

Topic	Details	Action Needed
Oversight of climate change issues	1. Provide more information on board-level oversight of climate changes issues (CC1.1a)	Engage stakeholders to understand (1) how frequently climate-related issues are a scheduled agenda item at meetings, and (2) into which governance mechanisms climate-related issues are integrated (e.g., risk management policies, annual budgets and business plans)
	2. Provide new information on management-level oversight of climate change issues (CC1.2, CC1.2a)	Engage stakeholders to understand who, at the management level, has been assigned climate-related responsibilities and provide descriptions of roles, responsibilities, accountability and reporting cadence
Risk identification, management, assessment, disclosure	3. Define short-, medium-, and long-term risk/opportunity planning horizons (CC2.1)	Engage risk management, facilities, R&D, IR and other stakeholders as needed
	4. Describe how risk assessment and management of climate-related issues is integrated into overall risk management processes (CC2.2, CC2.2b, CC2.2c, CC2.2d)	
	5. Provide new information on identified risks and opportunities (e.g., quantitative financial impacts and costs of management) (CC2.3a, CC2.4a)	
Business impact assessment	6. Describe where and how identified risks/opportunities have impacted the business (CC2.5)	Engage risk management, facilities, investor relations, purchasing and other functions as needed to describe how findings on climate change risks and opportunities are integrated into larger business plans and strategies, and specifically what areas of the business are relevant (e.g., supply chain, R&D and, operations)
Financial planning assessment	7. Describe how risks/opportunities have been factored into financial planning processes (CC2.6)	Engage risk management, facilities, finance and other functions as needed
Strategy and scenario analysis	8. Describe scenario models used, if applicable (CC3.1d)	Provide details on climate scenario analysis, if relevant: <ul style="list-style-type: none"> <li>• Inputs, assumptions and analytical methods used</li> <li>• Description of any changes made to inputs, assumptions or analytical methods</li> </ul>
Targets and performance	9. Report other climate change related metrics and targets (CC4.2, CC9.1)	Engage facilities and other stakeholders to report additional targets and metrics (e.g., waste, renewable energy purchases and energy)
Emissions	10. Report only one GHG intensity metric with the option to report more (CC6.10)	Engage facilities and other stakeholders to confirm reporting of GHG intensity metric(s)
	11. Report additional Scope 1 emissions data (CC7.1a)	Engage facilities and other stakeholders to report explicit Scope 1 emissions by GHG type and Global Warming Potential (GWP)
Energy	12. Report new information on energy-related activities (CC8.2, CC8.2b))	Engage facilities and other stakeholders to confirm energy-related activities undertaken, application of fuel consumption (e.g., for electricity generation and co-generation)
Verification	13. Report verification of additional information (CC10.2)	Identify and engage stakeholders to verify climate-related information reported in CDP response other than GHG emissions (e.g., product footprint, emissions reduction activities and renewable energy products)
Carbon pricing systems	14. Provide information on relevant carbon systems or regulations, if any (CC11.1, CC11.1a, CC11.1b, CC11.1c)	Identify and engage appropriate stakeholders to provide details on participation in carbon markets or mandatory compliance with legislation (e.g., United Kingdom Climate Change Levy and European Union Emissions Trading System) as opposed to voluntary participation in emissions schemes
	15. Provide information on internal carbon pricing, if relevant (CC11.3, CC11.3a)	Discuss progress on internal carbon pricing, if relevant
Value chain engagement	16. Provide information on customer engagement, if possible (CC12.1b)	Identify and engage stakeholders to provide information on any customer engagement, type and scale of engagement, percent of scope 3 emissions, rationale for target audience selection and scope of engagement, and impact of engagement
Uncertainty	17. Removal of question regarding level of uncertainty of Scope 1 and 2 emissions figures and sources of uncertainty in data gathering, handling, calculations (CDP 2017 CC8.5)	N/A