

## Carbon Disclosure Project **CDP 2009 (CDP7) Information Request**

We request a reply to the following questions by 31 May 2009. Please answer the questions as comprehensively as possible or explain why you are unable to provide the information requested. Where you do not have all of the information requested please respond with what you have as this is more valuable to us than no response.

This is the seventh information request issued by CDP on behalf of institutional investors. It will be sent to selected companies in February 2009 and the results of responses will be published in September 2009.

In response to feedback and the positive results from CDP last year, we have adhered as far as possible to the questions that were asked in CDP6 (CDP 2008). For ease of reference, the number of the question as it appeared in CDP6 is shown against each CDP 2009 question. We also indicate questions that are new to CDP 2009.

Please respond to the information request using direct data entry via our Online Reporting System (ORS) at **[www.cdproject.net/respond](http://www.cdproject.net/respond)**. In early February 2009, instructions on how to access the ORS will be sent to you by e-mail. If you are unable to respond via the ORS, please e-mail **[respond@cdproject.net](mailto:respond@cdproject.net)**.

We encourage companies to respond to the information request in accordance with the CDP 2009 Reporting Guidance available at **[www.cdproject.net/cdp2009guidance](http://www.cdproject.net/cdp2009guidance)**. Where words or phrases in the information request are defined in the guidance, they are underlined (like this). Where essential guidance is included in the information request, it is *in italic text* (like this).

Companies in all sectors are encouraged to answer all questions that are relevant to their business. CDP 2009 does not distinguish between answers expected of carbon-intensive and non-carbon-intensive sectors as it has done in previous years. As evidence of global warming increases and corporations enhance their knowledge and management of the implications for business, we consider all of the questions to be of potential significance. Through the ORS, companies will be able to identify any questions that are not relevant to their business and to explain why. We encourage companies to assess the relevance of questions and to decide their overall approach to the information request in accordance with the principles of "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)" developed by the World Resources Institute and the World Business Council for Sustainable Development ("the GHG Protocol"). According to these principles, information is relevant if it contains the detail that users, both internal and external to the company, need for their decision-making. The principles are set out in the introduction to the CDP 2009 Reporting Guidance and will help companies to make their response relevant, consistent, complete, accurate and transparent.

Please note that companies in the electric utility, energy, metals and mining sectors, and companies where equity share in joint ventures, partnerships and associated companies is significant are invited to report their GHG emissions using both the control and equity share approaches. The results from the two approaches can vary significantly and having both will give investors a clearer picture of the GHG emissions associated with the company. Companies intending to report results on more than one consolidation basis should contact **[respond@cdproject.net](mailto:respond@cdproject.net)**.

Please note that in addition to questions 1 – 28 below, specific questions have been prepared for electric utilities and companies in the auto manufacture and auto component sectors based on reporting frameworks devised by the Institutional Investors Group on Climate Change (IIGCC), Ceres and the Australia/New Zealand Investors Group on Climate Change (IGCC). Electric utilities and companies in the auto manufacture and auto component sectors should go to **[www.cdproject.net/cdp2009questionnaire](http://www.cdproject.net/cdp2009questionnaire)** to access these additional questions. The questions will also be available via the ORS.

Groups that include both electric utilities and other businesses should answer questions 1 – 28 for all businesses within their consolidation boundary and provide information specific to their electric utility activities in answer to the additional questions for electric utilities.

## Risks and Opportunities

---

### 1. Regulatory Risks: (CDP6 1(a)(i))

---

1.1. Is your company exposed to regulatory risks related to climate change?

---

### 2. Physical Risks: (CDP6 1(a)(ii))

---

2.1. Is your company exposed to physical risks from climate change?

---

### 3. Other Risks: (CDP6 1(a)(iii))

---

3.1. Is your company exposed to other risks as a result of climate change?

---

### 4. Regulatory Opportunities: (CDP6 1(b)(i))

---

4.1. Do regulatory requirements on climate change present opportunities for your company?

---

### 5. Physical Opportunities: (CDP6 1(b)(ii))

---

5.1. Do physical changes resulting from climate change present opportunities for your company?

---

### 6. Other Opportunities: (CDP6 1(b)(iii))

---

6.1. Does climate change present other opportunities for your company?

**Where the answer to any of the questions in the risks and opportunities section (see left hand column) is yes, please provide the following information if relevant:**

- Describe the company's process for identifying risks/opportunities and assessing the degree to which they could affect the business, including the financial implications.
- Describe current and/or anticipated risks/opportunities.
- Explain the way in which the risks/opportunities could affect your business and your value chain, including the financial implications.
- What geographical areas are affected by the risks/opportunities you have identified.
- Outline the timescales over which the risks/opportunities are expected to materialise.
- Explain any actions the company has taken or plans to take to manage, adapt to and/or exploit the risks/opportunities that have been identified including the financial implications of those actions.
- Comment on whether your views on risks/opportunities have changed in the past twelve months.

**Where the answer to any of the questions is no, please:**

- Explain why you do not consider your company to be exposed to risks/presented with opportunities.
- Explain the company process for identifying risks/opportunities and assessing the degree to which they could affect the business.
- Comment on whether your views have changed in the past twelve months.

# Greenhouse Gas (GHG) Emissions Accounting, Emissions Intensity, Energy and Trading

Information about how to respond to this section may be found in "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)" developed by the World Resources Institute and the World Business Council for Sustainable Development ("the GHG Protocol"), see [www.ghgprotocol.org](http://www.ghgprotocol.org). ISO 14064-1 is compatible with the GHG Protocol as are a number of regional/national programme protocols. For more information see [www.ghgprotocol.org](http://www.ghgprotocol.org) and the CDP 2009 Reporting Guidance.

---

## 7. **Reporting Year:** (CDP6 Q2(a)(ii))

---

Please also provide CDP with responses to questions 7, 8, 9, 10.1, 10.2, 11.1 and 11.2 for the three years prior to the current reporting year if you have not done so before or if this is the first time you have answered a CDP information request.

7.1. Please state the start date and end date of the year for which you are reporting GHG emissions.

---

## 8. **Reporting Boundary:** (CDP6 Q2(a)(i))

---

8.1. Please indicate the category that describes the company, entities, or group for which Scope 1 and Scope 2 GHG emissions are reported.

- Companies over which financial control is exercised – per consolidated audited financial statements;
- Companies over which operational control is exercised;
- Companies in which equity share is held;
- Other (please provide details).

8.2. Please state whether any parts of your business or sources of GHG emissions are excluded from your reporting boundary.

---

## 9. **Methodology:** (CDP6 Q2(a)(iii))

---

9.1. Please describe the process used by your company to calculate Scope 1 and Scope 2 GHG emissions including the name of the standard, protocol or methodology you have used to collect activity data and calculate Scope 1 and Scope 2 GHG emissions.

Please also provide:

- 9.2. Details of any assumptions made.
- 9.3. The names of and links to any calculation tools used.
- 9.4. The global warming potentials you have applied and their origin.
- 9.5. The emission factors you have applied and their origin.

### **Note about questions 10, 11 and 13**

When providing answers to questions 10, 11 and 13, please do not deduct offset credits, Renewable Energy Certificates etc, or net off any estimated avoided emissions from the export of renewable energy, carbon sequestration (including enhanced oil recovery) or from the use of goods and services. Opportunities to provide details of activities that reduce or avoid emissions are provided elsewhere in the information request.

Carbon dioxide emissions from biologically sequestered carbon e.g. carbon dioxide from burning biomass/biofuels should be reported separately from emissions Scopes 1, 2 and 3. If relevant, please report these emissions in question 15. However, please do include any nitrous oxide or methane emissions from biomass/biofuel combustion in your emissions under the three scopes.

## Greenhouse Gas (GHG) Emissions Accounting, Emissions Intensity, Energy and Trading

---

### 10. **Scope 1 Direct GHG Emissions:** (CDP6 Q2(b)(i))

---

*Electric utilities should report emissions by country/region using the table in question EU3.*

Please provide:

10.1. Total gross global Scope 1 GHG emissions in metric tonnes of CO<sub>2</sub>-e

Please break down your total gross global Scope 1 emissions by:

10.2. Country or region

Where it will facilitate a better understanding of your business, please also break down your total global Scope 1 emissions by:

10.3. Business division

and/or

10.4. Facility

10.5. Please break down your total global Scope 1 GHG emissions in metric tonnes of the gas and metric tonnes of CO<sub>2</sub>-e by GHG type.

10.6. If you have not provided any information about Scope 1 emissions in response to the questions above, please explain your reasons and describe any plans you have for collecting Scope 1 GHG emissions information in future.

---

### 11. **Scope 2 Indirect GHG Emissions:** (CDP6 Q2(b)(ii))

---

#### ***Important note about emission factors where zero or low carbon electricity is purchased:***

*The emissions factor you should use for calculating Scope 2 emissions depends upon whether the electricity you purchase is counted in calculating the grid average emissions factor or not – see below. You can find this out from your supplier.*

#### ***Electricity that IS counted in calculating the grid average emissions factor:***

*Where electricity is sourced from the grid and that electricity has been counted in calculating the grid average emissions factor, Scope 2 emissions must be calculated using the grid average emissions factor, even if your company purchases electricity under a zero or low carbon electricity tariff.*

#### ***Electricity that is NOT counted in calculating the grid average emissions factor:***

*Where zero or low carbon electricity is sourced from the grid or otherwise transmitted to the company and that electricity is not counted in calculating the grid average, the emissions factor specific to that method of generation can be used, provided that any certificates quantifying GHG-related environmental benefits claimed for the electricity are not sold or passed on separately from the electricity purchased.*

Please provide:

11.1. Total gross global Scope 2 GHG emissions in metric tonnes of CO<sub>2</sub>-e

Please break down your total gross global Scope 2 emissions by:

11.2. Country or region

## Greenhouse Gas (GHG) Emissions Accounting, Emissions Intensity, Energy and Trading

Where it will facilitate a better understanding of your business, please also break down your total global Scope 2 emissions by:

11.3. Business division

and/or

11.4. Facility

11.5. If you have not provided any information about Scope 2 emissions in response to the questions above, please explain your reasons and describe any plans you have for collecting Scope 2 GHG emissions information in future.

---

### 12. Contractual Arrangements Supporting Particular Types of Electricity Generation: (CDP6 Q2(b)(i) – Guidance)

---

12.1. If you consider that the grid average factor used to report Scope 2 emissions in question 11 above does not reflect the contractual arrangements you have with electricity suppliers, (for example, because you purchase electricity using a zero or low carbon electricity tariff), you may calculate and report a contractual Scope 2 figure in response to this question, showing the origin of the alternative emission factors and information about the tariff.

12.2. If you retire any certificates (eg: Renewable Energy Certificates) associated with zero or low carbon electricity, please provide details.

---

### 13. Scope 3 Other Indirect GHG Emissions: (CDP6 Q2(c))

---

For each of the following categories, please:

- Describe the main sources of emissions,
- Report emissions in metric tonnes of CO<sub>2</sub>-e,
- State the methodology, assumptions, calculation tools, databases, emission factors (including sources) and global warming potentials (including sources) you have used for calculating emissions.

13.1. Employee business travel

13.2. External distribution/logistics

13.3. Use/disposal of company's products and services

*For auto manufacture and auto component companies – please refer to the additional questions for these sectors before completing question 13.3.*

13.4. Company supply chain

13.5. Other

13.6. If you have not provided information about one or more of the categories of Scope 3 GHG emissions in response to the questions above, please explain your reasons and describe any plans you have for collecting Scope 3 indirect emissions information in future.

## Greenhouse Gas (GHG) Emissions Accounting, Emissions Intensity, Energy and Trading

---

### 14. Emissions Avoided Through use of Goods and Services: (New for CDP 2009)

---

14.1. If your goods and/or services enable GHG emissions to be avoided by a third party, please provide details including the estimated avoided emissions, the anticipated timescale over which the emissions are avoided and the methodology, assumptions, emission factors (including sources), and global warming potentials (including sources) used for your estimations.

---

### 15. Carbon Dioxide Emissions from Biologically Sequestered Carbon: (New for CDP 2009)

---

*An example would be carbon dioxide from burning biomass/biofuels.*

15.1. Please provide the total global carbon dioxide emissions in metric tonnes CO<sub>2</sub> from biologically sequestered carbon.

---

### 16. Emissions Intensity: (CDP6 Q3(b))

---

16.1. Please supply a financial emissions intensity measurement for the reporting year for your combined Scope 1 and 2 emissions, including a description of the measurement,

16.1.1. The units, and

16.1.2. The resulting figure.

16.2. Please supply an activity related intensity measurement for the reporting year for your combined Scope 1 and 2 emissions, including a description of the measurement,

16.2.1. The units, and

16.2.2. The resulting figure.

---

### 17. Emissions History: (CDP6 Q2(f))

---

17.1. Do emissions for the reporting year vary significantly compared to previous years?

If so, please explain why, and:

17.1.1. Estimate the percentage by which emissions vary compared with the previous reporting year.

---

### 18. External Verification/Assurance: (CDP6 Q2(d))

---

18.1. Has any of the information reported in response to questions 10 – 15 been externally verified/assured in whole or in part?

If so, please:

18.2. State the scope/boundary of emissions included within the verification/assurance exercise.

18.3. State what level of assurance, (eg: reasonable or limited) has been given.

18.4. Provide a copy of the verification/assurance statement.

18.5. Specify the standard against which the information has been verified/assured.

18.6. If not, please state whether you have plans for GHG emissions accounting information to be externally verified/assured in future.

## Greenhouse Gas (GHG) Emissions Accounting, Emissions Intensity, Energy and Trading

---

### 19. Data Accuracy: (CDP6 Q2(e) – New wording for CDP 2009)

---

- 19.1. What are the main sources of uncertainty in your data gathering, handling and calculations e.g.: data gaps, assumptions, extrapolation, metering/measurement inaccuracies etc?
- 19.2. How do these uncertainties affect the accuracy of the reported data in percentage terms or an estimated standard deviation?
- 19.3. Does your company report GHG emissions under any mandatory or voluntary scheme (other than CDP) that requires an accuracy assessment?

If so, please provide:

- 19.3.1. The name of the scheme.
- 19.3.2. The accuracy assessment for GHG emissions reported under that scheme for the last report delivered.

---

### 20. Energy and Fuel Requirements and Costs: (New for CDP 2009)

---

Please provide the following information for the reporting year:

#### **Cost of purchased energy**

- 20.1. The total cost of electricity, heat, steam and cooling purchased by your company.
- 20.1.1. Please break down the costs by individual energy type.

#### **Cost of purchased fuel**

- 20.2. The total cost of fuel purchased by your company for mobile and stationary combustion.
- 20.2.1. Please break down the costs by individual fuel type.

#### **Energy and fuel inputs**

*The following questions are designed to establish your company's requirements for energy and fuel (inputs). Please note that MWh is our preferred unit for answers as this helps with comparability and analysis. Although it is usually associated with electricity, it can equally be used to represent the energy content of fuels (see CDP 2009 Reporting Guidance for further information on conversions to MWh).*

#### **Purchased energy input**

- 20.3 Your company's total consumption of purchased energy in MWh.

#### **Purchased and self produced fuel input**

- 20.4. Your company's total consumption in MWh of fuels for stationary combustion only. This includes purchased fuels, as well as biomass and self-produced fuels where relevant.
- 20.4.1. Please break down the total consumption of fuels reported in answer to question 20.4 by individual fuel type in MWh.

## Greenhouse Gas (GHG) Emissions Accounting, Emissions Intensity, Energy and Trading

### **Energy output**

*In this question we ask for information about the energy in MWh generated by your company from the fuel that it uses. Comparing the energy contained in the fuel before combustion (question 20.4) with the energy available for use after combustion will give an indication of the efficiency of your combustion processes, taking your industry sector into account.*

- 20.5. What is the total amount of energy generated in MWh from the fuels reported in question 20.4?
- 20.6. What is the total amount in MWh of renewable energy, excluding biomass, that is self-generated by your company?

### **Energy exports**

*This question is for companies that export energy that is surplus to their requirements. For example, a company may use electricity from a combined heat and power plant but export the heat to another organisation.*

- 20.7. What percentage of the energy reported in response to question 20.5 is exported/sold by your company to the grid or to third parties?
- 20.8. What percentage of the renewable energy reported in response to question 20.6 is exported/sold by your company to the grid or to third parties?

---

### **21. EU Emissions Trading Scheme:** (CDP6 Q2(g)(i) – New wording for CDP 2009)

---

*Electric utilities should report allowances and emissions using the table in question EU5.*

- 21.1. Does your company operate or have ownership of facilities covered by the EU Emissions Trading Scheme (EU ETS)?
- If not, please proceed to question 22.  
If yes, please give details of:
- 21.2. The allowances allocated for free for each year of Phase II for facilities which you operate or own. (Even if you do not wholly own facilities, please give the full number of allowances).
- 21.3. The total allowances purchased through national auctioning processes for the period 1 January 2008 to 31 December 2008 for facilities that you operate or own. (Even if you do not wholly own facilities, please give the total allowances purchased through auctions by the facilities for this period).
- 21.4. The total CO<sub>2</sub> emissions for 1 January 2008 to 31 December 2008 for facilities which you operate or own. (Even if you do not wholly own facilities, please give the total emissions for this period.)

---

### **22. Emissions Trading:** (CDP6 Q2(g)(ii) – New wording for CDP 2009)

---

*Electric utilities should read EU6 before answering these questions.*

- 22.1. Please provide details of any emissions trading schemes, other than the EU ETS, in which your company already participates or is likely to participate within the next two years.
- 22.2. What is your overall strategy for complying with any schemes in which you are required or have elected to participate, including the EU ETS?

## Greenhouse Gas (GHG) Emissions Accounting, Emissions Intensity, Energy and Trading

22.3. Have you purchased any project-based carbon credits?

If so, please indicate whether the credits are to meet one or more of the following commitments:

- Primarily for compliance purposes,
- Primarily for voluntary offsetting of your own emissions,
- Other (please describe).

Please also:

22.4. Provide details including the type of unit, volume and vintage purchased and the standard/scheme against which the credits have been verified, issued and retired (where applicable).

22.5. Have you been involved in the origination of project-based carbon credits?

If so:

22.6. Please provide details including:

- Your role in the project(s),
- The locations and technologies involved,
- The standard/scheme under which the projects are being/have been developed,
- Whether emissions reductions have been validated or verified,
- The annual volumes of generated/projected carbon credits,
- Retirement method if used for own compliance or offsetting.

22.7. Are you involved in the trading of allowances under the EU ETS and/or project-based carbon credits as a separate business activity, or in direct support of a business activity such as investment fund management or the provision of offsetting services?

If so:

22.8. Please provide details of the role performed.

## Performance

---

### 23. Reduction Plans: (CDP6 Q3(a))

---

23.1. Does your company have a GHG emissions and/or energy reduction plan in place?

If not:

23.2. Please explain why.

#### Goal setting

23.3. Do you have an emissions and/or energy reduction target(s)?

23.4. What is the baseline year for the target(s)?

23.5. What is the emissions and/or energy reduction target(s)?

23.6. What are the sources or activities to which the target(s) applies?

23.7. Over what period/timescale does the target(s) extend?

#### GHG emissions and energy reduction activities

23.8. What activities are you undertaking or planning to undertake to reduce your emissions/energy use?

#### Goal evaluation

23.9. What benchmarks or key performance indicators do you use to assess progress against the emissions/energy reduction goals you have set?

#### Goal achievement

23.10. What emissions reductions, energy savings and associated cost savings have been achieved to date as a result of the plan and/or the activities described above? Please state the methodology and data sources you have used for calculating these reductions and savings.

23.11. What investment has been required to achieve the emissions reductions and energy savings targets or to carry out the activities listed in response to question 23.8 above and over what period was that investment made?

## Performance

### Goal planning and investment

*Electric utilities should read the table in question EU3 for giving details of forecasted emissions.*

- 23.12. What investment will be required to achieve the future targets set out in your reduction plan or to carry out the activities listed in response to question 23.8 above and over what period do you expect payback of that investment?
- 23.13. Please estimate your company's future Scope 1 and Scope 2 emissions for the next five years for each of the main territories or regions in which you operate or provide a qualitative explanation for expected changes that could impact future GHG emissions.
- 23.14. Please estimate your company's future energy use for the next five years for each of the main territories or regions in which you operate or provide a qualitative explanation for expected changes that could impact future GHG emissions.
- 23.15. Please explain the methodology used for your estimations and any assumptions made.

---

### **24. Planning: (CDP6 Q3(c))**

---

- 24.1. How do you factor the cost of future emissions into capital expenditures and what impact have those estimated costs had on your investment decisions?

## Governance

---

### 25. Responsibility: (CDP6 Q4(a))

---

25.1. Does a Board Committee or other executive body have overall responsibility for climate change?

If not:

25.2. Please state how overall responsibility for climate change is managed and indicate the highest level within your company with responsibility for climate change.

If so, please provide the following information:

25.3. Which Board Committee or executive body has overall responsibility for climate change?

25.4. What is the mechanism by which the Board or other executive body reviews the company's progress and status regarding climate change?

---

### 26. Individual Performance: (CDP6 Q4(b))

---

26.1. Do you provide incentives for individual management of climate change issues including attainment of GHG targets?

If so:

26.2. Are those incentives linked to monetary rewards?

26.3. Who is entitled to benefit from those incentives?

---

### 27. Communications: (CDP6 Q4(c))

---

27.1. Do you publish information about the risks and opportunities presented to your company by climate change, details of your emissions and plans to reduce emissions?

If so, please indicate which of the following apply and provide details and/or a link to the documents or a copy of the relevant excerpt:

27.2. The company's Annual Report or other mainstream filings.

27.3. Voluntary communications (other than to CDP) such as Corporate Social Responsibility reporting.

---

### 28. Public Policy: (CDP6 Q4(d))

---

28.1. Do you engage with policymakers on possible responses to climate change including taxation, regulation and carbon trading? If so, please provide details.

## Important Information about Carbon Disclosure Project

This is the seventh time the Carbon Disclosure Project has made an information request on behalf of investors. Your company may be receiving this for the first time because in 2009, at the request of signatory investors, we have expanded further the number of companies receiving the questionnaire. To find out more about the previous responses from other major companies, please refer to our website at [www.cdproject.net](http://www.cdproject.net) where you can also find full details on the background and structure of CDP.

### **Why is this request from a group of shareholders to a group of companies rather than from an individual shareholder to an individual company?**

- (a) To facilitate ease of reporting for companies by providing for one response to be delivered to numerous investors.
- (b) To receive data in a common format from the largest companies in the world.

### **Which companies have been written to and who are the CDP 2009 partners?**

This information request has been sent to:

- 500 of the largest companies globally based on market capitalisation (Global 500)
- 500 of the largest companies in Japan based on market capitalisation
- 500 of the largest companies in the USA based on market capitalisation (S&P 500)
- 350 of the largest companies in the UK based on market capitalisation (FTSE 350)
- 300 of the largest companies in Europe based on market capitalisation (FTSEurofirst 300 Eurozone)
- 250 of the largest electric utilities globally based on market capitalisation
- 200 of the largest companies in Australia and 50 of the largest companies in New Zealand based on market capitalisation (ASX 200 & NZX 50), in partnership with the Investor Group on Climate Change Australia/New Zealand
- 200 of the largest companies in Canada based on market capitalisation, in partnership with The Conference Board of Canada
- 200 of the largest companies in Germany based on market capitalisation, in partnership with BVI Bundesverband Investment und Asset Management e.V (German Investment and Asset Management Association) and WWF Germany
- 200 of the largest companies in India based on market capitalisation, in partnership with WWF India and the Confederation of Indian Industry – CII-ITC Centre of Excellence for Sustainable Development (CII CESD)
- 200 of the largest companies in the Nordic region based on market capitalisation, in partnership with Nutek (the Swedish Agency for Economic and Regional Growth), ATP, Folksam and KLP
- 120 of the largest companies in France based on market capitalisation (SBF 120)
- 100 of the largest companies in Asia ex-Japan, selected by and in partnership with the Association for Sustainable and Responsible Investment in Asia (ASrIA)
- 100 of the largest companies in Central & Eastern Europe based on market capitalisation, in partnership with Iparfejlesztési Közalapítvány (IFKA - Public Foundation for the Progress of Industry)
- 100 of the largest companies in China based on market capitalisation
- 100 of the largest companies in Korea based on market capitalisation (KRX100 - Korea Exchange 100 Index), in partnership with the Korean Sustainability Investing Forum (KoSIF), the Association for Sustainable and Responsible Investment in Asia (ASrIA) and Eco-Frontier
- 100 of the largest companies in South Africa based on market capitalisation (FTSE/JSE 100), in partnership with the National Business Initiative (NBI)
- 100 of the largest companies in Switzerland based on market capitalisation (SPI Large & Mid Cap (SOCi)) in partnership with Ethos & Pictet Asset Management
- 100 of the largest companies in the transport sector globally based on market capitalisation
- 85 of the largest companies in Spain based on market capitalisation (IBEX 35 and FTSE Spain All Cap Index), in partnership with ECODES
- 80 of the largest companies in Brazil, listed on the BOVESPA São Paulo Stock Exchange, in partnership with the Brazilian Association of Pension Funds – ABRAPP and Banco Real

## Important Information about Carbon Disclosure Project

- 60 of the largest companies in Italy based on market capitalisation
- 50 of the largest companies in Latin America based on market capitalisation in partnership with the Brazilian Institute of Investor Relations - IBRI
- 50 of the largest companies in the Netherlands based on market capitalisation (AEX & AMX)
- 50 of the largest companies in Russia based on market capitalisation (RTS Index)
- 40 of the largest companies in Ireland based on market capitalisation
- 20 of the largest companies in Portugal based on market capitalisation (PSI)

### What are the financial implications of responding?

CDP has charitable status and seeks to use its limited funds effectively. As such, responses must be prepared and submitted at the expense of responding companies. CDP also reserves the right, where it deems it appropriate in view of its charitable aims and objectives, to charge for access to or use of data and/or reports it publishes or commissions.

### What is the basis of participation and what will happen to the data received?

Companies responding to CDP 2009 make no claim of ownership in the data they submit and agree that CDP has an irrevocable licence to use and copy the responses and their contents without restriction and to authorise others to do the same. Companies responding to CDP 2009 agree that CDP is free to make use of the data including as described below and, with respect to public responses, otherwise without restriction whatsoever, in furtherance of its charitable mission. Companies also agree that CDP will own the database in which that data is stored, as well as the contents of that database. Companies agree that their response will not be eligible for assessment by report writers unless it is submitted in the format prescribed by CDP and that their response will not be eligible for inclusion in the Carbon Disclosure Leadership Index (CDLI) unless it is a public response.

#### *For public responses*

Companies agree that a public response to CDP 2009 will be used by CDP in furtherance of its charitable mission and that the response may be:

1. Made available as soon as it is received by CDP to its signatory investors, partners, appointed report writers and selected rating agencies,
2. Made publicly available at [www.cdproject.net](http://www.cdproject.net) starting in September 2009 and stored and preserved on CDP's servers indefinitely thereafter,
3. Distributed through selected partners,
4. Compiled in the CDP "Core" database and made available through that database (for a fee or otherwise) for use by commercial and non-commercial organisations,
5. Amalgamated with information about the responding company from other public sources including rating agencies, registrars and financial information distributors,
6. Used as a best practice example in CDP literature and research,
7. Used individually or as part of aggregate results in CDP's annual reports and in any other research conducted or commissioned by CDP,
8. Used in any other way that accords with CDP's charitable mission.

#### *For non-public responses*

Companies agree that a non-public response to CDP 2009 may be:

1. Made available as soon as it is received by CDP to its signatory investors, partners and appointed report writers but not to any other parties, and
2. Used in production of aggregate statistics for CDP's annual reports.

## Important Information about Carbon Disclosure Project

### What if a company wishes to change or update a response?

In order for responses and any revisions to be included in the annual reports CDP publishes in September each year, they must be received by 31 May 2009. Where responses are submitted via the Online Reporting System, CDP can accept revisions to responses at any time and will aim to make these available from **www.cdproject.net** within five days of receipt.

### How can a company confirm its participation?

On receipt of these documents, please e-mail **respond@cdproject.net** to confirm your participation in the Carbon Disclosure Project.

### What is the legal status of CDP?

The Carbon Disclosure Project is a UK Registered Charity no. 1122330 and a company limited by guarantee registered in England no 05013650. In the US, the Carbon Disclosure Project is a special project of Rockefeller Philanthropy Advisors with United States IRS 501(c)(3) charitable status.

CDP aims to create a lasting relationship between shareholders and corporations regarding the implications for shareholder value and commercial operations presented by climate change. Its goal is to facilitate a dialogue, supported by quality information, from which a rational response to climate change will emerge.

CDP provides a co-ordinating secretariat for many of the world's largest institutional investors. On their behalf CDP seeks information on the business risks and opportunities presented by climate change and greenhouse gas emissions data from the world's largest companies.

### Global Reporting Initiative

The CDP secretariat works closely with the Global Reporting Initiative (GRI) to ensure that this request and the GRI indicators are closely aligned and complementary.