

Updated August 2018



**Responsible Business Alliance**

Advancing Sustainability Globally

# Environmental Survey Guide

**Technical Help:** Guides for several technical components of the survey, for example how to upload or export results, are available in other guidance documents located in the help section of RBA-Online. For additional technical help, contact the RBA-Online helpdesk at [helpdesk@responsiblebusiness.org](mailto:helpdesk@responsiblebusiness.org).

**In survey help boxes:** For basic assistance in answering questions while completing the survey in RBA-Online, hover the cursor over the "?" symbol to receive pop-up help text. The text for each question is outlined in this guidance document as well.

**Additional guidance:** In addition to the help text available while taking the survey, this guidance document has additional clarifications and examples for some of the questions.

Many questions in this survey are directly reflective of CDP or GRI reporting systems. When possible, the questions are linked to their relevant guidance, which provides more definitions of terms used in the survey and guidance on how to answer. For the most comprehensive guidance on these systems, available in multiple translations, visit their websites:

- Overview of CDP Greenhouse Gas Survey: [goo.gl/XTHQoE](http://goo.gl/XTHQoE)
- GRI Environmental Standards (300 Series), available in several languages: [goo.gl/RYQK1v](http://goo.gl/RYQK1v)
- Greenhouse Gas Protocol Corporate Accounting and Reporting Standard, available in several languages: [ghgprotocol.org/corporate-standard](http://ghgprotocol.org/corporate-standard)

**Unit conversions:** Each question of the Environmental Survey specifies the units that the answer should be provided in. Do not provide answers in units other than the one specified, otherwise your responses will be inaccurate and unusable by the survey requestor. Unit calculators and converters are easily available online, which can help automate this process for you. Each section in the survey below starts with a brief description of the units requested, and where possible, provides resources for converting units.

**Survey completion:** Every question of the Environmental Survey requires a response in order to be submitted. Suppliers have varying levels of abilities and different priorities, so it is ok if your organization does not have a response to every question. Please complete as much of the survey with the most accurate answers available. If you are not able to answer a question because your organization does not calculate that value or does not have that element in your program, please use the responses below based on the type of question:

- Text based questions and comment boxes: Answer with "NA"
- Numeric questions: Answer with a hyphen "-".
- Date questions: Answer with a value of "01/01/1000"
- Drop down questions: Select the answer that best matches your organization

Several sections and questions have open text questions where you can provide a more detailed description of your organization's program for that element.

## Survey Questions

### Section A: General

**Resources for this section:** For full guidance on establishing corporate boundaries, see Chapter 4 of the GHG Protocol Corporate Accounting and Reporting Standard (available in several languages: [ghgprotocol.org/corporate-standard](http://ghgprotocol.org/corporate-standard)).

#### A.1 Do your responses represent corporate-wide operations?

*Changes since 2017 survey:* This is a new question.

*Answer units:* Select an answer:  
Yes, the responses to this survey represent corporate-wide operations  
No, responses to this survey represent another level of operations (please specify)

*In survey guidance:* Survey responses should reflect global operations of the entire corporation, and not the activity of a single facility. For example, the level of the responses should align with those of a typical financial filing or a corporate sustainability report.

*Additional guidance:* If you are not able to provide values that represent your organization's full (corporate) operations, please describe what is represented by your responses in question A.1.1. You could also have a limited scope set by operational, financial, or equitable boundaries. This is represented by your response to question A.2.

**A.1.1 If reporting at a scale other than corporate-wide, as requested, please specify the boundaries for the data in this survey:**

*Changes since 2017 survey:* This is a new question.

*Answer units:* Open text

*In survey guidance:* None

*Additional guidance:* Specify your answer to question A.1 here. This questions only appears if the answer to A.1 is "No..."

**A.2 Select the option that describes the reporting boundary for data reported in this survey. Note that this value should align with your consolidation approach to questions throughout every section of the survey.**

*Changes since 2017 survey:* This was previously question G.1.5

*Answer units:* Select an answer:  
Financial control  
Operational control  
Equity share  
Other

*In survey guidance:* Business operations vary in their legal and organizational structures; they include wholly owned operations, incorporated and non-incorporated joint ventures, subsidiaries, and others. In setting organizational boundaries, a company selects an approach for consolidating environmental data and then consistently applies the selected approach to define those businesses and operations that constitute the company for the purpose of accounting and reporting environmental data.

*Additional guidance:* For example: If you are reporting for a specific percentage of your organizations owned facilities (operational control), the responses for each question in this survey (for example number of employees, emissions, water, and waste) must correspond to the same boundaries. These boundaries are used in the CDP Greenhouse Gas Survey.

**A.2.1 If "Other," please describe boundaries of data reported in this survey.**

*Changes since 2017 survey:* This is a new question.

*Answer units:* Open text

*In survey guidance:* None

*Additional guidance:* Specify your answer to question A.2 here. This questions only appears if the answer to A.2 is "Other"

**A.3 Provide the revenue in US dollars of the operations within the boundary for which you're reporting:**

*Changes since 2017 survey:* This was previously question G.1.3

*Answer units:* US Dollars (\$)

*In survey guidance:* The revenue and employee count should correspond to the boundary you've defined in question A.1 above, and should align with the environmental data you intend to provide for this survey.

*Additional guidance:* None

**A.4 Provide the number of employees directly employed by your organization within the boundary for which you're reporting:**

*Changes since 2017 survey:* This was previously question G.1.4

*Answer units:* Number of employees

*In survey guidance:* The revenue and employee count should correspond to the boundary you've defined in question A.1 above, and should align with the environmental data you intend to provide for this survey.

*Additional guidance:* None

#### **A.5 Estimate the percent of operations that are included in responses throughout this survey:**

*Changes since 2017 survey:* This was previously question G.1.6

*Answer units:* Select an answer:

81-100%

61-80%

41-60%

21-40%

0-20%

*In survey guidance:* None

*Additional guidance:* For the operations included in this survey, as you define them by the boundaries described in question A.2, what percentage of the total corporate structure is included. FOR EXAMPLE: Your response to question A.4 represents what percentage of the total employee population for your organization?

#### **A.6 Response time period start date (dd/mm/yyyy):**

*Changes since 2017 survey:* This was previously question G.1.1

*Answer units:* Date: dd/mm/yyyy

*In survey guidance:* Specify the time period for your responses to this survey. It should be a 12 month period. Usually this period aligns with the calendar year or is your organization's fiscal year.

*Additional guidance:* These values usually align with the year PRIOR to this survey. FOR EXAMPLE: Data collected throughout 2017 would be reported in the 2018 Environmental Survey. The month and year are the most critical components of this response. You may use "01" in place of the date value.

#### **A.7 Response time period end date (dd/mm/yyyy):**

*Changes since 2017 survey:* This was previously question G.1.2

*Answer units:* Date: dd/mm/yyyy

*In survey guidance:* Specify the time period for your responses to this survey. It should be a 12 month period. Usually this period aligns with the calendar year or is your organization's fiscal year.

*Additional guidance:* These values usually align with the year PRIOR to this survey. FOR EXAMPLE: Data collected throughout 2017 would be reported in the 2018 Environmental Survey. The month and year are the most critical components of this response. You may use "01" in place of the date value.

---

## **Section B: Greenhouse Gas Emissions**

---

*Resources for this section:* For full guidance on establishing corporate boundaries, determining Scopes 1, 2, and 3 emissions, and other questions in this section, use the GHG Protocol Corporate Accounting and Reporting Standard (available in several languages: <https://ghgprotocol.org/corporate-standard>).

For the questions on Scope 3 Categories (B3.1 - B3.15) the definition has been provided. For full detailed guidance on each Category, use the GHG Protocol Scope 3 Calculation Guidance (<https://ghgprotocol.org/scope-3-technical-calculation-guidance>).

*Units and unit conversions:* Most questions require answers to be provided in units of carbon dioxide equivalent (CO<sub>2</sub>e), a measure used to compare the emissions from various greenhouse gases based upon their global warming potential. For example, the global warming potential for methane over 100 years is 21. This means that emissions of one million metric tons of methane is equivalent to emissions of 21 million metric tons of carbon dioxide. The global warming potential factors for several greenhouse gases are available in the Fourth Assessment Report of the IPCC ([www.ipcc.ch/publications\\_and\\_data/ar4/wg1/en/ch2s2-10-2.html](http://www.ipcc.ch/publications_and_data/ar4/wg1/en/ch2s2-10-2.html))

The units of mass for reporting greenhouse gas emissions is the metric ton, sometimes written as "tonnes." The conversion equivalent conversion is: 1 metric ton = 1000 kg = 1.1 US tons = .98 imperial tons

### **B.1 Provide your global Scope 1 greenhouse gas emissions (metric tons CO<sub>2</sub>e):**

*Changes since 2017 survey:* This was previously question E.1.2

*Answer units:* metric tons CO<sub>2</sub>e

*In survey guidance:* None

*Additional guidance:* Companies report GHG emissions from sources they own or control as Scope 1. Direct GHG emissions are principally the result of the following types of activities undertaken by the company:

- Generation of electricity, heat, or steam. These emissions result from combustion of fuels in stationary sources, e.g., boilers, furnaces, turbines
- Physical or chemical processing. Most of these emissions result from manufacture or processing of chemicals and materials
- Transportation of materials, products, waste, and employees. These emissions result from the combustion of fuels in company owned/controlled mobile combustion sources (e.g., trucks, trains, ships, airplanes, buses, and cars)
- Fugitive emissions. These emissions result from intentional or unintentional releases, e.g., equipment leaks from joints, seals, packing, and gaskets; hydrofluorocarbon (HFC) emissions during the use of refrigeration and air conditioning equipment

For full guidance on Scope 1 emissions and setting scopes within your organization, see chapter 4 of the GHG Protocol Corporate Accounting and Reporting Standard (available in several languages: <https://ghgprotocol.org/corporate-standard>).

### **B.2 Provide your global Scope 2 greenhouse gas emissions (metric tons CO<sub>2</sub>e):**

*Changes since 2017 survey:* This was previously question E.1.10

*Answer units:* metric tons CO<sub>2</sub>e

*In survey guidance:* None

*Additional guidance:* Scope 2 accounts for GHG emissions from the generation of purchased electricity consumed by the company. Purchased electricity is defined as all forms of energy (electricity, steam, heat, or cooling) that is purchased or otherwise brought into the organizational boundary of the company. Scope 2 emissions physically occur at the facility where electricity is generated.

Full guidance on how to set your organizational boundaries and methods for calculating Scope 2 emissions are available in the *GHG Protocol Scope 2 Guidance* ([https://ghgprotocol.org/scope\\_2\\_guidance](https://ghgprotocol.org/scope_2_guidance)).

### **B.3.1 Provide your global Scope 3 greenhouse gas emissions (metric tons CO<sub>2</sub>e) for GHG Protocol Category 1: Purchased Goods and Services**

*Changes since 2017 survey:* Previously part of question E.1.3.4

*Answer units:* metric tons CO<sub>2</sub>e

*In survey guidance:* If you calculate Scope 3 emissions, provide values for the following emissions categories. The categories align with the GHG protocol categories for Scope 3 emissions, which has additional guidance online. Leave a blank answer if your company does not calculate the value for a given category. If you know you have zero emissions in a given category put "0". Value should be in units of metric tons CO<sub>2</sub>e.

*Additional guidance:* If your organization doesn't calculate a value for a given category, disregard the in survey guidance, and enter a hyphen "-".

Category 1 Purchased Goods and Services: Extraction, production, and transportation of goods and services purchased or acquired by the reporting company in the reporting year, not otherwise included in Categories 2 - 8

Additional guidance on this and each of the Scope 3 categories is available in the GHG Protocol Scope 3 Calculation Guidance ([www.ghgprotocol.org/scope-3-technical-calculation-guidance](http://www.ghgprotocol.org/scope-3-technical-calculation-guidance)).

### **B.3.2 Provide your global Scope 3 greenhouse gas emissions (metric tons CO<sub>2</sub>e) for GHG Protocol Category 2: Capital goods**

*Changes since 2017 survey:* Previously part of question E.1.3.4

*Answer units:* metric tons CO<sub>2</sub>e

*In survey guidance:* The Scope 3 categories align with the GHG protocol categories. Report in metric tons CO<sub>2</sub>e.

*Additional guidance:* Category 2 Capital Goods: Extraction, production, and transportation of capital goods purchased or acquired by the reporting company in the reporting year.

Additional guidance on this and each of the Scope 3 categories is available in the GHG Protocol Scope 3 Calculation Guidance ([www.ghgprotocol.org/scope-3-technical-calculation-guidance](http://www.ghgprotocol.org/scope-3-technical-calculation-guidance)).

### **B.3.3 Provide your global Scope 3 greenhouse gas emissions (metric tons CO<sub>2</sub>e) for GHG Protocol Category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)**

*Changes since 2017 survey:* Previously part of question E.1.3.4

*Answer units:* metric tons CO<sub>2</sub>e

*In survey guidance:* This Scope 3 category aligns with the GHG protocol categories. Report in metric tons CO<sub>2</sub>e.

*Additional guidance:* Category 3 Fuel and Energy Related Activities not Included in Scope 1 or 2): Includes upstream emissions of purchased fuels and electricity, transmission and distribution losses, and generation of purchased electricity that is sold to external users.

Additional guidance on this and each of the Scope 3 categories is available in the GHG Protocol Scope 3 Calculation Guidance ([www.ghgprotocol.org/scope-3-technical-calculation-guidance](http://www.ghgprotocol.org/scope-3-technical-calculation-guidance)).

### **B.3.4 Provide your global Scope 3 greenhouse gas emissions (metric tons CO<sub>2</sub>e) for GHG Protocol Category 4: Upstream transportation and distribution**

*Changes since 2017 survey:* Previously part of question E.1.3.4

*Answer units:* metric tons CO<sub>2</sub>e

*In survey guidance:* This Scope 3 category aligns with the GHG protocol categories. Report in metric tons CO<sub>2</sub>e.

*Additional guidance:* Category 4 Upstream Transportation and Distribution:

- Transportation and distribution of products purchased by the reporting company in the reporting year between a company's tier 1 suppliers and its own operations (in vehicles and facilities not owned or controlled by the reporting company).
- Transportation and distribution services purchased by the reporting company in the reporting year, including inbound logistics, outbound logistics (e.g., of sold products), and transportation and distribution between a company's own facilities (in vehicles and facilities not owned or controlled by the reporting company).

Additional guidance on this and each of the Scope 3 categories is available in the GHG Protocol Scope 3 Calculation Guidance ([www.ghgprotocol.org/scope-3-technical-calculation-guidance](http://www.ghgprotocol.org/scope-3-technical-calculation-guidance)).

### **B.3.5 Provide your global Scope 3 greenhouse gas emissions (metric tons CO<sub>2</sub>e) for GHG Protocol Category 5: Waste generated in**

*Changes since 2017 survey:* Previously part of question E.1.3.4

*Answer units:* metric tons CO<sub>2</sub>e

*In survey guidance:* This Scope 3 category aligns with the GHG protocol categories. Report in metric tons CO<sub>2</sub>e.

*Additional guidance:* Category 5 Waste Generated in Operations: Disposal and treatment of waste generated in the reporting company's operations in the reporting year (in facilities not owned or controlled by the reporting company).

Additional guidance on this and each of the Scope 3 categories is available in the GHG Protocol Scope 3 Calculation Guidance ([www.ghgprotocol.org/scope-3-technical-calculation-guidance](http://www.ghgprotocol.org/scope-3-technical-calculation-guidance)).

### **B.3.6 Provide your global Scope 3 greenhouse gas emissions (metric tons CO2e) for GHG Protocol Category 6: Business travel**

*Changes since 2017 survey:* Previously part of question E.1.3.4

*Answer units:* metric tons CO2e

*In survey guidance:* This Scope 3 category aligns with the GHG protocol categories. Report in metric tons CO2e.

*Additional guidance:* Category 6 Business Travel: Transportation of employees for business-related activities during the reporting year (in vehicles not owned or operated by the reporting company).

### **B.3.7 Provide your global Scope 3 greenhouse gas emissions (metric tons CO2e) for GHG Protocol Category 7: Employee commuting**

*Changes since 2017 survey:* Previously part of question E.1.3.4

*Answer units:* metric tons CO2e

*In survey guidance:* This Scope 3 category aligns with the GHG protocol categories. Report in metric tons CO2e.

*Additional guidance:* Category 7 Employee Commuting: Transportation of employees between their homes and their worksites during the reporting year (in vehicles not owned or operated by the reporting company).

Additional guidance on this and each of the Scope 3 categories is available in the GHG Protocol Scope 3 Calculation Guidance ([www.ghgprotocol.org/scope-3-technical-calculation-guidance](http://www.ghgprotocol.org/scope-3-technical-calculation-guidance)).

### **B.3.8 Provide your global Scope 3 greenhouse gas emissions (metric tons CO2e) for GHG Protocol Category 8: Upstream leased assets**

*Changes since 2017 survey:* Previously part of question E.1.3.4

*Answer units:* metric tons CO2e

*In survey guidance:* This Scope 3 category aligns with the GHG protocol categories. Report in metric tons CO2e.

*Additional guidance:* Category 8 upstream Leased Assets: Operation of assets leased by the reporting company (lessee) in the reporting year and not included in scope 1 and scope 2 – reported by lessee.

Additional guidance on this and each of the Scope 3 categories is available in the GHG Protocol Scope 3 Calculation Guidance ([www.ghgprotocol.org/scope-3-technical-calculation-guidance](http://www.ghgprotocol.org/scope-3-technical-calculation-guidance)).

### **B.3.9 Provide your global Scope 3 greenhouse gas emissions (metric tons CO2e) for GHG Protocol Category 9: Downstream transportation and distribution**

*Changes since 2017 survey:* Previously part of question E.1.3.4

*Answer units:* metric tons CO2e

*In survey guidance:* This Scope 3 category aligns with the GHG protocol categories. Report in metric tons CO2e.

*Additional guidance:* Category 9 Downstream Transportation and Distribution: Transportation and distribution of products sold by the reporting company in the reporting year between the reporting company's operations and the end consumer (if not paid for by the reporting company), including retail and storage (in vehicles and facilities not owned or controlled by the reporting company).

Additional guidance on this and each of the Scope 3 categories is available in the GHG Protocol Scope 3 Calculation Guidance ([www.ghgprotocol.org/scope-3-technical-calculation-guidance](http://www.ghgprotocol.org/scope-3-technical-calculation-guidance)).

### **B.3.10 Provide your global Scope 3 greenhouse gas emissions (metric tons CO2e) for GHG Protocol Category 10: Processing of sold products**

*Changes since 2017 survey:* Previously part of question E.1.3.4

*Answer units:* metric tons CO2e

*In survey guidance:* This Scope 3 category aligns with the GHG protocol categories. Report in metric tons CO2e.

*Additional guidance:* Category 10 Processing of Sold Products: Processing of intermediate products sold in the reporting year by downstream companies (e.g., manufacturers).

Additional guidance on this and each of the Scope 3 categories is available in the GHG Protocol Scope 3 Calculation Guidance ([www.ghgprotocol.org/scope-3-technical-calculation-guidance](http://www.ghgprotocol.org/scope-3-technical-calculation-guidance)).

**B.3.11 Provide your global Scope 3 greenhouse gas emissions (metric tons CO<sub>2</sub>e) for GHG Protocol Category 11: Use of sold products**

*Changes since 2017 survey:* Previously part of question E.1.3.4

*Answer units:* metric tons CO<sub>2</sub>e

*In survey guidance:* This Scope 3 category aligns with the GHG protocol categories. Report in metric tons CO<sub>2</sub>e.

*Additional guidance:* Category 11 Use of Sold Products: End use of goods and services sold by the reporting company in the reporting year.

Additional guidance on this and each of the Scope 3 categories is available in the GHG Protocol Scope 3 Calculation Guidance ([www.ghgprotocol.org/scope-3-technical-calculation-guidance](http://www.ghgprotocol.org/scope-3-technical-calculation-guidance)).

**B.3.12 Provide your global Scope 3 greenhouse gas emissions (metric tons CO<sub>2</sub>e) for GHG Protocol Category 12: End-of-life treatment of sold products**

*Changes since 2017 survey:* Previously part of question E.1.3.4

*Answer units:* metric tons CO<sub>2</sub>e

*In survey guidance:* This Scope 3 category aligns with the GHG protocol categories. Report in metric tons CO<sub>2</sub>e.

*Additional guidance:* Category 12 End-of-life Treatment of Sold Products: Waste disposal and treatment of products sold by the reporting company (in the reporting year) at the end of their life.

Additional guidance on this and each of the Scope 3 categories is available in the GHG Protocol Scope 3 Calculation Guidance ([www.ghgprotocol.org/scope-3-technical-calculation-guidance](http://www.ghgprotocol.org/scope-3-technical-calculation-guidance)).

**B.3.13 Provide your global Scope 3 greenhouse gas emissions (metric tons CO<sub>2</sub>e) for GHG Protocol Category 13: Downstream leased assets**

*Changes since 2017 survey:* Previously part of question E.1.3.4

*Answer units:* metric tons CO<sub>2</sub>e

*In survey guidance:* This Scope 3 category aligns with the GHG protocol categories. Report in metric tons CO<sub>2</sub>e.

*Additional guidance:* Category 13 Downstream Leased Assets: Operation of assets owned by the reporting company (lessor) and leased to other entities in the reporting year, not included in scope 1 and scope 2 – reported by lessor.

Additional guidance on this and each of the Scope 3 categories is available in the GHG Protocol Scope 3 Calculation Guidance ([www.ghgprotocol.org/scope-3-technical-calculation-guidance](http://www.ghgprotocol.org/scope-3-technical-calculation-guidance)).

**B.3.14 Provide your global Scope 3 greenhouse gas emissions (metric tons CO<sub>2</sub>e) for GHG Protocol Category 14: Franchises**

*Changes since 2017 survey:* Previously part of question E.1.3.4

*Answer units:* metric tons CO<sub>2</sub>e

*In survey guidance:* This Scope 3 category aligns with the GHG protocol categories. Report in metric tons CO<sub>2</sub>e.

*Additional guidance:* Category 14 Franchises: Operation of franchises in the reporting year, not included in scope 1 and scope 2 – reported by franchisor.

Additional guidance on this and each of the Scope 3 categories is available in the GHG Protocol Scope 3 Calculation Guidance ([www.ghgprotocol.org/scope-3-technical-calculation-guidance](http://www.ghgprotocol.org/scope-3-technical-calculation-guidance)).

**B.3.15 Provide your global Scope 3 greenhouse gas emissions (metric tons CO<sub>2</sub>e) for GHG Protocol Category 15: Investments**

*Changes since 2017 survey:* Previously part of question E.1.3.4

*Answer units:* metric tons CO<sub>2</sub>e

*In survey guidance:* This Scope 3 category aligns with the GHG protocol categories. Report in metric tons CO<sub>2</sub>e.

*Additional guidance:* Category 15 Investments: Operation of investments (including equity and debt investments and project finance) in the reporting year, not included in scope 1 or scope 2.

Additional guidance on this and each of the Scope 3 categories is available in the GHG Protocol Scope 3 Calculation Guidance ([www.ghgprotocol.org/scope-3-technical-calculation-guidance](http://www.ghgprotocol.org/scope-3-technical-calculation-guidance)).

**B.3.16 Other Scope 3 emissions**

*Changes since 2017 survey:* Previously part of question E.1.3.4

*Answer units:* metric tons CO<sub>2</sub>e

*In survey guidance:* This Scope 3 category aligns with the GHG protocol categories. Report in metric tons CO<sub>2</sub>e.

*Additional guidance:* Include any Scope 3 emissions that you have calculated but not yet reported in another Category. If you only have a single value for Scope 3 emissions, and it is not Categorized, provide it here.

Additional guidance on this and each of the Scope 3 categories is available in the GHG Protocol Scope 3 Calculation Guidance ([www.ghgprotocol.org/scope-3-technical-calculation-guidance](http://www.ghgprotocol.org/scope-3-technical-calculation-guidance)).

#### **B.4 Has your greenhouse gas emissions data been verified through a third party?**

*Changes since 2017 survey:* This was previously question R.1.7

*Answer units:* Select an answer:

- Third-party verification process underway, but not complete for reporting year
- Third-party verification or assurance process complete for reporting year
- No third-party verification or assurance
- No emissions data provided

*In survey guidance:* None

*Additional guidance:* Many third party providers, like private consultants, offer verification of greenhouse gas emissions. Full guidance on the subject is available in chapter 10 of the GHG Protocol Corporate Accounting and Reporting Standard (available in several languages: <https://ghgprotocol.org/corporate-standard>).

#### **B.5 Is your greenhouse gas data provided to external parties? Select all that apply:**

*Changes since 2017 survey:* This is a new question.

*Answer units:* Select all answers that apply:

- The data is publicly available through our sustainability reporting
- The data is publicly available through CDP
- The data is shared with suppliers or customers
- No, the data is not provided externally
- Other

*In survey guidance:* None

*Additional guidance:* Greenhouse gas emissions data can be provided externally through several methods. Select all answers that apply to you.

---

## **Section C: Energy**

---

*Resources for this section:* Full guidance and definitions for several of the terms used here are available in the GRI 302: Energy Standards (<https://www.globalreporting.org/standards/gri-standards-download-center/gri-302-energy-2016/>)

*Units and unit conversions:* All numerical responses in this section must be in units of megawatt hour (MWh).

Conversion factors for converting any unit of energy into megawatt hours can be found through an internet search. For example: 1 MWh = 1000 kWh = 3600 MJ

#### **C.1 Provide energy self-generated by any production means (MWh):**

*Changes since 2017 survey:* This is a new question.

*Answer units:* megawatt hour (MWh)

*In survey guidance:* Total energy generated includes electricity generated from renewable sources, you will be asked to report electricity from renewable sources separately below. Don't include sold surplus electricity. Don't include purchased energy here.

*Additional guidance:* This value only includes energy generated on-site. Full guidance and definitions are available in GRI 302: Energy Standards (<https://www.globalreporting.org/standards/gri-standards-download-center/gri-302-energy-2016/>)

#### **C.2 Provide purchased energy (MWh):**

*Changes since 2017 survey:* This was previously question E.1.17

*Answer units:* megawatt hour (MWh)

*In survey guidance:* Total energy purchased includes energy purchased from renewable sources, you will be asked to report electricity from renewable sources separately below.

*Additional guidance:* This value includes all energy, regardless of source, that is generated off-site (externally) and purchased.

**C.3 Provide total renewable energy generated (MWh):**

*Changes since 2017 survey:* This was previously question E.1.13

*Answer units:* megawatt hour (MWh)

*In survey guidance:* Renewable energy generated is a subset of total energy generated. It includes electricity generated by solar, wind, tidal, and geothermal sources.

*Additional guidance:* This value is a subset of the value provided in C.1. It only includes energy generated from renewable sources.

**C.4 Provide total renewable energy purchased (MWh):**

*Changes since 2017 survey:* This was previously question E.1.15

*Answer units:* megawatt hour (MWh)

*In survey guidance:* Renewable energy purchased is a subset of total energy purchased. It includes electricity generated by solar, wind, tidal, and geothermal sources.

*Additional guidance:* This value is a subset of C.2. It only includes energy generated from renewable sources. It can also include renewable energy credits.

**C.5 Please describe any methods used to generate renewable energy and programs used to purchase renewable energy:**

*Changes since 2017 survey:* This is a new question.

*Answer units:* Open text

*In survey guidance:* None

*Additional guidance:* Use this box to provide a description of any programs, initiatives, or projects your organization has to either purchase or produce renewable energy. Your response is only for informational purposes to provide context for your energy values.

**C.6 Use this space to provide any additional details about your energy management program. If you have program information available publicly online, provide a website address:**

*Changes since 2017 survey:* This is a new question.

*Answer units:* Open text

*In survey guidance:* None

*Additional guidance:* Use this text box to provide a description of any additional energy management programs or initiatives your organization has. Do not provide energy targets here. You will provide those descriptions in Section F of the survey.

---

## Section D: Water Use and Management

---

*Resources for this section:* Further guidance on the definitions and units used in this section is available in:

- GRI 303: Water and Effluents guidance ([www.globalreporting.org/standards/gri-standards-download-center/gri-303-water-and-effluents-2018/](http://www.globalreporting.org/standards/gri-standards-download-center/gri-303-water-and-effluents-2018/))
- GRI 306: Effluents and Waste (<https://www.globalreporting.org/standards/gri-standards-download-center/gri-306-effluents-and-waste-2016/>)

*Units and unit conversions:* All numerical responses in this section must be in units of megaliters (ML) per year (sometimes spelled megalitres).

Conversion factors for converting any unit of volume into megaliters can be found through an internet search. For example: 1 ML = 1000000 L = 1000 cubic meters = 264172 US gallons

**D.1 Provide your total water withdrawal from all water sources (megaliters/year):**

*Changes since 2017 survey:* This was previously question W.1.1

*Answer units:* megaliters/year

*In survey guidance:* None

*Additional guidance:* Total water withdrawn includes any water used (taken) from the following sources:

- Surface water, including water from wetlands, rivers, lakes, and oceans;
- Ground water;
- Rainwater collected directly and stored by the organization;
- Waste water from another organization;
- Municipal water supplies or other public or private water utilities.

Further details and definitions are available in GRI 303-1.

#### **D.2 Provide your total water discharge into all receiving water sources (megaliters/year):**

*Changes since 2017 survey:* This was previously question W1.5

*Answer units:* megaliters/year

*In survey guidance:* None

*Additional guidance:* These effluents can be discharged to subsurface waters, surface waters, sewers that lead to rivers, oceans, lakes, wetlands, treatment facilities, and ground water, either:

- through a defined discharge point (point source discharge);
- over land in a dispersed or undefined manner (non-point source discharge);
- as wastewater removed from the organization via truck.

Discharge of collected rainwater and domestic sewage is not considered to be water discharge.

Further details and definitions are available in GRI 306-1

#### **D.3 Provide a total for any recycled or reused water (megaliters/year):**

*Changes since 2017 survey:* This was previously question W.1.3

*Answer units:* megaliters/year

*In survey guidance:* None

*Additional guidance:* This disclosure measures both water treated prior to reuse and water not treated prior to reuse.

For example, if an organization has a production cycle that requires 20 megaliters of water per cycle, the organization withdraws 20 megaliters of water for one production process cycle and reuses it for an additional three cycles, then the total volume of water recycled and reused for that process is 60 megaliters.

See GRI 303-3 for further reporting guidance.

#### **D.4 Does your organization have a water policy?**

*Changes since 2017 survey:* This is a new question.

*Answer units:* Select an answer:

- Yes, we have a documented water policy that is publicly available
- Yes, we have a documented water policy but it is not publicly available
- No, but we plan to develop one within the next 2 years
- No

*In survey guidance:* None

*Additional guidance:* None

#### **D.5 If you conduct a water risk assessment, please indicate the tool or program you use:**

*Changes since 2017 survey:* This is a new question.

*Answer units:* Select an answer:

- Ceres AquaGauge
- Ecolab Water Risk Monetizer
- GEMI Local Water Tool
- SIWI Water Tool
- Water Footprint Network Assessment tool
- WBCSD Global Water Tool
- WRI Aqueduct
- WWF-DEG Water Risk Filter
- Other, please specify
- None, we do not conduct a water risk assessment

*In survey guidance:* None

*Additional guidance:* Publicly available and credible tools for assessing areas with water stress include the World Resources Institute Aqueduct Water Risk Atlas ([www.wri.org/resources/maps/aqueduct-water-risk-atlas](http://www.wri.org/resources/maps/aqueduct-water-risk-atlas)), and the WWF Water Risk Filter ([waterriskfilter.panda.org/](http://waterriskfilter.panda.org/)).

**D.6 Use this space to provide any additional details about your water management program. If you have program information available publicly online, provide a website address:**

*Changes since 2017 survey:* This is a new question.

*Answer units:* Open text

*In survey guidance:* None

*Additional guidance:* None

---

## Section E: Waste

---

*Resources for this section:* Further guidance on the definitions and units used in this section is available in:

- GRI 306: Effluents and Waste (<https://www.globalreporting.org/standards/gri-standards-download-center/gri-306-effluents-and-waste-2016/>)

*Units and unit conversions:* All numerical responses in this section must be in units of metric tons (sometimes spelled metric tonnes).

Conversion factors for converting any unit of mass into metric tons can be found through an internet search. For example: 1 metric ton = 1000 kg = 1.1 US tons = .98 imperial tons

**E.1.1 Provide your non-hazardous waste reuse (metric tons):**

*Changes since 2017 survey:* This was previously part of the non-hazardous waste allocation section.

*Answer units:* metric tons

*In survey guidance:* Provide values for each of the following methods of non-hazardous waste diversion or disposal. The methods listed align with the GRI-306 reporting standard. If you do not know a value for a given method, leave it blank. If the value for a given method is known to be zero, put "0". Report in units of metric tons.

*Additional guidance:* If your organization doesn't calculate a value for a given category, disregard the in survey guidance, and enter a hyphen "-".

See GRI 306-2 for further reporting guidance.

Information about waste disposal methods reveals the extent to which an organization has managed the balance between disposal options and uneven environmental impacts. For example, land filling and recycling create very different types of environmental impacts and residual effects. Most waste minimization strategies emphasize prioritizing options for reuse, recycling, and then recovery over other disposal options to minimize ecological impacts.

**E.1.2 Provide your non-hazardous waste recycling (metric tons):**

*Changes since 2017 survey:* This was previously part of the non-hazardous waste allocation section.

*Answer units:* metric tons

*In survey guidance:* Report only for non-hazardous waste and in units of metric tons. If you do not know a value for a given method, leave it blank. If the value for a given method is known to be zero, put "0". The methods listed align with the GRI-306 reporting standard.

*Additional guidance:* If your organization doesn't calculate a value for a given category, disregard the in survey guidance, and enter a hyphen "-".

See GRI 306-2 for further reporting guidance.

Information about waste disposal methods reveals the extent to which an organization has managed the balance between disposal options and uneven environmental impacts. For example, land filling and recycling create very different types of environmental impacts and residual effects. Most waste minimization strategies emphasize prioritizing options for reuse, recycling, and then recovery over other disposal options to minimize ecological impacts.

**E.1.3 Provide your non-hazardous waste composting (metric tons):**

*Changes since 2017 survey:* This was previously part of the non-hazardous waste allocation section.

*Answer units:* metric tons

*In survey guidance:* Report only for non-hazardous waste and in units of metric tons. If you do not know a value for a given method, leave it blank. If the value for a given method is known to be zero, put "0". The methods listed align with the GRI-306 reporting standard.

*Additional guidance:* If your organization doesn't calculate a value for a given category, disregard the in survey guidance, and enter a hyphen "-".

See GRI 306-2 for further reporting guidance.

Information about waste disposal methods reveals the extent to which an organization has managed the balance between disposal options and uneven environmental impacts. For example, land filling and recycling create very different types of environmental impacts and residual effects. Most waste minimization strategies emphasize prioritizing options for reuse, recycling, and then recovery over other disposal options to minimize ecological impacts.

#### **E.1.4 Provide your non-hazardous waste recovery, including energy recovery (metric tons):**

*Changes since 2017 survey:* This was previously part of the non-hazardous waste allocation section.

*Answer units:* metric tons

*In survey guidance:* Report only for non-hazardous waste and in units of metric tons. If you do not know a value for a given method, leave it blank. If the value for a given method is known to be zero, put "0". The methods listed align with the GRI-306 reporting standard.

*Additional guidance:* If your organization doesn't calculate a value for a given category, disregard the in survey guidance, and enter a hyphen "-".

See GRI 306-2 for further reporting guidance.

Information about waste disposal methods reveals the extent to which an organization has managed the balance between disposal options and uneven environmental impacts. For example, land filling and recycling create very different types of environmental impacts and residual effects. Most waste minimization strategies emphasize prioritizing options for reuse, recycling, and then recovery over other disposal options to minimize ecological impacts.

#### **E.1.5 Provide your non-hazardous waste incineration (mass burn) (metric tons):**

*Changes since 2017 survey:* This was previously part of the non-hazardous waste allocation section.

*Answer units:* metric tons

*In survey guidance:* Report only for non-hazardous waste and in units of metric tons. If you do not know a value for a given method, leave it blank. If the value for a given method is known to be zero, put "0". The methods listed align with the GRI-306 reporting standard.

*Additional guidance:* If your organization doesn't calculate a value for a given category, disregard the in survey guidance, and enter a hyphen "-".

See GRI 306-2 for further reporting guidance.

Information about waste disposal methods reveals the extent to which an organization has managed the balance between disposal options and uneven environmental impacts. For example, land filling and recycling create very different types of environmental impacts and residual effects. Most waste minimization strategies emphasize prioritizing options for reuse, recycling, and then recovery over other disposal options to minimize ecological impacts.

#### **E.1.6 Provide your non-hazardous waste landfill (metric tons):**

*Changes since 2017 survey:* This was previously part of the non-hazardous waste allocation section.

*Answer units:* metric tons

*In survey guidance:* Report only for non-hazardous waste and in units of metric tons. If you do not know a value for a given method, leave it blank. If the value for a given method is known to be zero, put "0". The methods listed align with the GRI-306 reporting standard.

*Additional guidance:* If your organization doesn't calculate a value for a given category, disregard the in survey guidance, and enter a hyphen "-".

See GRI 306-2 for further reporting guidance.

Information about waste disposal methods reveals the extent to which an organization has managed the balance between disposal options and uneven environmental impacts. For example, land filling and recycling create very different types of environmental impacts and residual effects. Most waste minimization strategies emphasize prioritizing options for reuse, recycling, and then recovery over other disposal options to minimize ecological impacts.

#### **E.1.7 Provide your non-hazardous waste on-site storage (metric tons):**

*Changes since 2017 survey:* This was previously part of the non-hazardous waste allocation section.

*Answer units:* metric tons

*In survey guidance:* Report only for non-hazardous waste and in units of metric tons. If you do not know a value for a given method, leave it blank. If the value for a given method is known to be zero, put "0". The methods listed align with the GRI-306 reporting standard.

*Additional guidance:* If your organization doesn't calculate a value for a given category, disregard the in survey guidance, and enter a hyphen "-".

See GRI 306-2 for further reporting guidance.

Information about waste disposal methods reveals the extent to which an organization has managed the balance between disposal options and uneven environmental impacts. For example, land filling and recycling create very different types of environmental impacts and residual effects. Most waste minimization strategies emphasize prioritizing options for reuse, recycling, and then recovery over other disposal options to minimize ecological impacts.

#### **E.1.8 Provide your non-hazardous waste disposed by other methods (metric tons):**

*Changes since 2017 survey:* This was previously part of the non-hazardous waste allocation section.

*Answer units:* metric tons

*In survey guidance:* Report only for non-hazardous waste and in units of metric tons. If you do not know a value for a given method, leave it blank. If the value for a given method is known to be zero, put "0". The methods listed align with the GRI-306 reporting standard.

*Additional guidance:* If your organization doesn't calculate a value for a given category, disregard the in survey guidance, and enter a hyphen "-".

See GRI 306-2 for further reporting guidance.

Information about waste disposal methods reveals the extent to which an organization has managed the balance between disposal options and uneven environmental impacts. For example, land filling and recycling create very different types of environmental impacts and residual effects. Most waste minimization strategies emphasize prioritizing options for reuse, recycling, and then recovery over other disposal options to minimize ecological impacts.

#### **E.2 If you calculate a diversion rate (%) for non-hazardous waste, provide it here:**

*Changes since 2017 survey:* This is a new question.

*Answer units:* percent diversion (%)

*In survey guidance:* None

*Additional guidance:* This value is the amount of non-hazardous waste diverted by reuse and recycling (questions E.1.1 and E.1.2) as a percentage of total non-hazardous waste generated (the sum of values from questions E.1.1 - E.1.8).

#### **E.3 Provide your total hazardous waste generated (metric tons):**

*Changes since 2017 survey:* This was previously question C.1.5.3

*Answer units:* metric tons

*In survey guidance:* None

*Additional guidance:* Hazardous waste is defined by national legislation at the point of generation.

---

## Section F: Targets and Reporting

---

*Overview of these sections:* Questions F.5, F.9, and F.10 ask for several components of your greenhouse gas, water, and waste goals. These components are:

- 1) Target Statement: A short sentence stating your target, units, or relevant factors
- 2) Target Description: Details of your target, and any sub-targets or related targets
- 3) Base Year: The year on which your target is based
- 4) Start Year: The year when your target was started or initiated
- 5) Target Year: The year when your target is expected to be achieved or ends
- 6) Progress Towards Goal: Select the answer that most closely represents your current status towards your target's achievement
- 7) Publicly Reported Target: Select the answer that most closely describes how your organization communicates your target externally
- 8) Actions to Achieve Goal: Select the answer that most closely describes how far along your organization is towards achieving the target

The components are repeated for each section and represent separate targets. Sometimes, they're responses may be the same, but they should be considered independently for each target. Further descriptions are available in the in survey guidance.

---

### Targets and Reporting: General

---

**F.1 If your organization has a corporate sustainability or environmental report available, please provide the website link:**

*Changes since 2017 survey:* This is a new question.

*Answer units:* website link, URL

*In survey guidance:* None

*Additional guidance:* None

**F.2 When was the corporate sustainability or environmental report published? (dd/mm/yyyy)**

*Changes since 2017 survey:* This is a new question.

*Answer units:* Date: dd/mm/yyyy

*In survey guidance:* None

*Additional guidance:* The month and year are the important pieces of information for this question.

**F.3 Does the corporate sustainability or environmental report meet the GRI Standards?**

*Changes since 2017 survey:* This is a new question.

*Answer units:* Select an answer:

Yes

No

*In survey guidance:* None

*Additional guidance:* GRI has an approval process for aligning to their standards. Information is available here: [www.globalreporting.org/standards/getting-started-with-the-gri-standards/](http://www.globalreporting.org/standards/getting-started-with-the-gri-standards/)

**F.4 The next sections will ask about your organization's reduction targets for greenhouse gas emissions, water, and waste generation. Please select the boundaries used to set targets for your organization:**

*Changes since 2017 survey:* This was previously question R.1.8

*Answer units:* Select an answer:

Financial control

Operational control

Equity share

Other, please specify for each target through the comment boxes in each section

*In survey guidance:* Business operations vary in their legal and organizational structures; they include wholly owned operations, incorporated and non-incorporated joint ventures, subsidiaries, and others. In setting organizational boundaries, a company selects an approach for consolidating environmental data and then consistently applies the selected approach to define those businesses and operations that constitute the company for the purpose of accounting and reporting environmental data.

*Additional guidance:* This should likely align to your response to A.2.

---

## Targets and Reporting: Greenhouse Gas and Energy

---

**F.5.1 If you have a greenhouse gas reduction target, please describe it in a short statement here. Include units of measurement or intensity if you have them. FOR EXAMPLE: "Taking 2015 as the base year, 20% reduction in absolute emissions by 2024."**

*Changes since 2017 survey:* This is a new question.

*Answer units:* Open text

*In survey guidance:* Greenhouse gas reduction targets can be based on an absolute reduction, or based on a "per unit" intensity (like per unit revenue, per unit of products manufactured, per employees, or per unit building size). Targets usually have a base year that acts as the standard for which the target is compared; a start year; and an end year when the target is expected to be met. Please fill out any applicable fields for your organization's greenhouse gas targets. Please be as thorough as possible. If a field doesn't apply, or your organization doesn't have a greenhouse gas target, please enter a "0" or "NA".

*Additional guidance:* None

**F.5.2 Please use this space if you would like to further describe your greenhouse gas target or to list any additional greenhouse gas targets your company has:**

*Changes since 2017 survey:* This is a new question.

*Answer units:* Open text

*In survey guidance:* A response is optional.

*Additional guidance:* None

**F.5.3 Provide the base year of your greenhouse gas target (dd/mm/yyyy):**

*Changes since 2017 survey:* This is a new question.

*Answer units:* Date: dd/mm/yyyy

*In survey guidance:* The year is the most important component of the response.

*Additional guidance:* None

**F.5.4 Provide the start year for your greenhouse gas target (dd/mm/yyyy):**

*Changes since 2017 survey:* This is a new question.

*Answer units:* Date: dd/mm/yyyy

*In survey guidance:* The year is the most important component of the response.

*Additional guidance:* None

**F.5.5 Provide the target/end year for your greenhouse gas target (dd/mm/yyyy):**

*Changes since 2017 survey:* This is a new question.

*Answer units:* Date: dd/mm/yyyy

*In survey guidance:* The year is the most important component of the response.

*Additional guidance:* None

**F.5.6 Describe the current progress made towards achieving your greenhouse gas target:**

*Changes since 2017 survey:* This was previously question R.1.5

*Answer units:* Select an answer:

- Significant progress, expect to achieve target on time
- Some progress, likely to achieve target
- Insufficient progress, might not achieve target
- No progress, not expected to meet target

*In survey guidance:* It is important to show progress each year towards achieving a stated target.

*Additional guidance:* None

**F.5.7 Is your greenhouse gas target publicly available?**

*Changes since 2017 survey:* This was previously question R.1.2

*Answer units:* Select an answer:

Yes, the target is publicly available through our sustainability reporting or website

No, but the target is shared with suppliers or customers upon request

No, the target is not provided externally

*In survey guidance:* None

*Additional guidance:* None

#### **F.5.8 Identify the stage of development for projects implemented in order to achieve greenhouse gas target:**

*Changes since 2017 survey:* This was previously question R.1.6

*Answer units:* Select an answer:

Projects have achieved their reduction potential

Implementation of projects has commenced

Projects have been investigated, but have not been implemented yet

No projects are planned for implementation

*In survey guidance:* None

*Additional guidance:* None

#### **F.6 Is your greenhouse gas emissions reduction target a Science Based Target?**

*Changes since 2017 survey:* This is a new question.

*Answer units:* Select an answer:

Yes, our target has been approved as science-based by the Science-Based Targets initiative

Yes, we consider this a science-based target, but this target has not been approved as science-based by the Science-Based Targets initiative

No, but we are reporting another target that is science-based

No, but we anticipate setting one in the next 2 years

No, and we do not anticipate setting one in the next 2 years

*In survey guidance:* The Science Based Targets Initiative is a third party organization. More information is available online.

*Additional guidance:* More information on Science Based Targets are available at: [sciencebasedtargets.org/step-by-step-guide/](https://sciencebasedtargets.org/step-by-step-guide/)

#### **F.7 If you have one, provide your energy usage reduction target:**

*Changes since 2017 survey:* This is a new question.

*Answer units:* Open text

*In survey guidance:* None

*Additional guidance:* A response to this is optional. This target is in addition to the greenhouse gas target you described in question F.5.1 - F.5.8.

#### **F.8 If you have one, provide your renewable energy generation, purchase, or use target:**

*Changes since 2017 survey:* This is a new question.

*Answer units:* Open text

*In survey guidance:* None

*Additional guidance:* A response to this is optional. This target is in addition to the greenhouse gas target you described in question F.5.1 - F.5.8.

---

### Targets and Reporting: Water

---

#### **F.9.1 If you have a water target, please describe it in a short statement here. Include units of measurement or intensity if you have them. FOR EXAMPLE: "Taking 2015 as the base year, 20% reduction in absolute withdrawal by 2024."**

*Changes since 2017 survey:* This is a new question.

*Answer units:* Open text

*In survey guidance:* Water targets can be based on an absolute reduction, or based on a "per unit" intensity (like per unit revenue, per unit of products manufactured, per employees, or per unit building size).

Targets usually have a base year that acts as the standard for which the target is compared; a start year; and an end year when the target is expected to be met.

Please fill out any applicable fields for your organization's water targets. Please be as thorough as possible.

If a field doesn't apply, or your organization doesn't have a greenhouse gas target, please enter a "0" or "NA".

*Additional guidance:* None

**F.9.2 Please use this space if you would like to further describe your water target, or to list any additional water targets your company has:**

*Changes since 2017 survey:* This is a new question.

*Answer units:* Open text

*In survey guidance:* Water targets can also include other operations and goals like conducting risk assessments or improving efficiencies.

*Additional guidance:* None

**F.9.3 Provide the base year of your water target (dd/mm/yyyy):**

*Changes since 2017 survey:* This is a new question.

*Answer units:* Date: dd/mm/yyyy

*In survey guidance:* The year is the most important component of the response.

*Additional guidance:* None

**F.9.4 Provide the start year for your water target (dd/mm/yyyy):**

*Changes since 2017 survey:* This is a new question.

*Answer units:* Date: dd/mm/yyyy

*In survey guidance:* The year is the most important component of the response.

*Additional guidance:* None

**F.9.5 Provide the target/end year for your water target (dd/mm/yyyy):**

*Changes since 2017 survey:* This is a new question.

*Answer units:* Date: dd/mm/yyyy

*In survey guidance:* The year is the most important component of the response.

*Additional guidance:* None

**F.9.6 Describe the progress made towards achieving your water target:**

*Changes since 2017 survey:* This is a new question.

*Answer units:* Select an answer:

Significant progress, expect to achieve target

Some progress, likely to achieve target

Insufficient progress, might not achieve target

No progress, not expected to meet target

*In survey guidance:* None

*Additional guidance:* None

**F.9.7 Is your water target publicly available?**

*Changes since 2017 survey:* This was previously question R.1.10

*Answer units:*

Select an answer:

Yes, the target is publicly available through our sustainability reporting or website

No, but the target is shared with suppliers or customers upon request

No, the target is not provided externally

*In survey guidance:* None

*Additional guidance:* None

**F.9.8 Identify the stage of development for projects implemented in order to achieve the water target:**

*Changes since 2017 survey:* This is a new question.

*Answer units:* Select an answer:

Projects have achieved their anticipated results

Implementation of projects has commenced

Projects have been investigated, but have not been implemented yet

No projects are planned for implementation

*In survey guidance:* None

*Additional guidance:* None

---

## Targets and Reporting: Waste

---

### F.10.1 If you have a waste reduction target, please describe it in a short statement here. Include units of measurement or intensity if you have them. FOR EXAMPLE: "Taking 2015 as the base year, 20% reduction in absolute waste generated by 2024."

*Changes since 2017 survey:* This is a new question.

*Answer units:* Open text

*In survey guidance:* Waste targets can be based on an absolute reduction, or based on a "per unit" intensity (like per unit revenue, per unit of products manufactured, per employees, or per unit building size). Targets usually have a base year that acts as the standard for which the target is compared; a start year; and an end year when the target is expected to be met. Please fill out any applicable fields for your organization's water targets. Please be as thorough as possible. If a field doesn't apply, or your organization doesn't have a greenhouse gas target, please enter a "0" or "NA".

*Additional guidance:* None

### F.10.2 Please use this space if you would like to further describe your waste target, or to list any additional waste targets your company has:

*Changes since 2017 survey:* This is a new question.

*Answer units:* Open text

*In survey guidance:* Waste targets can include other operations and goals like improving efficiencies or diversion.

*Additional guidance:* None

### F.10.3 Provide the base year of your waste reduction target (dd/mm/yyyy):

*Changes since 2017 survey:* This is a new question.

*Answer units:* Date: dd/mm/yyyy

*In survey guidance:* The year is the most important component of the response.

*Additional guidance:* None

### F.10.4 Provide the start year for your waste reduction target (dd/mm/yyyy):

*Changes since 2017 survey:* This is a new question.

*Answer units:* Date: dd/mm/yyyy

*In survey guidance:* The year is the most important component of the response.

*Additional guidance:* None

### F.10.5 Provide the target/end year for your waste reduction target (dd/mm/yyyy):

*Changes since 2017 survey:* This is a new question.

*Answer units:* Date: dd/mm/yyyy

*In survey guidance:* The year is the most important component of the response.

*Additional guidance:* None

### F.10.6 Describe the progress made towards achieving your waste reduction target:

*Changes since 2017 survey:* This is a new question.

*Answer units:* Select an answer:

Significant progress, expect to achieve target  
Some progress, likely to achieve target  
Insufficient progress, might not achieve target  
No progress, not expected to meet target

*In survey guidance:* None

*Additional guidance:* None

### F.10.7 Is your waste reduction target publicly available?

*Changes since 2017 survey:* This was previously question R.1.17

*Answer units:* Select an answer:

Yes, the target is publicly available through our sustainability reporting or website

No, but the target is shared with suppliers or customers upon request

No, the target is not provided externally

*In survey guidance:* None

*Additional guidance:* None

**F.10.8 Identify the stage of development for projects implemented in order to achieve the waste reduction target:**

*Changes since 2017 survey:* This is a new question.

*Answer units:* Select an answer:

Projects have achieved their reduction potential

Implementation of projects has commenced

Projects have been investigated, but have not been implemented yet

No projects are planned for implementation

*In survey guidance:* None

*Additional guidance:* None