
Invitation to provide feedback on CDP's Reimagining Disclosure Initiative

March 15 – April 28 2017

Briefing document

Sectors and Evolution Consultation

This document is a briefing document to explain the evolution of the Climate Change, Water, and Forests questionnaires as a part of CDP's Reimagining Disclosure Initiative and how stakeholders can provide feedback on proposed changes.

Stakeholders should read this document and then provide comments through the [feedback form](#).

Comments are requested from all stakeholders between **March 15 and April 28 2017**.

Once the consultation period is over, CDP will review the feedback and use it to inform the further development of the questionnaires. **Please note the proposed changes and additions presented in this document are not final, and therefore are not necessarily the exact information that will be requested in the 2018 questionnaires.** This document provides an overview of some of the proposed additions and changes as well as specific additional data points, but these are subject to change throughout the development process.

For reference, you may wish to access the 2017 version of the questionnaires ([Climate Change](#), [Water](#), and [Forests](#)).

We request that you provide feedback through the online form that accompanies this document. CDP would like to get general feedback on how companies and investors see disclosure evolving. We are also requesting more specific feedback on some of the proposed changes to the questionnaires. Your feedback is very important to our Reimagining Disclosure process and will be completely confidential¹; it will not be made public but will be used internally to inform CDP's decisions. You can access the [feedback form here](#), or copy and paste the following URL into a new window in your browser <http://bit.ly/2nmrGTT>.

¹ Providing your name and company is optional but doing so is appreciated so that we can track responses.

Stakeholders

We invite comments on the questionnaire and specific questions detailed in the consultation documents from:

- ▼ CDP's service partners.
- ▼ CDP's supply chain members;
- ▼ Data aggregators and providers;
- ▼ Investors and financial analysts;
- ▼ NGOs and governmental bodies working on related issues;
- ▼ Organizations requested to respond to CDP.

Structure

This document is divided into six main parts:

- The [first part](#) contains the background information on Reimagining Disclosure and an introduction to the initiative.

The following three parts correspond to the three main pillars of Reimagining Disclosure.

- The [second part](#) outlines the Task Force for Climate-Related Financial Disclosures (TCFD) and CDP's alignment with its draft recommendations.
- The [third part](#) describes the sector-specific approach that will shape the development of the 2018 questionnaires. This section contains the main changes that will be applied to the Climate Change questionnaire through sector-specific new data points.
- The [fourth part](#) looks at the questionnaire evolution to reduce reporting burden, including the alignment across the three themes of Climate Change, Water and Forests, and proposals for tiering questionnaires.

The final two sections deal with evolution specific to the Water and Forests questionnaires.

- The [fifth](#) and [sixth parts](#) contain proposed changes to the Water and Forests questionnaires, respectively.

Where we are asking for your feedback, we have highlighted this with **FEEDBACK** labels throughout the document. We also highlight which stakeholders should respond.

- [TCFD](#)
- [Potential new sector data points](#) and [Climate Change questionnaire development](#)
- [Questionnaire evolution, Tiering](#), and CDP's [New disclosure platform](#)
- [Water questionnaire development](#)
- [Forests questionnaire development](#)

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Glossary of acronyms

ACT	Assessing low-Carbon Transition
CDSB	Climate Disclosure Standards Board
DJSI	Dow Jones Sustainability Index
GHG Protocol	Greenhouse Gas (GHG) Protocol
GRI	Global Reporting Initiative
IIGCC	Institutional Investors Group on Climate Change
SASB	Sustainability Accounting Standards Board
SBT	Science Based Targets
SDGs	Sustainable Development Goals
TCFD	Task Force for Climate-related Financial Disclosure

Part 1: Background

Introduction

Following the Paris Climate Agreement and the goal to limit global warming to well below 2 degrees, disclosure is evolving and taking a new, exciting route. CDP is taking a lead in transforming disclosure by implementing sector-based questionnaires and scoring, incorporating recommendations from the Task Force on Climate-Related Financial Disclosure, and focusing on forward looking information and alignment across our three themes of climate change, water, and forests. CDP's Reimagining Disclosure Initiative was set up to provide better data and insights to facilitate the transition to a sustainable economy. It aims to optimise the reporting process (reducing the burden where possible) for companies, provide investors² and stakeholders with the most relevant information, and focus reporting on high-impact areas.

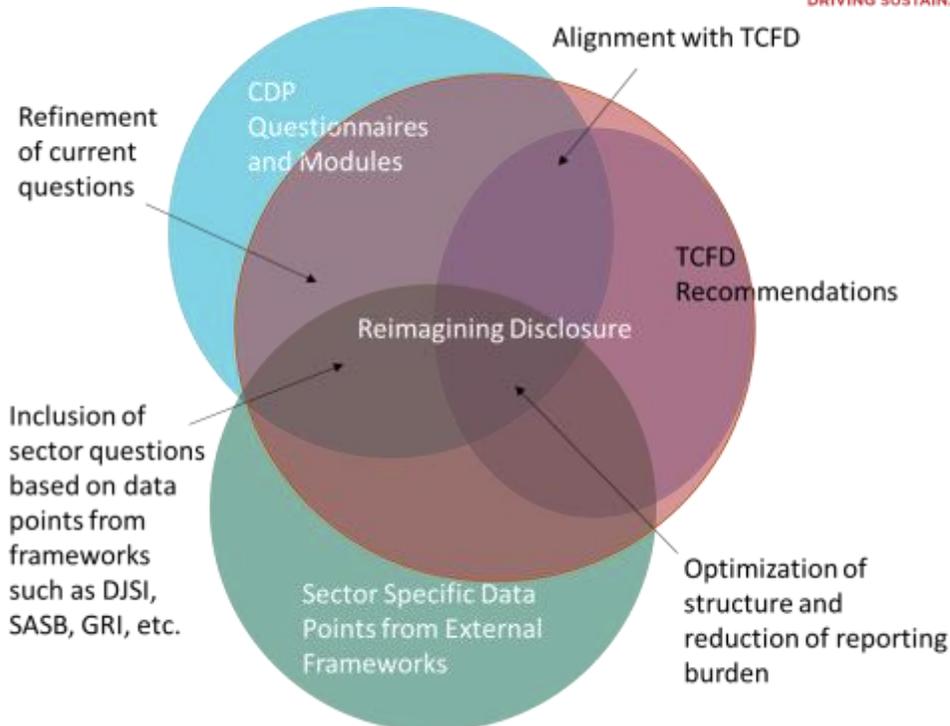


Summary of changes

Reimagining Disclosure aims to:

- ▶ Deliver sector-specific questionnaires and scoring across Climate Change, Water and Forests for 12 sectors, plus common questions for all other sectors;
- ▶ Adopt the recommendations from the Financial Stability Board's Task Force on Climate-related Financial Disclosure (TCFD) due to be finalized in July 2017;
- ▶ Further align the questionnaires with other frameworks such as DJSI, SASB, GRI, etc.
- ▶ Align questions across the themes (Climate Change, Water, Forests);
- ▶ Continue to increase forward-looking metrics (building upon science-based targets and moving towards scenario analysis and stress tests as appropriate);
- ▶ Integrate the learnings from our recent work assessing whether companies are on a 2-degree trajectory under our ACT project for scoring.

² Throughout this document, investors refers to our investor signatories and members as well as our Supply Chain members



Additionally, a few other changes will be taking place in order to gain the most valuable data and to make the reporting experience as easy as possible for disclosers:

- ▼ We are proposing to tier questionnaires to make it easier for first time disclosers to respond and to reduce reporting burden. This is intended to increase disclosure rates and gain more valuable information from more companies;
- ▼ Our questionnaires will be supported by a new disclosure Platform which should make responding faster and easier.

Goals and principles for Reimagining Disclosure

CDP has laid out two main goals for the Reimagining Disclosure initiative. These goals are to gather data that are:

- ▼ Most impactful for investors;
- ▼ Most impactful for the environment.

All data points must therefore be:

- ▼ Measurable and scorable;
- ▼ Verifiable/verified (by a third party);
- ▼ Relevant to our stakeholders;
- ▼ Aligned with other standards and frameworks;
- ▼ Comparable (year on year, company on company);

- ▼ Ecologically conservative (keeps to under a 2-degree pathway, water for all, zero deforestation).

The new data points come from a variety of different sources, such as investor reports, other frameworks, and industry bodies. CDP has also committed to incorporating all TCFD's recommendations into the questionnaires.

Reimagining Disclosure timeline

This is the first of two consultations.

In this first "Sector and Evolution" consultation, we present a list of potential new data points and invite you to input into the refinement of this list. We ask that you identify the most relevant data for your sector(s) to ensure the most valuable information is obtained.

The proposed aims for engagement are to:

1. Share our principles for new data points;
2. Gain more insight on the sustainable visions for each sector;
3. Inform and consult on what new quantitative and qualitative disclosures are planned, including providing information on TCFD, Water & Forest development;
4. Inform & consult investors on principles for tiering questions.

The second consultation will include the final consultation on questionnaires and will take place in Q3 2017. This consultation will be open to all stakeholders. The new questionnaires will be finalized in Q4 2017 with scoring published in Q1 2018.

Part 2: TCFD alignment

Task Force for Climate-Related Financial Disclosures

CDP has committed to align with the 2017 TCFD Recommendations due in July 2017. While most of these recommendations will impact the Climate Change questionnaire, many of the recommendations will also be incorporated into the development of the Water and Forests questionnaires.

CDP is proposing to align with the general structure of the TCFD Recommendations for its Climate Change questionnaire and will consider broadly grouping questions into the same four categories. These categories are: 1) Governance 2) Strategy 3) Risk management and 4) Metrics and targets. This would lead to a slight change in the structure of CDP's Climate Change questionnaire.



The TCFD general recommendations report can be found [here](#).

The TCFD sector recommendations report can be found [here](#).

Scenario analysis and science-based targets

Scenario analyses will be a key addition to the questionnaire, in line with the TCFD recommendations. According to the TCFD, "the disclosure of organizations' forward-looking assessments of climate-related issues is important for investors and other stakeholders in

understanding how vulnerable individual organizations are to transition and physical climate-related risks, and how such vulnerabilities are or would be addressed.”³

Scenarios are hypothetical constructs and are used to see what the future would look like under certain conditions or if certain trends were to continue. They can help companies better understand the relationship between events and the many risks and opportunities of climate change including regulatory, social, and environmental.

Science-based targets (SBTs) will be essential in the use of scenarios to calculate how emissions reductions relate to limiting temperature increase to 2 degrees. Targets adopted to reduce greenhouse gas (GHG) emissions are considered ‘science-based’ if they are in line with the level of decarbonization required to keep global temperature increase to well below 2 degrees Celsius compared to pre-industrial temperatures, as described in the [Fifth Assessment Report of the Intergovernmental Panel on Climate Change](#).

FEEDBACK: TCFD

CDP is committed to aligning with TCFD and therefore will be incorporating all TCFD’s Final Recommendations into the questionnaires⁴.

For companies

10. How familiar are you with the TCFD recommendations, both generally and for your company’s sector?
11. Please list any data points for which your company would need additional guidance from CDP in order to disclose.

For investors and data users

12. Do you feel that the TCFD Recommendations will add value to CDP’s disclosures?
Please explain.
13. Please list any data points that you believe will be particularly useful for your purposes.

³ TCFD [general recommendations report](#) p.27

⁴ Most TCFD recommendations are already covered in the CDP questionnaires.

Part 3: Sector approach and climate change questionnaire development

Cluster and sector approach

CDP is increasing its focus on key industry sectors, prioritized for their dependence and impact on the environmental issues of climate change, water availability, and deforestation.

CDP is using a cluster approach to developing our questionnaires, and has identified four industry clusters with 2-4 sectors in each cluster. The clusters and sectors for the 2018 questionnaire are as follows:

Energy	Transport	Materials	Agriculture & Land use	General
<ul style="list-style-type: none"> • Oil & Gas • Coal • Electric Utilities 	<ul style="list-style-type: none"> • Transport Services • Transport Vehicle Manufacturers 	<ul style="list-style-type: none"> • Chemicals • Metals & Mining • Steel • Cement 	<ul style="list-style-type: none"> • Food, Beverage & Tobacco • Paper & Forestry • Agricultural commodities 	<ul style="list-style-type: none"> • Climate Change, Water and Forests questionnaires across all other sectors

The aim of the sector approach is to produce data that is more meaningful to investors, address concerns on reporting burden by amending reporting requirements for key sectors, and build scoring methodologies that incentivize transparency and relevant sector-specific action.

This sector-specific approach entails:

- ▼ A gradual implementation of sector specific questions and guidance, focusing on a limited number of key sectors. Companies that are not included in the priority sectors will continue responding to CDP as usual using the general CDP questionnaires;
- ▼ Addressing concerns of increased reporting burden by amending existing reporting requirements for targeted sectors;
- ▼ Tailoring and creating sector-specific guidance;
- ▼ Employing a scoring methodology that reflects what is most relevant in the context of the environmental impacts and dependencies of a given sector; and
- ▼ Designing data output and analyses with a greater sector focus

CDP is planning to introduce this through several stages, with 12 sectors for 2018 and additional sectors to be added in later years. Companies that are not included in the priority sectors will continue responding to CDP as usual using the core CDP questionnaires.

Starting in 2018, the questionnaire will also adopt the TCFD recommendations, as well as continue to link and align with frameworks such as DJSI, GRI, IIGCC, SDGs, SASB, GHG Protocol, and CDSB, among others. The new sector approach will also look to industry bodies

for relevant metrics and information to ensure that our questionnaires capture the most valuable data.

Changes to the questionnaires

In our effort to adopt the TCFD recommendations, as well as to continue improving and developing our questionnaires, CDP has determined that most of the recommendations are already covered in our questionnaires. There are some new data points that may be asked in our 2018 questionnaires and there are some key areas from each sector that will be expanded upon to ensure that the most valuable data is obtained. CDP is also reviewing which existing data points will be removed, or scaled down, in order to reduce reporting burden.

It is important to note that many of the TCFD recommendations are already covered by our questionnaires. A number of the specific data points can easily be added without adding additional questions. CDP is aiming to reduce the reporting burden of companies and therefore, as much as is possible, is also aiming not to increase the length of the questionnaires. However, we aim to capture the most useful, impactful, and relevant information for each sector which is why we ask for feedback on these potential new data points.

Changes for all sectors

CDP will refine our governance, strategy, and risks and opportunities sections across all themes (Climate Change, Water, Forests), including relevant sector-specific data where appropriate. Our Climate Change questionnaire will also include questions related to scenario analyses and transition planning. These topics are highly relevant in the aftermath of the Paris Agreement and in CDP's focus on forward-looking metrics.

The appendices to this document contain the specific data points that CDP is considering for inclusion in 2018 questionnaires. To reduce reporting burden, we have selected data points from the frameworks and industry bodies listed earlier, with the source of the data point noted, and are subject to adjustment and change. Each data point is labelled so that you can provide feedback on any points that you feel are important.

Please keep in mind that the data points included in the appendices are only under consideration as a part of this Reimagining Disclosure initiative and these points are subject to refinement.

Sector-specific changes to the questionnaires

The headings below highlight the high-level sector changes that we propose across all three questionnaires with the majority of the changes impacting the Climate Change questionnaire.

Energy cluster:

- ▼ 2-degree scenario analysis, transition planning, capital flexibility
- ▼ R&D investment, low carbon alternatives and technological advancements
- ▼ Water stress exposure and water risk management
- ▼ Activity level indicators

For the proposed sector-specific data points, see [Appendix A for Oil and Gas](#), [Appendix B for Coal](#), and [Appendix C for Electric Utilities](#).

Transport cluster:

- ▼ Questions related to fuel prices as well as carbon pricing impacts on planning and strategy
- ▼ Forward-looking metrics such as those relating to a low carbon transition
- ▼ Policy questions directly related to vehicle emissions/fuel efficiency

For the proposed sector-specific data points, see [Appendix D for Transport Services](#) and [Appendix E for Transport Vehicle Manufacturers](#).

Materials cluster:

- ▼ More questions related to CAPEX and OPEX initiatives as well as low carbon investment
- ▼ Metals and Mining companies may have more specific metrics related to reserves and associated emissions as well as long-lived assets and investments

For the proposed sector-specific data points, see [Appendix F for Cement](#), [Appendix G for Chemicals](#), [Appendix H for Steel](#), and [Appendix I for Metals and Mining](#).

Agriculture cluster:

- ▼ Questions that explore agricultural management practices to manage land-use, and mitigate climate change, promote sustainable water use, and minimize deforestation.
- ▼ Description of commodity processing management practices to mitigate ecological damage.
- ▼ Expansion of the metrics and targets section to include sector-relevant factors, including measurement of impacts from land-use change.

For the proposed sector-specific data points, see [Appendix J for Food, Beverage & Tobacco](#), [Appendix K for Agricultural Commodities](#), and [Appendix L for the Paper and Forestry](#).

FEEDBACK: new sector data points⁵

For companies:

- 5a. Please list the 5 most useful potential new data points impacting your sector. Please give reasons for why you have selected these 5.
- 5b. Please list the 5 least useful potential new data points impacting your sector. Please give reasons for why you have selected these 5.

⁵ As listed in the appendices of this document.

6. Please list any additional data points that you think would be relevant for your company's sector.

For investors:

- 7a. Please list the 5 most useful potential new data points for your investment needs for each of the sectors that are relevant to you. Please give reasons for why you have selected these 5.
- 7b. Please list the 5 least useful potential new data points for your investment needs for each of the sectors that are relevant to you. Please give reasons for why you have selected these 5.
8. Please list any additional data points that are not already covered in the CDP questionnaire or the proposed changes that you would like companies to disclose.

For other data users:

- 9a. Please list the 5 most useful potential new data points for each of the sectors that are relevant to you. Please give reasons for why you have selected these 5.
- 9b. Please list the 5 least useful potential new data points for each of the sectors that are relevant to you. Please give reasons for why you have selected these 5.
10. Please list any additional data points that are not already covered in the CDP questionnaire or the proposed changes that you would like companies to disclose.

FEEDBACK: Climate Change questionnaire development

The following table contains potential changes to the Climate Change questionnaire. We ask companies to answer whether they agree with these changes and where they do not, to please explain their reasoning. Some of the proposals affect multiple themes (Climate Change, Water, and/or Forests) but are included here regardless.

Proposed change	Yes, we agree with this change.	No, we do not agree with this change. Please explain why not.	Rationale
11. The questionnaires will have a single, common introduction section across themes. This is opposed to the current system whereby each themed questionnaire has a separate introduction section.			To reduce the reporting burden by removing duplication of answers.
12. The questionnaires will be automatically populated based on previous years' responses for many of the sections (governance, strategy, risks) and			To reduce the reporting burden by asking only for updates when changes have

Proposed change	Yes, we agree with this change.	No, we do not agree with this change. Please explain why not.	Rationale
companies will only need to report if there is a change to their response in these sections.			occurred year on year.
13. For companies responding to more than one theme, to set the same 12-month disclosure period across all questionnaire responses			To improve data quality and consistency to data users, such as investors and policy makers.
14. Integration of the governance section across themes. Companies responding to more than one theme would only need to fill out this section once.			We would like to understand if the answers to governance questions are duplicated across themes or whether the handling of climate change, water, and deforestation-related issues are governed differently.
15. The addition of several unscored, topical questions to be changed each year asking about important current event issues. These could include questions relating to events such as the Paris Agreement.			Often data users are interested in responders' point of view on topical issues that may have significance over shorter time periods (e.g. supporting the Paris Agreement on climate change)
16. A question relating to Sustainable Development Goals and a company's progress against them			We recognize that many companies, investors and policy makers are interested in the reporting on and tracking progress against the SDGs.

Part 4: Questionnaire evolution

Alignment across themes

It is our aim to more closely align the terminology used in similar questions across Climate Change, Water, and Forests questionnaires. Where possible, we will be replicating the question text across the different questionnaires. This is an evolution with our immediate focus on alignment where obvious, and specifically in the Introduction, Governance and Strategy sections.

There are also instances where alignment is not possible as some questions ask for information specific to that questionnaire theme (e.g. Scope 1 in Climate Change, water use in Water, and commodities chosen in Forests).

Tiered approach to Climate Change questionnaire

CDP is considering using a tiered-approach to our questionnaires. This is so that more companies will be able to respond and to give first-time responders an easy introduction to disclosure. This approach will also encourage disclosure in new regions and industries, as well as from small and medium enterprises (SMEs). CDP hopes that this will increase value for investors and reduce the reporting burden for new and smaller disclosers. Our aim is to set disclosure as the new norm.

Our proposal is to have two levels of disclosure, Full and Minimum:

- Full level disclosure is the complete questionnaire and would continue to follow scoring in the same way as previous years. Companies that currently respond would stay with the Full disclosure tiering.
- Minimum level disclosure would only include a few targeted disclosures. These companies would not receive a score for the minimum disclosure. Only companies in their first year(s) of disclosing would be given the option for Minimum disclosure. Minimum disclosure would help introduce companies to responding to the CDP questionnaires and to the TCFD.

New disclosure platform

The new disclosure platform system will aim to achieve several important goals:

- ▼ Focus data points requested based on disclosing companies' sector and scale, as well as the priorities of data users
- ▼ Reduce the disclosure workload for companies by providing a means to automate data collection where appropriate and possible, and by providing a reliable, simple user interface when manual data entry is needed.

- ▼ Make the data collected more valuable to investors, purchasers and other data users by verifying as much as possible at the point of disclosure and so improving overall data quality.
- ▼ Broaden the range of disclosing companies into economies where English is less widely used by providing a multilingual user experience.

Our new platform will be launching in 2018.

If companies are interested in taking part in beta testing of the new disclosure platform please note this in the feedback portion of this document, found in the following section.

FEEDBACK: Questionnaire evolution

For all respondents:

17. If CDP were to provide further services, including webinars, on certain topics, which top three topics would be most valuable for you to get additional information?
- a) Scenario analyses (e.g. 2-degree scenario)
 - b) TCFD
 - c) Sector details
 - d) New disclosure platform
 - e) Science-based targets

For companies:

18. How do you see your company evolving under a 2-degree scenario in the long-term?
Please give your company's definition of "long-term".
19. What are the key issues for your company in keeping to the 2-degree scenario?
20. How do you see your sector evolving in the next 10 years? 20 years?
21. How could CDP capture your climate-related risk information better?

FEEDBACK: Tiering

22. Minimum Disclosure: Please list the top 5 priorities for disclosure for companies at this level. Please give reasons for why you have selected these 5.
23. Full disclosure: For new respondents to the Full questionnaire, should they receive 0, 1, 2 or 3 years' exemption from scoring?
24. If you have any further comments on tiering, please provide it here.

FEEDBACK: New disclosure platform

26. Would you like to be part of a beta test user group?

Part 5: Water questionnaire development

As part of CDP's Reimagining Disclosure Initiative, and in response to feedback from users of CDP water data (such as our investor signatories and policy makers) and the companies invited to respond to the water information request, we are revising the water questionnaire.

These changes include:

1. Improvements to, or removal of, existing question wording and structure and response options;
2. The customization of some questions and response options for the priority sectors listed in the appendices; and
3. The addition of new data points.

This consultation document sets out and requests feedback only on potential revisions requiring new data to be disclosed and modification of existing data points that will change the information requested. The potential changes are set out in the Table below: the majority are generic changes, while some are proposed as sector specific.

Drivers

There are multiple drivers for the revisions to the Water questionnaire being considered for 2018, and for future developments thereafter.

First, the revisions take account of the trends that CDP's water program has identified as significant, following engagement with its data providers and users. For example:

- ▼ Rising investor interest in water risks and opportunities;
- ▼ The need for increasing data granularity, e.g. at facility level;
- ▼ The need to understand how companies are responding to increased value chain risk;
- ▼ The critical role of collective action in improving water security;
- ▼ Corporate commitments to the UN SDGs and investor interest in these corporate pledges;
- ▼ The need for context based targets; and
- ▼ The use of scenario analysis for assessing the implications and responses to future risks.

Second, the changes will reflect an aim of CDP's Reimagining Disclosure initiative to introduce forward-looking data points. Also, wherever possible, we aim to align question structure and wording with our Climate Change and Forests questionnaires.

Third, while the TCFD has a climate change focus, some disclosure recommendations are relevant to water reporting. Some will already be reflected in our existing water information request, while others will require new data points or revisions to existing questions. We expect

that CDP’s new disclosure platform planned for 2018 will enable data to be disclosed and retrieved in line with the TCFD format.

Guiding principles

When considering the introduction of new data points or revisions in response to these drivers, the water program applies the following principles, to:

- ▼ Request data that is valuable to our water investor signatories;
- ▼ Where possible, avoid increasing the reporting burden on companies;
- ▼ Request data that assists companies to improve their understanding of, and response to their current and future water risks; and
- ▼ Request data that furthers the water program’s mission to catalyze action to improve water security globally.

Potential revisions

For all companies

The following table contains potential revisions and new data points that would be asked of all companies disclosing to the water program.

Identifier	Topic/Module	Revisions and additional data points under consideration	Rationale
WR1	Governance	How are senior employees incentivized for the management of water issues, including the attainment of targets?	The current questions on governance (W6) will be reviewed to reflect the TCFD disclosure recommendations (for example, around responsibility for water issues), and new data points are being introduced to address investor data needs. Four examples of new potential questions have been listed here. To minimize reporting burden, where possible the proposed questions will be aligned, in terms of wording and location, with CDP's Climate Change and Forest questionnaires, (for example CC1.1, CC1.2, CC2.3f, CC4.1).
WR2	Governance	What processes are in place to ensure that all direct and indirect activities that influence public policy are consistent with overall water strategy?	
WR3	Governance	Have you published information about your organization’s water risks and response strategies in places other than in your CDP response? For example, as part of mainstream reports in accordance with the CDSB Framework?	
WR4	Governance	Where does the highest responsibility for water governance and water management lie in the	

Identifier	Topic/Module	Revisions and additional data points under consideration	Rationale
		company? (This is a revision to an existing data point.)	
WR5	Verification	Please identify which data points within your CDP disclosure have been verified (quantitative data) or assured (procedures) by a third party during the reporting period. Please describe the verification/assurance standards that apply, if any.	CDP is committed to incentivizing verification and assurance because of its role in strengthening environmental disclosure and ensuring data quality for investors. We currently only request verification information for facility level water accounting (W5.4). However, this extended question is included in the climate change questionnaire (CC8.8) and we are considering alignment across all three CDP themes. This data will help the water program to understand the value that verification and assurance is adding for companies and data users.
WR6	Strategy	How is your company using scenario analysis to identify the impacts of future risk and opportunities?	As CDP introduces a more forward looking focus, and to align with the TCFD recommendations, all existing water questions on strategy are being reviewed (such as W2.4a: how water risks affect the success of growth strategy; and W6.2a: integration and influence of water management into business strategy). New questions on transitioning to a less than 2 degrees, water secure future are being considered.
WR7	Strategy	How is your company transitioning to ensure a more water secure future?	
WR8	Strategy	Describe the trend in your company's Capex/Opex spend over the past 5 years? (This is a revision to an existing data point.)	The current question W6.3 asks for a comparison between the current and previous years spend. Some companies and investors feel a longer time scale is more valuable.
WR9	Current state	What proportion of your withdrawals by volume is from water stressed basins?	Investors are increasingly calling for geographic level water data, and companies

Identifier	Topic/Module	Revisions and additional data points under consideration	Rationale
			<p>want to understand the locations of their water withdrawals to develop a clear understanding of their risk exposure. While water stress is only one aspect of this exposure, CDP considers this new data point as essential for addressing these needs.</p>
WR10	Current state	<p>Are you collecting water accounting data for all facilities? Please explain your answer.</p>	<p>W5 already collects water accounting data for facilities identified by companies as posing a risk to their business. The provision of asset level data offers investors a high level of confidence that water risk is being well managed. Also, some investors assess risk in their portfolio at the asset level and therefore value granular facility water accounting data for assessing water dependency for each asset. For 2018, CDP will not be asking for this data for all facilities, but will ask companies if they collect the data for all facilities and how they use that data.</p>
WR11	Risk assessment procedures	<p>Existing data points on risk assessment practice will be reviewed and new data points included as necessary</p>	<p>W2.1-W2.8 ask about different aspects of water risk assessment procedures, including risk reporting from the supply chain. To ensure that the most recent understanding of best practice is reflected and incentivized, CDP is requesting feedback on missing or redundant data points, how to make it easier for companies to explain the robustness of their risk assessment procedures to investors, and how to maximize the value of these questions for investors.</p>

Identifier	Topic/Module	Revisions and additional data points under consideration	Rationale
			We will also be aligning with the TCFD recommendations on risk assessment as outlined in the TCFD report. ⁶
WR12	Risks: definition	The guidance will be revised on how companies should define the potential “substantive change to the business” due to current and future water risks. A “likelihood” factor may be introduced.	The threshold used to determine which facilities are exposing the company to “substantive change” (W3), and therefore which facilities should be included in the CDP data request, currently includes the size of the potential impact. By including how likelihood has influenced the threshold, investors will be able to better understand risk exposure as well as assess any under or over reporting of facility accounting.
WR13	Risks: financial value metric	The metrics that companies can use to disclose the proportion of the company’s total financial value that could be affected by water risks will be revised.	W3.2b currently asks for proportion of total financial value that could be affected by the facilities exposing the company to substantive change, per river basin. However, the financial metric for this is selected by each company from a drop down (e.g. % global revenue, % global production capacity etc.). Investors have requested a more streamlined, comparable metric at the asset level to better understand the materiality of water risks and CDP is seeking views on what metric is most feasible for different sectors.
WR14	Risk response: collective action	To mitigate your company’s own current and future risks, please describe how your company is engaging in collective action that improves water security for all.	CDP believes that investors will be looking to companies to demonstrate water stewardship beyond the corporate fence as an increasingly vital element of water risk mitigation and

⁶ TCFD [general recommendations report](#).

Identifier	Topic/Module	Revisions and additional data points under consideration	Rationale
			<p>resilience, and as an essential for forward planning. Companies can already report collective action efforts in a response to the risks listed in W3.2c and 3.2d, as part of opportunities in W4.1a or as a target and goal in W8.1a and b. We are considering capturing this information more centrally and comprehensively. CDP aims to eventually incentivize collective action efforts through our scoring methodology, enabling investors and companies to identify those engaging in best practice.</p>
WR15	Compliance	Existing information requested on fines will be reviewed and new data points included as necessary.	<p>W7 collects information on fines and other penalties that companies have been subjected to in the reporting period. Improvements to the question are needed to ease disclosure and provide more meaningful data for investors, especially regarding the time frame of incident versus the time frame of the penalty. CDP invites feedback from companies and investors on how the value of existing data points within W7 can be improved, if anything is missing or has no value.</p>
WR16	Targets and Goals	Please describe your company's process for setting water targets and goals at the corporate and local level.	<p>Currently W8 asks companies about their company-wide water-related targets and goals. Companies wish also to disclose local targets and goals, as this is material to local risk response; as such this data is also of value to investors. CDP is partnering with other organizations working on water stewardship to identify a framework for</p>

Identifier	Topic/Module	Revisions and additional data points under consideration	Rationale
			<p>setting Context Based Targets. This will inform revisions to this question in the future.</p> <p>For 2018, CDP proposes to request new information regarding the process that companies use to set corporate and local water targets and goals.</p>

For specific sectors

These new questions are being considered for specific sectors only. The water program is consulting with sector bodies and companies to identify for which sectors this data will be most relevant and then we propose to pilot these questions in 2018 for those sectors. Please share your view on the value and feasibility of these data points for your company and sector.

Identifier	Topic/Module	Revisions and additional data points under consideration	Rationale
WR17	Context: water dependency	Please provide your product or financial intensity data	<p>Many investors use water intensity (e.g. per dollar of revenue or per tonne of product) to benchmark companies within their portfolio. Investors have increasingly called for companies to disclose product level water intensity as they seek to understand a company's water dependency. This data is already requested from companies by CDP's supply chain program members (SW3.1). For 2018 we propose piloting the disclosure of intensity information around intensity in highly water-dependent sectors with the greatest product homogeneity. We are seeking feedback on sector feasibility and whether companies can provide raw data that allows intensity calculation, or intensity data itself.</p>
WR18	Risks: numbers of facilities	What proportion of your facilities worldwide expose your company to substantive change?	<p>Companies already report the number of facilities exposed to water risks at a river basin level (W3.2a). Investors would find it useful to know the proportion of total facilities this number represents. We plan to pilot this new data point for sectors most likely to have the information needed on their total number of facilities.</p>
WR19	Risks: value potentially affected	What is the financial value (i.e. a currency value) potentially impacted by all the facilities that you have disclosed in W3.2a as exposing your company to substantive change?	<p>W3.2b currently asks for proportion of total financial value that could be affected by the facilities exposing the company to substantive change, per river basin. Some investors have expressed the need for actual financial value to help understand value at risk, either aggregated at the company level, the river basin level, or for each facility. For 2018 we propose piloting the private disclosure of financial value aggregated at the river basin level in sectors likely to have this information readily available.</p>

FEEDBACK: Water questionnaire development

All respondents:

25. The tables in Part 5 of this consultation briefing document present some of the potential changes to the Water questionnaire and suggest points for feedback. If you wish to leave feedback on any of the potential changes, please do so here.
26. For the current CDP Water questionnaire, guidance and scoring methodology, what two improvements should be a priority? Please give your reasoning.

For companies:

To inform our prioritization of these revisions, we would particularly like the perspective of companies on the following high level points:

27. What are the two most significant trends for water risk, response, and disclosure on the horizon for your sector or the geographies in which you operate; over the next 3 and 20 years?
28. What two corporate practices would help achieve a more sustainable water future for your company/sector?

For investors:

- 30a. From the tables above, please let us know the 5 most useful new data points for each of the sectors that are relevant for your investment needs. Please include your reasoning.
- 30b. From the tables above, please let us know the 5 least useful new data points for each of the sectors that are relevant for your investment needs. Please include your reasoning.
31. Please list any additional data points not already covered in the CDP questionnaire or these proposed changes that you would like companies to disclose. Please include your reasoning.

Part 6: Forest questionnaire development

Introduction and rationale

Through its forests information request and scoring process, CDP seeks to drive companies to adopt actions that ensure sustainable production and/or procurement of forest risk commodities – timber products, palm oil, cattle products, and soy – in their own operations and supply chains. In addition, it seeks to request comparable and meaningful data for investors and other stakeholders, including policy makers.

For 2018, CDP is aiming to improve the forests questionnaire and process of assessing company performance to continue to support the program’s plan to grow in scale and ambition, drive the desired change in company practices, and enable effective data analysis. We are proposing the revision of several existing data points, the addition of new data points and, where possible, aligning modules and questions with TCFD recommendations. We will also be considering alignment, wherever possible, with regards to structure and wording, with our Climate Change and Water questionnaires. In addition, some sector-specific data points for the agricultural commodities, paper and forestry, and food, beverage and tobacco sectors may be necessary.

This document sets out and requests feedback only on potential revisions requiring new data to be disclosed and potential revisions to existing data points that will change the data requested. Please note that any potential sector specific revisions involving new data points are included in the Appendices.

Potential revisions

Identifier	Module	Indicator	Rationale
F1	Governance	How are employees incentivized for the management of deforestation risk issues, including the attainment of targets?	To align with CDP’s Climate Change and Water questionnaires, the forests program wishes to capture staff incentives for the management of deforestation risk issues, such as the attainment of targets, including monetary rewards or non-monetary recognition.
F2	Measurement	For companies that own and/or manage land, can you provide a disaggregation of total land area by land type? For example, conservation set-asides (protected areas, endangered species habitat), developed land, undeveloped land, areas that have been	CDP wishes to capture additional details on the land area that is owned and/or managed by companies. For instance, the TCFD recommends that agricultural companies report on areas of land that have been converted

Identifier	Module	Indicator	Rationale
		reforested/afforested, or areas where new planting is planned.	from another use ⁷ , and forestry and paper companies can also report here on the area of forestland with protected conservation status.
F3	Measurement	The reporting of <i>volumes</i> of material that meet a specific standard, either third party certification or company-specific production/procurement standards.	To date, CDP has requested companies to report only the <i>percentage</i> of their material certified to a specific standard. Requesting data on certified <i>volumes</i> allows the linkage of this data to overall production/consumption data reported elsewhere in the questionnaire.
F4	Measurement	Are you undertaking any reforestation and/or afforestation projects?	CDP wishes to capture information on companies that are undertaking reforestation and/or afforestation projects on land that they own and/or manage, including an explanation of the location and nature of these efforts.
F5	Traceability	Please indicate if you use any geospatial systems to monitor deforestation at properties owned/managed by you or those from which you source your selected commodities.	This question will allow companies to disclose whether they are crosschecking their suppliers or areas where they are sourcing commodities as part of their traceability system using geospatial monitoring systems. Companies may be using publicly available platforms, their own Geographical Information Systems or systems from third parties or external consultancies.
F6	Traceability	Expectations on the level of traceability for companies at different stages of the value chain.	CDP is looking for feedback on the level to which a company should be expected to trace the origin of selected commodities, depending on their area of operation

⁷ Implementing the Recommendations of the Task Force on Climate-related Financial Disclosures, P92.

Identifier	Module	Indicator	Rationale
			<p>pertaining to forest risk commodities. For retailers/manufacturers, traders, and producers/processors, we will consider adjusting expectations through question pathways and scoring for the following 'point of origins'; Region, Country, Province, Forest, Tannery, Slaughterhouse, Farm, Mill, Crushing facility, Plantation and Forest management unit.</p>
F7	Engagement	<p>Do you have processes in place to monitor supplier compliance with your production and/or procurement standards – including the percentage of suppliers currently in compliance.</p>	<p>CDP encourages manufacturers and retailers to engage with their direct suppliers to ensure that the materials provided to them are produced sustainably and to encourage the improvement of practices on the ground if suppliers are found to be noncompliant with policies, production or procurement standards. This metric will allow CDP to capture the results of company engagement with suppliers, and to monitor this over time.</p>
F8	Targets	<p>For all targets for increasing sustainable materials in your direct operations and/or supply chain, please provide details on the progress made in the reporting year.</p>	<p>As we move closer to the end dates for many companies' targets for sustainable materials, for example, the voluntary pledges made by many companies to achieve zero deforestation by 2020, it is important for CDP to capture progress being made against these goals.</p>

FEEDBACK: Forests questionnaire development

The table in the previous section presents some potential changes to the Forests questionnaire and rationale for these changes. We request stakeholders to answer the following questions:

For all respondents:

- 32. Do you have any suggestions for us in terms of the future development of our forests information request, guidance for companies and scoring methodology?
- 33a. Is the Forests questionnaire currently missing any key data points?
- 33b. If you answered "Yes" in 33a, please explain what you think the questionnaire is currently missing.
- 34. Please let us know any feedback you may have on the proposed potential data points.

For investors:

- 35a. From the table in Part 6 of the Consultation Briefing Document, please let us know the 3 most useful new data points for your investment needs.
- 35b. From the table in Part 6 of the Consultation Briefing Document, please let us know the 3 least useful new data points for your investment needs.
- 36. Please list any additional data points not already covered in the Forests questionnaire or these proposed changes that you would like companies to disclose. Please include your reasoning.

Appendix A: Oil and Gas sector

Potential new data points for the Oil and Gas sector

Please note the question identification of any of the data points on which you would like to provide feedback.

Links to external documents:

The frameworks used as sources for the potential new data points can be found in their entirety in the following links:

[IIGCC](#)

[SASB Oil & Gas Exploration & Production⁸](#)

[SASB Oil & Gas Midstream](#)

[SASB Oil & Gas Refining & Marketing](#)

[SASB Oil & Gas Services](#)

[CDP O&G Report 2016](#)

In addition to these external frameworks, CDP will also consider incorporating disclosures from its existing Oil and Gas module. This module can be found in its entirety [here](#).

Identifier	Data point source	Potential data point
OG1	IIGCC	What governance structures does the board use to ensure adequate oversight of climate change risk? For example, how is climate change risk factored into the risk management system, final investment decisions, capital efficiency, the setting of KPIs and remuneration?
OG2	IIGCC	Clearly define board and management governance processes to ensure adequate oversight of climate change risk and the strategic implications of a transition to low carbon energy systems.
OG3	IIGCC	How does the board ensure there is flexibility in the company's strategy to adjust for significant changes (upwards and downwards) in demand for oil and gas particularly given increasing sources of renewable energy? How is this reflected in capital allocation decisions? How often is this reviewed?

⁸ Access to SASB documents is available upon request to SASB via their online form.

Identifier	Data point source	Potential data point
OG4	IIGCC	Has the company published a comprehensive outlook on energy which is reflected in the company's strategy? Has the board disclosed how the company's strategy can adjust for significant changes (upwards and downwards) in demand for oil and gas particularly given increasing sources of renewable energy?
OG5	IIGCC	Does the company have a comprehensive outlook on energy which is reflected in the company's strategy? Which IEA reference scenario is considered most robust?
OG6	IIGCC	Integrate the management of climate change risks and opportunities into business strategy and ensure business models are robust and resilient in the face of a range of energy demand scenarios through appropriate stress testing.
OG7	CDP O&G Report 2016	Low-carbon and alternative energy spend: this includes acquisitions of low-carbon assets, investments in alternative energy supply and R&D expenditure on innovative technologies aligned with a low-carbon economy, including CC(U)S.
OG8	CDP O&G Report 2016	Production mix between oil and gas: this assesses how companies are aligning themselves differently across their respective current and future relative oil and gas production levels.
OG9	CDP O&G Report 2016	Proved reserves (1P) mix by oil and gas: this examines how companies' current reserve compositions are shaping their respective future production across oil and gas.
OG10	CDP O&G Report 2016	Reserve life (R/P) and development status: this metric is an indication of future capital expenditure flexibility, and the extent to which a company has the freedom to divert capital into other ventures
OG11	CDP O&G Report 2016	Production costs and capex intensity: companies operating with a lower cost base are better placed in a low oil price and climate-conscious environment.
OG12	CDP O&G Report 2016	Water stress exposure: this evaluates localized water stress using oil and gas industry indicators including water quantity, water quality and regulatory and reputational risks.
OG13	SASB Oil & Gas Exploration & Production	Discussion of how price and demand for hydrocarbons and/or climate regulation influence the capital expenditure strategy for exploration, acquisition, and development of assets.

Identifier	Data point source	Potential data point
OG14	SASB Oil & Gas Exploration & Production	Wellhead production of: (1) conventional oil, (2) unconventional oil, (3) conventional gas, and (4) unconventional gas.
OG15	SASB Oil & Gas Exploration & Production	Percentage of hydraulically fractured wells for which there is public disclosure of all fracturing fluid chemicals used.
OG16	SASB Oil & Gas Exploration & Production	Percentage of hydraulic fracturing sites where ground or surface water quality deteriorated compared to a baseline.
OG17	SASB Oil & Gas Exploration & Production	Number and aggregate volume of hydrocarbon spills, volume in Arctic, volume near shorelines with ESI rankings 8-10, and volume recovered.
OG18	SASB Oil & Gas Refining & Marketing	Refining operating capacity (Million barrels per calendar day).
OG19	SASB Oil & Gas Refining & Marketing	Solomon-UEDC™ Utilized Equivalent Distillation Capacity, a proprietary metric of Solomon Associates, is a complexity-weighted normalization parameter reflective of the operating cost intensity of a refinery based on size and configuration of its particular mix of process and non-process facilities. According to Solomon Associates, it offers significant improvement in assessing performance over use of a simple barrel-of-input normalization approach.
OG20	SASB Oil & Gas Refining & Marketing	Amount of hazardous waste from operations, percentage recycled.
OG21	SASB Oil & Gas Refining & Marketing	Number of underground storage tanks (USTs), number of UST releases requiring clean-up, percentage in states with UST financial assurance funds.
OG22	SASB Oil & Gas Exploration & Production, SASB Oil & Gas Refining & Marketing	Total fresh water withdrawn, percentage recycled, percentage in regions with High or Extremely High Baseline Water Stress.

Identifier	Data point source	Potential data point
OG23	SASB Oil & Gas Exploration & Production, SASB Oil & Gas Refining & Marketing, SASB Oil & Gas Midstream	Gross global Scope 1 emissions, percentage covered under a regulatory program, percentage by hydrocarbon resource.
OG24	SASB Oil & Gas Refining & Marketing	Refining throughput of crude oil and other feedstocks (BOE).
OG25	SASB Oil & Gas Exploration & Production	Volume of produced water and flow back generated; percentage (1) discharged, (2) injected, (3) recycled; hydrocarbon content in discharged water.

Appendix B: Coal sector

Potential new data points for the Coal sector

Please note the question identification of any of the data points on which you would like to provide feedback.

Links to external documents:

The frameworks used as sources for the potential new data points can be found in their entirety in the following links:

[SASB Coal Operations⁹](#)

Identifier	Data point source	Potential data point
CO1	SASB Coal Operations	The registrant shall provide a brief description of its environmental management plan(s) implemented at active sites, including where relevant: <ul style="list-style-type: none"> • Lifecycle stages to which the plan(s) apply, such as: pre-bid (when the registrant is considering acquisition of a site), exploration and appraisal, site development, production, and during closure, decommissioning, and restoration.
CO2	SASB Coal Operations	The registrant shall provide a brief description of its environmental management plan(s) implemented at active sites, including where relevant: <ul style="list-style-type: none"> • The topics addressed by the plan(s), such as: ecological and biodiversity impacts, waste generation, noise impacts, emissions to air, discharges to water, natural resource consumption, and hazardous chemical usage.
CO3	SASB Coal Operations	The registrant shall provide a brief description of its environmental management plan(s) implemented at active sites, including where relevant: <ul style="list-style-type: none"> • The underlying references for its plan(s), including whether they are codes, guidelines, standards, or regulations; whether they were developed by the registrant, an industry organization, a third-party organization (e.g., a non-governmental organization), a governmental agency, or some combination of these groups.
CO4	SASB Coal Operations	Discussion of how price and demand for coal and/or climate regulation influence the capital expenditure strategy for exploration, acquisition, and development of assets.
CO5	SASB Coal Operations	Sensitivity of coal reserve levels to future price projection scenarios that account for a price on carbon emissions.

⁹ Access to SASB documents is available upon request to SASB via their online form.

Identifier	Data point source	Potential data point
CO6	SASB Coal Operations	The registrant shall disclose the number of tailings impoundments according to the following U.S. Mine Safety and Health Administration (MSHA) hazard potential classification.
CO7	SASB Coal Operations	The registrant shall disclose the percentage of its sites (by annual production output from mines in metric tons) where acid-generating seepage into surrounding surface water and/or groundwater is: (1) predicted to occur, (2) actively mitigated, and (3) under treatment or remediation.
CO8	SASB Coal Operations	Estimated carbon dioxide emissions embedded in proven coal reserves.
CO9	SASB Coal Operations	Total fresh water withdrawn, percentage recycled, percentage in regions with High or Extremely High Baseline Water Stress.
CO10	SASB Coal Operations	Production of thermal coal.
CO11	SASB Coal Operations	Production of metallurgical coal.
CO12	SASB Coal Operations	Number of tailings impoundments by MSHA hazard potential.

Appendix C: Electric Utilities sector

Potential new data points for the Electric Utilities sector

Please note the question identification of any of the data points on which you would like to provide feedback.

Links to external documents:

The frameworks used as sources for the potential new data points can be found in their entirety in the following links:

[IIGCC](#)

[ACT Report](#)

[SASB Electric Utilities¹⁰](#)

[CDP Investor Research - May 2015](#)

[GRI G4 Electric Utilities Sector Disclosures](#)

In addition to these external frameworks, CDP will also consider incorporating disclosures from its existing Electric Utilities module. This module can be found in its entirety [here](#).

Identifier	Data Point Source	Potential data point
EU1	IIGCC	We expect electric utilities to clearly define board and executive management responsibilities, capabilities and systems for managing the transition to a low-carbon, resource efficient power system. We expect senior accountability for managing climate-related risks and opportunities and for setting a viable long term strategy.
EU2	IIGCC	How are the capex plans determined and how are they splits between regulated and unregulated returns and different energy investments.
EU3	IIGCC	How robust is the strategy to technology developments such as carbon capture and storage, battery storage or water supply?

¹⁰ Access to SASB documents are upon request to SASB via their online form.

Identifier	Data Point Source	Potential data point
EU4	IIGCC	The rise of distributed generation presents both challenges and opportunities. We expect electric utilities to consider how their strategy could diversify their revenue streams (e.g. energy services), monetise retail customer base, capitalise on digitalisation (e.g. Smart Home) and/ or invest in grid efficiency and flexibility.
EU5	IIGCC	How much is spent on lobbying activity and how is this spending broken down?
EU6	IIGCC	Which other metrics or targets consider climate change, environmental risks and opportunities including managing the transition to a decentralised, resource efficient energy system?
EU7	IIGCC	Have you assessed the physical, regulatory and reputational water risks within the water catchments or basins where you (will) operate or buy electricity supplies from over the next 20 years?
EU8	IIGCC	What proportion of your current and future assets are exposed to water risks? Do you report these risks and opportunities?
EU9	IIGCC	Does the company use an internal or shadow carbon price to influence business decisions? Is this public?
EU10	IIGCC	We expect electric utilities to strive for operational excellence at their thermal generation assets. This includes having quantified thermal efficiency targets, upgrading coal-fired power plants to higher thermal efficiency plants and sourcing coal responsibly. Using other resources sustainably, including water, is of growing importance to the sector as growing water insecurity and regulatory uncertainty can materially impact operations.
EU11	IIGCC	What technologies are in employed e.g. abatement technologies for GHG, VOC, mercury and selective catalytic reduction (SCR) technology) in company's coal-fired power plants/ co-generation (combined heat and power) / biomass co-firing?
EU12	ACT indicator	Emissions lock-in: a measure of the company's cumulative generation emissions over the 35 years from 2016 to 2050 from installed and pipeline power plant. The indicator will compare this to the emissions budget entailed by the company's generation intensity decarbonisation pathway and projected generation trends in the sector at the country/regional level.

Identifier	Data Point Source	Potential data point
EU13	ACT indicator	No fossil fuel incentives: the company has severed any and/or all links in annual and/or long-term compensation plans that incentivise links between fossil-fuel power generation capacity growth and executive compensation
EU14	ACT indicator	Trend in past emissions intensity: a measure of the alignment of the company's recent emission intensity trend with that of their decarbonization pathway. The indicator will compare the gradient of this trend over the period 2010-2015 with the decarbonization pathway trend over the period 2015-2020.
EU15	ACT indicator	Low carbon transition plan: the company has a plan on how to transition the company to a business model compatible with a low-carbon economy.
EU16	ACT indicator	Integration of low-carbon economy in current and future business model: company is actively developing business models for a low-carbon future by demonstrating its application of low-carbon business model pathways. The 5 future business model pathways as identified in the "Low carbon, high stakes" report are: 1. Energy as a service provider; 2. Local low-carbon energy access provider; 3. Large scale low-carbon electricity generator; 4. Flexibility optimizer; 5. Carbon capture and use operator.
EU17	SASB Electric Utilities	Total electricity generated (MWh), percentage by major energy source, percentage in regulated markets
EU18	SASB Electric Utilities	(1) Gross global Scope 1 emissions, (2) percentage covered under emissions-limiting regulations, and (3) percentage covered under emissions-reporting regulations
EU19	SASB Electric Utilities	Amount of coal combustion residuals (CCR) generated, percentage recycled
EU20	SASB Electric Utilities	Total number of nuclear power units, broken down by Nuclear Regulatory Commission (NRC) Action Matrix Column
EU21	SASB Electric Utilities	Number of incidents of non-compliance with water quality and/or quantity permits, standards, and regulations
EU22	GRI G4 Electric Utilities Sector Disclosures	EU5: Allocation of CO ₂ e emissions allowances or equivalent, broken down by carbon trading framework
EU23	GRI G4 Electric Utilities Sector Disclosures	EU2: Net energy output broken down by primary energy source and by regulatory regime

Appendix D: Transport Services sector

Potential new data points for the Transport Services sector

Please note the question identification of any of the data points on which you would like to provide feedback.

Links to external documents:

The frameworks used as sources for the potential new data points can be found in their entirety in the following links:

[ACT Report](#)

[IIGCC](#)

Identifier	Data point source	Potential data point
TS1	IIGCC	Supply chain: how are you working with/to incentivise your component suppliers to advance the long-term fleet decarbonisation strategy? Which influence do suppliers have on the development of advanced vehicles? How much innovation on their end do you need in order to develop more advanced vehicle models? To what extent will you co-operate with high technology companies to advance the evolution of driverless cars? Are you planning to develop advanced vehicles in-house or do you plan to outsource the development of key components such as software, battery technology, etc.?
TS2	ACT indicator	The company should disclose in particular: <ul style="list-style-type: none"> • Carbon pricing assumptions: disclosure of any internal carbon price applied, and whether this is on an operational basis (i.e. the short-run marginal cost of carbon), or on a lifecycle basis, (i.e. the long-run marginal cost of carbon). The company should also disclose other key planning assumptions around planned new fossil-fuel investments (for example, cost-of-capital assumptions), and any projects that have been rejected as a result of carbon-pricing assumptions/stress tests.
TS3	ACT indicator	Business activities that reduce barriers to market penetration of low-carbon vehicles.

TS4	ACT indicator	Business activities that contribute to low-carbon optimization of personal mobility.
TS5	ACT indicator	Business activities to facilitate modal transport shift.
TS6	ACT indicator	Alignment of past Scope 1+2 emissions performance with 2-degree scenario.
TS7	CDP Internal	Whether or not a company's global warming potentials include an aviation multiplier.
TS8	CDP Internal	Low-carbon products for 'emissions avoided' specific to the transport services sector.

Appendix E: Transport Manufacturers sector

Potential new data points for the Transport Manufacturers sector

Please note the question identification of any of the data points on which you would like to provide feedback.

Links to external documents:

The frameworks used as sources for the potential new data points can be found in their entirety in the following links:

[IIGCC](#)

[ACT Report](#)

[CDP Investor Research February 2015](#)

[SASB Automobiles¹¹](#)

[SASB Auto Parts](#)

[CDP Investor Research March 2016](#)

In addition to these external frameworks, CDP will also consider incorporating disclosures from its existing Auto and Auto Component Manufacturing module. This module can be found in its entirety [here](#).

Identifier	Data point source	Potential data point
TM1	IIGCC	Board composition: who on your board has expertise in the automotive industry and is familiar with alternative and sustainable vehicles technology?
TM2	IIGCC	Board composition: who on your board is familiar with the role of transportation sector in climate change?
TM3	IIGCC	Board-level responsibility for climate change and pollution: who on your board is responsible for managing the environmental externalities caused by the company's manufacturing facilities and by the vehicles that are sold?

¹¹ Access to SASB documents is available upon request to SASB via their online form.

Identifier	Data point source	Potential data point
TM4	IIGCC	Executive remuneration: to what extent is remuneration linked to a strategy which re-focuses the business on the development of advanced vehicles and driverless cars?
TM5	IIGCC	Executive remuneration: how does the remuneration policy incentivise executives to foster innovation regarding sustainable vehicle technologies?
TM6	IIGCC	Executive remuneration: to what extent does the company's existing remuneration policy take into account the long-term strategic implications stemming from climate change and disruptive technologies?
TM7	IIGCC	Executive remuneration: does the remuneration policy feature a KPI which is related to the significant reduction in both fleet and manufacturing greenhouse gas emissions?
TM8	IIGCC	Strategy and product development: how does your long-term strategy reflect the ongoing move towards a low-carbon economy and how is this reflected in your product pipeline?
TM9	IIGCC	Strategy and product development: which ratio of ICE vs. other advanced vehicles (ZEV, EV, hydrogen, biofuel, etc.) do you want to achieve over the next five to 20 years?
TM10	IIGCC	Supply chain: how are you working with/to incentivise your component suppliers to advance the long-term fleet decarbonisation strategy? Which influence do suppliers have on the development of advanced vehicles? How much innovation on their end do you need in order to develop more advanced vehicle models? To what extent will you co-operate with high technology companies to advance the evolution of driverless cars? Are you planning to develop advanced vehicles in-house or do you plan to outsource the development of key components such as software, battery technology, etc.?
TM11	IIGCC	Emissions reductions targets: how do these distribute across the entire supply chain?
TM12	IIGCC	Fleet emissions: which targets do you have in place in order to meet various emissions limits in different jurisdictions?
TM13	IIGCC	Fleet emissions: how do you see these costs evolving incrementally?
TM14	IIGCC	Fleet emissions: will you be using super-credit in 2020?

Identifier	Data point source	Potential data point
TM15	IIGCC	Fleet emissions: how much gCO ₂ reduction do you forecast will be achieved through the sales of EV or PHEV and what are your estimates?
TM16	IIGCC	Fleet emissions: which compliance procedures do you have in place regarding fleet emission levels?
TM17	IIGCC	Fleet emissions: how does your plan align with science based 2°C Scenario emission reduction goals?
TM18	IIGCC	Fleet emissions: do you track lifecycle emissions of the fleet?
TM19	IIGCC	Manufacturing emissions: what does your carbon emissions reduction plan for the manufacturing and assembly plants look like?
TM20	IIGCC	Supply chain: how do you engage with your direct suppliers on carbon emission reduction plans? How do you track how the emissions stemming from your supply chain evolve over the next 5 to 10 years? Is there any process to track the life-cycle emissions of vehicles?
TM21	IIGCC	Policy positions: what is your position on the fuel efficiency/GHG standards, EV policies (including ZEV mandates) and incentives, and clean fuel standards?
TM22	IIGCC	Fleet emissions: what does your carbon emission reduction plan for your fleet look like?
TM23	IIGCC	Supply chain: what does your emissions reduction strategy for your supply chain look like?
TM24	IIGCC	Forecast/outlook for future of fuels: to what extent do you undertake scenario analyses to model the future demand curve for diesel and petrol engines and advanced vehicles?
TM25	IIGCC	Forecast/outlook for future of fuels: to what extent do you take into account clean fuels policies such as Low Carbon Fuels Standards, which promote electrification?
TM26	ACT indicator	Business activities that reduce barriers to market penetration of low-carbon vehicles
TM27	ACT indicator	Business activities that contribute to low-carbon optimization of personal mobility
TM28	ACT indicator	Business activities to facilitate modal transport shift
TM29	ACT indicator	The company should disclose in particular: <ul style="list-style-type: none"> • Carbon pricing assumptions: disclosure of any internal carbon price applied, and whether this is on an operational basis (i.e. the short-run marginal cost of carbon), or on a lifecycle basis, (i.e. the

Identifier	Data point source	Potential data point
		long-run marginal cost of carbon). The company should also disclose other key planning assumptions around planned new fossil-fuel investments (for example, cost-of-capital assumptions), and any projects that have been rejected as a result of carbon-pricing assumptions/stress tests.
TM30	ACT indicator	Low carbon transition plan.
TM31	ACT indicator	2°C scenario stress testing.
TM32	SASB Automobiles	Number of vehicles produced.
TM33	SASB Automobiles	Number of vehicles sold.
TM34	SASB Automobiles	Number of zero emissions vehicles sold, hybrid vehicles sold, plug-in hybrids sold.
TM35	SASB Automobiles	Average recyclability of vehicles sold, by weight (Percentage by sales-weighted weight).
TM36	SASB Automobiles	Sales weighted average passenger fuel economy, consumption or emissions, by region (Mpg, L/km, gCO ₂ /km, km/L).
TM37	SASB Automobiles	Weight of end-of-life material recovered (metric tons), percentage recycled.
TM38	SASB Auto Parts	Number of parts produced.
TM39	SASB Auto Parts	Weight of products and materials recycled or remanufactured.
TM40	SASB Auto Parts	Total energy consumed, percentage grid electricity, percentage renewable.
TM41	SASB Auto Parts	Total addressable market and share of market for products aimed at improved fuel efficiency and/or reduced emissions.
TM42	SASB Auto Parts	Percentage of products sold that are recyclable or reusable.

Appendix F: Cement sector

Potential new data points for the Cement sector

Please note the question identification of any of the data points on which you would like to provide feedback.

Links to external documents:

The frameworks used as sources for the potential new data points can be found in their entirety in the following links:

[CDP Investor Research June 2016](#)

[SASB Construction Materials¹²](#)

Identifier	Data point source	Potential data point
CE1	SASB Construction Materials	Description of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets.
CE2	SASB Construction Materials	Production by major product line e.g., cement and aggregates, composites, roofing materials, fiberglass, brick, and tile, etc.
CE3	SASB Construction Materials	Total fresh water withdrawn, percentage recycled, percentage in regions with High or Extremely High Baseline Water Stress.
CE4	SASB Construction Materials	Percentage of products that can be used for credits in sustainable building design and construction certifications.
CE5	SASB Construction Materials	Total addressable market and share of market for products that reduce energy, water, and/or material impacts during usage and/or production.
CE6	SASB Construction Materials	Gross global Scope 1 emissions, percentage covered under a regulatory program.
CE7	SASB Construction Materials	Total energy consumed (GJ), percentage from: (1) purchased electricity, (2) alternative sources, (3) renewable sources.

¹² Access to SASB documents is available upon request to SASB via their online form.

Identifier	Data point source	Potential data point
CE8	CDP Investor Research - June 2016	Water resilience. Localized water issues at cement production sites can pose risks to operational continuity at locations experiencing water stress. Metrics: i) Water stress risk exposure. ii) Water consumption intensity (2008-2014).
CE9	CDP Investor Research - June 2016	Thermal energy efficiency measures can reduce energy usage, whilst switching to alternative fuels can deliver both cost and emissions savings relative to fossil fuels. Greater material blending to reduce cement clinker content can reduce thermal energy requirements, costs and emissions. Metrics: i) Thermal energy intensity of clinker production. ii) Alternative fuel use. iii) Clinker-to-cement ratio.
CE10	CDP Investor Research - June 2016	Carbon cost exposure. This is the financial exposure of meeting potential emissions costs of carbon pricing schemes across two scenarios. This is a direct financial cost to companies and thus impacts net earnings. Metrics: i) Carbon cost exposure under intensity benchmarking. ii) Carbon cost exposure under auctioning. iii) Company use of internal CO2 price.
CE11	CDP Investor Research - June 2016	Emissions performance. Carbon intensity of production is taken as a proxy for wider company output efficiency as measures taken to reduce emissions can deliver cost benefits. Future reduction targets are indicative of company emissions management intentions. Metrics: i) Reduction in cement production emissions intensity (2008-2014). ii) Current cement production emissions intensity (2012-2014). iii) Quality of emissions-reduction target. iv) Performance against target. v) Emission data transparency.

Appendix G: Chemicals sector

Potential new data points for the Chemicals sector

Please note the question identification of any of the data points on which you would like to provide feedback.

Links to external documents:

The frameworks used as sources for the potential new data points can be found in their entirety in the following links:

[CDP Investor Research – August 2015](#)

[SASB Chemicals¹³](#)

Identifier	Data point source	Potential data point
CH1	CDP Investor Research - August 2015	Carbon regulation readiness. Companies that are truly supportive of low carbon regulations are more likely to gain a competitive advantage should the regulatory regime change quickly in their favour. Metrics: i) Organizational score ii) Relationship score
CH2	SASB Chemicals	(1) Total water withdrawn, percentage in regions with High or Extremely High Baseline Water Stress and (2) percentage recycled water usage
CH3	SASB Chemicals	Amount of hazardous waste (mt), percentage recycled.

¹³ Access to SASB documents are upon request to SASB via their online form.

Appendix H: Steel sector

Potential new data points for the Steel sector

Please note the question identification of any of the data points on which you would like to provide feedback.

Links to external documents:

The frameworks used as sources for the potential new data points can be found in their entirety in the following links:

[CDP Investor Research – October 2016](#)

[SASB Iron and Steel Producers¹⁴](#)

Identifier	Data point source	Potential data point
ST1	CDP Investor Research - October 2016	<p>Low carbon technology development</p> <p>Parts of the steel industry operate close to theoretical maximum efficiency and large emissions reductions are infeasible without technological breakthroughs.</p> <p>Focus on R&D and participation in announced new low emissions technology development is an indicator of which companies may gain future competitive advantage through technological breakthroughs.</p> <p>i) Participation in announced breakthrough emissions reduction technology projects. Projects' expected potential to reduce emissions, projected timing of commercialisation of technologies, announced dollar investments</p> <p>ii) Research & development expense / Sales</p>
ST2	CDP Investor Research - October 2016	<p>Localised water issues at steel production sites can pose risks to operational continuity.</p> <p>i) Water stress risk exposure (using WRI Aqueduct)</p> <p>ii) Water consumption intensity</p> <p>iii) Water recycling rate</p>

¹⁴ Access to SASB documents is available upon request to SASB via their online form.

ST3	CDP Investor Research - October 2016	Measures to reduce emissions deliver cost benefits, and are a proxy for wider operational efficiency measures. Energy costs account for a significant share of total steel manufacturing costs. Energy efficiency efforts can yield significant cost savings and higher profit margins. i) Emissions intensity per tonne of crude steel produced (2013-15). ii) Reduction in emissions intensity per tonne crude steel (2009-15). iii) Emissions data transparency. iv) Energy intensity per tonne crude steel (2013-15). v) Reduction in energy intensity per tonne crude steel (2010-15).
ST4	SASB Iron & Steel Producers	Raw steel production, percentage from: (1) basic oxygen furnace processes, (2) electric arc furnace processes.
ST5	SASB Iron & Steel Producers	Total iron ore production.
ST6	SASB Iron & Steel Producers	Total coking coal production.
ST7	SASB Iron & Steel Producers	Total purchased electricity consumed, percentage renewable.
ST8	SASB Iron & Steel Producers	Total fuel consumed, percentage from: (1) coal, (2) natural gas, (3) renewable sources.
ST9	SASB Iron & Steel Producers	Total fresh water withdrawn, percentage recycled, percentage in regions with High or Extremely High Baseline Water Stress.
St10	SASB Iron & Steel Producers	Amount of waste from operations, percentage hazardous, percentage recycled.
ST11	SASB Iron & Steel Producers	Gross global Scope 1 emissions, percentage covered under a regulatory program.

Appendix I: Metals and Mining sector

Potential new data points for the Metals and Mining sector

Please note the question identification of any of the data points on which you would like to provide feedback.

Links to external documents:

The frameworks used as sources for the potential new data points can be found in their entirety in the following links:

[IIGCC](#)

[GRI Metals and Mining](#)

[SASB Metals and Mining¹⁵](#)

[CDP Investor Research – November 2015](#)

Identifier	Data point source	Potential data point
MM1	IIGCC	Who on your Board or Executive Management Team has expertise on the science and economics of climate change, including an understanding of the policies and technologies which are likely to prove disruptive to long term demand for key commodity groups?
MM2	IIGCC	To what extent do alternative demand scenarios linked to climate change and other drivers (as outlined in the Investor Expectations document) inform Board oversight of project approval and final investment decisions? How frequently and in which committees is climate change risk discussed?
MM3	IIGCC	On specific regulations likely to impact the mining sector: <ul style="list-style-type: none"> - What are your positions, and what policy outcomes have you advocated for with regards to the following pieces of climate regulation: - The U.S. Clean Power Plan. - The European Union Emissions Trading Scheme (EU ETS). - The South African carbon tax due to be implemented in 2016 or later. - Chilean carbon tax due to come into force in 2018. - The Australian Direct Action Plan.

¹⁵ Access to SASB documents is available upon request to SASB via their online form.

Identifier	Data point source	Potential data point
MM4	IIGCC	What would be the impact of changing commodity prices and operations costs on: Capital expenditure – where do you think you are positioned in a lower demand/lower price scenario? What will be the implications for anticipated internal rate of return across key commodity groups over time? What are the consequences for capital expenditure by key commodity group?
MM5	IIGCC	What would be the impact of changing commodity prices and operations costs on: Portfolio composition – is the balance of the current portfolio adjusted correctly for potential long-term shifts in commodity demand? Will there be any consequences for future portfolio construction e.g. via divestments, a spin-out of assets or demerger and what framework is in place to review this over time?
MM6	IIGCC	What would be the impact of changing commodity prices and operations costs on: R&D – is the company investing in any new technologies which could transform demand for their product in low carbon scenarios, such as carbon capture and storage?
MM7	IIGCC	On the price of carbon and a 2°C future: - What is your position on carbon pricing and how does this align with the shadow carbon price that you use in forecasts? - Does the company support a long-term global emission reduction goal in the Paris agreement in line with limiting average global temperature increase to 2°C or below? - Did your organisation support the World Bank’s carbon pricing statement or other carbon pricing initiative?
MM8	IIGCC	Strategy implementation – have you published the scenarios used to stress test your current future potential portfolio against, the range of carbon prices used, the impact of each scenario on demand, supply and price, the margin impact and the impact on strategy (capital expenditure plans, portfolio composition and R&D).
MM9	IIGCC	Does the company have energy efficiency greenhouse gas emissions reduction targets in place? How does the company track performance against these targets, for both the group overall and by significant commodity type?

Identifier	Data point source	Potential data point
MM10	IIGCC	<p>Appraisal – has the company appraised the likelihood of occurrence of adverse impacts arising from changes to the climate and local weather systems, including in the areas of:</p> <ul style="list-style-type: none"> - Extreme weather events – such as storms, flooding or drought. - Water – either water stress arising from long-term changes to rainfall patterns which affect the availability of water from water courses and aquifers or which may increase rainfall and the challenges of water management. - Heat stress – arising from consistently higher temperatures. - Ground conditions – changing ground conditions arising from increases or decreases in temperature and water levels.
MM11	IIGCC	Does the company monitor and report on the energy efficiency, carbon-intensity and overall greenhouse gas emissions of its operations, both overall and by key commodity group?
MM12	IIGCC	What is your future energy and resource outlook and how would the business perform under conditions consistent with the IEA's global energy scenarios, including the IEA's 2°C (450 ppm CO ₂ e) scenario? In particular, how is demand for thermal coal impacted by shifts in energy usage and which commodity groups may benefit and which decline in the event of a more rapid move to a low carbon economy? How dependent on key technology developments such as carbon capture and storage are your scenarios? What other sources do you draw from to develop scenarios?
MM13	GRI Metals and Mining	Percentage of materials used that are recycled input materials.
MM14	GRI Metals and Mining	<p>The disclosure on management approach regarding Emissions should include discussion of:</p> <ul style="list-style-type: none"> - The management of fugitive emissions such as dust from mining and processing activities or noise and seismic impacts from explosives use through, for example, monitoring activities and compliance with regulatory limits.
MM15	GRI Metals and Mining	<p>The disclosure on management approach regarding Effluents and Waste should include discussion of:</p> <ul style="list-style-type: none"> - Processes to assess and manage risks associated with overburden, waste rock, tailings, sludges and other residues (for example, structural stability of storage facilities, metal leaching potential, and hazardous properties).

Identifier	Data point source	Potential data point
		<ul style="list-style-type: none"> - Types of tailings facilities that it owns or operates including riverine, lake and submarine tailings disposal, and the use of lined vs. unlined pits. - Approaches taken to minimize waste and its potential environmental impacts.
MM16	SASB Metals & Mining	Percentage of mine sites where acid rock drainage is: (1) predicted to occur, (2) actively mitigated, and (3) under treatment or remediation
MM17	SASB Metals & Mining	(1) Proven and (2) probable reserves in or near sites with protected conservation status or endangered species habitat
MM18	CDP Investor Research - November 2015	Carbon regulation readiness. Companies that are supportive of regulation which facilitate a low-carbon transition are more likely to be better placed to benefit from it. Metric: i) InfluenceMap score.
MM19	CDP Investor Research - November 2015	Water resilience. Water stress issues at mining locations pose significant risks to production or require significant expenditure to rectify. Metrics: i) Water stress exposure. ii) Water governance and strategy. iii) Water performance.
MM20	CDP Investor Research - November 2015	Carbon cost exposure. Financial exposure to meeting carbon emission cost, both present and potential future. Metrics: i) Current carbon cost exposure. ii) Potential future carbon cost exposure. iii) Internal carbon price.

Appendix J: Food, Beverage, and Tobacco sector

Potential new data points for the Food, Beverage, and Tobacco sector

Please note the question identification of any of the data points on which you would like to provide feedback.

Links to external documents:

The frameworks used as sources for the potential new data points can be found in their entirety in the following links:

[SASB Meat, Poultry & Dairy¹⁶](#)

[SASB Agricultural Products](#)

[SASB Processed Foods](#)

[SASB Non-Alcoholic Beverages](#)

[SASB Alcoholic Beverages](#)

In addition to these external frameworks, CDP will also consider incorporating disclosures from its existing Food, Beverage and Tobacco module. This module can be found in its entirety [here](#).

Identifier	Data point source	Potential data point
FBT1	SASB Meat, Poultry & Dairy	Discussion of strategy to manage opportunities and risks to feed sourcing presented by climate change.
FBT2	SASB Meat, Poultry & Dairy	Number of processing and manufacturing facilities.
FBT3	SASB Meat, Poultry & Dairy	Discussion of strategy to manage opportunities and risks to livestock supply presented by climate change.
FBT4	SASB Meat, Poultry & Dairy	Percentage of feed sourced from regions with High or Extremely High Baseline Water Stress.
FBT5	SASB Meat, Poultry & Dairy	Percentage of contract producers in regions with High or Extremely High Baseline Water Stress.
FBT6	SASB Agricultural Products	Total land area under active production.
FBT7	SASB Agricultural Products	Biogenic carbon dioxide (CO ₂) emissions.
FBT8	SASB Agricultural Products	Identification of principal crops and discussion of risks and opportunities presented by climate change.

¹⁶ Access to SASB documents is available upon request to SASB via their online form.

Identifier	Data point source	Potential data point
FBT9	SASB Agricultural Products	Description of management strategy for environmental and social risks arising from contract growing and commodity sourcing.
FBT10	SASB Agricultural Products	Discussion of positions on the regulatory and political environment related to environmental and social factors and description of efforts to manage risks and opportunities presented.
FBT11	SASB Agricultural Products	Amount of fertilizer consumption by: (1) nitrogen-based, (2) phosphate-based, and (3) potassium-based fertilizers.
FBT12	SASB Agricultural Products	Percentage of agricultural raw materials sourced from regions with High or Extremely High Baseline Water Stress.
FBT13	SASB Processed Foods	List of priority food ingredients and discussion of sourcing risks due to environmental and social considerations.
FBT14	SASB Processed Foods	Percentage of food ingredients sourced from regions with High or Extremely High Baseline Water Stress.
FBT15	SASB Agricultural Products, SASB Processed Foods	Operational energy consumed, percentage grid electricity, percentage renewable.
FBT16	SASB Non-Alcoholic Beverages, SASB Alcoholic Beverages	List of priority beverage ingredients and discussion of sourcing risks due to environmental and social considerations.
FBT17	SASB Processed Foods, SASB Non-Alcoholic Beverages, SASB Alcoholic Beverages	Number of production facilities.
FBT18	SASB Non-Alcoholic Beverages, SASB Alcoholic Beverages, SASB Processed Foods	Total fleet road miles travelled.
FBT19	SASB Processed Foods, SASB Non-Alcoholic Beverages, SASB Alcoholic Beverages	Suppliers' social and environmental responsibility audit conformance: (1) major non-conformance rate and associated corrective action rate and (2) minor non-conformance rate and associated corrective action rate.
FBT20	SASB Non-Alcoholic Beverages, SASB Alcoholic Beverages	Percentage of beverage ingredients sourced from regions with High or Extremely High Baseline Water Stress.

Identifier	Data point source	Potential data point
FBT21	SASB Agricultural Products, SASB Meat, Poultry & Dairy, SASB Processed Foods, SASB Non-Alcoholic Beverages, SASB Alcoholic Beverages	(1) Total water withdrawn and (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress.
FBT22	SASB Processed Foods, SASB Non-Alcoholic Beverages, SASB Alcoholic Beverages	Percentage of packaging that is recyclable or compostable.

Appendix K: Agricultural Commodities sector

Potential new data points for the Agricultural Commodities sector

Please note the question identification of any of the data points on which you would like to provide feedback.

Links to external documents:

The frameworks used as sources for the potential new data points can be found in their entirety in the following links:

[SASB Agricultural Products¹⁷](#)

Identifier	Data point source	Potential data point
AC1	SASB Agricultural Products	Fleet fuel consumed, percentage renewable.
AC2	SASB Agricultural Products	Identification of principal crops and discussion of risks and opportunities presented by climate change.
AC3	SASB Agricultural Products	Description of management strategy for environmental and social risks arising from contract growing and commodity sourcing.

¹⁷ Access to SASB documents are upon request to SASB via their online form.

Appendix L: Paper and Forestry sector

Potential new data points for the Paper and Forestry sector

Please note the question identification of any of the data points on which you would like to provide feedback.

Links to external documents:

The frameworks used as sources for the potential new data points can be found in their entirety in the following links:

[SASB Pulp and Paper Products¹⁸](#)

[SASB Forestry and Logging](#)

Identifier	Data point source	Potential data point
PF1	SASB Pulp & Paper Products	Description of long-term and short-term strategy or plan to manage Scope 1 emissions, emission-reduction targets, and an analysis of performance against those targets.
PF2	SASB Forestry & Logging	Discussion of strategy to manage opportunities for and risks to forest management and timber production presented by climate change.
PF3	SASB Pulp & Paper Products	Total energy consumed, (1) percentage grid electricity, (2) percentage from biomass, and (3) percentage from other renewables.
PF4	SASB Pulp & Paper Products	(1) Total water withdrawn and (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress.
PF5	SASB Forestry & Logging	Area of forestland certified to a third-party forest management standard.

¹⁸ Access to SASB documents is available upon request to SASB via their online form.