

Workshop 2: Deep Dive on CASG Questionnaire

Introduction of CDP Questions

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About CDP



CDP is a global environmental impact non-profit working to secure a thriving economy that works for people and planet.



We help investors, companies and cities to measure, understand and address their environmental impact.



CDP is the gold standard of environmental reporting with the richest and most comprehensive dataset on corporate and city action.



We aim to make environmental reporting mainstream and provide insights to drive urgent action needed for a climate-safe, water-secure, deforestation-free world.

Global, independent, environmental disclosure system



18,700+

Companies in over 90 countries reporting

Representing over half of the world's market cap

1,200+

Cities, states, and regions sharing best practice and progress

280+

Global purchasing companies asking their supply chains to disclose

US\$6.5 trillion in buying power

740+

Institutional investors requesting information from their portfolios

US \$130 trillion in assets

How we work



Investor Signatories



Purchasing Organizations



Governments and Partners



Listed Companies



Suppliers

Local Governments



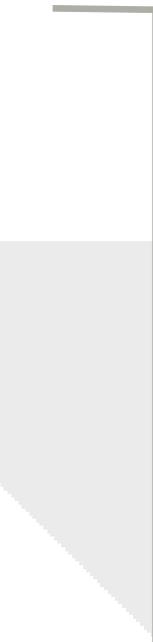
Climate Change



Water Security



Forests

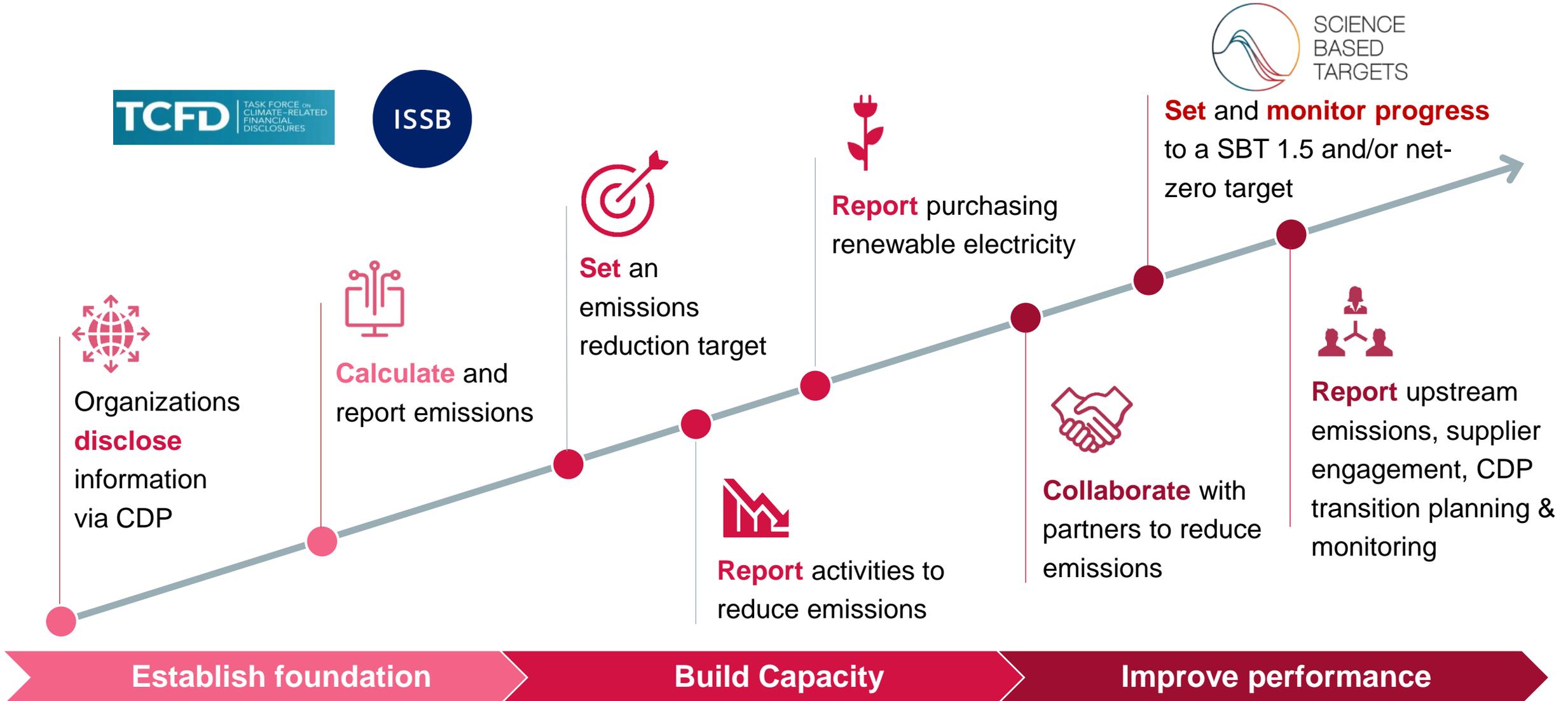


CDP provides primary data and insights back to requesting authorities



A company's journey to environmental stewardship

CDP's theory of change



CDP Questions in the CASG Questionnaire

Structure of the CASG Questionnaire

The CASG Questionnaire consists of 9 Modules



Modules in the SME Questionnaire	Number of CDP Questions
0. Introduction	6 / 7
1. Governance	3 / 5
2. Climate-related Risks	4 / 7
3. Business Strategy	8 / 11
4. Reported Emissions, Targets & Performance	14 / 14
5. Energy	2 / 3
6. Carbon Pricing	2 / 3
7. Other Environmental Risks	2 / 3
SC. Supply Chain	1 / 12

Three versions for:

Micro Enterprises

- 1-9 employees
- ~ 17 questions

Small Enterprises

- 10-50 employees
- ~ 24 questions

Medium Enterprises

- 50-500 employees

65 questions in total, and

44 are originated from CDP questionnaires.

TCFD-aligned modules

Overview of Module Questions

0. Introduction



- 0.1 Give a general description and introduction to your organization.
- 0.2 State the end date of the twelve-month period for which you are reporting data.
- 0.3 Report the total number of employees in your organization, based on staff headcount.
- 0.4 What is your company's annual revenue for the stated reporting period in USD?
- 0.5 Select the industry that your organization belongs to.
- 0.6 Select the countries/areas in which you operate.
- 0.7 Select the option that describes the reporting boundary for which climate-related impacts on your business are being reported. Note that this option should align with your chosen approach for consolidating your greenhouse gas (GHG) inventory.

Reporting Boundary (0.7)

Reporting boundary

This determines which organizational entities, such as groups, businesses and companies, are included in or excluded from your disclosure.

- ▼ Use a consolidated approach when determining reporting boundaries.
- ▼ Apply this organizational boundary when responding to all questions unless you are specifically asked otherwise.

Options :

- ▼ Financial control
- ▼ Operational control (Most SMEs select this option)
- ▼ Equity share
- ▼ Other, please specify

Overview of Module Questions

1. Governance



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

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

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

1.3 Are you familiar with any local government or related incentives to manage your climate-related issues, risks or disclosure?

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

Incentive Mechanism (1.2 & 1.2a)

Rationale

To understand:

- ▼ the degree to which companies encourage their employees to address climate issues.
- ▼ the mechanisms by which companies are incentivizing certain behaviors and performance.

WHO is entitled to incentives?

- ▼ Board chair
- ▼ Board/executive board
- ▼ Director on board
- ▼ Corporate executive team
- ▼ C-suite officer
- ▼ President

HOW are they incentivized?

- ▼ Monetary reward – e.g. bonus
- ▼ Non-monetary award – e.g. employee awards

WHAT are the KPIs?

- ▼ Emissions reduction targets
- ▼ Energy reduction targets
- ▼ Efficiency targets
- ▼ Company performance against a climate-related sustainability index

Overview of Module Questions

2. Climate-related Risks



- 2.1 How does your organization define short-, medium- and long-term time horizons?
- 2.2 Do you assess your climate risks?
- 2.2a (If yes) Provide details of risks identified with the potential to have a substantive financial or strategic impact on your business.
- 2.3 Can you provide a financial impact figure for any of the risks listed in the previous question?
- 2.4 What is the proportion of revenue in your organization that is reliant upon high-carbon products (e.g., oil, gas, coal)?
- 2.5 Please provide key asset locations of the organization, including both operating assets and collateral assets.
- 2.6 Does your organization have sufficient insurance policy coverage to mitigate against financial losses due to residual physical risks after the implementation of your organization's climate risk policy and strategy?

Risk Identification and Assessment (2.2 & 2.2a)

Where in the value chain does this risk driver occur?

Direct Operations / Upstream / Downstream

Risk Type:

Transition Risk	Physical Risk
<ul style="list-style-type: none"> • Current and Emerging Regulation – e.g. enhanced emission-reporting obligations • Legal – e.g. exposure to litigation • Technology – e.g. unsuccessful investment in new technologies • Market – e.g. changing customer behavior • Reputation – e.g. stigmatization of sector 	<ul style="list-style-type: none"> • Acute – e.g. drought , flood, landslide • Chronic – e.g. changing precipitation patterns

Time horizons:

Short- / Medium- / Long- term

Likelihood:

- Virtually certain (99–100%)
- Very likely (90–100%)
- Likely (66–100%)
- More likely than not (50–100%)
- About as likely as not (33–66%)
- Unlikely (0–33%)
- Very unlikely (0-10%)
- Exceptionally unlikely (0–1%)

Magnitude of Impact:

High, Medium-high, etc.

Risk Identification and Assessment (2.2 & 2.2a)

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

Example: Provide a company-specific description.

“Global companies are expected to actively promote decarbonization to align with the SBT 1.5-degree goal. In our business negotiations, the number of customers requiring us to set Climate-related targets and manage the progress is increasing and responding to these requests could be the key point of success or failure. We transact with hundreds of global companies, with annual sales of over USD 1 billion. Thus, losing these business opportunities has a big impact for us. For instance, in the case of business negotiations with a European global company in 2018, they examined GHG emission amounts and reduction targets for our production site of copiers / multifunction machines in Thailand. They demand suppliers including us to achieve a high level of GHG reduction rate based the Paris Agreement. Considering this case, we assumed that more customers would urge us to set more ambitious targets. If our actions against this movement are slow, we might lose sales opportunities. We therefore revised our GHG reduction targets to align with the SBT 1.5-degree criteria, and publicly announced in March 2020...”

General Description

**Company-specific
Description**

Potential Financial Impacts of Identified Risks (2.3)

(2.3) Can you provide a financial impact figure for any of the risks listed in the previous question?

▶ Potential financial impact figure

- Consider how climate-related risks may impact your company financially
- Report a single figure for the inherent financial impact of the risks
- Explain what approach / assumption was employed to calculate the figure

▶ Cost of response to risk

- Describe response to mitigate, control, transfer or accept the risk
- Report a quantitative figure or a percentage
- Explain what approach / assumption was employed to calculate the figure

increased operating costs, increased credit risk, decreased revenues due to reduced demand

The \$63 million figure is based on a 55% increase in annual data centre cooling costs across all our operations by 2050, under a 1.5°C scenario. This is based on current annual cooling costs of \$100 million. This figure assumes continued use of existing DATACOOL cooling systems.

Our response to this risk consists of two programmes. First, we are investing \$15 million in research and development towards next generation DATACOOL cooling systems, including outside air and sea water indirect cooling technologies. These have the potential to reduce our cooling costs by up to 70%. Second, we are investing \$10 million in self-generation renewable energy projects. This investment will double our current renewable generation capacity and reduce our exposure to increasing electricity costs as cooling costs increase.

Overview of Module Questions

3. Business Strategy



- | | |
|------|--|
| 3.1 | Does your organization use climate-related scenario analysis to inform its strategy? |
| 3.2 | Provide details of your organization's use of climate-related scenario analysis. |
| 3.3 | Describe where and how climate-related risks and opportunities have influenced your strategy. |
| 3.4 | Describe where and how climate-related risks and opportunities have influenced your financial planning. |
| 3.5 | Does your organization's strategy include a transition plan that aligns with a 1.5°C world? |
| 3.6 | Quantify the percentage share of your spending/revenue that is aligned with your organization's transition to a 1.5°C world. |
| 3.7 | Do you classify any of your existing goods and/or services as low-carbon products? |
| 3.7a | (If yes) Provide details of your products and/or services that you classify as low-carbon products. |
| 3.8 | Provide details of the organization's capital investment in low-carbon or other green technologies. |
| 3.9 | Provide the R&D investments that have been made in low-carbon or other green technologies, now and in the future. |
| 3.10 | Provide details of your organization's plans to cater for any emerging demand of competitive energy efficient products. |

Scenario Analysis (3.1-3.4)

Scenario Analysis is a planning tool and TCFD recommended practice for businesses preparing for possible futures.

Scenarios describe two things:

- an outcome at a certain time horizon
- a pathway from today to the specified outcome

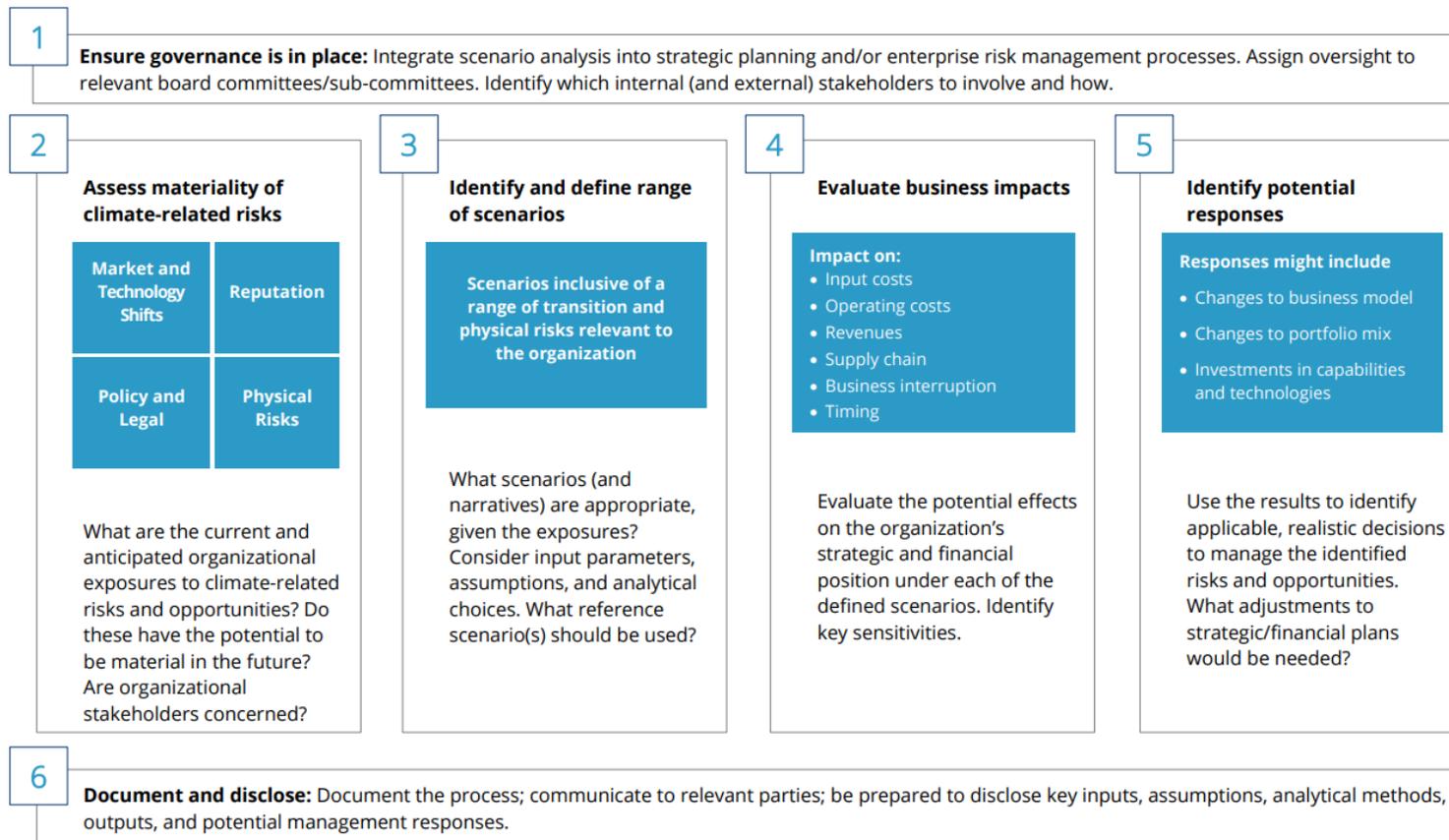
Scenario Examples:

- ▼ Transitional scenarios – IEA NZE 2050, IEA B2DS, etc.
- ▼ Physical scenarios – RCP 2.6 , RCP8.5, etc.

Provide details of the use of scenario analysis.

- ▼ Parameters – e.g. macro trends, GDP, demographic
- ▼ Assumptions – e.g. policy changes, energy mix, pricing of key commodities
- ▼ Analytical choices – scenario structural elements:
 - Public or in-house scenarios
 - Qualitative vs Quantitative
 - Time horizons
 - Supporting data and model

How to Get Started – Process for Applying Scenario Analysis (3.1-3.4)



Evolving Scenario Analysis:

- ▾ Qualitative vs quantitative
- ▾ Range of scenarios
- ▾ Numbers of variables

Transition Plan (3.5-3.6)

What do we mean by transition?

- ▶ To align a business model with a world in which the global average temperature is allowed to rise by no more than 1.5°C above pre-industrial levels.
- ▶ To enable a thriving economy that works for people and planet in the long term.

Mechanisms by which feedback may be collected from shareholders on your transition plan:

- Our transition plan is voted on at Annual General Meetings (AGMs)
- We have a different feedback mechanism in place
- Our transition plan is voted on at AGMs and we also have an additional feedback mechanism in place
- We do not have a feedback mechanism in place, but we plan to introduce one within the next two years
- We do not have a feedback mechanism in place, and we do not plan to introduce one within the next two years
- Not applicable as our organization does not have shareholders

Transition Plan (3.5-3.6)

What makes a credible Climate Transition Plan?

- ▼ Supports a strategy for transition (i.e. actions need to occur to pivot towards net-zero)
- ▼ Contains verifiable and quantifiable KPIs which will be measured and tracked against
- ▼ Integrated into a company's existing mainstream filings
- ▼ Guided by 6 principles: Accountability, Internally coherent, Forward-looking, Time-bound & quantitative, Flexible & responsive, Complete
- ▼ Contains 8 elements: Governance, Scenario analysis, Financial planning, Value chain engagement & low carbon initiatives, Policy engagement, Risks & Opportunities, Targets, Scope 1,2&3 Accounting with verification

Overview of Module Questions

4. Reported Emissions, Targets & Performance



4.1 Do you evaluate your organization's GHG emissions?

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

4.2 What were your organization's gross global Scope 1 and 2 emissions in metric tons CO₂e?

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

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

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

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

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

Scope 1 & 2 Emissions (4.1-4.5)

Rationale

Only what is measured can be managed. Reporting emissions is a prerequisite to understanding and reducing negative environmental impacts. It can highlight areas of improvement.

Sources of greenhouse gas (GHG) emissions:

- Scope 1 – GHGs that your company emits
- Scope 2 – GHGs that others emit due to your energy use
- Scope 3 – indirect emissions from upstream and downstream activities

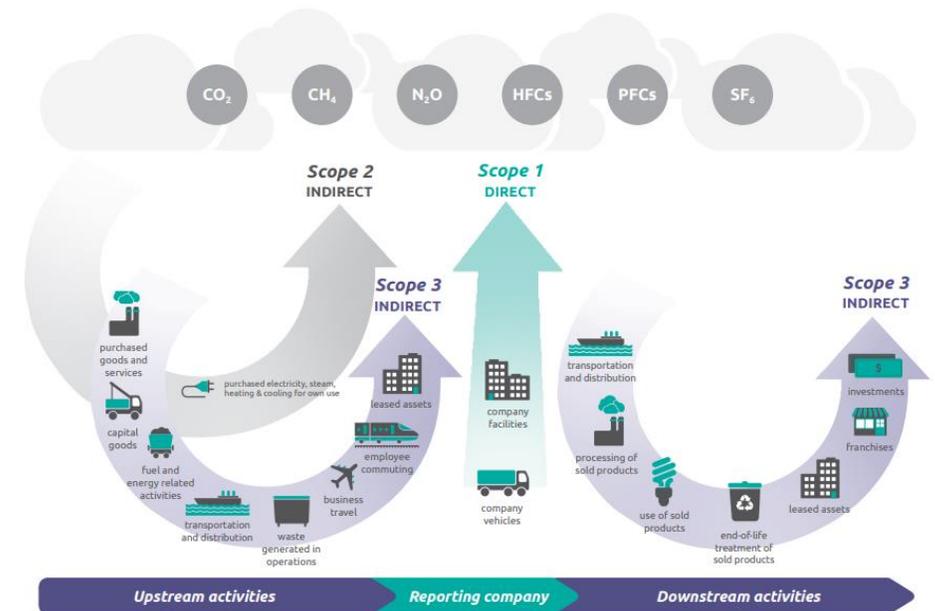


Figure: Overview of GHG Protocol scopes and emissions across the value chain

Source: Corporate Value Chain (Scope 3) Accounting and Reporting Standard, GHG Protocol

Scope 2 Emissions Calculation and Methodology

Calculating Scope 2 emissions – the emission rate approach

$$\text{Emissions [tCO}_2\text{e]} = \text{Activity Data [MWh]} * \text{Emission Factor [tCO}_2\text{e/MWh]}$$

Location-based method:

use grid-average emission factors

- HK Electric: 0.71kgCO₂e/kWh (2021)
- CLP: 0.39 kgCO₂e/kWh (2022)

Market-based method:

use emission factors derived from qualifying contractual instruments. e.g. RECs, PPAs

- Companies can buy RECs in HK.

Examples of standard for data collection and emissions calculation:

- Hong Kong Environmental Protection Department, Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings, 2010
- ISO 14064-1
- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

Emissions Intensity (4.5)

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

Rationale

Intensity measures describe an organization's CO₂e emissions in the context of another business metric. In this way, the emissions are normalized to account for growth.

- ▼ Emissions intensity “per unit total revenue” is one of the most common and easy means to calculate emissions intensity.
- ▼ Make sure that the revenue figure refers to the same organisational boundary of your emissions data.

Worked Examples:

A reporting organization has gross total combined Scope 1 and 2 emissions of 300,000 metric tons CO₂e, revenue of 5 million US\$ and 3,000 FTE employees.

1) Emissions intensity in metric tons CO₂e per unit currency total revenue

$$= 300,000 \text{ (metric tons CO}_2\text{e)} / 5,000,000 \text{ (US\$)} = 0.06$$

2) Emissions intensity in metric tons CO₂e per FTE employee

$$= 300,000 \text{ (metric tons CO}_2\text{e)} / 3,000 \text{ (FTE employee)} = 100$$

Overview of Module Questions

4. Reported Emissions, Targets & Performance



4.6 Did you have an emissions target that was active in the reporting year?

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

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

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

4.7 Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

4.7a (If yes) Provide details on the initiatives implemented in the reporting year.

Emission Reduction Target-setting (4.6, 4.6a, 4.6b, 4.6c)

Rationale

Target-setting demonstrates your intention to act on emission reduction and provides structure to environmental strategy.

Provide details on your emissions reduction targets:

- ▼ Target type
- ▼ Base year
- ▼ Target year
- ▼ Scope
- ▼ Targeted reduction from base year in %
- ▼ % of target achieved

Types of Targets:

- Absolute: total tons CO₂e reduced
- Intensity: kg CO₂e / (per product or unit of revenue) reduced
- Science-Based Target or not

Example:

Company A pledges to reduce operational emissions 35% by 2025, against a 2016 baseline

Emission Reduction Initiatives (4.7 & 4.7a)

Rationale

Reporting emission reduction initiatives helps data users to understand your organization's commitment to reducing emissions beyond business-as-usual scenario.

Provide details on the initiatives implemented in the reporting year:

- ▼ Category and type of initiative
- ▼ Estimated annual CO2e savings
- ▼ Scope(s)
- ▼ Annual monetary savings
- ▼ Payback period

Initiative category examples:

- Energy efficiency in buildings – e.g. lighting
- Energy efficiency in production processes
- Waste reduction and material circularity
- Low-carbon energy consumption
- Company policy or behavioral change
- Transportation – e.g. company fleet vehicle efficiency

Overview of Module Questions

5. Energy



5.1 Report your organization's energy consumption totals (excluding feedstocks) in MWh.

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

5.3 Any captive power generation?

Energy Consumption (5.1)

(5.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

Activity	Heating value	MWh from renewable sources	MWh from non-renewable sources	Total (renewable + non-renewable) MWh
Consumption of fuel (excluding feedstock)	Select from: <ul style="list-style-type: none"> LHV (lower heating value) HHV (higher heating value) Unable to confirm heating value 	Numerical field [enter a number from 0 to 9,999,999,999 using up to 2 decimal places and no commas]	Numerical field [enter a number from 0 to 9,999,999,999 using up to 2 decimal places and no commas]	Numerical field [enter a number from 0 to 9,999,999,999 using up to 2 decimal places and no commas]
Consumption of purchased or acquired electricity	N/A			
Consumption of purchased or acquired heat	N/A			
Consumption of purchased or acquired steam	N/A			
Consumption of purchased or acquired cooling	N/A			
Consumption of self-generated non-fuel renewable energy	N/A		N/A	
Total energy consumption	N/A			

Energy Consumption (5.1)

(5.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

Rationale

The question provides the opportunity for organizations to disclose their total energy consumption and distinguish renewable and non-renewable forms of energy.

- ▼ Feedstocks: Fuels consumed as feedstocks are fuels that are not combusted for energy purposes.
- ▼ Blended fuels deriving from both renewable and non-renewable sources should be split by the proportion contained from each source.

Examples of renewable sources:

- Hydropower
- Biomass
- Biomass-derived wastes
- Renewably derived hydrogen

Overview of Module Questions

6. Carbon Pricing



- 6.1 Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?
- 6.2 Complete the following table for each of the emissions trading schemes you are regulated by.
- 6.3 Provide details of your organization's carbon price pass through targets and progress made against those target(s).

Carbon Pricing Mechanism (6.1-6.2)

Rationale

This information will enable investors to consistently track and analyze an organization's current and expected exposure to carbon pricing regulations and start to quantify their associated costs. CDP encourages unregulated companies to consider potential future exposure.

Two types of carbon pricing policies

ETS (Emissions Trading Scheme) / Cap & Trade:

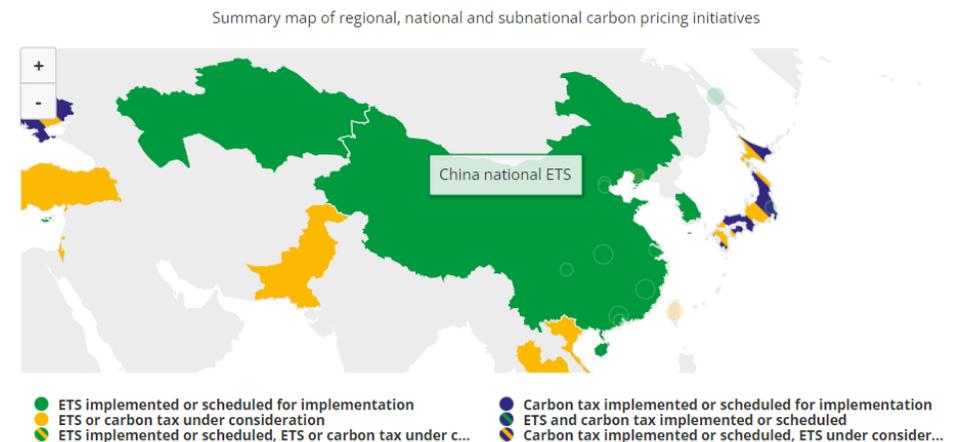
- Low emitters – sell leftover allowances
- Higher emitters – buy allowances to offset its own emissions

Carbon Tax:

- Attaches a fee to carbon emissions

e.g. Singapore carbon tax level is currently set at S\$5/tCO₂e and will be raised to \$45/tCO₂e by 2027.

The World Bank's [Carbon Pricing Dashboard](#)



Carbon Pricing Mechanism (6.1-6.2)

(6.2) Complete the following table for each of the emissions trading schemes you are regulated by.

System name	% of Scope 1 emissions covered by the ETS	% of Scope 2 emissions covered by the ETS	Period start date	Period end date
Fixed table rows are populated by selection in C11.1a	Numerical field [enter a number from 0-100 using a maximum of 2 decimal places and no commas]	Numerical field [enter a number from 0-100 using a maximum of 2 decimal places and no commas]	Enter the start date that applies to the data in the row. Use the calendar button or enter dates manually in the format DD/MM/YYYY. Please note that the period reported should overlap with the reporting year.	Enter the finish date that applies to the data in the row. Use the calendar button or enter dates manually in the format DD/MM/YYYY. Please note that the period reported should overlap with the reporting year.

Allowance allocated	Allowance purchased	Verified Scope 1 emissions in metric tons CO ₂ e	Verified Scope 2 emissions in metric tons CO ₂ e	Details of ownership	Comment
Numerical field [enter a number from 0-99,999,999,999 using a maximum of 2 decimal places and no commas]	Numerical field [enter a number from 0-99,999,999,999 using a maximum of 2 decimal places and no commas]	Numerical field [enter a number from 0-99,999,999,999 using a maximum of 2 decimal places and no commas]	Numerical field [enter a number from 0-99,999,999,999 using a maximum of 2 decimal places and no commas]	Select from: <ul style="list-style-type: none"> Facilities we own and operate Facilities we own but do not operate Facilities we operate but do not own Other, please specify 	Text field [maximum 2,400 characters]

Overview of Module Questions

7. Other Environmental Risks



- 7.1 What are the total volumes of water withdrawn, discharged, and consumed across all your operations, and how do these volumes compare to the previous reporting year?
- 7.2 Provide details of your water goal(s) that are monitored at the corporate level, and the progress made.
- 7.3 Provide details of the organization's waste disposal goals, and the initiatives implemented to achieve the target.

Water Consumption (7.1)

(7.1) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, and how do these volumes compare to the previous reporting year?

Comparison with previous reporting year:

- Much lower
- Lower
- About the same
- Higher
- Much higher
- This is our first year of measurement

- ▼ **Water Withdrawal:** The sum of all water drawn into the boundaries of the organization from all sources for any use over the course of the reporting period.
- ▼ **Water Discharge:** The sum of effluents and other water leaving the boundaries of the organization and released to surface water, groundwater, or third parties over the course of the reporting period.
- ▼ **Water Consumption:** The amount of water drawn into the boundaries of the organization and not discharged back to the water environment or a third party over the course of the reporting period.

Consumption = Withdrawal - Discharge

(+/- 5%)

Water-related Goals (7.2)

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

Goal	Level	Motivation	Description of goal	Baseline year	Start year	End year	Progress
Select from: • Response drop-down options below table	Select from: • Company-wide • Business • Business activity • Site/facility • Brand/product • Country level • Basin level • Other, please specify	Select from: • Response drop-down options below table	Text field [maximum 1,500 characters]	Numerical field [enter a number between 1900 and 2022 with no decimal places]	Numerical field [enter a number between 1900 and 2022 with no decimal places]	Numerical field [enter a number between 2017 and 2100 with no decimal places]	Text field [maximum 1,500 characters]

Examples of Goal:

- ▶ Engagement with suppliers to reduce the water-related impact of supplied products
- ▶ Improve wastewater quality beyond compliance requirements

Examples of Motivation:

- ▶ Brand value protection
- ▶ Cost savings
- ▶ Increase revenue
- ▶ Sales of new products/services
- ▶ Reduced environmental impact

Overview of Module Questions

SC. Supply Chain



SC1	Have you begun the process of measuring Scope 3 emissions?
SC1a	(If yes) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.
SC2	Do your suppliers or vendors disclose their carbon emissions (Including Scope 1,2 & 3)? Do you have a plan to receive climate disclosure data from your suppliers, or do you support your suppliers in the collection of such climate disclosure data?
SC3	Do you engage with your suppliers or vendors on climate-related issues?
SC3a	(If yes) Do your suppliers or vendors assess their climate risks? Do you have a plan to receive climate risk data from your suppliers, or do you support your suppliers in the collection of such climate risk data?
SC4	Do you use climate-related weighted criteria for evaluation in competitive tenders and purchase agreements?
SC5	Does your organization use life cycle analysis to measure climate-related impacts across the supply chain?
SC6	Does your organization utilize a socialized cost of carbon (SCC) for establishing life cycle costs and benefits?
SC6a	If yes, what is it and does it escalate over time?
SC7	Does your organization use a lower discount rate for evaluating low carbon solutions?
SC8	Please give an assessment of the physical risk impacts on your supply chain.
SC9	Please briefly explain the strategy that your organization uses to mitigate or adapt to current and future physical risks to your supply chain.

Scope 3 Emissions (SC1a)

(SC1a) Account for your organization’s gross global Scope 3 emissions, disclosing and explaining any exclusions.

Upstream		Downstream	
Purchased goods and services	Business travel	Downstream transportation and distribution	Franchises
Capital goods	Employee commuting	Processing of sold products	Investments
Fuel-and-energy-related activities (not included in Scope 1 or 2)	Upstream leased assets	Use of sold products	Other (downstream)
Upstream transportation and distribution	Other (upstream)	End of life treatment of sold products	
Waste generated in operations		Downstream leased assets	

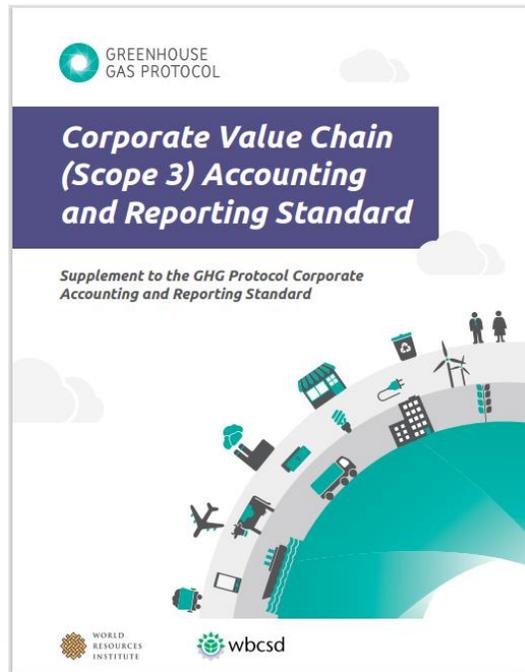
Evaluation status:

- Relevant, calculated
- Relevant, not yet calculated
- Not relevant, calculated
- Not relevant, explanation provided
- Not evaluated

Scope 3 Emissions (SC1a)

Relevance and Calculation

Standard



Criteria for Relevance Identification

Criteria	Description
Size	They contribute significantly to the company's total anticipated scope 3 emissions (see section 7.1 for guidance on using initial estimation methods)
Influence	There are potential emissions reductions that could be undertaken or influenced by the company (see box 6.2)
Risk	They contribute to the company's risk exposure (e.g., climate change related risks such as financial, regulatory, supply chain, product and customer, litigation, and reputational risks) (see table 2.2)
Stakeholders	They are deemed critical by key stakeholders (e.g., customers, suppliers, investors, or civil society)
Outsourcing	They are outsourced activities previously performed in-house or activities outsourced by the reporting company that are typically performed in-house by other companies in the reporting company's sector
Sector guidance	They have been identified as significant by sector-specific guidance
Other	They meet any additional criteria for determining relevance developed by the company or industry sector

<https://ghgprotocol.org/standards/scope-3-standard>

Scope 3 Evaluator (screening)



<https://ghgprotocol.org/scope-3-evaluator>

THANK YOU!

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