≅ <i>Continues on next page</i></p>	<p>G4 reporters report information requested by CC3.1 – CC3.1e under G4-1, G4-2 and the DMA for the Emissions Aspect. However, these G4 disclosures have a broader scope than the corresponding CDP questions, referring to sustainability issues more generally.</p> <p>Some CDP questions are more specific: e.g., CC3.1 asks responders to provide details on intensity targets. In other cases, the G4 Guidelines offer further contextual guidance: e.g., report the range of entities included in the goals and targets, and their location.</p>



CDP QUESTIONS	GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	COMMENTS
<p>≡ <i>Continues from previous page</i></p> <p><b>CC3.1d</b> For all of your targets, please provide details on the progress made in the reporting year</p> <p>[table question]</p> <p><b>CC3.1e</b> Please explain: (i) why you do not have a target; and (ii) forecast how your emissions will change over the next five years</p> <p>[free text question]</p>	<p>≡ <i>Continues from previous page</i></p> <p><b>G4-2</b> <b>Extracts from G4-2-a:</b></p> <p>a. Provide a description of key impacts, risks, and opportunities.</p> <p>[...]</p> <p>Section Two should focus on the impact of sustainability trends, risks, and opportunities on the long-term prospects and financial performance of the organization. This should concentrate specifically on information relevant to financial stakeholders or that could become so in the future. Section Two should include the following:</p> <p>[...]</p> <ul style="list-style-type: none"> <li>• Table(s) summarizing: <ul style="list-style-type: none"> <li>• Targets, performance against targets, and lessons learned for the current reporting period</li> <li>• Targets for the next reporting period and medium term objectives and goals (that is, 3–5 years) related to key risks and opportunities</li> </ul> </li> </ul> <p><b>ASPECT: EMISSIONS</b></p> <p><b>G4-DMA</b></p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p><b>Extract from G4-DMA-b Guidance: Goals and targets</b> Describe:</p> <ul style="list-style-type: none"> <li>• The baseline and context for goals and targets</li> <li>• [...]</li> <li>• The expected result (quantitative or qualitative)</li> <li>• The expected timeline for achieving each goal and target</li> <li>• Whether goals and targets are mandatory (based on legislation) or voluntary, and if mandatory, list relevant legislation</li> </ul>	

CDP QUESTIONS	GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	COMMENTS
<b>EMISSIONS REDUCTION INITIATIVES</b>		
<p><b>CC3.2</b> Does the use of your goods and/or services directly enable GHG emissions to be avoided by a third party?</p> <p>[drop down menu selection]</p> <p><b>CC3.2a</b> Please provide details of how the use of your goods and/or services directly enable GHG emissions to be avoided by a third party</p> <p>[free text question]</p>	<p><b>ASPECT: ENERGY</b></p> <p><b>G4-EN7 REDUCTIONS IN ENERGY REQUIREMENTS OF PRODUCTS AND SERVICES</b></p> <p>a. Report the reductions in the energy requirements of sold products and services achieved during the reporting period, in joules or multiples.</p> <p>b. Report the basis for calculating reductions in energy consumption such as base year or baseline, and the rationale for choosing it.</p> <p>c. Report standards, methodologies, and assumptions used.</p> <p><b>ASPECT: PRODUCTS AND SERVICES</b></p> <p><b>G4-DMA</b></p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p><b>G4-EN27 EXTENT OF IMPACT MITIGATION OF ENVIRONMENTAL IMPACTS OF PRODUCTS AND SERVICES</b></p> <p>a. Report quantitatively the extent to which environmental impacts of products and services have been mitigated during the reporting period.</p> <p>b. If use-oriented figures are employed, report the underlying assumptions regarding consumption patterns or normalization factors.</p>	<p>G4 reporters report information requested by CC3.2 – CC3.2a under the DMA for the Products and Services Aspect, G4-EN7 and G4-EN27. G4-EN27 has a broader scope than GHG emissions, referring to environmental impacts in general.</p> <p>Regarding the use of products and services, G4-EN7 focuses on the reduction of energy requirements, not of GHG emissions.</p>
<p><b>CC3.3</b> Did you have emissions reduction initiatives that were active within the reporting year (this can include those in the planning and/or implementation phases)</p> <p>[drop down menu selection]</p> <p><b>CC3.3a</b> Please identify the total number of projects at each stage of development, and for those in the implementation stages, the estimated CO<sub>2</sub>e savings</p> <p>[table question]</p> <p><i>≅ Continues on next page</i></p>	<p><b>ASPECT: EMISSIONS</b></p> <p><b>G4-DMA</b></p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p><b>Extract from G4-DMA-b Guidance: Specific Actions</b> Identify specific actions related to the material Aspect and explain actions taken to achieve goals and targets. Specific actions may include:</p> <ul style="list-style-type: none"> <li>• Processes</li> <li>• Projects</li> <li>• Programs</li> <li>• Initiatives</li> </ul> <p><i>≅ Continues on next page</i></p>	<p>Some CDP questions are more specific than the corresponding G4 disclosures and guidance: e.g., CC3.3a asks responders to identify the total number of projects at each stage of development, and, for those in the implementation stages, the estimated CO<sub>2</sub>e savings.</p> <p>GRI requests further information under G4-EN19, such as:</p> <p>b. Report gases included in the calculation (whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all).</p> <p><i>≅ Continues on next page</i></p>

CDP QUESTIONS	GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	COMMENTS
<p>≃ <i>Continues from previous page</i></p> <p><b>CC3.3b</b> For those initiatives implemented in the reporting year, please provide details in the table below</p> <p>[table question]</p> <p><b>CC3.3c</b> What methods do you use to drive investment in emissions reduction activities?</p> <p>[table question]</p> <p><b>CC3.3d</b> If you do not have any emissions reduction initiatives, please explain why not</p> <p>[free text question]</p>	<p>≃ <i>Continues from previous page</i></p> <p><b>G4-EN19 REDUCTION OF GREENHOUSE GAS (GHG) EMISSIONS</b></p> <p>a. Report the amount of GHG emissions reductions achieved as a direct result of initiatives to reduce emissions, in metric tons of CO<sub>2</sub> equivalent.</p> <p>e. Report whether the reductions in GHG emissions occurred in direct (Scope 1), energy indirect (Scope 2), other indirect (Scope 3) emissions.</p>	<p>≃ <i>Continues from previous page</i></p> <p>c. Report the chosen base year or baseline and the rationale for choosing it.</p> <p>d. Report standards, methodologies, and assumptions used.</p>
<p><b>CC5. CLIMATE CHANGE RISK</b></p>		
<p><b>CC5.1</b> Have you identified any climate change risks that have the potential to generate a substantive change in your business operations, revenue or expenditure?</p> <p>[tick-box selection]</p> <p><b>CC5.1a</b> Please describe your risks driven by changes in regulation</p> <p>[table question]</p> <p><b>CC5.1b</b> Please describe your risks that are driven by change in physical climate parameters</p> <p>[table question]</p> <p><b>CC5.1c</b> Please describe your risks that are driven by changes in other climate-related developments</p> <p>[table question]</p>	<p><b>GENERAL STANDARD DISCLOSURES</b></p> <p><b>G4-2</b> <i>Extracts from G4-2-a:</i></p> <p>a. Provide a description of key impacts, risks, and opportunities.</p> <p>[...]</p> <p>Section One should [...] include:</p> <ul style="list-style-type: none"> <li>• A description of the significant economic, environmental and social impacts of the organization, and associated challenges and opportunities. This includes the effect on stakeholders' rights as defined by national laws and the expectations in internationally recognized standards and norms</li> </ul> <p>[...]</p> <p>Section Two should include the following:</p> <ul style="list-style-type: none"> <li>• A description of the most important risks and opportunities for the organization arising from sustainability trends</li> </ul> <p>≃ <i>Continues on next page</i></p>	<p>G4 reporters would report information requested by CC5.1 – CC5.1f under G4-2 and G4-EC2. However, G4-2 has a broader scope than the corresponding CDP questions, referring to economic, environmental and social issues more generally.</p>

CDP QUESTIONS	GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	COMMENTS
	<p>≃ <i>Continues from previous page</i></p> <p><b>ASPECT: ECONOMIC PERFORMANCE</b></p> <p><b>G4-EC2 FINANCIAL IMPLICATIONS AND OTHER RISKS AND OPPORTUNITIES FOR THE ORGANIZATION'S ACTIVITIES DUE TO CLIMATE CHANGE</b></p> <p>a. Report risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue or expenditure, including:</p> <ul style="list-style-type: none"> <li>• A description of the risk or opportunity and its classification as either physical, regulatory, or other</li> <li>• A description of the impact associated with the risk or opportunity</li> <li>• The financial implications of the risk or opportunity before action is taken</li> <li>• The methods used to manage the risk or opportunity</li> <li>• The costs of actions taken to manage the risk or opportunity</li> </ul>	
<p><b>CC5.1d</b> Please explain why you do not consider your company to be exposed to risks driven by changes in regulation that have the potential to generate a substantive change in your business operations, revenue or expenditure</p> <p>[free text question]</p> <p><b>CC5.1e</b> Please explain why you do not consider your company to be exposed to risks driven by physical climate parameters that have the potential to generate a substantive change in your business operations, revenue or expenditure</p> <p>[free text question]</p> <p><b>CC5.1f</b> Please explain why you do not consider your company to be exposed to risks driven by changes in other climate-related developments that have the potential to generate a substantive change in your business operations, revenue or expenditure</p> <p>[free text question]</p>	<p>No linkage.</p>	<p>If CDP responders state that they are not exposed to a particular risk type, CDP requests an explanation as to why not in CC5.1d – CC5.1f.</p>

CDP QUESTIONS	GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	COMMENTS
<b>CC6. CLIMATE CHANGE OPPORTUNITIES</b>		
<p><b>CC6.1</b> Have you identified any climate change opportunities that have the potential to generate a substantive change in your business operations, revenue or expenditure?</p> <p>[tick-box selection]</p> <p><b>CC6.1a</b> Please describe your opportunities that are driven by changes in regulation</p> <p>[table question]</p> <p><b>CC6.1b</b> Please describe the opportunities that are driven by changes in physical climate parameters</p> <p>[table question]</p> <p><b>CC6.1c</b> Please describe the opportunities that are driven by changes in other climate-related developments</p> <p>[table question]</p>	<p><b>GENERAL STANDARD DISCLOSURES</b></p> <p><b>G4-2</b> <i>Extracts from G4-2-a:</i></p> <p>a. Provide a description of key impacts, risks, and opportunities.</p> <p>[...]</p> <p>Section One should [...] include:</p> <ul style="list-style-type: none"> <li>• A description of the significant economic, environmental and social impacts of the organization, and associated challenges and opportunities. This includes the effect on stakeholders' rights as defined by national laws and the expectations in internationally recognized standards and norms</li> </ul> <p>[...]</p> <p>Section Two should include the following:</p> <ul style="list-style-type: none"> <li>• A description of the most important risks and opportunities for the organization arising from sustainability trends</li> </ul> <p><b>ASPECT: ECONOMIC PERFORMANCE</b></p> <p><b>G4-EC2</b> <b>FINANCIAL IMPLICATIONS AND OTHER RISKS AND OPPORTUNITIES FOR THE ORGANIZATION'S ACTIVITIES DUE TO CLIMATE CHANGE</b></p> <p>a. Report risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue or expenditure, including:</p> <ul style="list-style-type: none"> <li>• A description of the risk or opportunity and its classification as either physical, regulatory, or other</li> <li>• A description of the impact associated with the risk or opportunity</li> <li>• The financial implications of the risk or opportunity before action is taken</li> <li>• The methods used to manage the risk or opportunity</li> <li>• The costs of actions taken to manage the risk or opportunity</li> </ul>	<p>G4 reporters report information requested by CC6.1 – CC6.f under G4-2 and G4-EC2. However, G4-2 has a broader scope than the corresponding CDP questions, referring to sustainability topics more generally.</p>

CDP QUESTIONS	GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	COMMENTS
<p><b>CC6.1d</b> Please explain why you do not consider your company to be exposed to opportunities driven by changes in regulation that have the potential to generate a substantive change in your business operations, revenue or expenditure</p> <p>[free text question]</p> <p><b>CC6.1e</b> Please explain why you do not consider your company to be exposed to opportunities driven by physical climate parameters that have the potential to generate a substantive change in your business operations, revenue or expenditure</p> <p>[free text question]</p> <p><b>CC6.1f</b> Please explain why you do not consider your company to be exposed to opportunities driven by changes in other climate-related developments that have the potential to generate a substantive change in your business operations, revenue or expenditure</p> <p>[free text question]</p>	<p>No linkage.</p>	<p>If CDP responders state that they are not exposed to a particular opportunity type, CDP requests an explanation as to why not in CC6.1d – CC6.1f.</p>

## EMISSIONS

### CC7. EMISSIONS METHODOLOGY

#### BASE YEAR

<p><b>CC7.1</b> Please provide your base year and base year emissions (Scopes 1 and 2)</p> <p>[table question]</p>	<p><b>ASPECT: EMISSIONS</b></p> <p><b>G4-EN15 DIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 1)</b> d. Report the chosen base year, the rationale for choosing the base year, emissions in the base year, and the context for any significant changes in emissions that triggered recalculations of base year emissions.</p> <p><b>G4-EN16 ENERGY INDIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 2)</b> c. Report the chosen base year, the rationale for choosing the base year, emissions in the base year, and the context for any significant changes in emissions that triggered recalculations of base year emissions.</p>	<p>In addition to the base year and the base year emissions, G4-EN15-d and G4-EN16-c request the rationale for choosing the base year and the context for any significant changes in emissions that triggered recalculations of base year emissions.</p>
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CDP QUESTIONS	GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	COMMENTS
<b>METHODOLOGY</b>		
<p><b>CC7.2</b> Please give the name of the standard, protocol or methodology you have used to collect activity data and calculate Scope 1 and Scope 2 emissions</p> <p>[drop down menu selection]</p> <p><b>CC7.2a</b> If you have selected "Other" in CC7.2 please provide details of the standard, protocol or methodology you have used to collect activity data and calculate Scope 1 and Scope 2 emissions</p> <p>[free text question]</p>	<p><b>ASPECT: EMISSIONS</b></p> <p><b>G4-EN15 DIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 1)</b> e. Report standards, methodologies, and assumptions used.</p> <p><b>G4-EN16 ENERGY INDIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 2)</b> d. Report standards, methodologies, and assumptions used.</p>	<p>CDP asks responders to select the applicable methodology or methodologies in CC7.2. Assumptions and sources of uncertainty should be reported in CC8.5.</p>
<p><b>CC7.3</b> Please give the source for the global warming potentials you have used</p> <p>[table question]</p>	<p><b>ASPECT: EMISSIONS</b></p> <p><b>G4-EN15 DIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 1)</b> f. Report the source of the emission factors used and the global warming potential (GWP) rates used or a reference to the GWP source.</p> <p><b>G4-EN16 ENERGY INDIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 2)</b> e. Report the source of the emission factors used and the global warming potential (GWP) rates used or a reference to the GWP source, if available.</p>	<p>G4-EN15-f and G4-EN16-e request either a reference to the global warming potential source or the global warming potential rates.</p> <p>CC7.3 requests a breakdown of the global warming potential source by gas.</p>
<p><b>CC7.4</b> Please give the emissions factors you have applied and their origin; alternatively, please attach an Excel spreadsheet with this data at the bottom of this page</p> <p>[table question]</p>	<p><b>ASPECT: EMISSIONS</b></p> <p><b>G4-EN15 DIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 1)</b> f. Report the source of the emission factors used and the global warming potential (GWP) rates used or a reference to the GWP source.</p> <p><b>G4-EN16 ENERGY INDIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 2)</b> e. Report the source of the emission factors used and the global warming potential (GWP) rates used or a reference to the GWP source, if available.</p>	<p>G4-EN15-f and G4-EN16-e request the source of the emissions factors used.</p> <p>In addition to the source of the emissions factors used, CC7.4 also requests the actual emissions factors, the fuel/material/energy to which the emissions factors apply, and the unit of measurement.</p>

CDP QUESTIONS	GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	COMMENTS
<b>CC8. EMISSIONS DATA</b>		
<b>BOUNDARY</b>		
<p><b>CC8.1</b> Please select the boundary you are using for your Scope 1 and 2 greenhouse gas inventory</p> <p>[drop down menu selection]</p>	<p><b>ASPECT: EMISSIONS</b></p> <p><b>G4-EN15 DIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 1)</b> g. Report the chosen consolidation approach for emissions (equity share, financial control, operational control).</p> <p><b>G4-EN16 ENERGY INDIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 2)</b> f. Report the chosen consolidation approach for emissions (equity share, financial control, operational control).</p>	<p>Companies using CCRF should select financial control as their boundary at CC8.1, report their Scope 1 and 2 emissions accordingly, and then provide their CCRF breakdown under legal structure at CC9.2e and CC10.2d.</p> <p>Both GRI and CDP recommend selecting a consistent consolidation approach for emissions, for both Scope 1 and 2.</p>
<b>SCOPE 1 AND 2 EMISSIONS DATA</b>		
<p><b>CC8.2</b> Please provide your gross global Scope 1 emissions figures in metric tonnes CO<sub>2</sub>e</p> <p>[number field]</p>	<p><b>ASPECT: EMISSIONS</b></p> <p><b>G4-EN15 DIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 1)</b> a. Report gross direct (Scope 1) GHG emissions in metric tons of CO<sub>2</sub> equivalent, independent of any GHG trades, such as purchases, sales, or transfers of offsets or allowances.</p>	<p>G4-EN15-a specifies that the gross Scope 1 GHG emissions should be independent of any GHG trades, such as purchases, sales, or transfers of offset or allowances.</p> <p>In its guidance document, CDP also indicates that gross emissions should be reported before any reductions for offsets are made.</p>
<p><b>CC8.3</b> Please provide your gross global Scope 2 emissions figures in metric tonnes CO<sub>2</sub>e</p> <p>[number field]</p>	<p><b>ASPECT: EMISSIONS</b></p> <p><b>G4-EN16 ENERGY INDIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 2)</b> a. Report gross energy indirect (Scope 2) GHG emissions in metric tons of CO<sub>2</sub> equivalent, independent of any GHG trades, such as purchases, sales, or transfers of offsets or allowances.</p>	<p>G4-EN16-a specifies that the gross Scope 2 GHG emissions should be independent of any GHG trades, such as purchases, sales, or transfers of offset or allowances.</p> <p>In addition, GRI also requests disclosure of the gases included in the calculation under G4-EN16-b.</p> <p>CDP allows companies to reflect their purchase of low-carbon electricity in their Scope 2 figure, provided that the purchase has been tracked by appropriate instruments, and that the production and consumption of the electricity has taken place within the same grid region. CDP's approach to Scope 2 accounting is available in the technical note "Accounting of Scope 2 emissions", available at <a href="http://www.cdp.net/guidance">www.cdp.net/guidance</a>.</p>



CDP QUESTIONS	GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	COMMENTS
<p><b>CC8.4</b> 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?</p> <p>[drop down menu selection]</p> <p><b>CC8.4a</b> Please 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</p> <p>[table question]</p>	<p><b>GENERAL STANDARD DISCLOSURES</b></p> <p><b>G4-20</b></p> <p>a. For each material Aspect, report the Aspect Boundary within the organization, as follows:</p> <ul style="list-style-type: none"> <li>• Report whether the Aspect is material within the organization</li> <li>• If the Aspect is not material for all entities within the organization (as described in G4-17<sup>6)</sup>, select one of the following two approaches and report either: <ul style="list-style-type: none"> <li>• The list of entities or groups of entities included in G4-17 for which the Aspect is not material or</li> <li>• The list of entities or groups of entities included in G4-17 for which the Aspects is material</li> </ul> </li> <li>• Report any specific limitation regarding the Aspect Boundary within the organization</li> </ul>	<p>For each source of Scope 1 and Scope 2 emissions that are within the selected reporting boundary but which are not included in the disclosure, CDP requests an explanation of why the source is excluded.</p> <p>In GRI, the organization should report if information presented for an Indicator (e.g., G4-EN15, G4-EN16) does not cover the Boundary identified for the material Aspect (e.g., Emissions) in General Standard Disclosure G4-20.</p> <p>GRI allows organizations to either list the entities that are included or the entities that are excluded, with reference to the entities listed under G4-17. CDP asks for the entities that have been excluded only.</p>
<b>DATA ACCURACY</b>		
<p><b>CC8.5</b> Please estimate the level of uncertainty of the total gross global Scope 1 and 2 emissions figures that you have supplied and specify the sources of uncertainty in your data gathering, handling and calculations</p> <p>[table question]</p>	<p><b>ASPECT: EMISSIONS</b></p> <p><b>G4-EN15</b> <b>DIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 1)</b></p> <p>e. Report standards, methodologies, and assumptions used.</p> <p><b>G4-EN16</b> <b>ENERGY INDIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 2)</b></p> <p>d. Report standards, methodologies, and assumptions used.</p>	
<b>EXTERNAL VERIFICATION OR ASSURANCE</b>		
<p><b>CC8.6</b> Please indicate the verification/assurance status that applies to your reported Scope 1 emissions</p> <p>[drop down menu selection]</p> <p><b>CC8.6a</b> Please provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements</p> <p>[table question]</p> <p>↷ Continues on next page</p>	<p><b>GENERAL STANDARD DISCLOSURES</b></p> <p><b>G4-32</b></p> <p>b. Report the GRI Content Index for the chosen option [...].</p> <p>c. Report the reference to the External Assurance Report, if the report has been externally assured. (GRI recommends the use of external assurance but it is not a requirement to be 'in accordance' with the Guidelines.)</p> <p>↷ Continues on next page</p>	<p>In GRI, organizations indicate, in the Content Index (G4-32-b), whether each of the Standard Disclosures included in the report has been externally assured.</p> <p>CDP requests information on third-party verification/assurance only. In addition, it requests further details of the verification/assurance undertaken, such as the proportion of reported Scope 1 and 2 emissions verified. It also requests that responders attach a copy of the verification statement to their response.</p> <p>↷ Continues on next page</p>

6) G4-17]

a. List all entities included in the organization's consolidated financial statements or equivalent documents.

b. Report whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report.

The organization can report on this Standard Disclosure by referencing the information in publicly available consolidated financial statements or equivalent documents.

CDP QUESTIONS	GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	COMMENTS
<p>≈ Continues from previous page</p> <p>If "No third party verification or assurance – regulatory CEMS required" selected in CC8.6:</p> <p><b>CC8.6b</b> Please provide further details of the regulatory regime to which you are complying that specifies the use of Continuous Emissions Monitoring Systems (CEMS)</p> <p>[table question]</p> <p><b>CC8.7</b> Please indicate the verification/assurance status that applies to your reported Scope 2 emissions</p> <p>[drop down menu selection]</p> <p><b>CC8.7a</b> Please provide further details of the verification/assurance undertaken for your Scope 2 emissions, and attach the relevant statements</p> <p>[table question]</p> <p><b>CC8.8</b> Please identify if any data points other than emissions figures have been verified as part of the third party verification work undertaken</p> <p>[table question]</p>	<p>≈ Continues from previous page</p> <p><b>G4-33</b></p> <p>a. Report the organization's policy and current practice with regard to seeking external assurance for the report.</p> <p>b. If not included in the assurance report accompanying the sustainability report, report the scope and basis of any external assurance provided.</p>	<p>≈ Continues from previous page</p> <p>In addition, CDP allows responders that do not have third-party verification or assurance in place but are required to gather data using Continuous Emissions Monitoring Systems (CEMS) as part of a regulatory regime to report this in questions CC8.6 and CC8.6b.</p> <p>In GRI, organizations may explain whether they are subject to any country, regional, or industry regulations and policies for emissions as part of their Disclosures on Management Approach for the Emissions Aspect.</p>
<p><b>CARBON DIOXIDE EMISSIONS FROM BIOLOGICALLY SEQUESTERED CARBON</b></p>		
<p><b>CC8.9</b> Are carbon dioxide emissions from biologically sequestered carbon relevant to your organization?</p> <p>[drop down menu selection]</p> <p><b>CC8.9a</b> Please provide the emissions from biologically sequestered carbon relevant to your organization in metric tonnes CO<sub>2</sub></p> <p>[number field]</p>	<p><b>ASPECT: EMISSIONS</b></p> <p><b>G4-EN15 DIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 1)</b></p> <p>c. Report biogenic CO<sub>2</sub> emissions in metric tons of CO<sub>2</sub> equivalent separately from the gross direct (Scope 1) GHG emissions.</p> <p><b>G4-EN17 OTHER INDIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 3)</b></p> <p>c. Report biogenic CO<sub>2</sub> emissions in metric tons of CO<sub>2</sub> equivalent separately from the gross other indirect (Scope 3) GHG emissions.</p>	<p>In CC8.9 CDP invites disclosure of carbon dioxide emissions from biologically sequestered carbon from sources deemed relevant by the responder, whether direct or indirect.</p> <p>In GRI, organizations are requested to report carbon dioxide emissions from biologically sequestered carbon separately from the gross GHG emissions for Scopes 1 and 3.</p> <p>In GRI, carbon dioxide emissions from biologically sequestered carbon are referred to as 'biogenic CO<sub>2</sub> emissions'.</p>

CDP QUESTIONS	GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	COMMENTS
<b>CC9. SCOPE 1 EMISSIONS BREAKDOWN</b>		
<p><b>CC9.1</b> Do you have Scope 1 emissions sources in more than one country?</p> <p>[drop down menu selection]</p> <p><b>CC9.1.a</b> Please break down your total gross global Scope 1 emissions by country/region</p> <p>[table question]</p> <p><b>CC9.2</b> Please indicate which other Scope 1 emissions breakdowns you are able to provide (tick all that apply)</p> <p>[tick-box question]</p> <p><b>CC9.2a</b> By business division</p> <p>[table question]</p> <p><b>CC9.2b</b> By facility</p> <p>[table question]</p> <p><b>CC9.2c</b> By GHG type</p> <p>[table question]</p> <p><b>CC9.2d</b> By activity</p> <p>[table question]</p> <p><b>CC9.2e</b> By legal structure</p> <p>[table question]</p>	<p><b>ASPECT: EMISSIONS</b></p> <p><b>G4-EN15 DIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 1)</b></p> <p>b. Report gases included in the calculation (whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all).</p> <p><b>Extract from the Indicator Guidance:</b> Organizations may further disaggregate direct (Scope 1) GHG emissions data where this aids transparency or comparability over time. For example, they may disaggregate data by:</p> <ul style="list-style-type: none"> <li>• Business unit or facility</li> <li>• Country</li> <li>• Source type (stationary combustion, process, fugitive)</li> <li>• Activity type</li> </ul>	<p>CDP requests a breakdown of Scope 1 emissions by country/region and invites further disaggregation by business division, facility, GHG type, activity and legal structure.</p> <p>In GRI, organizations report which gases have been included in the calculation of the gross Scope 1 emissions. Organizations may disaggregate Scope 1 emissions data where this aids transparency or comparability over time.</p>

CDP QUESTIONS	GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	COMMENTS
<b>CC10. SCOPE 2 EMISSIONS BREAKDOWN</b>		
<p><b>CC10.1</b> Do you have Scope 2 emissions sources in more than one country?</p> <p>[drop down menu selection]</p> <p><b>CC10.1.a</b> Please break down your total gross global Scope 2 emissions and energy consumption by country/region</p> <p>[table question]</p> <p><b>CC10.2</b> Please indicate which other Scope 2 emissions breakdowns you are able to provide (tick all that apply)</p> <p>[tick-box selection]</p> <p><b>CC10.2a</b> By business division</p> <p>[table question]</p> <p><b>CC10.2b</b> By facility</p> <p>[table question]</p> <p><b>CC10.2c</b> By activity</p> <p>[table question]</p> <p><b>CC10.2d</b> By legal structure</p> <p>[table question]</p>	<p><b>ASPECT: ENERGY</b></p> <p><b>G4-EN3 ENERGY CONSUMPTION WITHIN THE ORGANIZATION</b></p> <p><i>Extract from the Indicator Guidance:</i> Organizations may further disaggregate energy consumption data where this aids transparency or comparability over time. For example, they may disaggregate data by:</p> <ul style="list-style-type: none"> <li>• Business unit or facility</li> <li>• Country</li> <li>• Source type (See Definitions for the listing of non-renewable and renewable energy sources)</li> <li>• Activity type</li> </ul> <p><b>ASPECT: EMISSIONS</b></p> <p><b>G4-EN16 ENERGY INDIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 2)</b></p> <p><i>Extract from the Indicator Guidance:</i> Organizations may further disaggregate energy indirect (Scope 2) GHG emissions data where this aids transparency or comparability over time. For example, they may disaggregate data by:</p> <ul style="list-style-type: none"> <li>• Business unit or facility</li> <li>• Country</li> <li>• Source type (electricity, heating, cooling, and steam)</li> <li>• Activity type</li> </ul>	<p>CDP requests a breakdown by country/region of Scope 2 emissions and purchased and consumed electricity, heat, steam or cooling, including low-carbon. It then invites further disaggregation of Scope 2 emissions by business division, facility, activity, and legal structure.</p> <p>In GRI, organizations may disaggregate energy consumption data and Scope 2 emissions data where this aids transparency or comparability over time.</p>
<b>CC11. ENERGY</b>		
<p><b>CC11.1</b> What percentage of your total operational spend in the reporting year was on energy?</p> <p>[drop down menu selection]</p>	<p>See "Comments".</p>	<p>In GRI, organizations report total 'operational spend' under Indicator G4-EC1-a. 'Operational spend' is referred to as 'operating costs' in GRI.</p>

CDP QUESTIONS	GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	COMMENTS
<p><b>CC11.2</b> Please state how much fuel, electricity, heat, steam, and cooling in MWh your organization has purchased and consumed during the reporting year</p> <p>[table question]</p> <p><b>CC11.3</b> Please complete the table by breaking down the total "Fuel" figure entered above by fuel type</p> <p>[table question]</p> <p><b>CC11.4</b> Please provide details of the electricity, heat, steam or cooling amounts that were accounted at a low carbon emission factor in the Scope 2 figure reported in CC8.3</p> <p>[table question]</p>	<p><b>ASPECT: ENERGY</b></p> <p><b>G4-EN3</b> <b>ENERGY CONSUMPTION WITHIN THE ORGANIZATION</b></p> <p>a. Report total fuel consumption from non-renewable sources in joules or multiples, including fuel types used.</p> <p>b. Report total fuel consumption from renewable fuel sources in joules or multiples, including fuel types used.</p> <p>c. Report in joules, watt-hours or multiples, the total:</p> <ul style="list-style-type: none"> <li>• Electricity consumption</li> <li>• Heating consumption</li> <li>• Cooling consumption</li> <li>• Steam consumption</li> </ul> <p>e. Report total energy consumption in joules or multiples.</p> <p>g. Report the source of the conversion factors used.</p>	<p>Both GRI and CDP request data on fuel consumed and electricity, heat(ing), cooling and steam purchased for consumption.</p> <p>When reporting self-generated energy consumption in both GRI and CDP, organizations do not double-count fuel consumption. For example, if an organization generates electricity from coal and then consumes the generated electricity, the energy consumption is only counted once, under fuel consumption.</p> <p>In GRI, organizations are also requested to report electricity, heating, cooling and steam sold as separate figures. In CDP, if an organization sells self-generated electricity, heat, cooling or steam to other organizations, the organization does not account or report this energy as consumed, but it accounts for the emissions generated for its production (e.g., by burning natural gas) in the Scope 1 figure and the energy content of natural gas as consumed fuel.</p> <p>In GRI, fuel consumption should be broken down by renewable and non-renewable sources, in addition to by fuel type.</p> <p>GRI requests energy data to be reported in joules or multiples. CDP requests data to be reported in MWh.</p> <p>In CDP, organizations are requested to provide details of electricity, heat, steam or cooling amounts that were accounted at a low-carbon emission factor in the Scope 2 figure provided in CC8.3, including the basis for applying a low-carbon emission factor, and the MWh associated with the low-carbon electricity, heat, steam or cooling.</p> <p>GRI requests further details such as the standards, methodologies, and assumptions used for calculating energy consumption within the organization under G4-EN3-f.</p> <p><i>≈ Continues on next page</i></p>

CDP QUESTIONS	GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	COMMENTS
		<p>≈ Continues from previous page</p> <p>GRI offers further Indicators on energy consumption outside of the organization (G4-EN4), energy intensity (G4-EN5) and reduction of energy consumption (G4-EN6).</p>
<b>CC12. EMISSIONS PERFORMANCE</b>		
<b>EMISSIONS HISTORY</b>		
<p><b>CC12.1</b> How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to the previous year?</p> <p>[drop down menu selection]</p> <p><b>CC12.1a</b> Please 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</p> <p>[table question]</p>	<p><b>ASPECT: EMISSIONS</b></p> <p><b>G4-EN19 REDUCTION OF GREENHOUSE GAS (GHG) EMISSIONS</b></p> <p>a. Report the amount of GHG emissions reductions achieved as a direct result of initiatives to reduce emissions, in metric tons of CO<sub>2</sub> equivalent.</p> <p><b>Extract from the Indicator Guidance:</b> Organizations may choose to report reductions disaggregated by initiatives or groups of initiatives.</p> <p>c. Report the chosen base year or baseline and the rationale for choosing it.</p> <p>e. Report whether the reductions in GHG emissions occurred in direct (Scope 1), energy indirect (Scope 2), other indirect (Scope 3) emissions.</p>	<p>Indicator G4-EN19 asks organizations to report the amount of GHG emissions reductions achieved as a direct result of initiatives to reduce emissions. Reductions in emissions that result from reduced production capacity or outsourcing are not included in G4-EN19. Organizations may report, separately, reductions for Scope 1, Scope 2 and/or Scope 3.</p> <p>GRI also requests disclosure of the gases included in the calculation, and the standards, methodologies and assumptions used, under G4-EN19-b, and G4-EN19-d, respectively.</p> <p>In CDP, organizations are asked to identify the reasons for any change in the gross global emissions (Scope 1 and 2 combined) and provide the change in emissions attributed to the reason as a percentage of the Scope 1 and 2 combined emissions. In addition to emissions reduction activities, reasons reported in CDP may also include divestments, acquisitions, change in boundary, etc. Changes include reduction, increase or constancy in the amount of emissions compared to the previous year.</p> <p>While in CDP comparisons are made against the previous year, in GRI organizations have flexibility in selecting the base year or baseline and must then report the rationale for choosing it.</p>

CDP QUESTIONS	GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	COMMENTS
<b>EMISSIONS INTENSITY</b>		
<p><b>CC12.2</b> Please describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tonnes CO<sub>2</sub>e per unit currency total revenue</p> <p>[table question]</p> <p><b>CC12.3</b> Please describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tonnes CO<sub>2</sub>e per full time equivalent (FTE) employee</p> <p>[table question]</p> <p><b>CC12.4</b> Please provide an additional intensity (normalized) metric that is appropriate to your business operations</p> <p>[table question]</p>	<p><b>ASPECT: EMISSIONS</b></p> <p><b>G4-EN18 GREENHOUSE GAS (GHG) EMISSIONS INTENSITY</b></p> <p>a. Report the GHG emissions intensity ratio.</p> <p>b. Report the organization-specific metric (the ratio denominator) chosen to calculate the ratio.</p> <p><b>Extract from the Indicator Guidance:</b> Select an appropriate ratio denominator to represent the per-unit output, activity, or any other organization-specific metric. This may include but is not limited to:</p> <ul style="list-style-type: none"> <li>• Units of product</li> <li>• Production volume (metric ton, liter, MWh)</li> <li>• Size (m<sup>2</sup> floor space)</li> <li>• Number of full-time employees</li> <li>• Monetary units (revenue, sales)</li> </ul> <p>c. Report the types of GHG emissions included in the intensity ratio: direct (Scope 1), energy indirect (Scope 2), other indirect (Scope 3).</p>	<p>In GRI, organizations should provide at least one GHG emissions ratio for either Scope 1, Scope 2, Scope 3, or a combination of both Scope 1 and 2. The selection of the most appropriate ratio denominator is left to the discretion of the organization. GRI also requests disclosure of the gases included in the calculation of the intensity ratio under G4-EN18-d.</p> <p>In CDP, organizations need to provide the emissions intensity ratios for Scope 1 and 2 combined per unit currency total revenue and per full-time equivalent (FTE) employee. Organizations are also requested to provide an additional intensity (normalized) metric appropriate to their business operations.</p> <p>In addition, CDP requests, for each of the intensity ratios provided, the percentage change from the previous year, the direction of change from the previous year, and the reason for change.</p> <p>While GRI invites organizations to report an intensity figure for their Scope 3 emissions, CDP requests intensity figures for Scope 1 and 2 emissions only.</p>
<b>CC13. EMISSIONS TRADING</b>		
<p><b>CC13.1</b> Do you participate in any emissions trading schemes?</p> <p>[drop down menu selection]</p> <p><b>CC13.1a</b> Please complete the following table for each of the emission trading schemes in which you participate</p> <p>[table question]</p> <p><b>CC13.1b</b> What is your strategy for complying with the schemes in which you participate or anticipate participating?</p> <p>[free text question]</p> <p>≈ Continues on next page</p>	<p>See "Comments".</p>	<p>GRI does not provide specific guidance on the disclosure of emissions trading schemes or project-based carbon credits or credit purchase. However, organizations may report this as part of their Disclosures on Management Approach for the Emissions Aspect.</p>

CDP QUESTIONS	GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	COMMENTS
<p>» Continues from previous page</p> <p><b>CC13.2</b> Has your organization originated any project-based carbon credits or purchased any within the reporting period?</p> <p>[drop down menu selection]</p> <p><b>CC13.2a</b> Please provide details on the project-based carbon credits originated or purchased by your organization in the reporting period</p> <p>[table question]</p>		
<b>CC14. SCOPE 3 EMISSIONS</b>		
<p><b>CC14.1</b> Please account for your organization's Scope 3 emissions, disclosing and explaining any exclusions</p> <p>[table question]</p>	<p><b>ASPECT: EMISSIONS</b></p> <p><b>G4-EN17 OTHER INDIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 3)</b></p> <p>a. Report gross other indirect (Scope 3) GHG emissions in metric tons of CO<sub>2</sub> equivalent, excluding indirect emissions from the generation of purchased or acquired electricity, heating, cooling, and steam consumed by the organization (these indirect emissions are reported in Indicator G4-EN16). Exclude any GHG trades, such as purchases, sales, or transfers of offsets or allowances.</p> <p>b. Report gases included in the calculation, if available.</p> <p>d. Report other indirect (Scope 3) emissions categories and activities included in the calculation.</p> <p><b>Extract from the Indicator Guidance:</b> For each category and activity [...], provide a figure in CO<sub>2</sub> equivalent or an explanation of why certain data are not included.</p> <p>f. Report standards, methodologies, and assumptions used.</p> <p>g. Report the source of the emission factors used and the global warming potential (GWP) rates used or a reference to the GWP source, if available.</p>	<p>In GRI, organizations report the gross Scope 3 emissions and indicate the Scope 3 emissions categories and activities included in the calculation. Organizations may disaggregate data by the categories and activities documented in the WRI and WBCSD 'GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard'.</p> <p>GRI requests further details for Scope 3 emissions, such as the chosen base year, the rationale for choosing the base year, emissions in the base year, and the context for any significant changes in emissions that triggered recalculations of base year emissions (G4-EN17-e).</p> <p>CDP requests a disaggregation of data by the categories and activities documented in the WRI and WBCSD 'GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard'. CDP also requests further details on the percentage of Scope 3 emissions calculated using primary data.</p> <p>CDP responders may report the gases included in the calculation under the "Emissions calculation methodology" column in CC14.1.</p>



CDP QUESTIONS	GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	COMMENTS
<p><b>CC14.2</b> Please indicate the verification/assurance status that applies to your reported Scope 3 emissions</p> <p>[drop down menu selection]</p> <p><b>CC14.2a</b> Please provide further details of the verification/assurance undertaken, and attach the relevant statements</p> <p>[table question]</p>	<p><b>GENERAL STANDARD DISCLOSURES</b></p> <p><b>G4-32</b> b. Report the GRI Content Index for the chosen option [...]</p> <p>c. Report the reference to the External Assurance Report, if the report has been externally assured. (GRI recommends the use of external assurance but it is not a requirement to be 'in accordance' with the Guidelines.)</p> <p><b>G4-33</b> a. Report the organization's policy and current practice with regard to seeking external assurance for the report.</p> <p>b. If not included in the assurance report accompanying the sustainability report, report the scope and basis of any external assurance provided.</p>	<p>In GRI, organizations indicate, in the Content Index (G4-32-b), whether each of the Standard Disclosures included in the report has been externally assured.</p> <p>CDP requests further details of the third-party verification/assurance undertaken, such as the proportion of reported Scope 3 emissions verified, and it also requests that responders attach a copy of the verification statement to their response.</p>
<p><b>CC14.3</b> Are you able to compare your Scope 3 emissions for the reporting year with those for the previous year for any sources?</p> <p>[drop down menu selection]</p> <p><b>CC14.3a</b> Please identify the reasons for any change in your Scope 3 emissions and for each of them specify how your emissions compare to the previous year</p> <p>[table question]</p>	<p><b>ASPECT: EMISSIONS</b></p> <p><b>G4-EN19 REDUCTION OF GREENHOUSE GAS (GHG) EMISSIONS</b></p> <p>a. Report the amount of GHG emissions reductions achieved as a direct result of initiatives to reduce emissions, in metric tons of CO<sub>2</sub> equivalent.</p> <p><b>Extract from the Indicator Guidance:</b> Organizations may choose to report reductions disaggregated by initiatives or groups of initiatives.</p> <p>c. Report the chosen base year or baseline and the rationale for choosing it.</p> <p>e. Report whether the reductions in GHG emissions occurred in direct (Scope 1), energy indirect (Scope 2), other indirect (Scope 3) emissions.</p>	<p>Indicator G4-EN19 asks organizations to report the amount of GHG emissions reductions achieved as a direct result of initiatives to reduce emissions. Reductions in emissions that result from reduced production capacity or outsourcing are not included in G4-EN19. Organizations may report, separately, reductions for Scope 1, Scope 2 and/or Scope 3.</p> <p>GRI also requests disclosure of the gases included in the calculation, and the standards, methodologies and assumptions used, under G4-EN19-b, and G4-EN19-d, respectively.</p> <p>In CC14.3a, organizations are asked to identify the reasons for any change in the Scope 3 emissions and how they compare to the previous year as percentage change. In addition to emissions reduction activities, reasons reported in CDP may also include divestments, acquisitions, change in boundary, etc. Changes include reduction, increase or constancy in the amount of emissions compared to the previous year.</p> <p>While in CDP comparisons are made against the previous year, in GRI organizations have flexibility in selecting the base year or baseline and must then report the rationale for choosing it.</p>

CDP QUESTIONS	GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	COMMENTS
<p><b>CC14.4</b> Do you engage with any of the elements of your value chain on GHG emissions and climate change strategies?</p> <p>[tick-box selection]</p> <p><b>CC14.4a</b> Please give details of methods of engagement, your strategy for prioritizing engagements and measures of success</p> <p>[free text question]</p> <p><b>CC14.4b</b> To give a sense of scale of this engagement, please give the number of suppliers with whom you are engaging and the proportion of your total spend that they represent</p> <p>[table question]</p> <p><b>CC14.4c</b> If you have data on your suppliers' GHG emissions and climate change strategies, please explain how you make use of that data</p> <p>[table question]</p> <p><b>CC14.4d</b> Please explain why you do not engage with any elements of your value chain on GHG emissions and climate change strategies, and any plans you have to develop an engagement strategy in the future</p> <p>[free text question]</p>	<p>See "Comments".</p>	<p>GRI does not provide specific guidance on the disclosure of engagement with value chain elements on GHG emissions and climate change strategies. However, organizations may report this as part of their Disclosures on Management Approach for the Emissions Aspect or the Supplier Environmental Assessment Aspect.</p>

## Linkage Table 2: How are the GRI Guidelines (G4) aligned with CDP's climate change questions (2014)?

The table below details the links between GRI's G4 Guidelines and CDP's climate change questions (2014), and is useful for those organizations that have prepared a G4-based report and would like to use this information to answer parts of CDP's 2014 climate change questions. The comments support and expand on the links between the two sets of information.

GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	CDP QUESTIONS	COMMENTS
<b>GENERAL STANDARD DISCLOSURES</b>		
<p><b>G4-1</b> <i>Extracts from G4-1-a:</i> a. Provide a statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and the organization's strategy for addressing sustainability.</p> <p>[...]</p> <p>The statement should include:</p> <ul style="list-style-type: none"> <li>[...]</li> <li>Views on performance with respect to targets</li> <li>Outlook on the organization's main challenges and targets for the next year and goals for the coming 3–5 years</li> </ul>	<p><b>CC2.2</b> Is climate change integrated into your business strategy?</p> <p>[drop down menu selection]</p> <p><b>CC2.2a</b> Please describe the process of how climate change is integrated into your business strategy and any outcomes of this process</p> <p>[free text question]</p> <p><b>CC3.1</b> Did you have an emissions reduction target that was active (ongoing or reached completion) in the reporting year?</p> <p>[drop down menu selection]</p> <p><b>CC3.1d</b> For all of your targets, please provide details on the progress made in the reporting year</p> <p>[table question]</p> <p><b>CC3.1e</b> Please explain: (i) why you do not have a target; and (ii) forecast how your emissions will change over the next five years</p> <p>[free text question]</p>	<p>G4-1 is a high-level disclosure that allows reporters to stress strategic priorities, key achievements, and a high-level view on performance and outlook. Thus, G4-1 has a broad scope, referring not only to climate change, but to sustainability issues more generally.</p> <p>If climate change is a strategic issue for the reporting organization, G4-1 offers the possibility to highlight this.</p> <p>G4's Specific Standard Disclosures invite disclosure on climate change related Aspects (e.g., Energy, Emissions, Products and Services) on a more specific level.</p>

GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	CDP QUESTIONS	COMMENTS
<p><b>G4-2</b> <b>Extracts from G4-2-a:</b></p> <p>a. Provide a description of key impacts, risks, and opportunities.</p> <p>Section One should [...] include:</p> <ul style="list-style-type: none"> <li>• A description of the significant economic, environmental and social impacts of the organization, and associated challenges and opportunities. This includes the effect on stakeholders' rights as defined by national laws and the expectations in internationally recognized standards and norms</li> <li>• An explanation of the approach to prioritizing these challenges and opportunities</li> </ul> <p>[...]</p> <p>Section Two should focus on the impact of sustainability trends, risks, and opportunities on the long-term prospects and financial performance of the organization. This should concentrate specifically on information relevant to financial stakeholders or that could become so in the future. Section Two should include the following:</p> <ul style="list-style-type: none"> <li>• A description of the most important risks and opportunities for the organization arising from sustainability trends</li> <li>• Prioritization of key sustainability topics as risks and opportunities according to their relevance for long-term organizational strategy, competitive position, qualitative, and (if possible) quantitative financial value drivers</li> <li>• Table(s) summarizing: <ul style="list-style-type: none"> <li>• Targets, performance against targets, and lessons learned for the current reporting period</li> <li>• Targets for the next reporting period and medium term objectives and goals (that is, 3–5 years) related to key risks and opportunities</li> </ul> </li> <li>• Concise description of governance mechanisms in place specifically to manage these risks and opportunities, and identification of other related risks and opportunities</li> </ul>	<p><b>CC2.1</b> Please select the option that best describes your risk management procedures with regard to climate change risks and opportunities</p> <p>[drop down menu selection]</p> <p><b>CC2.1a</b> Please provide further details on your risk management procedures with regard to climate change risks and opportunities</p> <p>[table question]</p> <p><b>CC2.1b</b> Please describe how your risk and opportunity identification processes are applied at both company and asset level</p> <p>[free text question]</p> <p><b>CC2.1c</b> How do you prioritize the risks and opportunities identified?</p> <p>[free text question]</p> <p><b>CC2.2</b> Is climate change integrated into your business strategy?</p> <p>[drop down menu selection]</p> <p><b>CC2.2a</b> Please describe the process of how climate change is integrated into your business strategy and any outcomes of this process</p> <p>[free text question]</p> <p><b>CC3.1a – CC3.1e</b> on climate change targets;</p> <p><b>CC5.1, CC5.1a – CC5.1c</b> on climate change risks;</p> <p><b>CC6.1, CC6.1a – CC6.1c</b> on climate change opportunities.</p>	<p>G4-2 is a high-level disclosure that allows organizations to identify key impacts, risks and opportunities. Thus, G4-2 has a broad scope, referring not only to climate change, but to sustainability issues more generally.</p> <p>If the organization has identified key climate change related impacts, risks and opportunities, G4-2 offers the possibility to highlight this.</p> <p>G4's Specific Standard Disclosures invite disclosure on climate change related Aspects (e.g., Energy, Emissions, Products and Services) on a more specific level.</p> <p>The information requested by CC3.1a – CC3.1c can also be reported in more detail under the DMA for the Emissions Aspect. In G4-2, targets can be highlighted and presented in connection with the long-term prospects of the organization.</p> <p>Information on risks (CC5.1, CC5.1a – CC5.1c) can be reported in more detail in G4-EC2.</p> <p>Information on opportunities (CC6.1, CC6.1a – CC6.1c) can be reported in more detail in G4-EC2.</p>

GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	CDP QUESTIONS	COMMENTS
<p><b>G4-15</b> a. List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.</p> <p><b>G4-16</b> a. List memberships of associations (such as industry associations) and national or international advocacy organizations in which the organization:  <ul style="list-style-type: none"> <li>• Holds a position on the governance body</li> <li>• Participates in projects or committees</li> <li>• Provides substantive funding beyond routine membership dues</li> <li>• Views membership as strategic</li> </ul> This refers primarily to memberships maintained at the organizational level.</p>	<p><b>CC2.3b</b> Are you on the Board of any trade associations or provide funding beyond membership?  [drop down menu selection]</p> <p><b>CC2.3c</b> Please enter the details of those trade associations that are likely to take a position on climate change legislation  [table question]</p> <p><b>CC2.3d</b> Do you publically disclose a list of all the research organizations that you fund?  [drop down menu selection]</p> <p><b>CC2.3e</b> Do you fund any research organizations to produce or disseminate public work on climate change?  [drop down menu selection]</p>	<p>G4-15 and G4-16 have a broader scope than the corresponding CDP questions, referring to economic, environmental and social issues more generally. G4-16 requests further details, such as the list of memberships of associations and national or international advocacy organizations in which the organization participates in projects or committees or views membership as strategic.</p>
<p><b>G4-20</b> a. For each material Aspect, report the Aspect Boundary within the organization, as follows:  <ul style="list-style-type: none"> <li>• Report whether the Aspect is material within the organization</li> <li>• If the Aspect is not material for all entities within the organization (as described in G4-17<sup>7</sup>), select one of the following two approaches and report either:  <ul style="list-style-type: none"> <li>• The list of entities or groups of entities included in G4-17 for which the Aspect is not material or</li> <li>• The list of entities or groups of entities included in G4-17 for which the Aspects is material</li> </ul> </li> <li>• Report any specific limitation regarding the Aspect Boundary within the organization</li> </ul> </p>	<p><b>CC8.4</b> 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?  [drop down menu selection]</p> <p><b>CC8.4a</b> Please 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  [table question]</p>	<p>In GRI, organizations should report if information presented for an Indicator (e.g., G4-EN15, G4-EN16) does not cover the Boundary identified for the material Aspect (e.g., Emissions) in General Standard Disclosure G4-20.</p> <p>For each source of Scope 1 and Scope 2 emissions that are within the selected reporting boundary but which are not included in the disclosure, CDP requests an explanation of why the source is excluded.</p> <p>GRI allows organizations to either list the entities that are included or the entities that are excluded, with reference to the entities listed under G4-17. CDP asks for the entities that have been excluded only.</p>

## 7) G4-17

- a. List all entities included in the organization's consolidated financial statements or equivalent documents.  
b. Report whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report.

The organization can report on this Standard Disclosure by referencing the information in publicly available consolidated financial statements or equivalent documents.

GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	CDP QUESTIONS	COMMENTS
<p><b>G4-32</b></p> <p>b. Report the GRI Content Index for the chosen option [...]</p> <p>c. Report the reference to the External Assurance Report, if the report has been externally assured. (GRI recommends the use of external assurance but it is not a requirement to be 'in accordance' with the Guidelines.)</p> <p><b>G4-33</b></p> <p>a. Report the organization's policy and current practice with regard to seeking external assurance for the report.</p> <p>b. If not included in the assurance report accompanying the sustainability report, report the scope and basis of any external assurance provided.</p>	<p><b>CC8.6</b> Please indicate the verification/assurance status that applies to your reported Scope 1 emissions</p> <p>[drop down menu selection]</p> <p><b>CC8.6a</b> Please provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements</p> <p>[table question]</p> <p><i>If "No third party verification or assurance – regulatory CEMS required" selected in CC8.6:</i></p> <p><b>CC8.6b</b> Please provide further details of the regulatory regime to which you are complying that specifies the use of Continuous Emissions Monitoring Systems (CEMS)</p> <p>[table question]</p> <p><b>CC8.7</b> Please indicate the verification/assurance status that applies to your reported Scope 2 emissions</p> <p>[drop down menu selection]</p> <p><b>CC8.7a</b> Please provide further details of the verification/assurance undertaken for your Scope 2 emissions, and attach the relevant statements</p> <p>[table question]</p> <p><b>CC8.8</b> Please identify if any data points other than emissions figures have been verified as part of the third party verification work undertaken</p> <p>[table question]</p> <p>≈ Continues on next page</p>	<p>In GRI, organizations indicate, in the Content Index (G4-32-b), whether each of the Standard Disclosures included in the report has been externally assured.</p> <p>CDP requests information on third-party verification/assurance only. In addition, it requests further details of the verification/assurance undertaken, such as the proportion of reported Scope 1, 2 and 3 emissions verified. It also requests that responders attach a copy of the verification statement to their response.</p> <p>In addition, CDP allows responders that do not have third-party verification or assurance in place but are required to gather data using Continuous Emissions Monitoring Systems (CEMS) as part of a regulatory regime to report this in questions CC8.6 and CC8.6b.</p> <p>In GRI, organizations may explain whether they are subject to any country, regional, or industry regulations and policies for emissions as part of their Disclosures on Management Approach for the Emissions Aspect.</p>

GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	CDP QUESTIONS	COMMENTS
	<p>≈ Continues from previous page</p> <p><b>CC14.2</b> Please indicate the verification/assurance status that applies to your reported Scope 3 emissions</p> <p>[drop down menu selection]</p> <p><b>CC14.2a</b> Please provide further details of the verification/assurance undertaken, and attach the relevant statements</p> <p>[table question]</p>	
<p><b>G4-34</b></p> <p>a. Report the governance structure of the organization, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts.</p>	<p><b>CC1.1</b> Where is the highest level of direct responsibility for climate change within your organization?</p> <p>[drop down menu selection]</p> <p><b>CC1.1a</b> Please identify the position of the individual or name of the committee with this responsibility</p> <p>[free text question]</p>	<p>G4-34 has a broad scope, referring to economic, environmental and social issues more generally. Committees responsible for decision-making on climate change are reported under G4-34.</p>
<p><b>G4-36</b></p> <p>a. Report whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental and social topics, and whether post holders report directly to the highest governance body.</p>	<p><b>CC1.1a</b> Please identify the position of the individual or name of the committee with this responsibility</p> <p>[free text question]</p>	<p>G4-36 has a broad scope, referring to economic, environmental and social issues more generally. Executive-level position(s) with responsibility for climate change related topics are reported under G4-36.</p> <p>In addition, G4-36 requires organizations to report whether post-holders report directly to the highest governance body.</p>

GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	CDP QUESTIONS	COMMENTS
<p><b>G4-45</b></p> <p>a. Report the highest governance body's role in the identification and management of economic, environmental and social impacts, risks, and opportunities. Include the highest governance body's role in the implementation of due diligence processes.</p> <p>b. Report whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental and social impacts, risks, and opportunities.</p> <p><b>G4-46</b></p> <p>a. Report the highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental and social topics.</p> <p><b>G4-47</b></p> <p>a. Report the frequency of the highest governance body's review of economic, environmental and social impacts, risks, and opportunities.</p>	<p><b>CC2.1</b></p> <p>Please select the option that best describes your risk management procedures with regard to climate change risks and opportunities</p> <p>[drop down menu selection]</p> <p><b>CC2.1a</b></p> <p>Please provide further details on your risk management procedures with regard to climate change risks and opportunities</p> <p>[table question]</p> <p><b>CC2.1b</b></p> <p>Please describe how your risk and opportunity identification processes are applied at both company and asset level</p> <p>[free text question]</p> <p><b>CC2.1c</b></p> <p>How do you prioritize the risks and opportunities identified?</p> <p>[free text question]</p>	<p>G4-45 – G4-47 have a broad scope, referring to economic, environmental and social issues more generally.</p> <p>The role of the highest governance body in the identification and management of climate change related impacts, risks and opportunities is reported under G4-45.</p> <p>In addition, G4-45 also requires disclosure of whether stakeholder consultation is used.</p> <p>The role of the highest governance body in reviewing the effectiveness of the organization's risk management processes related to climate change is reported under G4-46.</p> <p>The frequency of the highest governance body's review of climate change related impacts, risks and opportunities is reported under G4-47.</p>
<p><b>G4-51</b></p> <p>b. Report how performance criteria in the remuneration policy relate to the highest governance body's and senior executives' economic, environmental and social objectives.</p>	<p><b>CC1.2</b></p> <p>Do you provide incentives for the management of climate change issues, including the attainment of targets?</p> <p>[drop down menu selection]</p> <p><b>CC1.2a</b></p> <p>Please provide further details on the incentives provided for the management of climate change issues</p> <p>[table question]</p>	<p>G4-51 has a broad scope, referring to economic, environmental and social issues more generally. How performance criteria in the remuneration policy relate to the climate change related objectives of the highest governance body and senior executives is reported under G4-51-b.</p>



GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	CDP QUESTIONS	COMMENTS
<b>SPECIFIC STANDARD DISCLOSURES</b>		
<b>CATEGORY: ECONOMIC</b>		
<b>ASPECT: ECONOMIC PERFORMANCE</b>		
<b>INDICATORS</b>		
<p><b>G4-EC2 FINANCIAL IMPLICATIONS AND OTHER RISKS AND OPPORTUNITIES FOR THE ORGANIZATION'S ACTIVITIES DUE TO CLIMATE CHANGE</b></p> <hr/> <p>a. Report risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue or expenditure, including:</p> <ul style="list-style-type: none"> <li>• A description of the risk or opportunity and its classification as either physical, regulatory, or other</li> <li>• A description of the impact associated with the risk or opportunity</li> <li>• The financial implications of the risk or opportunity before action is taken</li> <li>• The methods used to manage the risk or opportunity</li> <li>• The costs of actions taken to manage the risk or opportunity</li> </ul>	<p><b>CC5.1</b> Have you identified any climate change risks that have the potential to generate a substantive change in your business operations, revenue or expenditure?</p> <p>[tick-box selection]</p> <p><b>CC5.1a</b> Please describe your risks driven by changes in regulation</p> <p>[table question]</p> <p><b>CC5.1b</b> Please describe your risks that are driven by change in physical climate parameters</p> <p>[table question]</p> <p><b>CC5.1c</b> Please describe your risks that are driven by changes in other climate-related developments</p> <p>[table question]</p> <p><b>CC6.1</b> Have you identified any climate change opportunities that have the potential to generate a substantive change in your business operations, revenue or expenditure?</p> <p>[tick-box selection]</p> <p>≅ Continues on next page</p>	<p>In questions CC5.1d–CC5.1f, CDP also asks why organizations do not consider themselves to be exposed to the different risk types, and in CC6.1d–CC6.1f it asks why they do not consider themselves to be exposed to the different opportunity types.</p>

GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	CDP QUESTIONS	COMMENTS
	<p>≈ <i>Continues from previous page</i></p> <p><b>CC6.1a</b> Please describe your opportunities that are driven by changes in regulation</p> <p>[table question]</p> <p><b>CC6.1b</b> Please describe the opportunities that are driven by changes in physical climate parameters</p> <p>[table question]</p> <p><b>CC6.1c</b> Please describe the opportunities that are driven by changes in other climate-related developments</p> <p>[table question]</p>	

GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	CDP QUESTIONS	COMMENTS
CATEGORY: ENVIRONMENTAL		
ASPECT: ENERGY		
INDICATORS		
<b>G4-EN3</b> <b>ENERGY CONSUMPTION WITHIN THE ORGANIZATION</b>		
<p>a. Report total fuel consumption from non-renewable sources in joules or multiples, including fuel types used.</p>	<p><b>CC11.2</b> Please state how much fuel, electricity, heat, steam, and cooling in MWh your organization has purchased and consumed during the reporting year</p> <p>[table question]</p> <p><b>CC11.3</b> Please complete the table by breaking down the total "Fuel" figure entered above by fuel type</p> <p>[table question]</p>	<p>Both GRI and CDP request data on fuel consumed and electricity, heat(ing), cooling and steam purchased for consumption.</p> <p>When reporting self-generated energy consumption in both GRI and CDP, organizations do not double-count fuel consumption. For example, if an organization generates electricity from coal and then consumes the generated electricity, the energy consumption is counted only once, under fuel consumption.</p>
<p>b. Report total fuel consumption from renewable fuel sources in joules or multiples, including fuel types used.</p>	<p><b>CC11.2</b> Please state how much fuel, electricity, heat, steam, and cooling in MWh your organization has purchased and consumed during the reporting year</p> <p>[table question]</p> <p><b>CC11.3</b> Please complete the table by breaking down the total "Fuel" figure entered above by fuel type</p> <p>[table question]</p> <p><b>CC11.4</b> Please provide details of the electricity, heat, steam or cooling amounts that were accounted at a low carbon emissions factor in the Scope 2 figure you provided in CC8.3</p>	<p>In GRI, fuel consumption should be broken down by renewable and non-renewable sources, in addition to by fuel type.</p> <p>GRI requests energy data to be reported in joules or multiples. CDP requests data to be reported in MWh.</p>
<p>c. Report in joules, watt-hours or multiples, the total:</p> <ul style="list-style-type: none"> <li>• Electricity consumption</li> <li>• Heating consumption</li> <li>• Cooling consumption</li> <li>• Steam consumption</li> </ul>	<p><b>CC11.2</b> Please state how much fuel, electricity, heat, steam, and cooling in MWh your organization has purchased and consumed during the reporting year</p> <p>[table question]</p>	

GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	CDP QUESTIONS	COMMENTS
<p>d. Report in joules, watt-hours or multiples, the total:</p> <ul style="list-style-type: none"> <li>• Electricity sold</li> <li>• Heating sold</li> <li>• Cooling sold</li> <li>• Steam sold</li> </ul>	See "Comments".	<p>In GRI, organizations are also requested to report electricity, heat(ing), cooling and steam sold as separate figures. In CDP, if an organization sells self-generated electricity, heat, cooling or steam to other organizations, the organization does not account or report this energy as consumed, but it accounts for the emissions generated for its production (e.g., by burning natural gas) in the Scope 1 figure and the energy content of natural gas as consumed fuel.</p>
<p>e. Report total energy consumption in joules or multiples.</p>	<p><b>CC11.2</b> Please state how much fuel, electricity, heat, steam, and cooling in MWh your organization has purchased and consumed during the reporting year</p> <p>[table question]</p>	<p>GRI requests a total energy consumption figure. CDP requests disaggregated data by fuel, electricity, steam and cooling.</p> <p>GRI requests energy data to be reported in joules or multiples. CDP requests data to be reported in MWh.</p>
<p>f. Report standards, methodologies, and assumptions used.</p>	No linkage.	
<p>g. Report the source of the conversion factors used.</p>	<p><b>CC11.4</b> Please provide details of the electricity, heat, steam or cooling amounts that were accounted at a low carbon emission factor in the Scope 2 figure reported in CC8.3</p> <p>[table question]</p>	<p>In CDP, organizations are requested to provide details of electricity, heat, steam or cooling amounts that were accounted at a low-carbon emission factor in the Scope 2 figure provided in CC8.3, including the basis for applying a low-carbon emission factor, and the MWh associated with the low-carbon electricity, heat, steam or cooling.</p>
<p><b>Extract from the Indicator Guidance:</b> Organizations may further disaggregate energy consumption data where this aids transparency or comparability over time. For example, they may disaggregate data by:</p> <ul style="list-style-type: none"> <li>• Business unit or facility</li> <li>• Country</li> <li>• Source type (See Definitions for the listing of non-renewable and renewable energy sources)</li> <li>• Activity type</li> </ul>	<p><b>CC10.1.a</b> Please break down your total gross global Scope 2 emissions and energy consumption by country/region</p> <p>[table question]</p>	<p>CDP requests a breakdown by country/region of purchased and consumed electricity, heat, steam or cooling, including low-carbon.</p> <p>In GRI, organizations may disaggregate energy consumption data where this aids transparency or comparability over time.</p>
<p><b>G4-EN7 REDUCTIONS IN ENERGY REQUIREMENTS OF PRODUCTS AND SERVICES</b></p>		
<p>a. Report the reductions in the energy requirements of sold products and services achieved during the reporting period, in joules or multiples.</p>	<p><b>CC3.2</b> Does the use of your goods and/or services directly enable GHG emissions to be avoided by a third party?</p> <p>[drop down menu selection]</p>	<p>Regarding the use of products and services, G4-EN7 focuses on the reduction of energy requirements, not of GHG emissions.</p>

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GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	CDP QUESTIONS	COMMENTS
<p>≡ <i>Continues from previous page</i></p> <p>b. Report the basis for calculating reductions in energy consumption such as base year or baseline, and the rationale for choosing it.</p> <p>c. Report standards, methodologies, and assumptions used.</p>	<p>≡ <i>Continues from previous page</i></p> <p><b>CC3.2a</b> Please provide details of how the use of your goods and/or services directly enable GHG emissions to be avoided by a third party.</p> <p>[free text question]</p>	
<b>ASPECT: EMISSIONS</b>		
<p><b>DISCLOSURES ON MANAGEMENT APPROACH (DMA)</b></p>		<p>The G4 Disclosures on Management Approach (DMA) provide narrative information on how an organization identifies, analyzes, and responds to its actual and potential material economic, environmental and social impacts. The DMA also provide context for the performance reported by Indicators.</p>
<p><b>G4-DMA</b></p> <p>a. Report why the Aspect is material. Report the impacts that make this Aspect material.</p> <p><b>Extract from G4-DMA-a Guidance:</b> Describe any processes the organization used to identify its actual or potential impacts, such as due diligence.</p>	<p><b>CC2.1</b> Please select the option that best describes your risk management procedures with regard to climate change risks and opportunities</p> <p>[drop down menu selection]</p> <p><b>CC2.1a</b> Please provide further details on your risk management procedures with regard to climate change risks and opportunities</p> <p>[table question]</p> <p><b>CC2.1b</b> Please describe how your risk and opportunity identification processes are applied at both company and asset level</p> <p>[free text question]</p>	
<p><b>G4-DMA</b></p> <p>b. Report how the organization manages the material Aspect or its impacts.</p>	<p>See "Comments".</p>	<p>Some CDP questions are more specific than the G4 disclosures and guidance.</p> <p>CDP requests disclosure of participation in emissions trading schemes in CC13.1 – CC13.2. GRI does not provide specific guidance on the disclosure of emissions trading schemes or project-based carbon credits or credit purchase. However, organizations may report this as part of their G4-DMA-b for the Emissions Aspect.</p> <p>≡ <i>Continues on next page</i></p>

GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	CDP QUESTIONS	COMMENTS
		<p>≈ <i>Continues from previous page</i></p> <p>CDP requests disclosure of engagements with value chain elements on GHG emissions and climate change strategies under CC14.4 – CC14.4d. GRI does not provide specific guidance on the disclosure of engagement with value chain elements on GHG emissions and climate change strategies. However, organizations may report this as part of their G4-DMA-b for the Emissions Aspect or the Supplier Environmental Assessment Aspect.</p>
<p><b>Extracts from G4-DMA-b Guidance:</b></p>		
<p>If there are material Aspects for which the organization does not have a management approach, identify any plans to implement a management approach, or the reasons for not having one.</p>	<p><b>CC2.1d</b> Please explain why you do not have a process in place for assessing and managing risks and opportunities from climate change, and whether you plan to introduce such a process in the future</p> <p>[table question]</p> <p><b>CC2.2b</b> Please explain why climate change is not integrated into your business strategy</p> <p>[free text question]</p>	
<p><b>Policies</b> Provide information about policies that are used to guide the organization's approach to managing the material Aspect. This may include an abstract, summary, or link to the publicly-available policies that cover the material Aspect. Provide the following information about these policies:</p> <ul style="list-style-type: none"> <li>• Range of entities covered by the policies and their location</li> <li>• Identification of the person or committee responsible for approving the policies</li> <li>• References to international standards and widely-recognized initiatives</li> <li>• The date of issue and last review date</li> </ul>	<p><b>CC2.2</b> Is climate change integrated into your business strategy?</p> <p>[drop down menu selection]</p> <p><b>CC2.2a</b> Please describe the process of how climate change is integrated into your business strategy and any outcomes of this process</p> <p>[free text question]</p>	
<p><b>Goals and targets</b> Describe:</p> <ul style="list-style-type: none"> <li>• The baseline and context for goals and targets</li> <li>• [...]</li> <li>• The expected result (quantitative or qualitative)</li> <li>• The expected timeline for achieving each goal and target</li> <li>• Whether goals and targets are mandatory (based on legislation) or voluntary, and if mandatory, list relevant legislation</li> </ul>	<p><b>CC3.1</b> Did you have an emissions reduction target that was active (ongoing or reached completion) in the reporting year?</p> <p>[drop down menu selection]</p> <p><b>CC3.1a</b> Please provide details of your absolute target</p> <p>[table question]</p> <p>≈ <i>Continues on next page</i></p>	<p>Some CDP questions are more specific: e.g., CC3.1b asks responders to provide details on intensity targets. In other cases, the G4 Guidelines ask for further contextual guidance: e.g., report the range of entities included in the goals and targets, and their location.</p>

GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	CDP QUESTIONS	COMMENTS
	<p>≅ Continues from previous page</p> <p><b>CC3.1b</b> Please provide details of your intensity target</p> <p>[table question]</p> <p><b>CC3.1c</b> Please also indicate what change in absolute emissions this intensity target reflects</p> <p>[table question]</p>	
<p><i>Responsibilities</i> Identify:</p> <ul style="list-style-type: none"> <li>• Who is assigned responsibility for managing the material Aspect</li> <li>• Whether the responsibility is linked to performance assessments or incentive mechanisms</li> </ul>	<p><b>CC1.1</b> Where is the highest level of direct responsibility for climate change within your organization?</p> <p>[drop down menu selection]</p> <p><b>CC1.1a</b> Please identify the position of the individual or name of the committee with this responsibility</p> <p>[free text question]</p> <p><b>CC1.2</b> Do you provide incentives for the management of climate change issues, including the attainment of targets?</p> <p>[drop down menu selection]</p> <p><b>CC1.2a</b> Please provide further details on the incentives provided for the management of climate change issues</p> <p>[table question]</p>	
<p><i>Specific Actions</i> Identify specific actions related to the material Aspect and explain actions taken to achieve goals and targets. Specific actions may include:</p> <ul style="list-style-type: none"> <li>• Processes</li> <li>• Projects</li> <li>• Programs</li> <li>• Initiatives</li> </ul> <p>For each of the specific actions identified, the organization may consider explaining:</p>	<p><b>CC2.1</b> Please select the option that best describes your risk management procedures with regard to climate change risks and opportunities</p> <p>[drop down menu selection]</p> <p><b>CC2.1a</b> Please provide further details on your risk management procedures with regard to climate change risks and opportunities</p> <p>[table question]</p>	
<p>≅ Continues on next page</p>	<p>≅ Continues on next page</p>	

GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	CDP QUESTIONS	COMMENTS
<p>≈ Continues from previous page</p> <ul style="list-style-type: none"> <li>• The range of entities covered by the actions and their location</li> <li>• Whether the actions are ad hoc or systemic</li> <li>• Whether the actions are short, medium, or long term</li> <li>• How actions are prioritized</li> <li>• Whether specific actions are a part of a due diligence process and aim to avoid, mitigate, or remediate the negative impacts of the material Aspect</li> <li>• Whether actions are informed by international norms or standards (such as the OECD Guidelines for Multinational Enterprises, the UN Protect, Respect and Remedy: a Framework for Business and Human Rights and the UN 'Guiding Principles on Business and Human Rights').</li> </ul>	<p>≈ Continues from previous page</p> <p><b>CC2.1c</b> How do you prioritize the risks and opportunities identified?</p> <p>[free text question]</p> <p><b>CC3.3</b> Did you have emissions reduction initiatives that were active within the reporting year (this can include those in the planning and/or implementation phases)</p> <p>[drop down menu selection]</p> <p><b>CC3.3a</b> Please identify the total number of projects at each stage of development, and for those in the implementation stages, the estimated CO<sub>2</sub>e savings</p> <p>[table question]</p> <p><b>CC3.3b</b> For those initiatives implemented in the reporting year, please provide details in the table below</p> <p>[table question]</p> <p><b>CC3.3c</b> What methods do you use to drive investment in emissions reduction activities?</p> <p>[table question]</p> <p><b>CC3.3d</b> If you do not have any emissions reduction initiatives, please explain why not</p> <p>[free text question]</p>	



GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	CDP QUESTIONS	COMMENTS
<b>INDICATORS</b>		
<b>G4-EN15</b> <b>DIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 1)</b>		
a. Report gross direct (Scope 1) GHG emissions in metric tons of CO <sub>2</sub> equivalent, independent of any GHG trades, such as purchases, sales, or transfers of offsets or allowances.	<b>CC8.2</b> Please provide your gross global Scope 1 emissions figures in metric tonnes CO <sub>2</sub> e  [number field]	G4-EN15-a specifies that the gross Scope 1 GHG emissions should be independent of any GHG trades, such as purchases, sales, or transfers of offset or allowances.  In its guidance document, CDP also indicates that gross emissions should be reported before any reductions for offsets are made.
b. Report gases included in the calculation (whether CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , or all).	<b>CC9.2</b> Please indicate which other Scope 1 emissions breakdowns you are able to provide (tick all that apply)  [tick-box question]  <b>CC9.2c</b> Please break down your total gross global Scope 1 emissions by GHG type  [table question]	
c. Report biogenic CO <sub>2</sub> emissions in metric tons of CO <sub>2</sub> equivalent separately from the gross direct (Scope 1) GHG emissions.	<b>CC8.9</b> Are carbon dioxide emissions from biologically sequestered carbon relevant to your organization?  [drop down menu selection]  <b>CC8.9a</b> Please provide the emissions from biologically sequestered carbon relevant to your organization in metric tonnes CO <sub>2</sub>  [number field]	In CC8.9 CDP invites disclosure of carbon dioxide emissions from biologically sequestered carbon from sources deemed relevant by the responder, whether direct or indirect.  In GRI, organizations are requested to report carbon dioxide emissions from biologically sequestered carbon separately from the gross direct (Scope 1) GHG emissions.  In GRI, carbon dioxide emissions from biologically sequestered carbon are referred to as 'biogenic CO <sub>2</sub> emissions'.
d. Report the chosen base year, the rationale for choosing the base year, emissions in the base year, and the context for any significant changes in emissions that triggered recalculations of base year emissions.	<b>CC7.1</b> Please provide your base year and base year emissions (Scopes 1 and 2)  [table question]	In addition to the base year and the base year emissions, G4-EN15-d requests the rationale for choosing the base year and the context for any significant changes in emissions that triggered recalculations of base year emissions.

GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	CDP QUESTIONS	COMMENTS
<p>e. Report standards, methodologies, and assumptions used.</p>	<p><b>CC7.2</b> Please give the name of the standard, protocol or methodology you have used to collect activity data and calculate Scope 1 and Scope 2 emissions</p> <p>[drop down menu selection]</p> <p><b>CC7.2a</b> If you have selected "Other" in CC7.2 please provide details of the standard, protocol or methodology you have used to collect activity data and calculate Scope 1 and Scope 2 emissions</p> <p>[free text question]</p> <p><b>CC8.5</b> Please estimate the level of uncertainty of the total gross global Scope 1 and 2 emissions figures that you have supplied and specify the sources of uncertainty in your data gathering, handling and calculations</p> <p>[table question]</p>	
<p>f. Report the source of the emission factors used and the global warming potential (GWP) rates used or a reference to the GWP source.</p>	<p><b>CC7.3</b> Please give the source for the global warming potentials you have used</p> <p>[table question]</p> <p><b>CC7.4</b> Please give the emissions factors you have applied and their origin; alternatively, please attach an Excel spreadsheet with this data at the bottom of this page</p> <p>[table question]</p>	<p>G4-EN15-f requests either a reference to the global warming potential source or the global warming potential rates.</p> <p>CC7.3 requests a breakdown of the global warming potential source by gas.</p> <p>In addition to the source of the emissions factors used, CC7.4 also requests the actual emissions factors, the fuel/material/energy to which the emissions factors apply, and the unit of measurement.</p>
<p>g. Report the chosen consolidation approach for emissions (equity share, financial control, operational control).</p>	<p><b>CC8.1</b> Please select the boundary you are using for your Scope 1 and 2 greenhouse gas inventory</p> <p>[drop down menu selection]</p>	<p>Companies using CCRF should select financial control as their boundary at CC8.1, report their Scope 1 and 2 emissions accordingly, and then provide their CCRF breakdown under legal structure at CC9.2e and CC10.2d.</p> <p>Both GRI and CDP recommend selecting a consistent consolidation approach for emissions, for both Scope 1 and 2.</p>

GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	CDP QUESTIONS	COMMENTS
<p><b>Extract from the Indicator Guidance:</b> Organizations may further disaggregate direct (Scope 1) GHG emissions data where this aids transparency or comparability over time. For example, they may disaggregate data by:</p> <ul style="list-style-type: none"> <li>• Business unit or facility</li> <li>• Country</li> <li>• Source type (stationary combustion, process, fugitive)</li> <li>• Activity type</li> </ul>	<p><b>CC9.1</b> Do you have Scope 1 emissions sources in more than one country? [drop down menu selection]</p> <p><b>CC9.1.a</b> Please break down your total gross global Scope 1 emissions by country/region [table question]</p> <p><b>CC9.2</b> Please indicate which other Scope 1 emissions breakdowns you are able to provide (tick all that apply) [tick-box question]</p> <p><b>CC9.2a</b> By business division [table question]</p> <p><b>CC9.2b</b> By facility [table question]</p> <p><b>CC9.2d</b> By activity [table question]</p> <p><b>CC9.2e</b> By legal structure [table question]</p>	<p>CDP requests a breakdown of Scope 1 emissions by country/region and invites further disaggregation by business division, facility, GHG type, activity and legal structure.</p> <p>In GRI, organizations may disaggregate Scope 1 emissions data where this aids transparency or comparability over time.</p> <p>CDP also invites a breakdown of Scope 1 emissions by GHG type (CC9.2c). In GRI, organizations report which gases have been included in the calculation of the gross Scope 1 emissions in G4-EN15-b.</p>
<p><b>G4-EN16 ENERGY INDIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 2)</b></p> <hr/> <p>a. Report gross energy indirect (Scope 2) GHG emissions in metric tons of CO<sub>2</sub> equivalent, independent of any GHG trades, such as purchases, sales, or transfers of offsets or allowances.</p>	<p><b>CC8.3</b> Please provide your gross global Scope 2 emissions figures in metric tonnes CO<sub>2</sub>e [number field]</p>	<p>G4-EN16-a specifies that the gross Scope 2 GHG emissions should be independent of any GHG trades, such as purchases, sales, or transfers of offset or allowances.</p> <p>CDP allows companies to reflect their purchase of low-carbon electricity in their Scope 2 figure, provided that the purchase has been tracked by appropriate instruments, and that the production and consumption of the electricity has taken place within the same grid region. CDP's approach to Scope 2 accounting is available in the technical note "Accounting of Scope 2 emissions", available at <a href="http://www.cdp.net/guidance">www.cdp.net/guidance</a>.</p>

GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	CDP QUESTIONS	COMMENTS
b. Report gases included in the calculation, if available.	No linkage.	
c. Report the chosen base year, the rationale for choosing the base year, emissions in the base year, and the context for any significant changes in emissions that triggered recalculations of base year emissions.	<p><b>CC7.1</b> Please provide your base year and base year emissions (Scopes 1 and 2)</p> <p>[table question]</p>	In addition to the base year and the base year emissions, G4-EN16-c requests the rationale for choosing the base year and the context for any significant changes in emissions that triggered recalculations of base year emissions.
d. Report standards, methodologies, and assumptions used.	<p><b>CC7.2</b> Please give the name of the standard, protocol or methodology you have used to collect activity data and calculate Scope 1 and Scope 2 emissions</p> <p>[drop down menu selection]</p> <p><b>CC7.2a</b> If you have selected "Other" in CC7.2 please provide details of the standard, protocol or methodology you have used to collect activity data and calculate Scope 1 and Scope 2 emissions</p> <p>[free text question]</p> <p><b>CC8.5</b> Please estimate the level of uncertainty of the total gross global Scope 1 and 2 emissions figures that you have supplied and specify the sources of uncertainty in your data gathering, handling and calculations</p> <p>[table question]</p>	
e. Report the source of the emission factors used and the global warming potential (GWP) rates used or a reference to the GWP source, if available.	<p><b>CC7.3</b> Please give the source for the global warming potentials you have used</p> <p>[table question]</p> <p><b>CC7.4</b> Please give the emissions factors you have applied and their origin; alternatively, please attach an Excel spreadsheet with this data at the bottom of this page</p> <p>[table question]</p>	<p>G4-EN16-e requests either a reference to the global warming potential source or the global warming potential rates.</p> <p>CC7.3 requests a breakdown of the global warming potential source by gas.</p> <p>G4-EN16-e requests the source of the emissions factors used.</p> <p>In addition to the source of the emissions factors used, CC7.4 also requests the actual emissions factors, the fuel/material/energy to which the emissions factors apply, and the unit of measurement.</p>

GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	CDP QUESTIONS	COMMENTS
<p>f. Report the chosen consolidation approach for emissions (equity share, financial control, operational control).</p>	<p><b>CC8.1</b> Please select the boundary you are using for your Scope 1 and 2 greenhouse gas inventory</p> <p>[drop down menu selection]</p>	<p>Companies using CCRF should select financial control as their boundary at CC8.1, report their Scope 1 and 2 emissions accordingly, and then provide their CCRF breakdown under legal structure at CC9.2e and CC10.2d.</p> <p>Both GRI and CDP recommend selecting a consistent consolidation approach for emissions, for both Scope 1 and 2.</p>
<p><b>Extract from the Indicator Guidance:</b> Organizations may further disaggregate energy indirect (Scope 2) GHG emissions data where this aids transparency or comparability over time. For example, they may disaggregate data by:</p> <ul style="list-style-type: none"> <li>• Business unit or facility</li> <li>• Country</li> <li>• Source type (electricity, heating, cooling, and steam)</li> <li>• Activity type</li> </ul>	<p><b>CC10.1</b> Do you have Scope 2 emissions sources in more than one country?</p> <p>[drop down menu selection]</p> <p><b>CC10.1.a</b> Please break down your total gross global Scope 2 emissions and energy consumption by country/region</p> <p>[table question]</p> <p><b>CC10.2</b> Please indicate which other Scope 2 emissions breakdowns you are able to provide (tick all that apply)</p> <p>[tick-box selection]</p> <p><b>CC10.2a</b> By business division</p> <p>[table question]</p> <p><b>CC10.2b</b> By facility</p> <p>[table question]</p> <p><b>CC10.2c</b> By activity</p> <p>[table question]</p> <p><b>CC10.2d</b> By legal structure</p> <p>[table question]</p>	<p>CDP requests a breakdown by country/region of Scope 2 emissions. It then invites further disaggregation of Scope 2 emissions by business division, facility, activity, and legal structure.</p> <p>In GRI, organizations may disaggregate Scope 2 emissions data where this aids transparency or comparability over time.</p>

GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	CDP QUESTIONS	COMMENTS
<p><b>G4-EN17</b> <b>OTHER INDIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 3)</b></p> <p>a. Report gross other indirect (Scope 3) GHG emissions in metric tons of CO<sub>2</sub> equivalent, excluding indirect emissions from the generation of purchased or acquired electricity, heating, cooling, and steam consumed by the organization (these indirect emissions are reported in Indicator G4-EN16). Exclude any GHG trades, such as purchases, sales, or transfers of offsets or allowances.</p> <p>b. Report gases included in the calculation, if available.</p>	<p><b>CC14.1</b> Please account for your organization's Scope 3 emissions, disclosing and explaining any exclusions</p> <p>[table question]</p>	<p>In GRI, organizations report the Scope 3 emissions categories and activities included in the calculation of the gross Scope 3 emissions under G4-EN17-d. Organizations may disaggregate data by the categories and activities documented in the WRI and WBCSD 'GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard'.</p> <p>CDP requests a disaggregation of data by the categories and activities documented in the WRI and WBCSD 'GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard'.</p> <p>CDP requests further details on whether each Scope 3 category is relevant and/or calculated, the emissions calculation methodology, and the percentage of Scope 3 emissions calculated using primary data.</p> <p>CDP responders may report the gases included in the calculation under the "Emissions calculation methodology" column in CC14.1.</p>
<p>c. Report biogenic CO<sub>2</sub> emissions in metric tons of CO<sub>2</sub> equivalent separately from the gross other indirect (Scope 3) GHG emissions.</p>	<p><b>CC8.9</b> Are carbon dioxide emissions from biologically sequestered carbon relevant to your organization?</p> <p>[drop down menu selection]</p> <p><b>CC8.9a</b> Please provide the emissions from biologically sequestered carbon relevant to your organization in metric tonnes CO<sub>2</sub></p> <p>[number field]</p>	<p>In CC8.9 CDP invites disclosure of carbon dioxide emissions from biologically sequestered carbon from sources deemed relevant by the responder, whether direct or indirect.</p> <p>In GRI, organizations are requested to report carbon dioxide emissions from biologically sequestered carbon separately from the gross other indirect (Scope 3) GHG emissions.</p> <p>In GRI, carbon dioxide emissions from biologically sequestered carbon are referred to as 'biogenic CO<sub>2</sub> emissions'.</p>

GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	CDP QUESTIONS	COMMENTS
<p>d. Report other indirect (Scope 3) emissions categories and activities included in the calculation.</p> <p><b>Extract from the Indicator Guidance:</b> For each category and activity [...], provide a figure in CO<sub>2</sub> equivalent or an explanation of why certain data are not included.</p>	<p><b>CC14.1</b> Please account for your organization's Scope 3 emissions, disclosing and explaining any exclusions</p> <p>[table question]</p>	
<p>e. Report the chosen base year, the rationale for choosing the base year, emissions in the base year, and the context for any significant changes in emissions that triggered recalculations of base year emissions.</p>	<p>No linkage.</p>	
<p>f. Report standards, methodologies, and assumptions used.</p>	<p><b>CC14.1</b> Please account for your organization's Scope 3 emissions, disclosing and explaining any exclusions</p> <p>[table question]</p>	<p>In its table, CDP specifically asks organizations to report the emissions calculation methodology (column 4), and the percentage of emissions calculated using primary data (column 5).</p>
<p>g. Report the source of the emission factors used and the global warming potential (GWP) rates used or a reference to the GWP source, if available.</p>	<p><b>CC14.1</b> Please account for your organization's Scope 3 emissions, disclosing and explaining any exclusions</p> <p>[table question]</p>	<p>In its table, CDP specifically asks organizations to report the emissions calculation methodology (column 4), including GWP values used.</p>
<p><b>G4-EN18 GREENHOUSE GAS (GHG) EMISSIONS INTENSITY</b></p>		
<p>a. Report the GHG emissions intensity ratio.</p> <p>b. Report the organization-specific metric (the ratio denominator) chosen to calculate the ratio.</p> <p><b>Extract from the Indicator Guidance:</b> Select an appropriate ratio denominator to represent the per-unit output, activity, or any other organization-specific metric. This may include but is not limited to:</p> <ul style="list-style-type: none"> <li>• Units of product</li> <li>• Production volume (metric ton, liter, MWh)</li> <li>• Size (m<sup>2</sup> floor space)</li> <li>• Number of full-time employees</li> <li>• Monetary units (revenue, sales)</li> </ul> <p>c. Report the types of GHG emissions included in the intensity ratio: direct (Scope 1), energy indirect (Scope 2), other indirect (Scope 3).</p>	<p><b>CC12.2</b> Please describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tonnes CO<sub>2</sub>e per unit currency total revenue</p> <p>[table question]</p> <p><b>CC12.3</b> Please describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tonnes CO<sub>2</sub>e per full time equivalent (FTE) employee</p> <p>[table question]</p> <p><b>CC12.4</b> Please provide an additional intensity (normalized) metric that is appropriate to your business operations</p> <p>[table question]</p>	<p>In GRI, organizations should provide at least one GHG emissions ratio for either Scope 1, Scope 2, Scope 3, or a combination of both Scope 1 and 2. The selection of the most appropriate ratio denominator is left to the discretion of the organization.</p> <p>In CDP, organizations need to provide the emissions intensity ratios for Scope 1 and 2 combined per unit currency total revenue and per full-time equivalent (FTE) employee. Organizations are also requested to provide an additional intensity (normalized) metric appropriate to their business operations.</p> <p>In addition, CDP requests, for each of the intensity ratios provided, the percentage of change from the previous year, the direction of change from the previous year, and the reason for change.</p> <p>CDP does not request the reporting of an intensity figure for Scope 3 emissions.</p>

GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	CDP QUESTIONS	COMMENTS
d. Report gases included in the calculation.	No linkage.	
<p><b>G4-EN19</b> <b>REDUCTION OF GREENHOUSE GAS (GHG) EMISSIONS</b></p> <p>a. Report the amount of GHG emissions reductions achieved as a direct result of initiatives to reduce emissions, in metric tons of CO<sub>2</sub> equivalent.</p> <p><i>Extract from the Indicator Guidance:</i> Organizations may choose to report reductions disaggregated by initiatives or groups of initiatives.</p>	<p><b>CC3.3a</b> Please identify the total number of projects at each stage of development, and for those in the implementation stages, the estimated CO<sub>2</sub>e savings</p> <p>[table question]</p> <p><b>CC3.3b</b> For those initiatives implemented in the reporting year, please provide details in the table below</p> <p>[table question]</p> <p><b>CC12.1</b> How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to the previous year?</p> <p>[drop down menu selection]</p> <p><b>CC12.1a</b> Please 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</p> <p>[table question]</p> <p><b>CC14.3</b> Are you able to compare your Scope 3 emissions for the reporting year with those for the previous year for any sources?</p> <p>[drop down menu selection]</p> <p><b>CC14.3a</b> Please identify the reasons for any change in your Scope 3 emissions and for each of them specify how your emissions compare to the previous year</p> <p>[table question]</p>	<p>Indicator G4-EN19 asks organizations to report the amount of GHG emissions reductions achieved as a direct result of initiatives to reduce emissions. Reductions in emissions that result from reduced production capacity or outsourcing are not included in G4-EN19. Organizations may report, separately, reductions for Scope 1, Scope 2 and/or Scope 3.</p> <p>In CDP, organizations are asked to identify the reasons for any change in the gross global emissions (Scope 1 and 2 combined) and Scope 3 emissions and provide the change in emissions attributed to the reason as a percentage of the Scope 1 and 2 combined, and Scope 3 emissions. In addition to emissions reduction activities, reasons reported in CDP may also include divestments, acquisitions, change in boundary, etc. Changes include reduction, increase or constancy in the amount of emissions compared to the previous year.</p>
b. Report gases included in the calculation (whether CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , or all).	No linkage.	



GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	CDP QUESTIONS	COMMENTS
<p>c. Report the chosen base year or baseline and the rationale for choosing it.</p>	<p><b>CC12.1</b> How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to the previous year?</p> <p>[drop down menu selection]</p> <p><b>CC12.1a</b> Please 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</p> <p>[table question]</p> <p><b>CC14.3</b> Are you able to compare your Scope 3 emissions for the reporting year with those for the previous year for any sources?</p> <p>[drop down menu selection]</p> <p><b>CC14.3a</b> Please identify the reasons for any change in your Scope 3 emissions and for each of them specify how your emissions compare to the previous year</p> <p>[table question]</p>	<p>While in CDP comparisons are made against the previous year, in GRI organizations have flexibility in selecting the base year or baseline and must then report the rationale for choosing it.</p>
<p>d. Report standards, methodologies, and assumptions used.</p>	<p>No linkage.</p>	
<p>e. Report whether the reductions in GHG emissions occurred in direct (Scope 1), energy indirect (Scope 2), other indirect (Scope 3) emissions.</p>	<p><b>CC12.1</b> How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to the previous year?</p> <p>[drop down menu selection]</p> <p><b>CC12.1a</b> Please 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</p> <p>[table question]</p> <p><b>CC14.3</b> Are you able to compare your Scope 3 emissions for the reporting year with those for the previous year for any sources?</p> <p>[drop down menu selection]</p> <p>≈ Continues on next page</p>	

GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	CDP QUESTIONS	COMMENTS
	<p>≡ <i>Continues from previous page</i></p> <p><b>CC14.3a</b> Please identify the reasons for any change in your Scope 3 emissions and for each of them specify how your emissions compare to the previous year</p> <p>[table question]</p>	
<b>ASPECT: PRODUCTS AND SERVICES</b>		
<p><b>DISCLOSURES ON MANAGEMENT APPROACH (DMA)</b></p>		<p>The G4 Disclosures on Management Approach (DMA) provide narrative information on how an organization identifies, analyzes, and responds to its actual and potential material economic, environmental and social impacts. The DMA also provide context for the performance reported by Indicators.</p>
<p><b>G4-DMA</b></p> <p>b. Report how the organization manages the material Aspect or its impacts</p>	<p><b>CC3.2</b> Does the use of your goods and/or services directly enable GHG emissions to be avoided by a third party?</p> <p>[drop down menu selection]</p> <p><b>CC3.2a</b> Please provide details of how the use of your goods and/or services directly enable GHG emissions to be avoided by a third party.</p> <p>[free text question]</p>	
<b>INDICATORS</b>		
<p><b>G4-EN27</b> <b>EXTENT OF IMPACT MITIGATION OF ENVIRONMENTAL IMPACTS OF PRODUCTS AND SERVICES</b></p> <p>a. Report quantitatively the extent to which environmental impacts of products and services have been mitigated during the reporting period.</p> <p>b. If use-oriented figures are employed, report the underlying assumptions regarding consumption patterns or normalization factors.</p>	<p><b>CC3.2</b> Does the use of your goods and/or services directly enable GHG emissions to be avoided by a third party?</p> <p>[drop down menu selection]</p> <p><b>CC3.2a</b> Please provide details of how the use of your goods and/or services directly enable GHG emissions to be avoided by a third party.</p> <p>[free text question]</p>	<p>G4-EN27 has a broader scope than GHG emissions, referring to environmental impacts in general.</p>

GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	CDP QUESTIONS	COMMENTS
CATEGORY: SOCIAL		
SUB-CATEGORY: SOCIETY		
ASPECT: PUBLIC POLICY		
<p><b>DISCLOSURES ON MANAGEMENT APPROACH (DMA)</b></p>		<p>The G4 Disclosures on Management Approach (DMA) provide narrative information on how an organization identifies, analyzes, and responds to its actual and potential material economic, environmental and social impacts. The DMA also provide context for the performance reported by Indicators.</p>
<p><b>G4-DMA</b></p> <p>b. Report how the organization manages the material Aspect or its impacts.</p> <p><b>Aspect-specific Guidance for G4-DMA-b:</b></p> <p>Describe the significant issues that are the focus of the organization's participation in public policy development and lobbying. This refers to participation at the level of the entire organization, rather than individual operations.</p> <p>Provide the organization's core position for each of the identified issues, and describe any significant differences between lobbying positions and stated policies, sustainability goals, or other public positions.</p>	<p><b>CC2.3</b></p> <p>Do you engage in activities that could either directly or indirectly influence public policy on climate change through any of the following?</p> <p>[tick-box selection]</p> <p><b>CC2.3a</b></p> <p>On what issues have you been engaging directly with policy makers?</p> <p>[table question]</p> <p><b>CC2.3e</b></p> <p>Do you fund any research organizations to produce or disseminate public work on climate change?</p> <p>[drop down menu selection]</p> <p><b>CC2.3f</b></p> <p>Please describe the work and how it aligns with your own strategy on climate change</p> <p>[free text question]</p> <p><b>CC2.3g</b></p> <p>Please provide details of the other engagement activities that you undertake</p> <p>[free text question]</p> <p>≈ Continues on next page</p>	<p>The G4 Public Policy Aspect invites disclosure on public policy related to any sustainability topic, including climate change. In addition, these G4 disclosures have a broader scope than the corresponding CDP questions.</p>

GRI'S G4 STANDARD DISCLOSURES AND GUIDANCE	CDP QUESTIONS	COMMENTS
	<p>≈ <i>Continues from previous page</i></p> <p><b>CC2.3h</b>            What processes do you have in place to ensure that all of your direct and indirect activities that influence policy are consistent with your overall climate change strategy?</p> <p>[free text question]</p> <p><b>CC2.3i</b>            Please explain why you do not engage with policy makers</p> <p>[free text question]</p>	

### Contact

If you have any questions or feedback on this document, please contact [respond@cdp.net](mailto:respond@cdp.net) or [guidelines@globalreporting.org](mailto:guidelines@globalreporting.org)

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