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Green and Sustainable Finance Cross-Agency Steering Group

**Climate and Environmental Risk Questionnaire for Small and Medium-sized Enterprises (SMEs) (SME Questionnaire)**

Set A – Micro Enterprises (1-9 employees)

# Background

The SME Questionnaire was developed by the Green and Sustainable Finance Cross-Agency Steering Group (CASG)[[1]](#footnote-2) in collaboration with CDP[[2]](#footnote-3), to aid SMEs and non-listed companies’ sustainability reporting processes, and make more company-level data available to financial institutions for risk assessment as well as lending and investment decisions.

The SME Questionnaire is aligned with the Task Force on Climate-related Financial Disclosures (TCFD) framework. It will serve as:

* an entry point for companies that have not previously disclosed their sustainability related issues, and help increase their sustainability visibility to lenders, investors and supply chain clients for easier access to financing, insurance or other financial facilities; and also
* a tool for financial institutions to collect consistent, comparable and global standard-aligned information from companies, supporting use cases in exposure quantification, investment & lending decisions, climate-related disclosures, scenario analysis and stress testing.

The SME Questionnaire is available in three versions: Set A is recommended for micro enterprises with 1-9 employees; Set B is recommended for small enterprises with 10-50 employees; and Set C is recommended for Medium enterprises with 50-500 employees[[3]](#footnote-4). Although at the initial stage, respondents may adjust this recommended tiering arrangement according to their reporting needs and readiness as agreed with their requesting parties. The CASG will review and update the SME Questionnaire on an ongoing basis.

*Note: Although many questions on the SME Questionnaire are informed by CDP, this questionnaire is complimentary to, not a substitute for, annual disclosure through CDP. You may continue to disclose through CDP if you already do. If you do not currently disclose through CDP, you may consider using the SME Questionnaire as a starting point for more comprehensive TCFD aligned disclosure through CDP.*

# Questions[[4]](#footnote-5)

## 0. Introduction

### [0.1] Give a general description and introduction to your organization.

*(This is an open text question with a limit of 5,000 characters.)*

### [0.2] State the end date of the twelve-month period for which you are reporting data.

Click or tap here to enter text.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(DD/MM/YYYY)*

### [0.3] Report the total number of employees in your organization, based on staff headcount.

Click or tap here to enter text.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

### [0.4] What is your company's annual revenue for the stated reporting period in USD?

Click or tap here to enter text.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a maximum of 2 decimal places)*

### [0.5] \* Select the industry that your organization belongs to.

*(Select the industry that is most applicable to your organization.)*

|  |  |  |
| --- | --- | --- |
| Apparel  Biotech, health care & pharma  Food, beverage & agriculture  Fossil fuels  Hospitality | Infrastructure  International bodies  Manufacturing  Materials | Power generation  Retail  Services  Transportation Services |

### [0.6] State the countries/areas in which you operate.

Click or tap here to enter text.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

### [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 GHG inventory.

*(Select one of the following options.)*

|  |
| --- |
| Financial control  Operational control  Equity share  Click or tap here to enter text.  Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

## 1. Reported Emissions, Targets & Performance

### [1.1] Do you evaluate your organization's GHG emissions?

*(Select one of the following options.)*

|  |
| --- |
| Yes  No |

### [1.1a] (Yes) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

*(Select all that apply.)*

|  |
| --- |
| ABI Energia Linee Guida  Act on the Rational Use of Energy  American Petroleum Institute Compendium of Greenhouse Gas Emissions Methodologies for the Oil and Natural Gas Industry, 2009  Australia - National Greenhouse and Energy Reporting Act  Bilan Carbone  Brazil GHG Protocol Programme  Canadian Association of Petroleum Producers, Calculating Greenhouse Gas Emissions, 2003  China Corporate Energy Conservation and GHG Management Programme  Defra Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance, 2019  ENCORD: Construction CO2e Measurement Protocol  Energy Information Administration 1605(b)  Environment Canada, Sulphur hexafluoride (SF6) Emission Estimation and Reporting Protocol for Electric Utilities  Environment Canada, Aluminium Production, Guidance Manual for Estimating Greenhouse Gas Emissions  Environment Canada, Base Metals Smelting/Refining, Guidance Manual for Estimating Greenhouse Gas Emissions  Environment Canada, Cement Production, Guidance Manual for Estimating Greenhouse Gas Emissions  Environment Canada, Primary Iron and Steel Production, Guidance Manual for Estimating Greenhouse Gas Emissions  Environment Canada, Lime Production, Guidance Manual for Estimating Greenhouse Gas Emissions  Environment Canada, Primary Magnesium Production and Casting, Guidance Manual for Estimating Greenhouse Gas Emissions  Environment Canada, Metal Mining, Guidance Manual for Estimating Greenhouse Gas Emissions  EPRA (European Public Real Estate Association) guidelines, 2011  EPRA (European Public Real Estate Association) Sustainability Best Practice Recommendations Guidelines, 2017  European Union Emission Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for installations  European Union Emissions Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for aircraft operators  French methodology for greenhouse gas emissions assessments by companies V4 (ADEME 2016)  Hong Kong Environmental Protection Department, Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings, 2010  ICLEI Local Government GHG Protocol  IEA CO2 Emissions from Fuel Combustion  India GHG Inventory Programme  International Wine Industry Greenhouse Gas Protocol and Accounting Tool  IPCC Guidelines for National Greenhouse Gas Inventories, 2006  IPIECA's Petroleum Industry Guidelines for reporting GHG emissions, 2003  IPIECA’s Petroleum Industry Guidelines for reporting GHG emissions, 2nd edition, 2011  ISO 14064-1  Japan Ministry of the Environment, Law Concerning the Promotion of the Measures to Cope with Global Warming, Superseded by Revision of the Act on Promotion of  Global Warming Countermeasures (2005 Amendment)  Korea GHG and Energy Target Management System Operating Guidelines  National Development and Reform Commission (NDRC) Guidance for Accounting and Reporting of GHG Emissions for Corporates (Trial)  New Zealand - Guidance for Voluntary, Corporate Greenhouse Gas Reporting  Philippine Greenhouse Gas Accounting and Reporting Programme (PhilGARP)  Programa GEI Mexico  Recommendations for reporting significant indirect emissions under Article 173-IV (ADEME 2018)  Regional Greenhouse Gas Initiative (RGGI) Model Rule  Smart Freight Centre: GLEC Framework for Logistics Emissions Methodologies  Taiwan - GHG Reduction Act  Thailand Greenhouse Gas Management Organization: The National Guideline Carbon Footprint for organization  The Climate Registry: Electric Power Sector (EPS) Protocol  The Climate Registry: General Reporting Protocol  The Climate Registry: Local Government Operations (LGO) Protocol  The Climate Registry: Oil & Gas Protocol  The Cool Farm Tool  The GHG Indicator: UNEP Guidelines for Calculating Greenhouse Gas Emissions for Businesses and Non-Commercial Organizations  The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)  The Greenhouse Gas Protocol Agricultural Guidance: Interpreting the Corporate Accounting and Reporting Standard for the Agricultural Sector  The Greenhouse Gas Protocol: Public Sector Standard  The Greenhouse Gas Protocol: Scope 2 Guidance  The Tokyo Cap-and Trade Program  Toitū carbonreduce programme  Toitū carbonzero programme  US EPA Center for Corporate Climate Leadership: Direct Fugitive Emissions from Refrigeration, Air Conditioning, Fire Suppression, and Industrial Gases  US EPA Center for Corporate Climate Leadership: Indirect Emissions From Events and Conferences  US EPA Center for Corporate Climate Leadership: Indirect Emissions From Purchased Electricity  US EPA Center for Corporate Climate Leadership: Direct Emissions from Stationary Combustion Sources  US EPA Center for Corporate Climate Leadership: Direct Emissions from Mobile Combustion Sources  US EPA Mandatory Greenhouse Gas Reporting Rule  US EPA Emissions & Generation Resource Integrated Database (eGRID)  VfU (Verein fur Umweltmanagement) Indicators Standard  WBCSD: The Cement CO2 and Energy Protocol  World Steel Association CO2 emissions data collection guidelines  Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  We do not have emissions to report |

### [1.2] What were your organization’s gross global Scope 1 and 2 emissions in metric tons CO2e?

|  |
| --- |
| Click or tap here to enter text.  Gross global Scope 1 emissions (metric tons CO2e): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a maximum of 3 decimal places and no commas.)*  Click or tap here to enter text.  Gross global Scope 2 emissions, Location-based (metric tons CO2e): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a maximum of 3 decimal places and no commas.)*  Click or tap here to enter text.  Gross global Scope 2 emissions, Market-based (metric tons CO2e): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a maximum of 3 decimal places and no commas.)*  Comment:  *(This is an open text question with a limit of 2,400 characters.)* |

### [1.3] 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?

*(Select one of the following options.)*

|  |
| --- |
| Yes  No |

### [1.3a] (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.

*(You may provide information of additional sources of Scope 1 and Scope 2 emissions (if any) in a separate table.)*

|  |
| --- |
| **Source:**  *(This is an open text question with a limit of 2,400 characters.)*  Relevance of Scope 1 emissions from this source: Choose an item.  Relevance of location-based Scope 2 emissions from this source: Choose an item.  Relevance of market-based Scope 2 emissions from this source (if applicable): Choose an item.  Explain why this source is excluded:  *(This is an open text question with a limit of 2,400 characters.)*  Click or tap here to enter text.  Estimated percentage of total Scope 1+2 emissions this excluded source represents: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a value of 0-100 with no decimal places.)*  Explain how you estimated the percentage of emissions this excluded source represents:  *(This is an open text question with a limit of 2,500 characters.)* |

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

*(Select one of the following options.)*

|  |
| --- |
| Increased  Decreased  Remained the same overall  This is our first year of reporting, so we cannot compare to last year  We don’t have any emissions data |

### [1.4a] ("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.

| **Reason** | **Direction of change** | **Emissions value (percentage)** | **Please explain the calculation** |
| --- | --- | --- | --- |
| *-* | - | *(a maximum of 4 decimal places and no commas)* | *(This is an open text question with a limit of 2,400 characters.)* |
| Change in renewable energy consumption | Choose an item. |  |  |
| Other emissions reduction activities | Choose an item. |  |  |
| Divestment | Choose an item. |  |  |
| Acquisitions | Choose an item. |  |  |
| Mergers | Choose an item. |  |  |
| Change in output | Choose an item. |  |  |
| Change in methodology | Choose an item. |  |  |
| Change in boundary | Choose an item. |  |  |
| Change in physical operating conditions | Choose an item. |  |  |
| Unidentified | Choose an item. |  |  |
| Other | Choose an item. |  |  |

### [1.5] Describe your emissions in the context of an appropriate business metric (Emissions intensity)

### [1.6] Did you have an emission target that was active in the reporting year?

*(Select one of the following options.)*

|  |
| --- |
| Absolute target  Intensity target  No target |

### [1.6a] (Absolute target) Provide details of your absolute emissions target(s) and progress made against those target(s).

*(You may provide information of additional absolute emissions targets (if any) in a separate table.)*

|  |
| --- |
| Click or tap here to enter text.  **Target reference number: \_\_\_**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(Abs1 – Abs100)*  Click or tap here to enter text.  Year target was set: **\_\_\_**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a number between 1900-2022)*  Click or tap here to enter text.  Base year: **\_\_\_**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a number between 1900-2022)*  Click or tap here to enter text.  Covered emissions in base year (metric tons CO2e): **\_\_\_**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a maximum of 2 decimal places and no commas)*  Click or tap here to enter text.  Target year: **\_\_\_**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a number between 2000-2100)*  Click or tap here to enter text.  Target reduction from base year (%): **\_\_\_**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a percentage from 0-100 using a maximum 2 decimal places)*  Click or tap here to enter text.  Covered emissions in target year (metric tons CO2e): **\_\_\_**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a maximum of 2 decimal places and no commas)*  Click or tap here to enter text.  Covered emissions in reporting year (metric tons CO2e): **\_\_\_**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(maximum of 2 decimal places and no commas)*  Click or tap here to enter text.  % of target achieved: **\_\_\_**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a percentage from 0-100 using a maximum 2 decimal places)*  Is this a science based target? Choose an item.  Please explain (including target coverage):  *(This is an open text question with a limit of 2,400 characters.)* |

### [1.6b] (Intensity target) Provide details of your emissions intensity target(s) and progress made against those target(s).

*(You may provide information of additional emissions intensity targets (if any) in a separate table.)*

|  |
| --- |
| Click or tap here to enter text.  **Target reference number:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(Int1 – Int100)*  Click or tap here to enter text.  Year target was set: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a number between 1900-2022)*  Intensity Metric: Choose an item.  Click or tap here to enter text.  Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Click or tap here to enter text.  Base year: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a number between 1900-2022)*  Click or tap here to enter text.  Intensity figure in base year (metric tons CO2e per unit of activity): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a maximum of 10 decimal places and no commas)*  Click or tap here to enter text.  Target year: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a number between 2000-2100)*  Click or tap here to enter text.  Target reduction from base year (%): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a percentage from 0-100 using a maximum 2 decimal places)*  Click or tap here to enter text.  Intensity figure in target year (metric tons CO2e per unit of activity): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a maximum of 10 decimal places and no commas)*  Click or tap here to enter text.  Intensity figure in reporting year (metric tons CO2e per unit of activity): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a maximum of 10 decimal places and no commas)*  Click or tap here to enter text.  % of target achieved: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a percentage from 0-100 using a maximum 2 decimal places)*  Is this a science based target? Choose an item.  Please explain (including target coverage):  *(This is an open text question with a limit of 2,400 characters.)* |

### [1.6c] (No target) Explain why you did not have an emissions target and forecast how your emissions will change over the next five years.

|  |
| --- |
| **Primary reason:** Choose an item.  Five-year forecast:  *(This is an open text question with a limit of 2,400 characters.)*  Please explain:  *(This is an open text question with a limit of 2,400 characters.)* |

### [1.7] 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.

*(Select one of the following options.)*

|  |
| --- |
| Yes  No |

### [1.7a] (Yes) Provide details on the initiatives implemented in the reporting year.

*(You may provide information of additional initiatives (if any) in a separate table.)*

|  |  |
| --- | --- |
| **(Initiative Category) Initiative type**: Choose an item.  Click or tap here to enter text.  Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_    Click or tap here to enter text.  Estimated annual CO2e savings (metric tons CO2e): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a maximum of 2 decimal places and no commas)*  Scope(s) or Scope 3 categories where emission savings occur:  *(Select all that apply.)*   |  | | --- | | Scope 1  Scope 2 (location-based)  Scope 2 (market-based)  Scope 3 category 1: Purchased goods & services  Scope 3 category 2: Capital goods  Scope 3 category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)  Scope 3 category 4: Upstream transportation & distribution  Scope 3 category 5: Waste generated in operations  Scope 3 category 6: Business travel  Scope 3 category 7: Employee commuting  Scope 3 category 8: Upstream leased assets  Scope 3 category 9: Downstream transportation and distribution  Scope 3 category 10: Processing of sold products  Scope 3 category 11: Use of sold products  Scope 3 category 12: End-of-life treatment of sold products  Scope 3 category 13: Downstream leased assets  Scope 3 category 14: Franchises  Scope 3 category 15: Investments [does not appear to FS]  Scope 3: Other (upstream)  Scope 3: Other (downstream) |   Voluntary/Mandatory: Choose an item.  Click or tap here to enter text.  Annual monetary savings ($USD): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(no decimal places and no commas)*  Click or tap here to enter text.  Investments required ($USD): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(no decimal places and no commas)*  Payback period: Choose an item.  Estimated lifetime of the initiative: Choose an item.  Comment:  *(This is an open text question with a limit of 1,500 characters.)* |

## 2. Energy

### [2.1] \* Any captive power generation?

*(This is an open text question.)*

## 3. Other Environmental Risks

### [3.1] 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?

| **Water aspect** | **Volume (megaliters/year)** | **Comparison with previous reporting year** | **Please explain** |
| --- | --- | --- | --- |
| - | *(a maximum of 2 decimal places and no commas.)* | - | *(This is an open text question with a limit of 2,000 characters.)* |
| Total withdrawals |  | Choose an item. |  |
| Total discharges |  | Choose an item. |  |
| Total consumption |  | Choose an item. |  |

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

*(You may provide information of additional goals (if any) in a separate table.)*

|  |
| --- |
| **Goal:** Choose an item.  Click or tap here to enter text.  Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Level: Choose an item.  Click or tap here to enter text.  Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Motivation: Choose an item.  Click or tap here to enter text.  Other, please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Description of goal:  *(This is an open text question with a limit of 1,500 characters.)*  Click or tap here to enter text.  Baseline year: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a number between 1900-2022 with no decimal places.)*  Click or tap here to enter text.  Start year: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a number between 1900-2022 with no decimal places.)*  Click or tap here to enter text.  End year: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(a number between 2017-2100 with no decimal places.)*  Progress:  *(This is an open text question with a limit of 1,500 characters.)* |

# Acknowledgements

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1. Established in May 2020, the CASG is co-chaired by the Hong Kong Monetary Authority and the Securities and Futures Commission. Members include the Environment and Ecology Bureau, the Financial Services and the Treasury Bureau, the Hong Kong Exchanges and Clearing Limited, the Insurance Authority and the Mandatory Provident Fund Schemes Authority. The CASG aims to co-ordinate the management of climate and environmental risks to the financial sector, accelerate the growth of green and sustainable finance in Hong Kong and support the Government’s climate strategies. In July 2021, the CASG launched the Centre for Green and Sustainable Finance (GSF Centre) to co-ordinate the efforts of financial regulators, relevant government agencies, industry stakeholders and academia in capacity building and to improve data availability for the financial industry. [↑](#footnote-ref-2)
2. CDP is a global non-profit that runs the world’s environmental disclosure system for companies, cities, states and regions. Founded in 2000 and working with more than 680 financial institutions with over $130 trillion in assets, CDP pioneered using capital markets and corporate procurement to motivate companies to disclose their environmental impacts, and to reduce greenhouse gas emissions, safeguard water resources and protect forests. Nearly 20,000 organizations around the world disclosed data through CDP in 2022, including more than 18,700 companies worth half of global market capitalization, and over 1,100 cities, states and regions. Fully TCFD aligned, CDP holds the largest environmental database in the world, and CDP scores are widely used to drive investment and procurement decisions towards a zero carbon, sustainable and resilient economy. CDP is a founding member of the Science Based Targets initiative, We Mean Business Coalition, The Investor Agenda and the Net Zero Asset Managers initiative. [↑](#footnote-ref-3)
3. Based on CDP’s definition of SMEs. [↑](#footnote-ref-4)
4. Please note that the questions beginning with \* are created by CASG, all other questions (in red) are taken from CDP. [↑](#footnote-ref-5)