

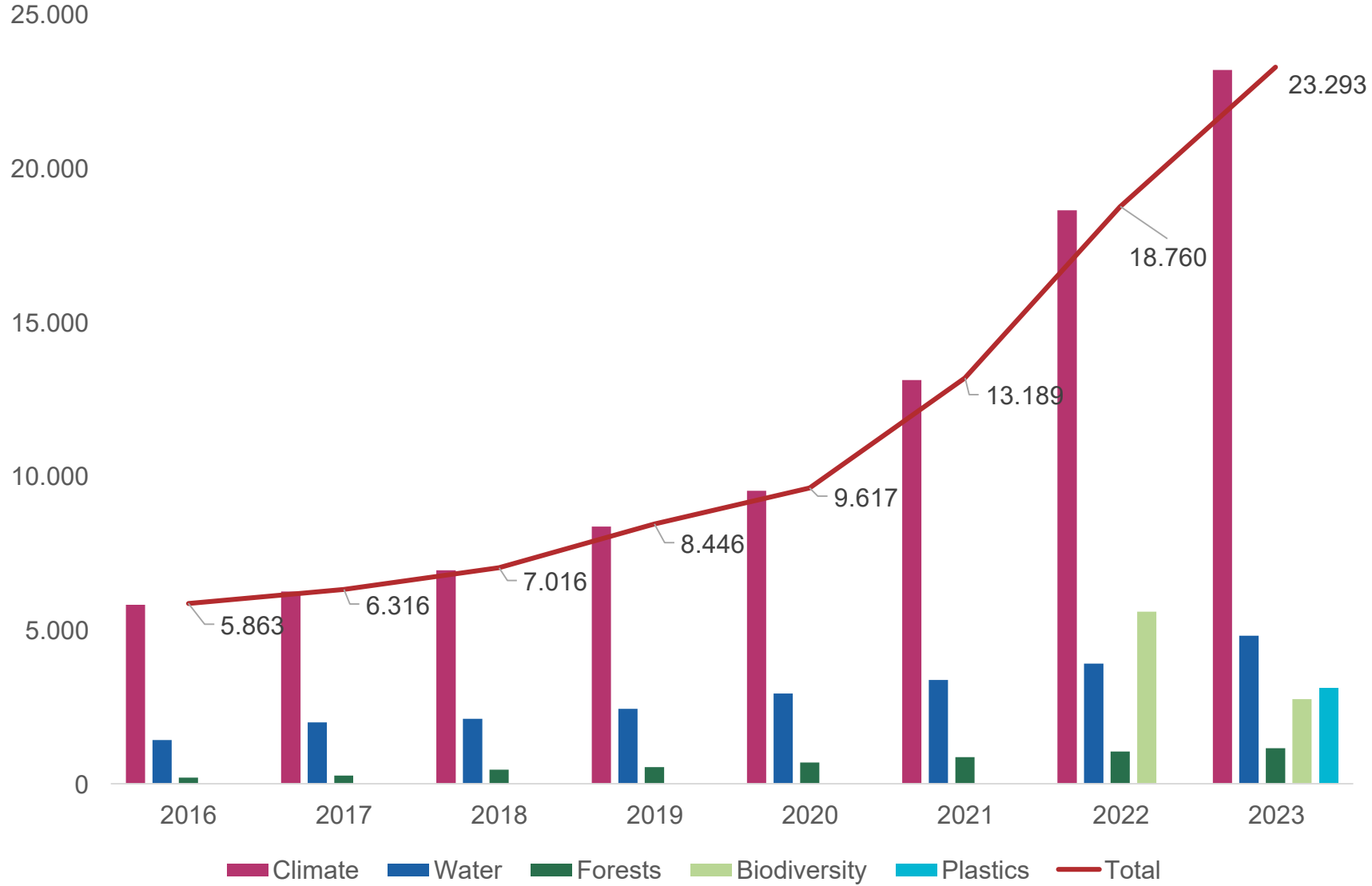
# Climate data that drives action

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Workshop on Carbon Content, Hamburg, February 2024

Amir Sokolowski, Global Director, Climate Change

# Continuous and accelerating growth in disclosure



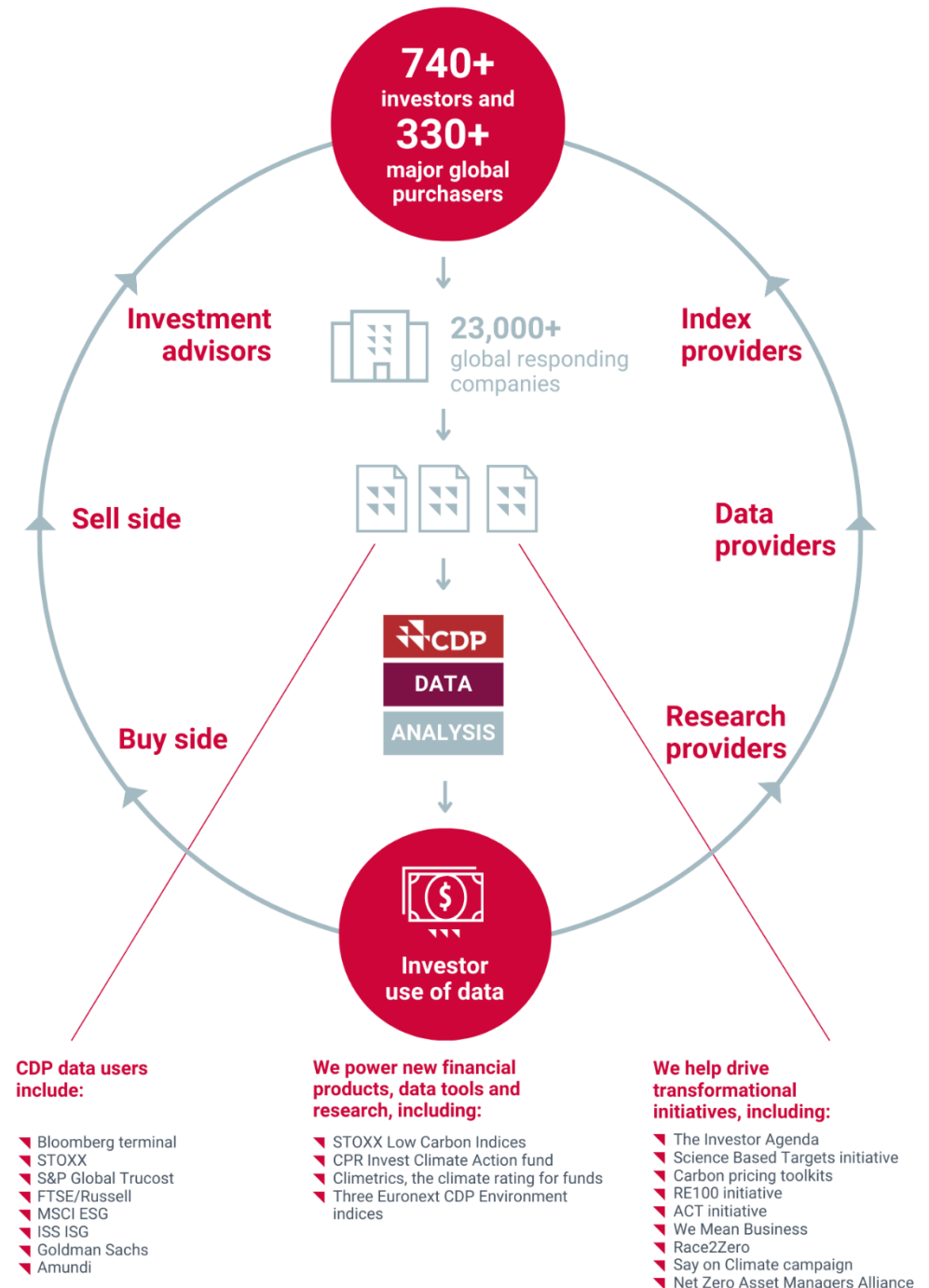
**140%** increase since 2020

**~8,000** companies started their disclosure journey for the first time in 2023

# CDP data is central for decision-making

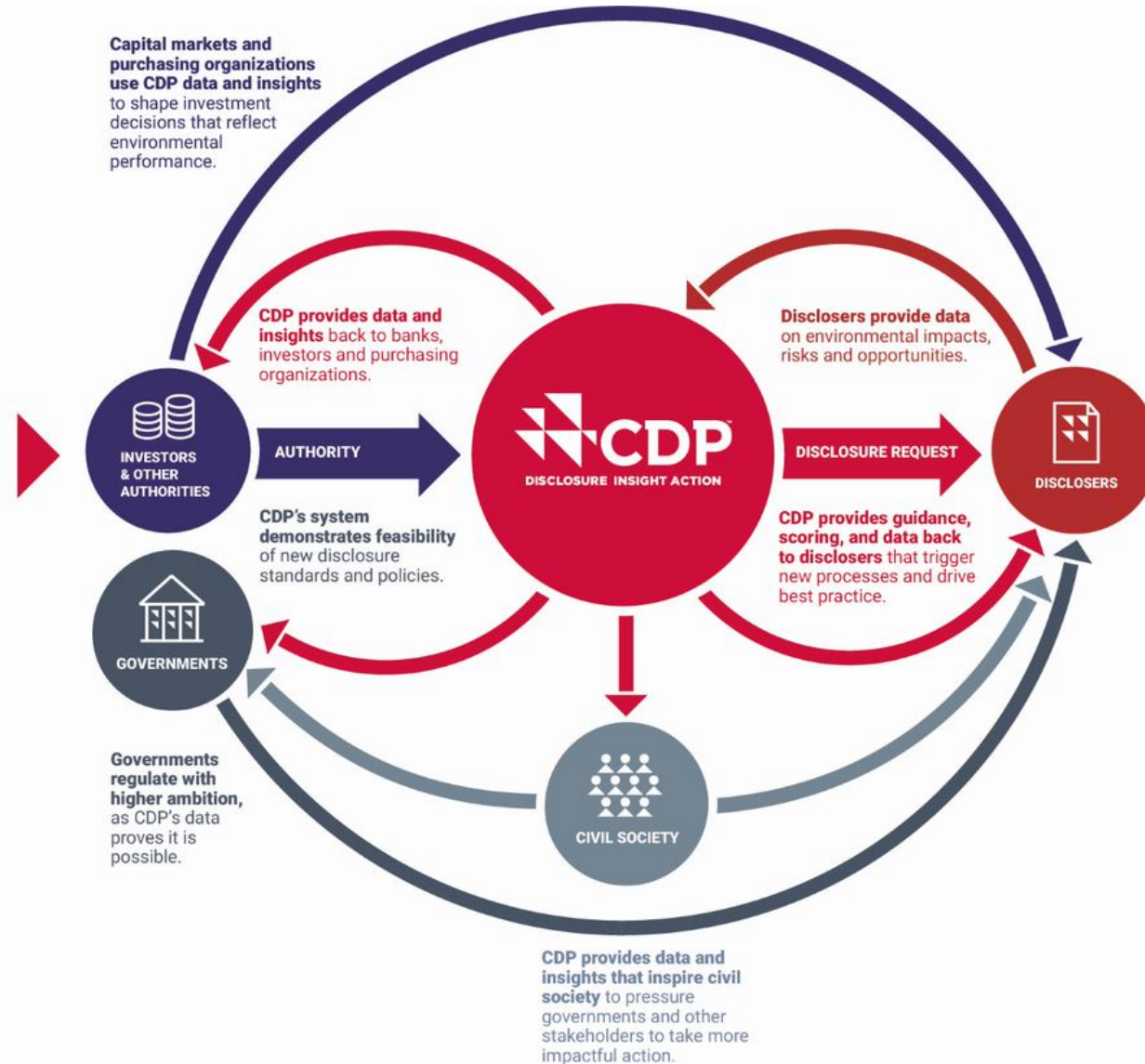
CDP data:

- ▼ Powers major financial houses
- ▼ Is utilized in investment research
- ▼ Shapes new financial products
- ▼ Informs indices and ratings
- ▼ Underpins global tracking tools such as the UNFCCC'S Global Climate Action Portal
- ▼ Supports the development of evidence-based policies and regulation



**THE ONLY GLOBAL,  
INDEPENDENT,  
ENVIRONMENTAL  
DISCLOSURE MECHANISM**

Our ability to drive change is enabled by the fact that our **cycle of interventions** has been embedded by companies, subnational governments, and capital market actors globally.



**DRIVING CHANGE**

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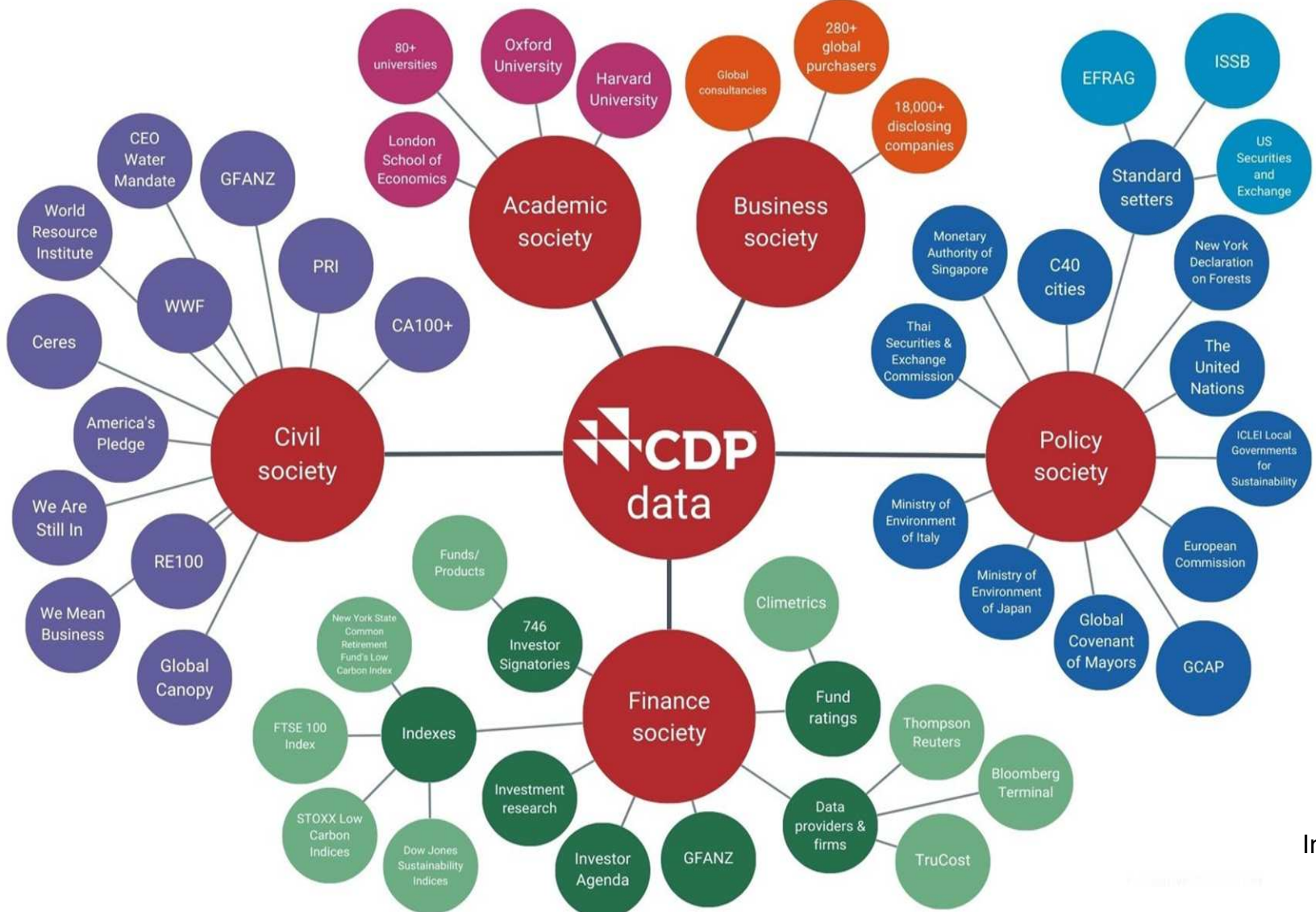
Enhancing transparency on environmental issues.
- 

Enabling accountability and driving best practice decision-making along a science-based sustainability journey.
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Catalyzing a transformation to a 1.5°C, nature-positive global, equitable economy.

# CDP data is at the epicenter of the ESG ecosystem

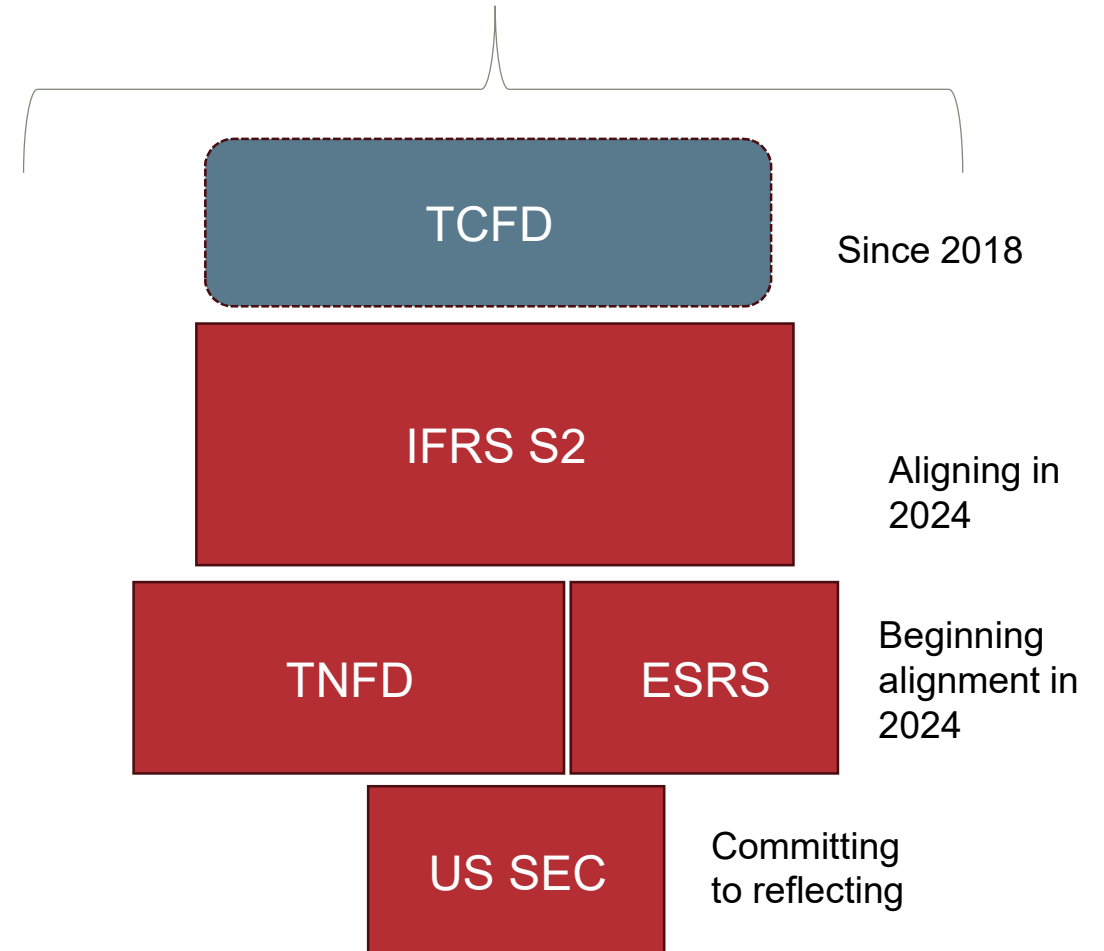
CDP data is used by multiple platforms, driving impact through our data and limiting duplicative reporting.



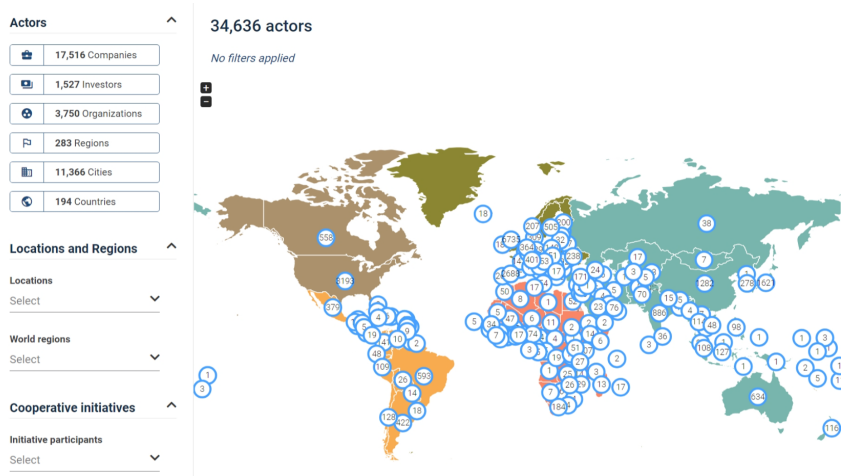
Indicative illustration

- ▼ By aligning CDP's platform, companies disclose in line with ESG standards, **rapidly increasing their use globally.**
- ▼ **CDP turns standards into something tangible companies can use**, with deep, rich questions and datapoints to be answered and actioned.
- ▼ **CDP shares this comparable, standardized data** with investors, purchasers and governments worldwide to inform decision-making and action.
- ▼ We share data back with standard setters, to help them understand areas corporates are taking action, what is doable and **drive their continued improvement.**
- ▼ CDP is set to **align with the IFRS S2 from 2024**, and to begin alignment with the TNFD recommendations and European Sustainability Reporting Standards.

## Driving the implementation of disclosure standards



# Tracking Progress of Non-State Actors' Climate Action



▼ **UNFCCC Global Climate Action Portal (GCAP):** CDP is a primary data provider to the portal, sharing corporate and subnational data on GHG emissions, targets and progress against these and climate actions undertaken.

▼ **Net-Zero Data Public Utility (NZDPU):** CDP provided an initial set of data on direct (Scope 1) and indirect (Scope 2 and Scope 3) GHG emissions to the NZDPU Proof of Concept that was launched at COP28.

▼ **Race to Zero Data Explorer:** CDP provided data on targets, plans and emissions for over 300 companies in the UN Climate Change High-Level Champions' Race to Zero.

Data Explorer

NZDPU COMPANIES DATA EXPLORER RESOURCES ABOUT

I want to see... Consumer Goods companies headquartered in United States of America and information on their disclosed direct (Scope 1) greenhouse gas emissions from their o... in 2021, 2022

EDIT IN ADVANCED MODE

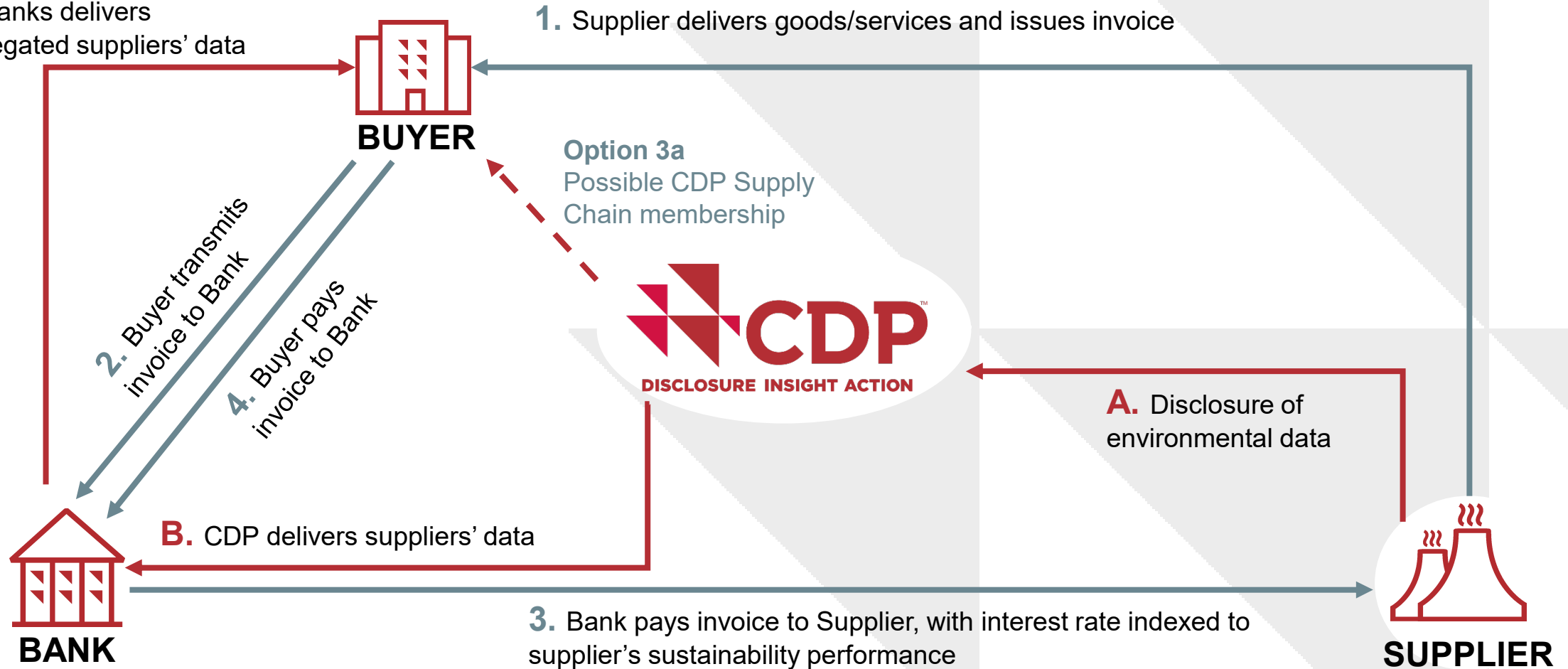
DOWNLOAD DATA

DATA KEY: Not submitted by data source (—); Not applicable (N/A) See More Details

Company Name	Reporting Year	Data Model	SICS Sector	Jurisdiction	Total Scope 1 GHG emissions
American Eagle Outfitters Inc.	2022	NZDPU Core	Consumer Goods	United States of America	9,248,000 tCO <sub>2</sub> e
American Eagle Outfitters Inc.	2021	NZDPU Core	Consumer Goods	United States of America	7,790,000 tCO <sub>2</sub> e
Best Buy Co., Inc.	2021	NZDPU Core	Consumer Goods	United States of America	257,049,000 tCO <sub>2</sub> e
COLGATE-PALMOLIVE COMPANY	2021	NZDPU Core	Consumer Goods	United States of America	218,500,000 tCO <sub>2</sub> e
ETSY, INC.	2021	NZDPU Core	Consumer Goods	United States of America	350,000 tCO <sub>2</sub> e
GUESS?, INC.	2022	NZDPU Core	Consumer Goods	United States of America	1,124,000 tCO <sub>2</sub> e
GUESS?, INC.	2021	NZDPU Core	Consumer Goods	United States of America	1,137,250 tCO <sub>2</sub> e

# Sustainable Supply Chain Financing

**C.** Banks delivers aggregated suppliers' data



—> Operational & Finance Flow  
 —> Environmental Data Flow

Note: Option 3a where the Buyer has an existing CDP supply chain membership – CDP can offer advisory services to leverage received data into a successful SSCF arrangement.



# CDP Transition Plan Elements Alignment to Existing Frameworks



CDP Climate Transition Plan elements	ACT	CA100+	TCFD <sup>14</sup>	GFANZ <sup>15</sup>	IIGCC <sup>16</sup>	ICAPs <sup>17</sup>	TPI <sup>18</sup>	ALCT	ACCR	CBI <sup>19</sup>	ICMA	CSLN <sup>20</sup>
Governance	Full alignment	Full alignment	Partial alignment	Partial alignment	Partial alignment	Full alignment	Full alignment	Partial alignment	Full alignment	Full alignment	Partial alignment	Full alignment
Scenario Analysis	Full alignment	Full alignment	Full alignment	Partial alignment	Full alignment	Full alignment	Full alignment	Full alignment	No alignment	Partial alignment	Full alignment	Full alignment
Risks & Opportunities	Full alignment	Full alignment	Full alignment	Partial alignment	Partial alignment	Full alignment	Full alignment	Full alignment	No alignment	Full alignment	Partial alignment	Full alignment
Strategy to achieve Net Zero	Full alignment	Full alignment	Full alignment	Full alignment	Full alignment	Full alignment	Partial alignment	Full alignment	Full alignment	Full alignment	Full alignment	Full alignment
Financial Planning	Full alignment	Full alignment	Full alignment	Full alignment	Full alignment	Full alignment	Full alignment	Full alignment	Partial alignment	Full alignment	Full alignment	Partial alignment
Targets	Full alignment	Full alignment	Full alignment	Partial alignment	Full alignment	Full alignment	Full alignment	Full alignment	Full alignment	Full alignment	Full alignment	Full alignment
Scope 1,2,3 accounting with verification	Full alignment	Partial alignment	Full alignment	Partial alignment	Partial alignment	Full alignment	Partial alignment	Full alignment	Full alignment	Full alignment	Full alignment	Partial alignment
Policy	Full alignment	Full alignment	No alignment	Full alignment	Full alignment	Full alignment	Full alignment	No alignment	Full alignment	No alignment	No alignment	Full alignment
Value chain engagement & Low carbon initiatives	Full alignment	Partial alignment	Partial alignment	Partial alignment	Full alignment	Full alignment	Partial alignment	Full alignment	Partial alignment	Partial alignment	No alignment	Full alignment

Full alignment
  Partial alignment
  No alignment

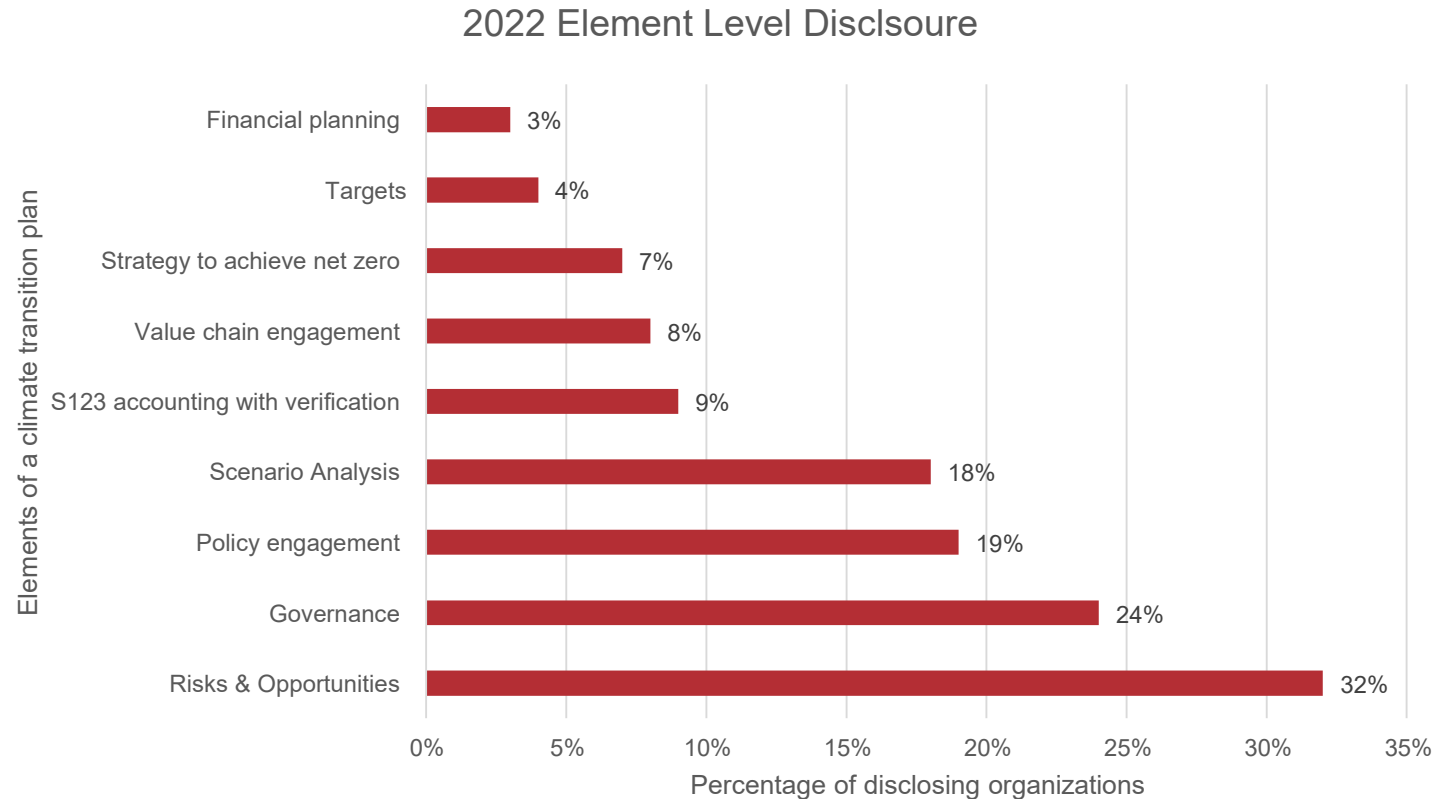
- ACT** - Assessing Low Carbon Transition initiative
- CA100+** - Climate Action 100+
- TCFD** - Task Force on Financial related Disclosures
- GFANZ** - Glasgow Financial Alliance for Net Zero
- IIGCC** - The Institutional Investors Group on Climate Change
- ICAPs** - Investor Climate Action Plan (Investor Agenda)
- TPI** - Transition Pathway Initiative
- ALCT** - Alliance for Corporate Transparency
- ACCR** - Australasian Centre for Corporate Responsibility
- CBI** - Climate Bonds Initiative
- ICMA** - International Capital Markets Association
- CSLN** - Climate Safe Lending Network

# Principles of a Credible (Climate) Transition Plan



# 2022 Disclosure of Climate Transition Plan Elements

- ▶ More than a third of disclosing organizations met the disclosure criteria for the risks & opportunities element of a credible climate transition plan.
- ▶ 24% disclosed sufficient details of governance.
- ▶ 19% disclosed sufficient details of their policy engagement.
- ▶ Financial planning, targets and strategy to achieve net-zero were the poorest performing elements.



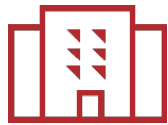
# What's next for CDP



CDP's role and services is becoming even more critical.



We are modernizing our platform for the 2024 disclosure cycle, making it easier for organisations to deliver high-quality data and insights to decision-makers.



Introducing a standalone SME questionnaire.



Introducing a single, integrated questionnaire to allow for holistic environmental reporting.

