

CDP-ACS

Full list of classifications with appendix



Version

Version number	Release / Revision date	Revision summary
1.0	Released: April 20, 2026	Revision within “CDP-ACS allocation guidance” section to clarify that questionnaire sectors are only assigned to organizations reporting to CDP’s Full Corporate Questionnaire. Revisions within “List of CDP-ACS” section: • CDP activity “Cocoa farming” moved from “General” to “Agricultural commodities” questionnaire sector. • Questionnaire sector “Electric utilities” renamed to “Energy utilities & power generators”. • CDP activity “Gas utilities” moved from “General” to “Energy utilities & power generators” questionnaire sector. • CDP activity “Real estate services” moved from “General” to “Real estate” questionnaire sector. • New “Aviation” questionnaire sector, split out from “Transport services”.

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CDP-ACS allocation guidance

As part of the disclosure process, each company will be assigned the CDP activities most relevant to their operations, to contextualize their disclosure based on their business activities. For organizations reporting to the Full Corporate Questionnaire, these activities will then inform which questionnaire sector(s) each company is allocated and invited to respond to.

CDP activities are based on the proportion of revenue generated from each operating activity a company is involved in. All operating activities and their associated revenue percentages are mapped to CDP activities, the CDP activity with the highest revenue percentage is assigned as the primary activity and any remaining activities are assigned as additional activities.

Examples of CDP activity use cases include: Determining the questionnaire sectors for a company, assessing whether a company should be invited to respond to the forest and water questionnaires, creating estimates when values are not reported and performing analyses between industries.

Questionnaire sectors are allocated based on the same percentages used to allocated CDP activities. All CDP activities, including those responsible for less than 20% of a company's total revenue, are matched to the corresponding questionnaire sectors and the revenue percentages are summed by the questionnaire sectors. Any questionnaire sectors responsible for at least 20% of a company's total revenue are allocated to the company. The questionnaire sector with the highest revenue percentage is assigned as the primary questionnaire sector and any remaining questionnaire sectors are assigned as additional questionnaire sectors.

Companies will only be scored on their primary questionnaire sector. This means that if more than one set of sector questions applies to a company, not all questions will be scored. Sector specific questions are labelled to indicate which sector(s) they apply to.

Examples

Company A CDP activity allocation:

CDP-ACS activity	Questionnaire sector	Revenue % associated with activity
Electricity networks	Energy utilities & power generators	75
Coal generation	Energy utilities & power generators	25

Company A CDP questionnaire sector allocation:

CDP-ACS activity	Questionnaire sector	Revenue % associated with activity
Electricity networks	Energy utilities & power generators	100

This company is involved in two activities, “Electricity networks” and “Coal generation”. “Electricity networks” is the activity with the highest percentage so this is assigned as the primary activity.

Summing the revenue percentages by the associated questionnaire sectors results in 100% being allocated to the “Energy utilities & power generators” questionnaire sector. Therefore, this is assigned as the primary questionnaire sector with no additional questionnaire sectors being allocated.

Company B CDP activity allocation:

CDP-ACS activity	Questionnaire sector	Revenue % associated with activity
Logistics - transport	Transport services	27.5
Industrial machinery	Capital goods	26
Engines & motors	Transport OEMS - EPM	22.5
Other renewable energy equipment	Capital goods	15
Alternative vehicles	Transport OEMS - EPM	6
Specialty chemicals	Chemicals	3

This company is involved in six activities, "Logistics - transport", "Industrial machinery", "Engines & motors", "Other renewable energy equipment", "Alternative vehicles" and "Specialty chemicals". "Logistics - transport" is the activity with the highest percentage so this is assigned as the primary activity.

Summing the revenue percentages by the associated questionnaire sectors results in 41% being allocated to the "Capital goods" questionnaire sector, 28.5% being allocated to "Transport OEMS - EPM", 27.5% being allocated to "Transport services" and 3% being allocated to "Chemicals". Therefore, "Capital goods" is assigned as the primary questionnaire sector, "Transport OEMS - EPM" and "Transport services" are assigned as additional questionnaire sectors and "General" is not allocated as the 20% threshold for questionnaire sector allocation has not been met.

Company B CDP questionnaire sector allocation:

Questionnaire sector	Revenue % associated with questionnaire sector	Allocated questionnaire sector (Yes/No)
Capital goods	41	Yes
Transport OEMS – EPM	28.5	Yes
Transport services	27.5	Yes
Chemicals	3	No

List of CDP-ACS

CDP Industry	CDP Activity Group	CDP Activity	Questionnaire Sector
Apparel	Textiles & fabric goods	Apparel design & manufacturing	General
		Luggage & bags	
		Textiles	
Biotech, health care & pharma	Biotech & pharma	Biotechnology	General
		Pharmaceuticals	
	Health care provision	Health care facilities	
	Medical equipment & supplies	Health care supplies	
		Medical equipment	
Food, beverage & agriculture	Crop farming	Biofuel supply	Agricultural commodities
		Cocoa bean farming	
		Cotton farming	
		Fruit farming	
		Grain & corn farming	
		Other crop farming	
		Other oilseed farming	

Food, beverage & agriculture	Crop farming	Palm oil farming	Agricultural commodities
		Rice farming	
		Soybean farming	
		Sugarcane farming	
		Vegetable farming	
	Fish & animal farming	Aquaculture	
		Cattle farming	
		Fishing	
		Other animal farming & processing	
		Poultry & hog farming	
	Food & beverage processing	Alcoholic beverages	Food, beverage & tobacco
		Animal processing	
		Baked goods & cereals	
		Chocolate confection	
		Coffee	
		Dairy & egg products	
		Fruit, nut & vegetable processing	
		Grain & corn milling	
		Non-alcoholic beverages	

Food, beverage & agriculture	Food & beverage processing	Non-chocolate confection	Food, beverage & tobacco
		Oilseed processing	
		Other food processing	
		Palm oil processing	
		Seafood processing	
	Logging & rubber tapping	Sugar	Agricultural commodities
		Tea	
		Logging	Paper & forestry
		Rubber farming	
	Tobacco	Tobacco products	Food, beverage & tobacco
Fossil fuels	Coal mining	Coal extraction & processing	Coal
	Oil & gas extraction & production	Natural gas extraction	Oil & gas
		Oil & gas extraction	
	Oil & gas processing	Oil & gas refining	
	Oil & gas retailing	Oil & gas marketing & retailing	General
	Oil & gas storage & transportation	Oil & gas pipelines & storage	Oil & gas
Hospitality	Bars, hotels & restaurants	Fast food	General
		Food & beverage amenities	
		Hotels & lodging	Real estate

Hospitality	Entertainment facilities	Gambling	General
		Recreation & entertainment facilities	
Infrastructure	Construction	Energy infrastructure construction	General
		Non-residential building construction	Construction
		Renewable energy construction	General
		Residential building construction	Construction
		Transportation infrastructure & other construction	General
		Utility line construction	
	Energy utility networks	Electricity networks	Energy utilities & power generators
		Gas utilities	
	Land & property ownership & development	Infrastructure upkeep & management	General
		Land sales & leasing	
		Real estate owners & developers	Real estate
	Non-energy utilities	Recycling	General
		Waste management	
		Waste water management	
		Water supply networks	
International bodies	Government agencies	Agencies local	General

International bodies	Government agencies	Agencies national	General
		Agencies regional	
	Government banks	Government banks	
		Government local	
	Government bodies	Government national	
		Government regional	
	International bodies	Supranationals	
Manufacturing	Electrical & electronic equipment	Batteries	Capital goods
		Communications equipment	General
		Computer hardware	
		Electrical equipment	Capital goods
		Electronic components	General
		Electronic equipment	
		Household appliances	
		Semiconductors	
	Leisure & home manufacturing	Accessories	General
		Furniture	
		Homeware	
		Sporting goods	

Manufacturing	Leisure & home manufacturing	Toys & games	
	Light manufacturing	Automotive interior	
		Munitions	
		Other building products	
		Other containers & packaging	General
		Pollution control equipment	
		Tires	
	Metal products manufacturing	Fabricated metal components	
		Metal containers & packaging	
	Paper products & packaging	Paper packaging	Paper & forestry
		Paper products	
	Plastic product manufacturing	Plastic products	General
	Powered machinery	Agriculture, construction & mining machinery	Capital goods
		Engines & motors	Transport OEMS – EPM
		Industrial machinery	Capital goods
		Other vehicle equipment & systems	General
	Renewable energy equipment	Other renewable energy equipment	Capital goods
		Solar energy equipment	

Manufacturing	Transportation equipment	Aerospace	Transport OEMS
		Alternative vehicles	
		Automobiles	
		Heavy vehicles	
		Railroad rolling stock	
		Recreational vehicles	
		Shipbuilding	
	Wood & rubber products	Finished wood products	Paper & forestry
		Rubber products	General
Materials	Cement & concrete	Cement	Cement
		Concrete products	
	Chemicals	Agricultural chemicals	Chemicals
		Basic plastics	
		Biofuels	
		Inorganic base chemicals	
		Nitrogenous fertilizers	
		Non-nitrogenous fertilizers	
		Other base chemicals	
		Personal care & household products	General

	Chemicals	Specialty chemicals	Chemicals
Materials	Metal smelting, refining & forming	Aluminum	Metals & mining
		Copper	
		Iron & steel	
		Metal processing	Steel
		Other non-ferrous metals	
		Precious metals	
	Metallic mineral mining	Bauxite mining	Metals & mining
		Iron ore mining	
		Other non-ferrous ore mining	
		Precious metals & minerals mining	
	Other materials	Ceramics	General
		Glass products	
		Other non-wood building materials	
	Other mineral mining	Other non-metallic minerals	Metals & mining
Power generation	Wood & paper materials	Pulp & paper mills	Paper & forestry
		Sawmills & wood materials	
	Nuclear power generation	Nuclear generation	Energy utilities & power generators
	Renewable power generation	Biomass generation	

Power generation	Renewable power generation	Geothermal generation	Energy utilities & power generators
		Hydro generation	
		Other renewable generation	
		Solar generation	
	Thermal power generation	Wind generation	
		CCGT generation	
		Coal generation	
	Waste power generation	Non-CCGT generation	
		Waste generation	
Retail	Convenience retail	Hypermarkets & superstores	General
		Supermarkets, food & drugstores	
	Discretionary retail	Apparel stores	
		Department stores	
		Discretionary delivery retail	
		Specialist retail	
	Trading, wholesale, distribution, rental & leasing	Agricultural products wholesale	Agricultural commodities
		Animal products wholesale	
		Chemicals wholesale & distribution	General

Retail	Trading, wholesale, distribution, rental & leasing	Construction & building materials dealing & distribution	General
		Consumer goods wholesale & rental	
		Food & beverage wholesale	
		Home & office wholesale	General
		Industrial machinery distribution	
		Metals supply, wholesale & trading	
		Pharma & health care supplies wholesale & distribution	
		Technology hardware wholesale & distribution	
		Textile & apparel wholesale	
		Transportation equipment wholesale & dealing	
		Vehicles & machinery rental & leasing	
		Wood & paper products wholesale	
			Paper & forestry
Services	Commercial & consumer services	Commercial services	General
		Consumer services	
		Travel services	
	Financial services	Asset managers	Financial services
		Banks	

Services	Financial services	Insurance	Financial services
		REIT	Real estate
	Industrial support services	Energy services & equipment	
		Industrial services	
		Mining & metals support services	
		Transportation support services	
	IT & software development	IT services	General
		Software	
	Media, telecommunications & data center services	Media	
		Servers & data centers	
		Telecommunication services	
	Other services	Education services	
		Health care services	
		Real estate services	Real estate
	Print & publishing services	Print publishing	
		Printing services	
	Specialized professional services	Engineering services	
		Other financial	
		Other professional services	

Services	Web & marketing services	Marketing	General
		Web-based services	
Transportation services	Air transport	Air freight	Aviation
		Passenger airlines	
	Intermodal transport & logistics	Intermodal transport	Transport services
		Logistics - transport	
		Logistics - 3rd party	General
	Marine transport	Cruise lines & ferries	Transport services
		Marine freight	
	Rail transport	Passenger rail	
		Rail freight	
	Road transport	Bus & taxi	
		Road freight	

Appendix: Detailed Structure of CDP-ACS

1.1. Apparel

- **Textiles & fabric goods:**
 - **Apparel design & manufacturing:** design and manufacturing of any type of clothing and footwear, including fur and leather apparel.
 - **Luggage & bags:** design and manufacturing of bags, luggage, purses, and other leather personal items (excluding apparel).
 - **Textiles:** design and manufacturing of fabric products not covered elsewhere using techniques such as coating, dyeing, spinning, and weaving.

1.2. Biotech, health care & pharma

- **Biotech & pharma:**
 - **Biotechnology:** research and design, manufacturing (using biological organisms), and patenting of new pharmaceuticals.
 - **Pharmaceuticals:** research and design, manufacturing (through chemical synthesis), and marketing of new pharmaceuticals. Also includes manufacturing of generic pharmaceuticals.
- **Health care provision:**
 - **Health care facilities:** operation of any form of health care facility such as clinics, hospitals, residential care, and specialist care centers for any type of health care provision.
- **Medical equipment & supplies:**
 - **Health care supplies:** provision of health care supplies to medical providers, intermediaries, and consumers. Also includes the intermediaries such as pharmacies or distributors.
 - **Medical equipment:** manufacturing of any type of medical equipment such as medical machinery, medical supplies, sensory goods, and surgical appliances. Also includes life science equipment.

1.3. Food, beverage & agriculture

- **Crop farming:**
 - **Biofuel supply:** farming of feedstocks for biofuel production.
 - **Cocoa bean farming:** farming of cocoa beans.
 - **Cotton farming:** farming of cotton.

- **Fruit farming:** farming of any type of fruit.
- **Grain & corn farming:** farming of corn, grain, malt, or wheat.
- **Other crop farming:** farming of generic food crops, not covered elsewhere.
- **Other oilseed farming:** farming of oilseed plants excluding palm oil.
- **Palm oil farming:** farming of palm oil.
- **Rice farming:** farming of rice and rice by-products.
- **Soybean farming:** farming of soybean and soybean by-products.
- **Sugarcane farming:** farming of sugarcane.
- **Vegetable farming:** farming of any type of vegetable.
- **Fish & animal farming:**
 - **Aquaculture:** farming of any type of aquaculture including fish and shellfish.
 - **Cattle farming:** farming of cattle for beef and milk.
 - **Fishing:** catching of any type of marine life in their natural habitat by net, line, or trawler.
 - **Other animal farming & processing:** farming of any type of animal not covered elsewhere for use in food products.
 - **Poultry & hog farming:** farming of poultry and hog.
- **Food & beverage processing:**
 - **Alcoholic beverages:** manufacturing, brewing, distilling, and ageing of alcoholic beverages such as wines, beers, and spirits.
 - **Animal processing:** any form of processing an animal including slaughtering, skinning, curing, smoking, butchering, and packaging animal products for human consumption. Also includes, treating hides and meats for use in other industries.
 - **Baked goods & cereals:** production of baked goods and cereals such as bread, crackers, dough, noodles, and pasta.
 - **Chocolate confection:** production of chocolate and processed cocoa confectionary products.
 - **Coffee:** manufacturing and roasting of coffee.
 - **Dairy & egg products:** processing of milk and eggs into food products such as butter, cheese, and ice cream. Also includes pasteurization and production of fluid and powdered milk for human consumption.
 - **Fruit, nut & vegetable processing:** processing of fruit, vegetables, and nuts via preserving, freezing, canning, juicing, and packaging.
 - **Grain & corn milling:** milling or pulverizing grain and corn for a solid powdered product such as flour.
 - **Non-alcoholic beverages:** production of non-alcoholic beverages such as soft drinks, bottled water, and ice.

- **Non-chocolate beverages:** production of non-chocolate confectionary.
- **Oilseed processing:** milling, grinding, and refining oils from seed and grains such as canola oil, coconut oil, and margarine.
- **Other food processing:** manufacturing, canning, preparing, and packaging of food not covered elsewhere such as canned food, condiments, dried food, frozen food, perishable food, snack food, spices, and animal feed. Also includes refining of cooking oils.
- **Palm oil processing:** milling and refining palm oil.
- **Seafood processing:** preparing, smoking, pickling, preserving, freezing, and packaging of seafood.
- **Sugar:** production of sugar from beet and cane.
- **Tea:** manufacturing of any type of tea.
- **Logging & rubber tapping:**
 - **Logging:** operation of timber production and logging operations in forests.
 - **Rubber farming:** extraction of natural rubber.
- **Tobacco:**
 - **Tobacco products:** manufacturing of tobacco products, such as cigarettes and cigars, including growing, drying, roasting of tobacco leaves and production of finished product.

1.4. Fossil fuels

- **Coal mining:**
 - **Coal extraction & processing:** surface and pit mining of all grades of coal.
- **Oil & gas extraction & production:**
 - **Natural gas extraction:** exploration, extraction, and production of natural gas and natural gas liquids.
 - **Oil & gas extraction:** exploration, extraction, and production of crude oil, oil sands, shale, and other types of unconventional oil products.
- **Oil & gas processing:**
 - **Oil & gas refining:** refining, cracking, fractioning, and blending of crude oil, natural gas, and natural gas liquids.
- **Oil & gas retailing:**
 - **Oil & gas marketing & retailing:** distribution and sale of oil, gas, and distillates to end users. Also includes gas and petroleum filling stations.
- **Oil & gas storage & transportation:**
 - **Oil & gas pipelines & storage:** transportation and storage of oil and gas through pipelines, transmission networks, and terminal facilities. Excludes energy intensive processes.

1.5. Hospitality

- **Bars, hotels & restaurants:**
 - **Fast food:** quick service restaurants that provide easily prepared food ordered at a counter, traditionally with limited table service.
 - **Food & beverage amenities:** food & beverage service establishments including restaurants, bars, cafes, and public houses. Also includes catering services and hotel food & beverage services.
 - **Hotels & lodging:** travel accommodation including hotels, motels, lodging, and casino hotels. Also includes sale of time-share properties.
- **Entertainment facilities:**
 - **Gambling:** operation of bookmakers, casinos, lottery, and online gambling services.
 - **Recreation & entertainment facilities:** facilities that provide recreation and entertainment services such as amusement arcades, art spaces, cinemas, fitness centers, galleries, leisure facilities, museums, sports grounds, theatres, and theme parks. Also includes ticketing sales for events.

1.6. Infrastructure

- **Construction:**
 - **Energy infrastructure construction:** construction of energy infrastructure including power plants, nuclear plants, and pipelines.
 - **Non-residential building construction:** construction of commercial, industrial, and institutional buildings not covered elsewhere.
 - **Renewable energy construction:** construction of renewable energy infrastructure including biomass plants, solar plants, and wind farms.
 - **Residential building construction:** construction of any type of housing.
 - **Transportation infrastructure & other construction:** construction of transport infrastructure including airport, maritime, rail, and subway infrastructure. Also includes construction of bridges, highways, roads, and tunnels.
 - **Utility line construction:** construction of utility networks including electricity, gas, and water distribution lines. Also includes telecommunications transmission infrastructure.
- **Energy utility networks:**
 - **Electricity networks:** operation of electricity transmission networks and storage. Also includes distribution and sale of electricity to end users.
 - **Gas utilities:** operation of natural gas, butane, and propane transmission networks and storage. Also includes distribution and sale of gas to end users.
- **Land & property ownership & development:**

- **Infrastructure upkeep & management:** operation of infrastructure concession such as bridges, car parks, toll roads, tunnels, and waterways. Also include maintenance of this infrastructure.
- **Land sales & leasing:** sale and leasing of land. Also includes royalty interest in oil & gas industry.
- **Real estate owners & developers:** non-REIT owners and developers of any type of property.
- **Non-energy utilities:**
 - **Recycling:** collection, treatment, and processing of hazardous and non-hazardous waste material going to recovery facilities.
 - **Waste management:** collection, treatment, and processing of hazardous and non-hazardous waste material going to landfill, transfer, and incinerators. Also includes remediation services of any type.
 - **Waste water management:** post-consumption retrieval and treatment of wastewater and sewage.
 - **Water supply networks:** pre-consumption supply and treatment of water.

1.7. International bodies

- **Government agencies:**
 - **Agencies local:** administration of specific governmental functions on a local scale.
 - **Agencies national:** administration of specific governmental functions on a national scale.
 - **Agencies regional:** administration of specific governmental functions on a regional scale.
- **Government banks:**
 - **Government banks:** financial institutions that regulate the national supply of money and credit, manage monetary policy, issue currency, and provide other specialized financial services.
- **Government bodies:**
 - **Government local:** governmental body operating on a local scale such as city.
 - **Government national:** governmental body operating on a national scale such as country.
 - **Government regional:** governmental body operating on a regional scale such as state.
- **International bodies:**
 - **Supranationals:** multinational organization operating across national boundaries.

1.8. Manufacturing

- **Electrical & electronic equipment:**
 - **Batteries:** manufacturing of any type of chemical means of storing electrical energy

including primary cell and secondary cell batteries. Excludes reserve cell and fuel cell.

- **Communications equipment:** manufacturing of any type of equipment used for communications including wired, wireless, satellite, and broadcasting equipment.
- **Computer hardware:** design and manufacturing of computer hardware that is characterized by larger processing power and storage capabilities than other electronic equipment such as computers, digital storage, terminals, servers, and gaming consoles.
- **Electrical equipment:** design and manufacturing of electrical equipment not covered elsewhere including auto electrical equipment, commercial HVAC appliances, escalators and lifts, lighting fixtures, machinery for commercial sector, and security equipment.
- **Electronic components:** design and manufacturing of components used within electrical & electronic equipment such as discrete circuits, display components, integrated circuits, passive components, printed circuit boards, processors, and semiconductor devices.
- **Electronic equipment:** design and manufacturing of finished electronic products that is characterized by limited processing power and storage capabilities including consumer electronics, office electronics, and specialist electronic equipment.
- **Household appliances:** manufacturing of household electrical appliances such as refrigerators, freezers, laundry appliances, cooking appliances, cleaning appliances and portable HVAC appliances.
- **Semiconductors:** design and fabrication of semiconductors for use in electronic components. Also includes the manufacturing of silicon (or other raw material) feedstock.
- **Leisure & home manufacturing:**
 - **Accessories:** design and manufacturing of accessories such as watches and jewelry.
 - **Furniture:** manufacturing of any type of furniture such as chairs, couches, desks, filing cabinets, mattresses, shelves, tables, and wardrobes.
 - **Homeware:** manufacturing of small, non-powered household products not covered elsewhere such as home decoration furnishings, kitchen utensils, musical instruments, and office supplies.
 - **Sporting goods:** manufacturing of sports equipment. Also includes the manufacturing of bicycles.
 - **Toys & games:** manufacturing of toys and games including crafts, electronic games, hobby models, and children's vehicles. Excludes children's bicycles, gaming consoles, and video games.
- **Light manufacturing:**
 - **Automotive interior:** manufacturing of automotive interior trimmings such as panels, roof liner, seating, and textiles.
 - **Munitions:** manufacturing of munitions, small arms, and supplies used for both military and recreational purposes.
 - **Other building products:** manufacturing of products used in building and furnishing

including cabinets, doors, flooring, plumbing fixtures, and windows, not covered elsewhere.

- **Other containers & packaging:** manufacturing of generic packaging labels and other forms of packaging not covered elsewhere.
- **Pollution control equipment:** manufacturing of equipment used for filtration and purification of air and water.
- **Tires:** manufacturing of rubber tires and tubes from natural and synthetic rubber.
- **Metal products manufacturing:**
 - **Fabricated metal components:** manufacturing of semi-finished and finished metal products including automotive parts, fasteners and fixings, fluid control equipment, industrial tanks, metal windows and doors, non-powered tools, pipe fittings, razor blades, springs, and wires.
 - **Metal containers & packaging:** manufacturing of light metal containers and packaging such as aluminum foil, cans and tins, and closures.
- **Paper products & packaging:**
 - **Paper packaging:** manufacturing of paper-based containers and packaging such as cardboard, food containers, molded pulp packaging, paperboard, and paper bags.
 - **Paper products:** manufacturing of paper products not covered elsewhere including household paper products, sanitary products, and paper stationery.
- **Plastic product manufacturing:**
 - **Plastic products:** manufacturing of thermoplastic and thermosetting plastic products including building materials, containers, film and sheet, household plastic products, and packaging materials.
- **Powered machinery:**
 - **Agriculture, construction & mining machinery:** manufacturing of powered machinery, equipment, and large vehicles used in agriculture, construction, and mining industries.
 - **Engines & motors:** manufacturing of engines and engines parts including automobile engines, aircraft engines, and general-purpose industrial engines.
 - **Industrial machinery:** manufacturing of powered machinery produced for specific industrial purposes including automation equipment, lifting and handling equipment, metal forming and metallurgy machinery, power generation and transmission equipment, and other special purpose equipment and machinery not covered elsewhere.
 - **Other vehicle equipment & systems:** manufacturing of vehicle equipment not covered elsewhere such as auto safety equipment, brakes, gear, steering, transmission, and other vehicle components.
- **Renewable energy equipment:**
 - **Other renewable energy equipment:** manufacturing of renewable energy generation and storage equipment such as convertors, generators, and turbines. Also includes manufacturing of fuel cells.

- **Solar energy equipment:** manufacturing of semiconductors for use in solar energy equipment. Also includes the manufacturing of polysilicon feedstock.
- **Transportation equipment:**
 - **Aerospace:** manufacturing of aircraft and helicopters for commercial and military purposes. Also includes missiles and spaceships.
 - **Alternative vehicles:** manufacturing of alternative fuel vehicles including electric vehicles (EVs), fuel cell electric vehicles (FCEVs), hybrid electric vehicles (HEVs), and plug-in hybrid electric vehicles (PHEVs).
 - **Automobiles:** manufacturing of passenger and commercial vehicles, light trucks, motorcycles, and utility vehicles.
 - **Heavy vehicles:** manufacturing of heavy-duty vehicles such as buses, coaches, and medium and heavy trucks. Also includes military vehicles and tanks.
 - **Railroad rolling stock:** manufacturing of diesel and electric trains and railcars for commercial and industrial purposes.
 - **Recreational vehicles:** manufacturing of vehicles for recreational use including boats, caravans, campervans, motorhomes, trailers, and yachts.
 - **Shipbuilding:** manufacturing of ships for commercial, industrial, and military purposes.
- **Wood & rubber products:**
 - **Finished wood products:** manufacturing of wood products including interior plywood, laminate flooring, wooden furniture, and wooden windows and doors.
 - **Rubber products:** manufacturing of products from natural rubber. Excludes manufacturing of tires.

1.9. Materials

- **Cement & concrete:**
 - **Cement:** production of cement and clinker.
 - **Concrete products:** production of ready mixed concrete and any type of concrete product.
- **Chemicals:**
 - **Agricultural chemicals:** production of chemicals for treating crops. Excludes production of fertilizers.
 - **Basic plastics:** production of basic plastics including cellulose, organic resins, polymers, and synthetic fibers.
 - **Biofuels:** converting of biological matter into useable fuel for energy or transportation purposes.
 - **Inorganic base chemicals:** large scale production of inorganic base chemicals including acids, alkalis, and industrial gases.

- **Nitrogenous fertilizers:** production of nitrogen-based fertilizers such as ammonia and urea.
- **Non-nitrogenous fertilizers:** production of phosphate and potassium-based fertilizers.
- **Other base chemicals:** large scale production of organic base chemicals including aromatics, coal tar, industrial alcohols, olefins, and synthetic rubber.
- **Personal care & household products:** production of chemicals for personal care and household purposes such as cleaning products, cosmetics, and hygiene products.
- **Specialty chemicals:** production of chemicals for bespoke purposes not covered elsewhere such as additives, adhesives, catalysts, dyes, flavorings, ink, lubricants, paints, and advanced materials.
- **Metal smelting, refining & forming:**
 - **Aluminum:** smelting, refining, and casting of aluminum from alumina. Also includes recycling of aluminum.
 - **Copper:** smelting, refining, and casting of copper from copper ore. Also includes recycling of copper.
 - **Iron & steel:** smelting, refining, and casting of steel from iron ore or pig iron. Also includes recycling of steel.
 - **Metal processing:** hot forming of metals, including drawing, extruding, forging, and rolling, and cold forming of metals, such as hydroforming and stamping, into raw products for use in manufacturing and infrastructure industries.
 - **Other non-ferrous metals:** refining of non-ferrous metals not covered elsewhere including cadmium, cobalt, lead, lithium, manganese, molybdenum, nickel, tin, and zinc. Also includes recycling of non-ferrous metals not covered elsewhere.
 - **Precious metals:** refining of naturally occurring precious metals such as gold, platinum, and silver.
- **Metallic mineral mining:**
 - **Bauxite mining:** mining of bauxite ores.
 - **Iron ore mining:** mining of iron ores.
 - **Other non-ferrous ore mining:** mining of non-ferrous ores not covered elsewhere including cobalt, copper, lead, lithium, manganese, nickel, tin, zinc, and their aggregates. Also includes lithium brine extraction.
 - **Precious metals & minerals mining:** mining of naturally occurring precious metal ores and minerals including diamonds, gemstones, gold, platinum, silver, and their aggregates.
- **Other materials:**
 - **Ceramics:** manufacturing of ceramics for any purpose including building materials, refractories, whitewares, and advanced ceramics.
 - **Glass products:** manufacturing and processing of any type of glass including flat glass, tempered/heat strengthened glass, and hollow glass. Excludes manufacturing of glass

fiber.

- **Other non-wood building materials:** manufacturing of materials not covered elsewhere including building materials, insulation materials, and roofing materials not made from glass, plastic, metal or wood.
- **Other mineral mining:**
 - **Other non-metallic minerals:** mining and quarrying of non-metallic minerals not covered elsewhere including clay, granite, gravel, limestone, sand, and stone. Also includes mining of feedstock for non-nitrogenous fertilizers including phosphate rock and potash rock.
- **Wood & paper materials:**
 - **Pulp & paper mills:** manufacturing of pulp and paper from wood plant fiber and recycled paper.
 - **Sawmills & wood materials:** chipping, cutting, laminating, seasoning, and treating of hard and soft wood into materials for use in manufacturing and construction industries.

1.10. Power generation

- **Nuclear power generation:**
 - **Nuclear generation:** operation of nuclear power plants which use nuclear fission to generate electricity and heat.
- **Renewable power generation:**
 - **Biomass generation:** operation of biomass power plants which use animal and plant-based biomass to generate electricity and heat.
 - **Geothermal generation:** operation of geothermal power plants, including dry steam, flash steam, and binary cycle power plants, to generate electricity and heat.
 - **Hydro generation:** operation of large-scale hydroelectric power plants, including hydroelectric dams, run-of-the-river hydroelectricity (ROR), and pumped-storage hydroelectricity (PSH), to generate electricity. Excludes tidal stream generators.
 - **Other renewable generation:** operation of power plants which generate electricity from renewable energy sources not covered elsewhere including ocean thermal, tidal, and wave energy.
 - **Solar generation:** operation of solar power plants, including large-scale photovoltaic (PV) systems or concentrated solar power (CSP) plants, to generate electricity and heat.
 - **Wind generation:** operation of on and offshore windfarms to generate electricity.
- **Thermal power generation:**
 - **CCGT generation:** operation of combined cycle gas turbine (CCGT) power plants to generate electricity. More efficient than simple cycle as the exhaust gas is routed to drive a secondary steam turbine therefore generating more energy.
 - **Coal generation:** operation of coal power plants which burn coal to generate electricity and heat.

- **Non-CCGT generation:** operation of simple cycle gas turbine power plants to generate electricity. More responsive but less efficient than combined cycle therefore functions predominantly to meet peak loads.
- **Waste power generation:**
 - **Waste generation:** operation of waste-to-energy plants which burn municipal or industrial waste products to generate electricity and heat.

1.11. Retail

- **Convenience retail:**
 - **Hypermarkets & superstores:** operation of large, big-box stores which are a combination of a supermarket and a department store and cover a wide range of products.
 - **Supermarkets, food & drugstores:** operation of stores that sell consumer staple products including food, beverages, pharmaceuticals, household products, and personal products.
- **Discretionary retail:**
 - **Apparel stores:** operation of stores that sell any type of clothing and footwear.
 - **Department stores:** operation of stores that sell a wide range of merchandise lines and products typically separated into different departments.
 - **Discretionary delivery retail:** warehouse-based operations of any type of good where customers order via mail-order. These operations typically do not have store fronts.
 - **Specialist retail:** operation of stores that sell a specific range of consumer discretionary products not covered elsewhere such as automotive retail, consumer electronics, furniture, homeware, household appliances, jewelry and watches, media, sporting goods, and toys. Also includes discount stores and second-hand stores.
- **Trading, wholesale, distribution, rental & leasing:**
 - **Agricultural products wholesale:** wholesaling of agricultural supplies such as animal feed, beans, grains, seeds, and other raw material.
 - **Animal products wholesale:** wholesaling of animal products such as dairy, fish, meat, poultry, and seafood. Also includes wholesaling of livestock.
 - **Chemicals wholesale & distribution:** wholesaling of any type of chemicals products.
 - **Construction & building materials dealing & distribution:** wholesaling of building materials, including brick, insulation, and roofing, and products, such as electrical and plumbing supplies.
 - **Consumer goods wholesale & rental:** wholesaling of consumer goods not covered elsewhere such as household appliances, jewelry and watches, sporting goods, and toys. Also includes rental of consumer goods.
 - **Food & beverage wholesale:** wholesaling of food and beverage products not covered elsewhere. Also includes wholesaling of tobacco products.
 - **Home & office wholesale:** wholesaling of home and office furniture, furnishings, and

supplies.

- **Industrial machinery distribution:** wholesaling of industrial machinery and equipment for use in agricultural, construction, industrial, and mining industries. Also includes rental of industrial machinery and equipment.
- **Metals supply, wholesale & trading:** wholesaling of metal and metal ore. Also includes trading of metals.
- **Pharma & health care supplies wholesale & distribution:** distribution and wholesaling of pharmaceutical goods and health care products. Also includes wholesaling of medical equipment.
- **Technology hardware wholesale & distribution:** wholesaling of electrical and electronic equipment such as computer hardware, electrical equipment, electronic equipment, and household appliances. Also includes distributors providing electronic components to manufacturers and rental of electrical and electronic equipment.
- **Textile & apparel wholesale:** wholesaling of any type of clothing, footwear, fabric, and textiles.
- **Transportation equipment wholesale & dealing:** wholesaling and distribution of transportation equipment such as automobiles, automotive parts, and tires.
- **Vehicles & machinery rental & leasing:** rental, finance, and leasing of vehicles and machinery such as aircraft, boats, commercial vehicles, passenger vehicles, and railroad cars.
- **Wood & paper products wholesale:** wholesaling of wood and paper products such as books, bulk paper, paper products, and wood.

1.12. Services

- **Commercial & consumer services:**
 - **Commercial services:** provision of services for commercial users not covered elsewhere such as janitorial services, repair and maintenance services, security services, and testing services.
 - **Consumer services:** provision of services for consumer users not covered elsewhere such as funeral services, laundry services, personal care services, photography services, and repair and maintenance services.
 - **Travel services:** provision of travel services including travel agencies, tour operator services, and travel-related reservation services.
- **Financial services:**
 - **Asset managers:** also known as investment managers, asset managers are hired by clients to invest assets on their behalf.
 - **Banks:** financial institutions that mostly undertake lending, deposit taking and other financial intermediary activities.
 - **Insurance:** financial institutions that provide and sell (re)insurance underwriting products

and services to their policyholders.

- **REIT:** owners and developers of any type of property, structured as a real estate investment trust.
- **Industrial support services:**
 - **Energy services & equipment:** provision of support services and supplies for energy industry including coal mining support, drilling support, oilfield support, and surveying support.
 - **Industrial services:** provision of inspection, repair and maintenance, surveying, and testing services for industrial machinery, equipment, and facilities.
 - **Mining & metals support services:** provision of support services for mining industry including both metallic and non-metallic mining. Excludes coal mining support services.
 - **Transportation support services:** provision of support services to the transportation industry that typically does not involve owning vehicles including airport operations, harbor operations, and rail terminal operations.
- **IT & software development:**
 - **IT services:** provision of advisory, information, and professional services for commercial users including IT outsourcing and technology consulting.
 - **Software:** developing and publishing of any type of software including application software and system software.
- **Media, telecommunications & data center services:**
 - **Media:** production, distributing, and broadcasting of media including film, music, radio, and TV.
 - **Servers & data centers:** operation of servers and data centers.
 - **Telecommunications services:** operation of telecommunications infrastructure to provide wired, wireless, and satellite services.
- **Other services:**
 - **Education services:** provision of education services at any level for any profession including schools, colleges, universities, vocational education, cultural education, and sports education.
 - **Health care services:** provision of health care services including outpatient health services, such as dentists, doctors, and opticians, home health care and nursing services, testing services, such as labs and diagnostic imaging, and veterinary services. Also includes medical insurance services.
 - **Real estate services:** provision of advisory, information, and professional services for owners of real estate including property management and real estate brokerage.
- **Print & publishing services:**
 - **Print publishing:** publishing and distributing of any type of print including books, journals, mail advertising, magazines, and newspapers.

- **Printing services:** provision of printing services for consumer and commercial users.
- **Specialized professional services:**
 - **Engineering services:** provision of consultancy and design services for high impact industries including architectural services, civil engineering services, and environmental consulting services.
 - **Other financial:** provision of financial services not covered elsewhere including accountancy services, credit agencies, financial advisory services, financial data providers, financial transaction processors, insurance and mortgage brokers, and trading and clearance services.
 - **Other professional services:** provision of advisory, information, and professional services not covered elsewhere including legal services, management consultancy services, and non-financial information, data, and analytics providers.
- **Web & marketing services:**
 - **Marketing:** provision of any type of advertising and marketing services. Excludes print media.
 - **Web-based services:** provision of services online including booking services, online marketplace, recruitment listings, real estate listings, social networking, ticket sales, and websites that provide any type of information not covered elsewhere.

1.13. Transportation services

- **Air transport:**
 - **Air freight:** provision of air freight transportation services.
 - **Passenger airlines:** provision of any type of air-based passenger transportation service.
- **Intermodal transport & logistics:**
 - **Intermodal transport:** provision of intermodal freight transportation services.
 - **Logistics - transport:** provision of logistics services including courier services, mail services, and airport, harbor, and rail terminal transport operations, where transport is owned by the company.
 - **Logistics - 3rd party:** provision of logistics services including brokerage services, freight forwarding services, and storage and warehousing services. Also includes courier services, mail services, and other logistics operations, where transport is not owned by the company.
- **Marine transport:**
 - **Cruise lines & ferries:** provision of any type of water-based passenger transportation service.
 - **Marine freight:** provision of water freight transportation services.
- **Rail transport:**
 - **Passenger rail:** provision of any type of rail-based passenger transportation service.

- **Rail freight:** provision of rail freight transportation services.
- **Road transport:**
 - **Bus & taxi:** provision of any type of road-based passenger transportation service.
 - **Road freight:** provision of road freight transportation services.