

CDP Climate Change Scoring Essential Criteria 2026

Full Climate Change Essential Criteria 2026: Version Control

Version Number	Release / Revision Date	Revision Summary
1.0	Released: April 30, 2026	Publication of provisional CDP Climate Change Scoring Essential Criteria 2026
1.1	Revised: June 10, 2026	- For financial services organizations, EC-CC28 has been updated at Leadership level to clarify the applicability of ROUTE A and ROUTE B criteria. - EC-CC7 has been updated at A-list level for all sectors to clarify the scoring approach.
1.2	Revised: July 21, 2026	For financial services organizations, EC-CC5 has been updated at Leadership level to clarify the requirements for at least one climate row disclosed for question 4.7.1 and 4.7.2.

Introduction

CDP recognizes the importance of environmental transparency in incentivizing positive and effective actions to mitigate risks due to climate change, water security, and deforestation. To establish a consistent reporting baseline across CDP scores, essential criteria for Climate Change are applied across multiple scoring levels to ensure that critical areas in disclosure are addressed.

The CDP essential criteria consist of several levels of criteria for organizations responding to the full corporate questionnaire for Climate Change. Criteria may be applied across Awareness, Management, Leadership and A List levels, and all criteria at one level must be met to progress a score to the next level. This sets a consistent baseline of reporting, ensuring that organizations include key data points that are critical to understanding how they are assessing and responding to environmental issues. It also ensures that high scoring organizations are disclosing in the most consistent and comprehensive way, and clarifies the critical datapoints that organizations must disclose on to earn Leadership status.

In 2026, CDP has applied a broad restructuring to the wording of the essential criteria, with the intention of clarifying existing criteria and providing a higher level of detail on the exact criteria that must be met in order to fulfil the essential criterion. Where in 2025, the essential criteria outlined the actions that each level incentivised, along with the relevant questions, in 2026 CDP now specify the exact response options that must be selected within each question to meet the criteria.

Example 1 – excerpt of 2025 wording

2.2.1: The organization has a process in place for identifying, assessing, and managing environmental risks and/or opportunities.

Example 1 – excerpt of 2026 wording

'Yes' selected in column 'Process in place' in question 2.2.1

Example 2 – excerpt of 2025 wording

5.11:
- One row disclosed where 'Climate Change' is selected in column 'Environmental issues covered' is assessed.
- The organization discloses that they undertake engagement with suppliers on environmental issues.

Example 2 – excerpt of 2026 wording

'Yes' selected in row 'Suppliers' in column 'Engaging with this stakeholder on environmental issues' in question 5.11 AND 'Climate Change' selected in column 'Environmental issues covered' in question 5.11.

Example 3 – excerpt of 2025 wording

If the organization has a board of directors or equivalent governing body as disclosed in question 4.1, the organization discloses a board-level position of an individual or committee (excluding 'Other, please specify') with accountability for environmental issues in question 4.1.2.

Example 3 – excerpt of 2026 wording

For rows where 'Climate Change' is selected in column 'Environmental issue' in question 4.1.2:
Any option selected excluding 'Other, please specify' in column 'Positions of individuals or committees with accountability for this environmental issue'.

Alongside this, tags have been added in the 2026 Full corporate questionnaire to signpost which questions are included in essential criteria. For example, 4.7.2 is included in the essential criteria for Requirements for clients/investees - policy frameworks, therefore a tag has been added to the 2026 Full corporate questionnaire to signpost as such. The essential criteria tables in this document outline the critical data points that are assessed. Organizations should refer to questionnaire guidance for details of question dependencies as some questions assessed as part of the essential criteria are only triggered when specific options are selected in the parent question. For example, question 4.7.2 only appears when 'Yes, we have exclusion policies for industries, activities and/or locations exposed or contributing to environmental risks' or 'Yes, our framework includes both policies with client/investee requirements and environmental exclusion policies' in response to column 'Policy framework for portfolio activities include environmental requirements for clients/investees, and/or exclusion policies' of question 4.7..

The most significant change to the 2026 Climate Change essential criteria is the removal of EC-CC1 and EC-CC2 at both the Management and Leadership level. These essential criteria were removed after an annual review of all of CDP's essential criteria ahead of the 2026 cycle. These criteria were considered to be having a high scoring impact on some organisations who demonstrate high environmental stewardship throughout their response, as a result of the inflexibility it imposed in risk/opportunity reporting. There are otherwise minimal changes to the content of the 2026 CDP essential criteria for Climate Change. For more information on changes made to the essential criteria in 2026, please refer to the 2026 full corporate scoring changes document. Essential criteria are only applied to organizations responding to the full corporate questionnaire – the criteria do not apply to the SME corporate questionnaire.

Essential criteria are applied to the organization's overall score in a particular environmental issue, and do not cap or limit category scores sub-scores.

How to use this document

This document outlines the essential criteria for Climate Change for all levels up to and including the A list. The Full Corporate Essential criteria apply to organizations responding to

the Full corporate Questionnaire and this document outlines which sectors the criteria apply to and provides a description of each criterion. The content is structured to follow the sequence of topics presented in the full corporate questionnaire. For each essential criteria topic, there is a table that outlines the following:

Essential criteria level – Essential criteria for Climate Change will be applied at Awareness, Management, Leadership and/or A list levels. Not all topics will have criteria applied to all levels. If a criterion is applied to Awareness level and the check is not met, this will limit an organization's final score to a D. Similarly, if the Awareness essential criteria are met and the Management level criteria are not met, the final score will be capped at a C.

Question – Each essential criterion will be linked to a single question or multiple questions from the 2026 full corporate questionnaire for Climate Change. Question numbers that are combined with an 'OR' indicate that the essential criterion can be met through data points in either question.

Scored data points – Organizations must meet all criteria within a level to meet the overall essential criteria, unless stated otherwise. An 'AND' indicates where multiple criteria must be met for clarity. Some criteria may specifically link to criteria that are present within the CDP full corporate scoring methodology 2026 - Climate Change.

Essential criteria identifier – Each essential criteria in this document has an accompanying unique identifier. These are composed of 'EC' for 'essential criteria,' a dash followed by a 'CC' for Climate Change, and a specific number e.g. EC-CC1. Essential criteria may be referred to using their essential criteria identifiers in this document.

Essential criteria description – Positioned directly underneath the essential criteria identifier is a summary of the essential criteria. Where multiple levels apply, the description summarises all of the elements that must be met in order to pass the essential criteria.

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2026 Full Climate Change Essential Criteria

EC-CC1: Risks and opportunities [General and all sectors excl. Financial services]

Organizations must have a process for identifying, assessing, and managing risks.

Essential criteria level	Scored data points
Awareness	'Yes' selected in column 'Process in place' in question 2.2.1. AND At least one row where 'Climate Change' is selected in column 'Environmental issue' in question 2.2.2 AND 'Risks' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue' in question 2.2.2.
Management	No essential criteria applied.
Leadership	No essential criteria applied.
A List	No essential criteria applied.

EC-CC2: Risks and opportunities [Financial services only]

Financial institutions must have a process for identifying, assessing, and managing risks.

Essential criteria level	Scored data points
Awareness	EC ROUTE A) Either 'Yes' selected in column 'Activity undertaken' in question 1.10 in any of the following rows: 'Banking (Bank)' 'Investing (Asset manager)' 'Investing (Asset owner)' OR 'Yes' selected in column 'Activity undertaken' in row 'Insurance underwriting (Insurance company)' AND 'General (non-life)' selected in column 'Insurance types underwritten' 'Yes' selected in column 'Process in place' in question 2.2.1. AND At least one row where 'Climate Change' is selected in column 'Environmental issue' AND 'Risks' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue' in question 2.2.2.

	AND 'Yes' selected in column 'Process in place covering this portfolio' in any row in question 2.2.5 AND For rows where 'Climate Change' is selected in column 'Environmental issue' in question 2.2.6: At least one row disclosed where 'Risks' selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this portfolio' in question 2.2.6. OR EC ROUTE B) 'Yes' selected in column 'Activity undertaken' in question 1.10 AND only 'Life and/or Health' selected in column 'Insurance types underwritten' in row 'Insurance underwriting (Insurance company)' in question 1.10 AND 'No' selected in column 'Activity undertaken' in all of the following rows in question 1.10: - 'Banking (Bank)' - 'Investing (Asset manager)' - 'Investing (Asset owner)' 'Yes' selected in column 'Process in place' in question 2.2.1. AND At least one row where 'Climate Change' is selected in column 'Environmental issue' AND 'Risks' is selected in column 'Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue' in question 2.2.2.
Management	No essential criteria applied.
Leadership	No essential criteria applied.
A List	No essential criteria applied.

EC-CC3: Board oversight [All sectors]

Organizations must demonstrate board-level (or management-level) oversight and competency on climate-related issues.

Essential criteria level	Scored data points
Awareness	EC ROUTE A) 'Yes' selected in column 'Board of directors or equivalent governing body' in question 4.1

	AND For rows where 'Climate Change' is selected in column 'Environmental issue' in question 4.1.2: Any option selected excluding 'Other, please specify' in column 'Positions of individuals or committees with accountability for this environmental issue'. OR EC ROUTE B) 'No' selected in column 'Board of directors or equivalent governing body' in question 4.1 AND For 'Climate Change' row in question 4.3: 'Yes' selected in column 'Management-level responsibility for this environmental issue'.
Management	EC ROUTE A) 'Yes' selected in column 'Board of directors or equivalent governing body' in question 4.1 AND For rows where 'Climate Change' is selected in column 'Environmental issue' in question 4.1.2: Any option selected in column 'Frequency with which this environmental issue is a scheduled agenda item' in question 4.1.2 AND Any option selected excluding 'Other, please specify' in column 'Governance mechanisms into which this environmental issue is integrated' in question 4.1.2. OR EC ROUTE B) 'No' selected in column 'Board of directors or equivalent governing body' in question 4.1.
Leadership	EC ROUTE A) 'Yes' selected in column 'Board of directors or equivalent governing body' in question 4.1 AND

	For 'Climate Change' row in question 4.2: 'Yes' selected in column 'Board-level competency on this environmental issue' AND Any option selected excluding 'Other, please specify' in column 'Mechanisms to maintain an environmentally competent board' in question 4.2. OR EC ROUTE B) 'No' selected in column 'Board of directors or equivalent governing body' in question 4.1.
A List	No essential criteria applied.

EC-CC4- Incentives [General and all sectors excl. Financial services]

Board or executive level employees must have Climate Change related monetary incentives, where possible.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	EC ROUTE A) 'Yes' selected in column 'Provision of monetary incentives related to this environmental issue' in question 4.5. AND For rows where 'Climate Change' is selected in column 'Environmental issue' in question 4.5.1: Any of the following options selected in column 'Position entitled to monetary incentive': - 'Board Chair' - 'Board/Executive board' - 'Chief Compliance Officer (CCO)' - 'Chief Executive Officer (CEO)' - 'Chief Financial Officer (CFO)' - 'Chief Government Relations Officer (CGRO)' - 'Chief Operating Officer (COO)' - 'Chief Procurement Officer (CPO)' - 'Chief Risks Officer (CRO)'

	- 'Chief Sustainability Officer (CSO)' - 'Chief Technology Officer (CTO)' - 'Corporate executive team' - 'Director on board' - 'General Counsel' - 'Other C-Suite Officer, please specify' - 'President' OR EC ROUTE B) 'No, we cannot provide incentives to executives due to legal restrictions' selected in column 'Provision of monetary incentives related to this environmental issue' in question 4.5. One row scored.
A List	EC ROUTE A) 'Yes' selected in column 'Provision of monetary incentives related to this environmental issue' in question 4.5 AND For rows where 'Climate Change' is selected in column 'Environmental issue' in question 4.5.1: Any of the following options selected in column 'Performance metrics': - 'Board approval of climate transition plan' - 'Shareholder approval of climate transition plan' - 'Achievement of climate transition plan' - 'Implementation of an emissions reduction initiative' - 'Reduction in emissions intensity' - 'Increased share of renewable energy in total energy consumption' - 'Reduction in absolute emissions' - 'Energy efficiency improvement' - 'Reduction in total energy consumption' - 'Shift to a business model compatible with a net-zero carbon future' - 'Reduction in absolute emissions in line with net-zero target' OR EC ROUTE B) 'No, we cannot provide incentives to executives due to legal restrictions' selected in column 'Provision of monetary incentives related to this environmental issue' in question 4.5 One row scored.

EC-CC4-FS: Incentives [Financial services only]

Board or executive level employees must have Climate change related monetary incentives, where possible.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	EC ROUTE A) 'Yes' selected in column 'Provision of monetary incentives related to this environmental issue' in question 4.5. AND For rows where 'Climate Change' is selected in column 'Environmental issue' in question 4.5.1: Any of the following options selected in column 'Position entitled to monetary incentive': - 'Board Chair' - 'Board/Executive board' - 'Chief Compliance Officer (CCO)' - 'Chief Credit Officer (CCO)' - 'Chief Executive Officer (CEO)' - 'Chief Financial Officer (CFO)' - 'Chief Government Relations Officer (CGRO)' - 'Chief Investment Officer (CIO)' - 'Chief Operating Officer (COO)' - 'Chief Procurement Officer (CPO)' - 'Chief Risks Officer (CRO)' - 'Chief Sustainability Officer (CSO)' - 'Chief Technology Officer (CTO)' - 'Chief Underwriting Officer (CUO)' - 'Corporate executive team' - 'Director on board' - 'General Counsel' - 'Other C-Suite Officer, please specify' - 'President' OR EC ROUTE B) 'No, we cannot provide incentives to executives due to legal restrictions' selected in column 'Provision of monetary incentives related to this environmental issue' in question 4.5.

	One row scored.
A List	EC ROUTE A) 'Yes' selected in column 'Provision of monetary incentives related to this environmental issue' in question 4.5 AND For rows where 'Climate Change' is selected in column 'Environmental issue' in question 4.5.1: Any of the following options selected in column 'Performance metrics': - 'Board approval of climate transition plan' - 'Shareholder approval of climate transition plan' - 'Achievement of climate transition plan' - 'Implementation of an emissions reduction initiative' - 'Reduction in emissions intensity' - 'Increased share of renewable energy in total energy consumption' - 'Reduction in absolute emissions' - 'Energy efficiency improvement' - 'Reduction in total energy consumption' - 'Shift to a business model compatible with a net-zero carbon future' - 'Reduction in absolute emissions in line with net-zero target' OR EC ROUTE B) 'No, we cannot provide incentives to executives due to legal restrictions' selected in column 'Provision of monetary incentives related to this environmental issue' in question 4.5 One row scored.

EC-CC5: Requirements for clients/investees - policy frameworks [Financial services only]

Organizations must have a policy framework that includes climate-related exclusion policies or both policies with environmental client/investee requirements and climate-related exclusion policies for at least one portfolio.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	EC ROUTE A) Either 'Yes' selected in column 'Activity undertaken' in question 1.10 in any of the following rows: 'Banking (Bank)' 'Investing (Asset manager)'

	'Investing (Asset owner)' OR 'Yes' selected in column 'Activity undertaken' in row 'Insurance underwriting (Insurance company)' AND 'General (non-life)' selected in column 'Insurance types underwritten' Either 'Yes, we have exclusion policies for industries, activities and/or locations exposed or contributing to environmental risks' OR 'Yes, our framework includes both policies with environmental client/investee requirements and environmental exclusion policies' selected in any row in column 'Policy framework for portfolio activities include environmental requirements for clients/investees, and/or exclusion policies' in question 4.7. AND At least one row disclosed in question 4.7.2 AND Any option selected excluding 'Other, please specify' in column 'Type of exclusion policy' in question 4.7.2. OR EC ROUTE B) 'Yes' selected in column 'Activity undertaken' in question 1.10 AND only 'Life and/or Health' selected in column 'Insurance types underwritten' in row 'Insurance underwriting (Insurance company)' in question 1.10 AND 'No' selected in column 'Activity undertaken' in all of the following rows in question 1.10: - 'Banking (Bank)' - 'Investing (Asset manager)' - 'Investing (Asset owner)'
Leadership	EC ROUTE A) Either 'Yes' selected in column 'Activity undertaken' in question 1.10 in any of the following rows: 'Banking (Bank)' 'Investing (Asset manager)' 'Investing (Asset owner)' OR 'Yes' selected in column 'Activity undertaken' in row 'Insurance underwriting (Insurance company)' AND 'General (non-life)' selected in column 'Insurance types underwritten' in question 1.10. 'Yes, our framework includes both policies with environmental client/investee requirements and environmental exclusion policies' selected in any row in column 'Policy framework for portfolio activities include environmental requirements for clients/investees, and/or exclusion policies' in question 4.7.

	AND At least one row disclosed where 'Climate Change' is selected in column 'Environmental issues covered' in question 4.7.1. AND At least one row disclosed in question 4.7.2 AND Any option selected excluding 'Other, please specify' in column 'Type of exclusion policy' in question 4.7.2. OR EC ROUTE B) 'Yes' selected in column 'Activity undertaken' AND only 'Life and/or Health' selected in column 'Insurance types underwritten' in row 'Insurance underwriting (Insurance company)' in question 1.10 AND 'No' selected in column 'Activity undertaken' in all of the following rows in question 1.10: - 'Banking (Bank)' - 'Investing (Asset manager)' - 'Investing (Asset owner)'
A List	EC ROUTE A) Either 'Yes' selected in column 'Activity undertaken' in question 1.10 in any of the following rows: 'Banking (Bank)' 'Investing (Asset manager)' 'Investing (Asset owner)' OR 'Yes' selected in column 'Activity undertaken' in row 'Insurance underwriting (Insurance company)' AND 'General (non-life)' selected in column 'Insurance types underwritten' At least one row completed in question 4.7.2 AND Any option selected excluding 'Other, please specify' in column 'Type of exclusion policy' in question 4.7.2. OR EC ROUTE B) 'Yes' selected in column 'Activity undertaken' AND only 'Life and/or Health' selected in column 'Insurance types underwritten' in row 'Insurance underwriting (Insurance company)' in question 1.10 AND 'No' selected in column 'Activity undertaken' in all of the following rows in question 1.10: - 'Banking (Bank)'

	- 'Investing (Asset manager)' - 'Investing (Asset owner)'
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EC-CC6: Public policy engagement [All sectors]

Organizations must disclose full information on engagement in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	Full Disclosure points awarded in question 4.11.
A List	All of the following met in question 4.11: Any of the following options selected in column 'External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment': - 'Yes, we engaged directly with policy makers' - 'Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation' - 'No, we have assessed our activities, and none could directly or indirectly influence policy, law, or regulation that may impact the environment' AND 'Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals' selected in column 'Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals' AND 'Paris Agreement' selected in column 'Global environmental treaties or policy goals in line with public commitment or position statement' AND Column 'Attach commitment or position statement' completed.

EC-CC7: Transition plans [All sectors]

Organizations must have a temperature aligned transition plan or plans to develop a climate transition plan within two years.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	Any of the following options selected in column 'Transition plan' in question 5.2: - 'Yes, we have a climate transition plan which aligns with a 1.5°C world' - 'Yes, but we have a climate transition plan with a different temperature alignment' - 'No, but we are developing a climate transition plan within the next two years'
A List	PART 1: Full Management points including the eligibility criteria awarded in question 5.2. AND PART 2: For 'Climate Change' row in question 4.1.2: 'Overseeing and guiding the development of a climate transition plan' OR 'Monitoring the implementation of a climate transition plan' selected in column 'Governance mechanisms into which this environmental issue is integrated' in question 4.1.2. OR 'No' selected in column 'Board of directors or equivalent governing body' in question 4.1. AND PART 3: At least one row disclosed as follows where 'Climate Change' is selected in column 'Environmental issue' in question 4.3.1: 'Developing a climate transition plan' OR 'Implementing a climate transition plan' selected in column 'Environmental responsibilities of this position' in question 4.3.1.

EC-CC8-CE: Low-carbon R&D [Cement only]

Organizations in the Cement sector must undertake investment in low-carbon R&D.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	'Yes' selected in column 'Investment in low-carbon R&D' in question 5.5 AND At least one row completed excluding column 'R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)' in question 5.5.1.
A List	No essential criteria applied.

EC-CC8-CG: Low-carbon R&D [Capital goods only]

Organizations in the Capital Goods sector must undertake investment in low-carbon R&D.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	'Yes' selected in column 'Investment in low-carbon R&D' in question 5.5 AND At least one row completed excluding column 'R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)' in question 5.5.2.
A List	No essential criteria applied.

EC-CC8-CH: Low-carbon R&D [Chemicals only]

Organizations in the Chemicals sector must undertake investment in low-carbon R&D.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	'Yes' selected in column 'Investment in low-carbon R&D' in question 5.5 AND

	At least one row completed excluding column 'R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)' in question 5.5.3.
A List	No essential criteria applied.

EC-CC8-MM: Low-carbon R&D [Metals and mining only]

Organizations in the Metals and Mining sector must be undertaken investment in low-carbon R&D.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	'Yes' selected in column 'Investment in low-carbon R&D' in question 5.5 AND At least one row completed excluding column 'R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)' in question 5.5.4.
A List	No essential criteria applied.

EC-CC8-ST: Low-carbon R&D [Steel only]

Organizations in the steel sector must undertake investment in low-carbon R&D.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	'Yes' selected in column 'Investment in low-carbon R&D' in question 5.5 AND At least one row completed excluding column 'R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)' in question 5.5.5.
A List	No essential criteria applied.

EC-CC8-CN/RE: Low-carbon R&D [Construction and Real estate]

Organizations in the Construction and Real Estate sector must undertake investment in low-carbon R&D.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	'Yes' selected in column 'Investment in low-carbon R&D' in question 5.5 AND At least one row completed excluding column 'R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)' in question 5.5.6.
A List	No essential criteria applied.

EC-CC8-CO/EU/OG: Low-carbon R&D [Coal, Electric utilities and power generators and Oil and gas]

Organizations in the Coal, Electric utilities and power generators and Oil and gas sector must undertake investment in low-carbon R&D.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	'Yes' selected in column 'Investment in low-carbon R&D' in question 5.5 AND At least one row completed excluding column 'R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)' in question 5.5.7.
A List	No essential criteria applied.

EC-CC8-AV/TO/TS: Low-carbon R&D [Aviation, Transport services and Transport OEMS]

Organizations in the Transport services and Transport OEMS sector must undertake investment in low-carbon R&D.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	'Yes' selected in column 'Investment in low-carbon R&D' in question 5.5 AND

	At least one row completed excluding column 'R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)' in question 5.5.8.
A List	No essential criteria applied.

EC-CC9: CAPEX Breakdown [Oil and gas and Coal]

Oil and gas sector companies must not be involved in any explorations of new oil or natural gas fields in the reporting year and over the next 5 years, as demonstrated by reporting zero CAPEX for these time periods.

Coal sector companies must not be involved in the development or expansion of any new coal mines in the reporting year and over the next 5 years, as demonstrated by reporting zero CAPEX for these time periods.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	Full Awareness points including the eligibility criteria awarded in question 5.6.
A List	No essential criteria applied.

EC-CC10: CAPEX Breakdown [Energy utilities and power generators only]

Electric utilities and power generators companies must have CAPEX in the reporting year or planned over the next 5 years on low-carbon power generation sources.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	EC ROUTE A) 'Electricity generation' selected in question 1.16 AND Sum of figures provided in column 'CAPEX planned over the next 5 years...' OR 'CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year' in the following rows in question 5.7 is greater than 0: - 'Sustainable biomass' - 'Nuclear' - 'Fossil-fuel plants fitted with Carbon Capture and Storage'

	- 'Geothermal' - 'Ocean thermal' - 'Hydropower' - 'Onshore wind' - 'Offshore wind' - 'Solar' - 'Wave' - 'Tidal' - 'Other renewable (e.g. renewable hydrogen)' OR EC ROUTE B) Any option except 'Electricity generation' selected in question 1.16
A List	EC ROUTE A) 'Electricity generation' selected in question 1.16 AND Sum of figures provided in column 'CAPEX planned over the next 5 years...' OR 'CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year' in the following rows in question 5.7 is greater than or equal to 90: - 'Sustainable biomass' - 'Nuclear' - 'Fossil-fuel plants fitted with Carbon Capture and Storage' - 'Geothermal' - 'Ocean thermal' - 'Hydropower' - 'Onshore wind' - 'Offshore wind' - 'Solar' - 'Wave' - 'Tidal' - 'Other renewable (e.g. renewable hydrogen)' OR EC ROUTE B) Any option except 'Electricity generation' selected in question 1.16

EC-CC11: Value chain engagement [General and all sectors excl. Financial services]

Organizations must engage with their suppliers on Climate change.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	No essential criteria applied.
A List	'Yes' selected in row 'Suppliers' in column 'Engaging with this stakeholder on environmental issues' in question 5.11 AND 'Climate Change' selected in column 'Environmental issues covered' in question 5.11.

EC-CC12: Engagement with clients and investees [Financial services only]

Financial services companies (excluding those in the Life and/or Health insurance sector) must engage with clients on climate related issues in all of their relevant portfolios.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	No essential criteria applied.
A List	EC ROUTE A) Either 'Yes' selected in column 'Activity undertaken' in any of the following rows: 'Banking (Bank)' 'Investing (Asset manager)' 'Investing (Asset owner)' OR 'Yes' selected in column 'Activity undertaken' in row 'Insurance underwriting (Insurance company)' AND 'General (non-life)' selected in column 'Insurance types underwritten' in question 1.10 AND All of the following met, where applicable:

'Yes' selected in row 'Banking (Bank)' in column 'Activity undertaken' in question 1.10 AND
 'Yes' selected in row 'Clients' in column 'Engaging with this stakeholder on environmental issues' in question 5.11

AND

At least one row where 'Climate Change' is selected in column 'Environmental issues covered by the engagement strategy' in question 5.11.3.

AND (if applicable)

'Yes' selected in row 'Insurance underwriting (Insurance company)' in column 'Activity undertaken' in question 1.10 AND
 'Yes' selected in row 'Clients' in column 'Engaging with this stakeholder on environmental issues' in question 5.11 AND
 At least one row where 'Climate Change' is selected in column 'Environmental issues covered by the engagement strategy' in question 5.11.3.

AND (if applicable)

'Yes' selected in row 'Investing (Asset owner)' in column 'Activity undertaken' in question 1.10 AND
 'Yes' selected in row 'Investees' in column 'Engaging with this stakeholder on environmental issues' in question 5.11 AND
 At least one row where 'Climate Change' is selected in column 'Environmental issues covered by the engagement strategy' in question 5.11.4.

AND (if applicable)

'Yes' selected in row 'Investing (Asset manager)' in column 'Activity undertaken' in question 1.10 AND
 'Yes' selected in both rows 'Clients' AND 'Investees' in column 'Engaging with this stakeholder on environmental issues' in question 5.11 AND
 At least one row where 'Climate Change' is selected in column 'Environmental issues covered by the engagement strategy' in question 5.11.3 AND
 At least one row where 'Climate Change' is selected in column 'Environmental issues covered by the engagement strategy' in question 5.11.4.

Please note: If 'Yes' is selected in column 'Activity undertaken' in multiple rows in question 1.10, the relevant criteria must be met per portfolio.

	OR EC ROUTE B) 'Yes' selected in column 'Activity undertaken' AND Any option selected excluding 'General (non-life)' in column 'Insurance types underwritten' in row 'Insurance underwriting (Insurance company)' AND 'No' selected in column 'Activity undertaken' in all of the following rows in question 1.10: - 'Banking (Bank)' - 'Investing (Asset manager)' - 'Investing (Asset owner)'
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EC-CC13: Emissions exclusions [All sectors]

Organizations must have no relevant exclusions from any Scope, unless they are excluded due to a recent acquisition or merger.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	No essential criteria applied.
A List	EC ROUTE A) 'No' selected in question 7.4. OR EC ROUTE B) 'Yes' selected in 7.4 AND Full Awareness points awarded in question 7.4.1.

EC-CC14: Disclosure of Scope 1 and Scope 2 emissions [All sectors]

Organization must disclose Scope 1 emissions figures and Scope 2 emissions figures for the reporting year, including Scope 2 location-based emissions figures and, if applicable to the organizations, Scope 2 market-based figures.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	EC ROUTE A) Figure provided in row 'Reporting year' in column 'Gross global Scope 1 emissions (metric tons CO2e)' in question 7.6 AND

	Figure provided in row 'Reporting year' in both columns 'Gross global Scope 2, location-based emissions (metric tons CO2e)' AND 'Gross global Scope 2, market-based emissions (metric tons CO2e)' in question 7.7. OR EC ROUTE B) Figure provided in row 'Reporting year' in column 'Gross global Scope 1 emissions (metric tons CO2e)' in question 7.6 AND Figure provided in row 'Reporting year' in column 'Gross global Scope 2, location-based emissions (metric tons CO2e)' in question 7.7.
A List	No essential criteria applied.

EC-CC15: Disclosure of Scope 3 emissions [General and all sectors excl. Financial services]

Organizations must provide base year emissions for all Scope 3 categories that are either relevant and calculated or not relevant and calculated. Organizations must also provide emissions calculations from at least one of the Scope 3 categories (including for the relevant sector).

Please note: This is a pre-requisite criterion for the Verification essential criteria.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	The organization provides base year emissions in question 7.5 for all Scope 3 categories that are either relevant and calculated OR not relevant and calculated in question 7.8. AND The organization provides emissions calculations from at least one of the Scope 3 categories (including for the relevant sector) outlined in the Management level criterion ii) (Route A OR Route B) in question 7.8.
A List	No essential criteria applied.

EC-CC16: Disclosure of Scope 3 emissions [Financial services only]

Organizations must disclose details of how they measure the impact of their portfolio on the climate or the details of other metrics used to track environmental impact of their portfolio.

Please note: This is a pre-requisite criterion for the Verification essential criteria.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	Full Awareness points awarded including the eligibility criteria in question 12.1.1 OR 12.1.3. OR 'Yes' selected in column 'Activity undertaken' AND only 'Life and/or Health' selected in column 'Insurance types underwritten' in row 'Insurance underwriting (Insurance company)' in question 1.10 AND 'No' selected in column 'Activity undertaken' in all of the following rows in question 1.10: - 'Banking (Bank)' - 'Investing (Asset manager)' - 'Investing (Asset owner)'
A List	No essential criteria applied.

EC-CC17: Verification [All sectors]

At Leadership level, organizations must have at least 95% of reported Scope 1 and Scope 2 emissions and at least one Scope 3 category verified/assured by third-party. At A list level, organizations must have 100% of reported Scope 1 and Scope 2 emissions and at least 70% of reported Scope 3 emissions verified/assured by third-party.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	Full Management points awarded including the eligibility criteria in question 7.9.1 AND Sum of figures provided in column 'Proportion of reported emissions verified (%)' in question 7.9.1 is at least 95. AND Full Management points awarded including the eligibility criteria in question 7.9.2 AND Sum of figures provided in column 'Proportion of reported emissions verified (%)' in question 7.9.2 is at least 95. AND At least 4/5 Management points awarded in question 7.9.3.

A List	Full Management AND Leadership points awarded including the eligibility criteria in both questions 7.9.1 AND 7.9.2 AND At least 4/5 Management points awarded including the eligibility criteria in question 7.9.3 AND Full Leadership points awarded in question 7.9.3.
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EC-CC18: Energy-related activities [General and all sectors excl. Financial services]

Organizations that consume fuel (excluding feedstock) must provide details on their fuel usage. If organizations generate electricity, heat, steam, or cooling, they must also provide details on this.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	EC ROUTE A) 'Yes' selected in column 'Indicate whether your organization undertook this energy-related activity in the reporting year' in row 'Consumption of fuel (excluding feedstocks)' in question 7.30 AND At least one complete row excluding row 'Total fuel' in question 7.30.7 AND 'Yes' selected in column 'Indicate whether your organization undertook this energy-related activity in the reporting year' in row 'Generation of electricity, heat, steam, or cooling' in question 7.30 AND At least one complete row in question 7.30.9. OR EC ROUTE B) 'Yes' selected in column 'Indicate whether your organization undertook this energy-related activity in the reporting year' in row 'Consumption of fuel (excluding feedstocks)' in question 7.30 AND At least one complete row excluding row 'Total fuel' in question 7.30.7 AND 'No' selected in column 'Indicate whether your organization undertook this energy-related activity in the reporting year' in row 'Generation of electricity, heat, steam, or cooling' in question 7.30. OR EC ROUTE C) 'No' selected in column 'Indicate whether your organization undertook this energy-related activity in the reporting year' in row 'Consumption of fuel (excluding feedstocks)' in question 7.30 AND 'Yes' selected in column 'Indicate whether your organization undertook this energy-related activity in the reporting year' in row 'Generation of electricity, heat, steam, or cooling' 7.30 AND

	At least one complete row in question 7.30.9. OR EC ROUTE D) 'No' selected in column 'Indicate whether your organization undertook this energy-related activity in the reporting year' in row 'Consumption of fuel (excluding feedstocks)' 7.30 AND 'No' selected in column 'Indicate whether your organization undertook this energy-related activity in the reporting year' in row 'Generation of electricity, heat, steam, or cooling' 7.30.
A List	EC ROUTE A) 'Yes' selected in column 'Indicate whether your organization undertook this energy-related activity in the reporting year' in row 'Consumption of fuel (excluding feedstocks)' in question 7.30 AND At least one complete row excluding row 'Total fuel' in question 7.30.7 AND 'Yes' selected in column 'Indicate whether your organization undertook this energy-related activity in the reporting year' in row 'Generation of electricity, heat, steam, or cooling' in question 7.30 AND At least one complete row in question 7.30.9. OR EC ROUTE B) 'Yes' selected in column 'Indicate whether your organization undertook this energy-related activity in the reporting year' in row 'Consumption of fuel (excluding feedstocks)' in question 7.30 AND At least one complete row excluding row 'Total fuel' in question 7.30.7 AND 'No' selected in column 'Indicate whether your organization undertook this energy-related activity in the reporting year' in row 'Generation of electricity, heat, steam, or cooling' in question 7.30. OR EC ROUTE C) 'No' selected in column 'Indicate whether your organization undertook this energy-related activity in the reporting year' in row 'Consumption of fuel (excluding feedstocks)' in question 7.30 AND 'Yes' selected in column 'Indicate whether your organization undertook this energy-related activity in the reporting year' in row 'Generation of electricity, heat, steam, or cooling' 7.30 AND At least one complete row in question 7.30.9. OR EC ROUTE D)

	'No' selected in column 'Indicate whether your organization undertook this energy-related activity in the reporting year' in row 'Consumption of fuel (excluding feedstocks)' 7.30 AND 'No' selected in column 'Indicate whether your organization undertook this energy-related activity in the reporting year' in row 'Generation of electricity, heat, steam, or cooling' 7.30.
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EC-CC19: Energy-related activities [Energy utilities and power generators only]

Organizations that consume fuel (excluding feedstock) must provide details of their fuel use. If organizations generate electricity, heat, steam, or cooling, they must also provide details.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	No essential criteria applied.
A List	EC ROUTE A) 'Yes' selected in column 'Indicate whether your organization undertook this energy-related activity in the reporting year' in row 'Consumption of fuel (excluding feedstocks)' in question 7.30 AND At least one complete row excluding row 'Total fuel' in question 7.30.7 AND Any option selected in column 'Indicate whether your organization undertook this energy-related activity in the reporting year' in row 'Generation of electricity, heat, steam, or cooling' in question 7.30. OR EC ROUTE B) 'No' selected in column 'Indicate whether your organization undertook this energy-related activity in the reporting year' in row 'Consumption of fuel (excluding feedstocks)' in question 7.30 AND 'No' selected in column 'Indicate whether your organization undertook this energy-related activity in the reporting year' in row 'Generation of electricity, heat, steam, or cooling' in question 7.30.

EC-CC20: Energy-related activities [Financial services only]

Organizations in the financial services sector that consume fuel (excluding feedstock) must provide details on their fuel use. If organizations in the financial services sector generate electricity, heat, steam, or cooling, they must also provide details.

Essential criteria level	Scored data points
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Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	No essential criteria applied.
A List	Any option selected in column 'Indicate whether your organization undertook this energy-related activity in the reporting year' in both rows 'Consumption of fuel (excluding feedstocks)' AND 'Generation of electricity, heat, steam, or cooling' in question 7.30.

EC-CC21: Feedstock consumption [Chemicals only]

Organizations in the Chemical sector need to provide details on the consumption of fuels as feedstocks. If they do consume fuels as feedstocks, organizations must disclose details on the consumption of feedstocks for chemical production activities.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	EC ROUTE A) 'Yes' selected in question 7.31 AND At least one complete row in question 7.31.1. OR EC ROUTE B) 'No' selected in question 7.31.
A List	No essential criteria applied.

EC-CC22: Feedstock consumption [Steel only]

Organizations in the Steel sector need to provide details on its consumption of feedstocks for steel production activities.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	At least one complete row in question 7.32.
A List	No essential criteria applied.

EC-CC23: Efficiency metrics [Capital goods only]

Organizations must measure the efficiency of their products or services, and disclose the metrics used to measure this.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	'Yes' selected in column 'Measurement of product/service efficiency' in question 7.34 AND At least one complete row (excluding column 'Product or service (optional)') in question 7.34.1.
A List	No essential criteria applied.

EC-CC24: Electricity generation activities [Energy utilities and power generators only]

Organizations must disclose the proportion of low-carbon electricity generated.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	EC ROUTE A) 'Electricity generation' selected in question 1.16 AND Sum of figures provided in column 'Gross electricity generation (GWh)' OR 'Net electricity generation (GWh)' in rows with the following options selected in column 'Power generation source'... - 'Sustainable biomass' - 'Nuclear' - 'Fossil-fuel plants fitted with Carbon Capture and Storage' - 'Geothermal' - 'Ocean thermal' - 'Hydropower' - 'Onshore wind' - 'Offshore wind' - 'Solar' - 'Wave' - 'Tidal' - 'Other renewable'

	...accounts for greater than 25% of the sum of the figures provided in either column 'Gross electricity generation (GWh)' OR 'Net electricity generation (GWh)' in all rows excluding row 'Total' in question 1.16.1. OR EC ROUTE B) Any option other than 'Electricity generation' selected in question 1.16
A List	EC ROUTE A) 'Electricity generation' selected in question 1.16 AND Sum of figures provided in column 'Gross electricity generation (GWh)' OR 'Net electricity generation (GWh)' in rows with the following options selected in column 'Power generation source'... - 'Sustainable biomass' - 'Nuclear' - 'Fossil-fuel plants fitted with Carbon Capture and Storage' - 'Geothermal' - 'Ocean thermal' - 'Hydropower' - 'Onshore wind' - 'Offshore wind' - 'Solar' - 'Wave' - 'Tidal' - 'Other renewable' ...accounts for greater than 55% of the sum of the figures provided in either column 'Gross electricity generation (GWh)' OR 'Net electricity generation (GWh)' in all rows excluding row 'Total' in question 1.16.1. OR EC ROUTE B) 'Electricity generation' NOT selected in question 1.16.

EC-CC25: Emissions targets (near-term) [All Sectors excl. Energy utilities and power generators, Aviation, Coal and Oil and gas]

Organizations must disclose their commitments to emissions reduction.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	At least 3 Management points awarded including the eligibility criteria in either question 7.53.1 OR 7.53.2.
A List	EC ROUTE A) At least 3 Management points awarded including the eligibility criteria in question 7.53.1 AND The Scope 1 and 2 target(s) has/(have) been approved as science-based by the Science Based Target initiative in question 7.53.1. OR EC ROUTE B) At least 3 Management points awarded including the eligibility criteria in question 7.53.1 AND Both a Scope 1 AND Scope 2 target meets at least a 4.2% absolute annual emissions reduction between 'End date of base year' and 'End date of target' in question 7.53.1. OR EC ROUTE C) At least 3 Management points awarded including the eligibility criteria in question 7.53.2 AND The reported Scope 1 and 2 target(s) has/(have) been approved as science-based by the Science Based Target initiative in question 7.53.2.

EC-CC26: Emissions targets (near-term) [Energy utilities and power generators and Aviation only]

Organizations must disclose their commitments to emissions reduction.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	At least 3 Management points awarded in either question 7.53.1 OR 7.53.2.
A List	EC ROUTE A) At least 3 Management points awarded including the eligibility criteria in question 7.53.1 AND The Scope 1 target(s) has/(have) been approved as science-based by the Science Based Target initiative in question 7.53.1.

	OR
	EC ROUTE B) At least 3 Management points awarded including the eligibility criteria in question 7.53.1 AND Both a Scope 1 target meets at least a 4.2% absolute annual emissions reduction between 'End date of base year' and 'End date of target' in question 7.53.1.
	OR
	EC ROUTE C) At least 3 Management points awarded including the eligibility criteria in question 7.53.2 AND The reported Scope 1 target(s) has/(have) been approved as science-based by the Science Based Target initiative in question 7.53.2.

EC-CC27: Emissions targets (near-term) [Coal and Oil and gas]

Organizations must report a near-term emissions target that is full aligned with best practice.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	At least 3 Management points awarded in either question 7.53.1 OR 7.53.2.
A List	At least 2.75 Leadership points awarded in either question 7.53.1 OR 7.53.2.

EC-CC28: Portfolio targets [Financial services only]

Organizations in the financial services sector must disclose their climate related portfolio targets.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	EC ROUTE A) 'Yes' selected in column 'Activity undertaken' in any of the following rows in question 1.10: - 'Banking (Bank)' - 'Investing (Asset manager)' - 'Investing (Asset owner)' OR

	'Yes' selected in column 'Activity undertaken' in row 'Insurance underwriting (Insurance company)' AND 'General (non-life)' selected in column 'Insurance types underwritten' in question 1.10. AND 'Portfolio target' selected in question 7.53 AND At least one row completed excluding the following columns in question 7.53.4: - 'End of interim target year' - '% of target achieved relative to base year [auto-calculated]' - 'Figure in interim target year' - '% of portfolio covered in relation to total portfolio value' OR EC ROUTE B) 'Yes' selected in column 'Activity undertaken' AND only 'Life and/or Health' selected in column 'Insurance types underwritten' in row 'Insurance underwriting (Insurance company)' in question 1.10 AND 'No' selected in column 'Activity undertaken' in all of the following rows in question 1.10: - 'Banking (Bank)' - 'Investing (Asset manager)' - 'Investing (Asset owner)'
A List	No essential criteria applied.

EC-CC29: Life cycle emissions assessment of buildings [Construction and Real estate]

Construction and Real estate companies that are undertaking new construction or major renovation of buildings must undertake qualitative and/or quantitative assessment of life cycle emissions.

NOTE: This criterion will also be fulfilled if new construction or major renovation of buildings is not occurring.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	EC ROUTE A) Any of the following options selected in column 'Assessment of life cycle emissions' in question 7.72: - 'Yes, quantitative assessment' - 'Yes, qualitative assessment'

	- 'Yes, both qualitative and quantitative assessment' AND Full Awareness points awarded in question 7.72.1. OR EC ROUTE B) 'New construction or major renovation of buildings' NOT selected in question 1.15.
A List	No essential criteria applied.

EC-CC30: Net zero carbon buildings [Real estate only]

Organizations that are engaged in building management must manage net zero carbon buildings.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	EC ROUTE A) 'Yes' selected in question 7.76 AND At least one complete row in question 7.76.1. OR EC ROUTE B) 'Buildings management' NOT selected in question 1.15.
A List	No essential criteria applied.

EC-CC31: Net zero carbon buildings [Construction and Real estate]

Organizations that are engaged in new construction or major renovation of buildings must have designed these projects as net carbon neutral in the last 3 years.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	EC ROUTE A)

	'Yes' selected in question 7.77 AND At least one complete row in question 7.77.1. OR EC ROUTE B) 'New construction or major renovation of buildings' NOT selected in question 1.15.
A List	No essential criteria applied.

EC-CC32: Public response [All sectors]

Submit a public response.

Essential criteria level	Scored data points
Awareness	No essential criteria applied.
Management	No essential criteria applied.
Leadership	The organization must submit a public response to the full corporate questionnaire.
A List	No essential criteria applied.