MOJ SISBIZ
ESG QUESTIONNAIRE

Document history:

Version	Author	Date	Changes
1	CKR	01.09.2029	First version of the document

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I. General questions

I.1. Company information

<u>**ESG0008 (K)**</u>

Contact person regarding ESG topics (name and surname, email address, mobile phone number)

Explanation: /
Answer type: free text entry

<u>**ESG0009 (K)**</u>

Name of the parent company (if applicable)

Explanation: /
Answer type: free text entry

<u>**ESG0010 (K)**</u>

Registered office of the parent company (street and house number, postal code, city, country)

Explanation: /
Answer type: free text entry

<u>**ESG0011 (K)**</u>

Parent company registration number (10-digit reg. no.)

Explanation: /
Answer type: 10-digit number entry

<u>**ESG0012 (K)**</u>

NACE code of the activity generating the highest revenue (5-digit NACE code)

Explanation: /
Answer type: value selection

<u>**ESG0225 (K)**</u>

The reference (n-1) year in the ESG questionnaire refers to the last completed financial year

Explanation: /
Answer type: year entry

<u>**ESG0310 (K)**</u>

Please indicate whether the questionnaire is completed at the company level (solo) or at the group level (consolidated)

Explanation: /**Answer type:** value selection

ESG0013 (K)

Has the company received an ESG rating from rating agencies or evaluators (if YES, please attach the document).

Explanation: /**Answer type:** value selection

ESG0014 (K)

Which rating agency/evaluator provided the ESG rating?

Explanation: Select the ratings you have obtained; if the rating is not listed, enter the issuer in the "other" field
Answer type: selection field

ESG0014a (K)

Other (please specify)

Explanation: /
Answer type: free text entry

ESG0015 (K)

When was the ESG rating obtained and what is it? (month and year + rating)

Explanation: /
Answer type: free text entry

I.2. ESG Strategy/Policy and Compliance with Relevant Legislation

ESG0311 (K)
Is the company implementing or has already implemented sustainable practices?

Explanation: Sustainable practices in the company include strategies and activities aimed at reducing environmental impact and promoting social and economic responsibility. This may include measures to reduce water and energy consumption, investments in renewable energy infrastructure and technologies, reduction of GHG emissions or prevention of air and soil pollution, circular economy, initiatives to improve product safety, initiatives to improve working conditions and equal treatment in the workplace, sustainable training for employees and partners...
Answer type: value selection

ESG0312 (D)
Has the company carried out any significant environmental protection project in the last 3 years?

Explanation: /
Answer type: value selection

ESG0313 (D)
Describe (max. 2000 characters)

Explanation: /
Answer type: free text entry

ESG0314 (K)
Does the company have adopted sustainability policies?

Explanation: Sustainability policies are a set of guidelines and practices describing how the company addresses environmental, social, and governance (ESG) issues in its operations, supply chain, and overall business strategy.
Answer type: value selection

ESG0315 (K)
Does the company have forward-looking investment plans related to sustainability?

Explanation: For example, planned investments or plans to reduce water and electricity consumption, investments in renewable energy infrastructure and technology, management of drinking or pumped water, wastewater management, water recycling or process water management, reduction of GHG emissions or pollution prevention, improving product safety, improving working conditions and equal treatment in the workplace, sustainable training for employees and partners...
Answer type: value selection

ESG0316 (K)
Does the company set targets to monitor the implementation of policies and progress in sustainability?

Explanation: /
Answer type: value selection

ESG0022 (K)
Has the company obtained any social or environmental standards/certificates or signed any commitments?

Explanation: /
Answer type: value selection

ESG0023 (K)
Which ESG certificates has the company obtained or which commitments has it signed?

Explanation: Select the certificates obtained; if not listed, mark "other" and enter the certificate in the "Additional certificates" field
Answer type: selection field

ESG0023a (K)
Additional certificates

Explanation: /
Answer type: free text entry

ESG0024 (K)
Does your company operate in compliance with environmental protection regulations (including obtaining all environmental permits)?

Explanation: /
Answer type: value selection

ESG0025 (K)
Does your company operate in compliance with labor law regulations (including legislation governing occupational safety and health)?

Explanation: /
Answer type: value selection

ESG0026 (K)
Does your company operate in compliance with fire safety and accident prevention regulations?

Explanation: /
Answer type: value selection

I.3. Other

ESG0028 (K)

Does the company publicly disclose reports/information on ESG factors?

Explanation: /
Answer type: value selection

ESG0029 (K)
Provide the URL link to the latest publicly disclosed report/website

Explanation: /
Answer type: free text entry

ESG0027 (K)
Did your company report under Article 70.c of ZGD-1 (CSRD) or voluntarily report on sustainability aspects in the previous year (n-1)?

Explanation: /
Answer type: value selection

ESG0317 (D)
If you reported under CSRD, state the year of the first publication of the sustainability report prepared in accordance with Article 70.c of ZGD-1 (CSRD)

Explanation: /
Answer type: year entry

ESG0318 (K)

Share of revenue from activities eligible for taxonomy, for the climate change mitigation objective (%)

Explanation: In the case that year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1, and the company does not yet have official data, the company should enter the value 0%.
Answer type: Number entry

ESG0031 (K)

Of this, share of revenue from activities aligned with taxonomy (environmentally sustainable), for the climate change mitigation objective (%)

Explanation: In the case that year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1, and the company does not yet have official data, the company should enter the value 0%.
Answer type: Number entry

ESG0033 (K)

Of this, share of revenue from transitional activities for the climate change mitigation objective (%)

Explanation: In the case that year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1, and the company does not yet have official data, the company should enter the value 0%.
Answer type: Number entry

ESG0032 (K)

Of this, share of revenue from enabling activities for the climate change mitigation objective (%)

Explanation: In the case that year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1, and the company does not yet have official data, the company should enter the value 0%.
Answer type: Number entry

ESG0319 (K)

Share of revenue from activities eligible for taxonomy, for the climate change adaptation objective (%)

Explanation: If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.
Answer type: Number entry

ESG0034 (K)

Of this, share of revenue from activities aligned with taxonomy (environmentally sustainable), for the climate change adaptation objective (%)

Explanation: If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.
Answer type: Number entry

ESG0035 (K)
Of this, share of revenue from enabling activities for the climate change adaptation objective (%)

Explanation: If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.
Answer type: Number entry

ESG0320 (K)
Share of revenue from activities eligible for taxonomy, for the sustainable use and protection of water and marine resources objective (%)

Explanation If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.
Answer type: Number entry

ESG0321 (K)
Of this, share of revenue from activities aligned with taxonomy (environmentally sustainable), for the sustainable use and protection of water and marine resources objective (%)Explanation: If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.

Answer type: Number entry

ESG0322 (K)
Of this, share of revenue from enabling activities for the sustainable use and protection of water and marine resources objective (%)

Explanation: If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.
Answer type: Number entry

ESG0323 (K)
Share of revenue from activities eligible for taxonomy, for the transition to a circular economy objective (%)

Explanation: If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.
Answer type: Number entry

<u>ESG0324 (K)</u>

Of this, share of revenue from activities aligned with taxonomy (environmentally sustainable), for the transition to a circular economy objective (%)

Explanation: If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.
Answer type: Number entry

<u>ESG0325 (K)</u>

Of this, share of revenue from enabling activities for the transition to a circular economy objective (%)

Explanation: If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.
Answer type: Number entry

<u>ESG0326 (K)</u>

Share of revenue from activities eligible for taxonomy, for the pollution prevention and control objective (%)

Explanation: If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.
Answer type: Number entry

<u>ESG0327 (K)</u>

Of this, share of revenue from activities aligned with taxonomy (environmentally sustainable), for the pollution prevention and control objective (%)

Explanation: If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.
Answer type: Number entry

<u>ESG0328 (K)</u>

Of this, share of revenue from enabling activities for the pollution prevention and control objective (%)

Explanation: If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.
Answer type: Number entry

<u>ESG0329 (K)</u>

Share of revenue from activities eligible for taxonomy, for the protection and restoration of biodiversity and ecosystems objective (%)

Explanation: If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.
Answer type: Number entry

<u>ESG0330 (K)</u>
Of this, share of revenue from activities aligned with taxonomy (environmentally sustainable), for the protection and restoration of biodiversity and ecosystems objective (%)

Explanation: If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.
Answer type: Number entry

<u>ESG0331 (K)</u>
Of this, share of revenue from enabling activities for the protection and restoration of biodiversity and ecosystems objective (%)

Explanation: If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.
Answer type: Number entry

<u>ESG0332 (K)</u>
Total share of revenue from activities eligible for taxonomy (in %)

Explanation: If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.
Answer type: Number (auto-calculated)

<u>ESG0333 (K)</u>
Total share of revenue from activities aligned with taxonomy (in %)

Explanation: If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.
Answer type: Number (auto-calculated)

<u>ESG0334 (K)</u>
Share of capital investments in products or services related to economic activities eligible for taxonomy, for the climate change mitigation objective (%)

Explanation: If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.
Answer type: Number entry

<u>ESG0335 (K)</u>
Of this, share of capital investments in products or services related to economic

activities aligned with taxonomy (environmentally sustainable), for the climate change mitigation objective (%)

Explanation: If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.
Answer type: Number entry

ESG0336 (K)
Of this, share of capital investments in products or services from transitional activities for the climate change mitigation objective (%)

Explanation: If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.
Answer type: Number entry

ESG0337 (K)
Of this, share of capital investments in products or services from enabling activities for the climate change mitigation objective (%)

Explanation: If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.
Answer type: Number entry

ESG0338 (K)
Share of capital investments in products or services related to economic activities eligible for taxonomy, for the climate change adaptation objective (%)

Explanation: If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.
Answer type: Number entry

ESG0339 (K)
Of this, share of capital investments in products or services related to economic activities aligned with taxonomy (environmentally sustainable), for the climate change adaptation objective (%)

Explanation: If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.
Answer type: Number entry

ESG0340 (K)
Of this, share of capital investments in products or services from enabling activities for the climate change adaptation objective (%)

Explanation: If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.
Answer type: Number entry

<u>**ESG0341 (K)**</u>

Share of capital investments in products or services related to economic activities eligible for taxonomy, for the sustainable use and protection of water and marine resources objective (%)

Explanation: If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.
Answer type: Number entry

<u>**ESG0342 (K)**</u>

Of this, share of capital investments in products or services related to economic activities aligned with taxonomy (environmentally sustainable), for the sustainable use and protection of water and marine resources objective (%)

Explanation: If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.
Answer type: Number entry

<u>**ESG0343 (K)**</u>

Of this, share of capital investments in products or services from enabling activities for the sustainable use and protection of water and marine resources objective (%)

Explanation: If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.
Answer type: Number entry

<u>**ESG0344 (K)**</u>

Share of capital investments in products or services related to economic activities eligible under the taxonomy, with the objective of transitioning to a circular economy (%)

Explanation: If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.

Answer type: Number entry

<u>**ESG0345 (K)**</u>

Of this, share of capital investments in products or services related to economic activities aligned with taxonomy (environmentally sustainable), for the transition to a circular economy objective (%)

Explanation: If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.
Answer type: Number entry

ESG0346 (K)

Of this, share of capital investments in products or services from enabling activities for the transition to a circular economy objective (%)

Explanation: If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.
Answer type: Number entry

ESG0347 (K)

Share of capital investments in products or services related to economic activities eligible for taxonomy, for the pollution prevention and control objective (%)

Explanation: If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.
Answer type: Number entry

ESG0348 (K)

Of this, share of capital investments in products or services related to economic activities aligned with taxonomy (environmentally sustainable), for the pollution prevention and control objective (%)

Explanation: If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.
Answer type: Number entry

ESG0349 (K)

Of this, share of capital investments in products or services from enabling activities for the pollution prevention and control objective (%)

Explanation: If year n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and the company does not yet have official data, please enter the value 0%.
Answer type: Number entry

ESG0350 (K)

Share of investments in fixed assets related to products or services associated with economic activities eligible for taxonomy for the objective of protection and restoration of biodiversity and ecosystems (%)

Explanation: If n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and official data is not yet available, enter 0%.
Answer type: Number entry

ESG0351 (K)
Of this, share of investments in fixed assets related to products or services associated with taxonomy-aligned (environmentally sustainable) activities for the objective of protection and restoration of biodiversity and ecosystems (%)

Explanation: If n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and official data is not yet available, enter 0%.
Answer type: Number entry

ESG0352 (K)
Of this, share of investments in fixed assets related to products or services from enabling activities for the objective of protection and restoration of biodiversity and ecosystems (%)

Explanation: If n-1 is the first year the company became subject to sustainability reporting under Article 70.c of ZGD-1 and official data is not yet available, enter 0%.
Answer type: Number entry

ESG0353 (K)
Total share of investments in fixed assets eligible for taxonomy (%)

Explanation: /
Answer type: Number (automatically calculated)

ESG0048 (K)
Total share of investments in fixed assets aligned with taxonomy (%)

Explanation: /
Answer type: Number (automatically calculated)

ESG0354 (K)
What was the share of OPEX in products or services aligned with taxonomy (OPEX share aligned with EU taxonomy) in the previous year (n-1)? (%)

Explanation: /
Answer type: Number entry

ESG0355 (D)
How much does the company intend to invest annually on average in the next 5 years in projects with a positive environmental impact (% of annual revenue)?

Explanation: (1) Estimate the value of planned investments with positive environmental impact (e.g. planned investments or plans to reduce water and electricity consumption, investments in renewable energy infrastructure and technology, management of drinking or extracted water, wastewater management, water recycling or process water management, reduction of GHG emissions or pollution prevention); (2) sum the planned investments with positive environmental impact for the

next 5 years and divide by 5; (3) sum the planned annual revenues for the next 5 years and divide by 5; (4) calculate the share in % and enter the value.
Answer type: Number entry; selection field

ESG0356 (D)
What is the target year for CAPEX investments according to your transition plan/sustainability investment plan?

Explanation: /
Answer type: Year entry; selection field

ESG0357 (D)
What is the total CAPEX (total amount allocated to fixed assets) planned for this target period in EUR?

Explanation: /
Answer type: Number entry; selection field

ESG0358 (D)
What is the planned investment in fixed assets allocated to sustainable projects/initiatives (Green CAPEX) in this target period in EUR?

Explanation: /
Answer type: Number entry; selection field

ESG0359 (D)
State the expected revenue from the sale of green products/services in the next 3 years (in EUR).

Explanation: Estimate the expected revenue from green products/services for each year in the next 3 years, sum and enter the amount.
Answer type: Number entry; selection field

ESG0037 (K)
Does your company generate 1% or more of its revenue from exploration, mining, extraction, distribution or refining of hard coal and lignite?

Explanation: /
Answer type: Value selection

ESG0038 (K)
Does your company generate 10% or more of its revenue from exploration, extraction, distribution or refining of oil fuels?

Explanation: /
Answer type: Value selection

<u>**ESG0039 (K)**</u>
Does your company generate 50% or more of its revenue from exploration, extraction, production or distribution of gaseous fuels?

Explanation: /
Answer type: Value selection

<u>**ESG0040 (K)**</u>
Does your company generate 50% or more of its revenue from electricity production with greenhouse gas intensity above 100 g CO_2 eq/kWh?

Explanation: /
Answer type: Value selection

II. Environmental Factors (E)

II.1. Climate Change (Greenhouse Gas Emissions)

<u>**ESG0049 (K)**</u>
Does your company calculate, report, and monitor greenhouse gas (GHG) emissions or the company's carbon footprint (if YES, please attach the document) ?

Explanation: Scope 1 emissions are GHG emissions from sources owned or controlled by the organization (e.g., emissions from fuel combustion in boilers, furnaces, vehicles, etc.), which the organization can directly influence. More information is available in the GHG Protocol (ghgprotocol.org).
Answer type: Value selection

<u>**ESG0052 (K)**</u>
What were Scope 1 GHG emissions in t CO_2 equivalent? – Year n-1

Explanation: If the company does not calculate this scope of emissions, enter "No data".
Answer type: Number entry; selection field

<u>**ESG0051 (K)**</u>
Year n-2

Explanation: If the company does not calculate this scope of emissions, enter "No data".
Answer type: Number entry; selection field

<u>**ESG0050 (K)**</u>
Year n-3

Explanation: If the company does not calculate this scope of emissions, enter "No data".
Answer type: Number entry; selection field

ESG0055 (K)
What were Scope 2 GHG emissions in t CO_2 equivalent? – Year n-1 (location-based method)

Explanation: Scope 2 emissions are GHG emissions associated with the purchase of electricity, steam, heat, or cooling by the organization. Scope 2 GHG emissions do not physically occur at the site of energy production but are included in the organization's GHG inventory as a consequence of energy consumption. More information is available in the GHG Protocol and GHG Protocol Scope 2 Guidance.
Answer type: Number entry; selection field

ESG0054 (K)
Year n-2 (location-based method)

Explanation: The location-based method reflects GHG emissions associated with the location of production and the fuel mix. If the company does not calculate this scope of emissions, enter "No data".
Answer type: Number entry; selection field

ESG0053 (K)
Year n-3 (location-based method)

Explanation: If the company does not calculate this scope of emissions, enter "No data".
Answer type: Number entry; selection field

ESG0361 (K)
Year n-1 (market-based method)

Explanation: The market-based method reflects GHG emissions associated with the choice of energy supplier or product (e.g., renewable energy) selected by the consumer. If the company does not calculate this scope of emissions, enter "No data".
Answer type: Number entry; selection field

ESG0362 (K)
Year n-2 (market-based method)

Explanation: If the company does not calculate this scope of emissions, enter "No data".
Answer type: Number entry; selection field

ESG0363 (K)
Year n-3 (market-based method)

Explanation: If the company does not calculate this scope of emissions, enter "No data".
Answer type: Number entry; selection field

ESG0058 (K)
What were Scope 3 GHG emissions in t CO_2 equivalent? – Year n-1

Explanation: Scope 3 emissions are GHG emissions from the sales and supply chains of the organization. They arise indirectly from the consumption of resources needed for the organization's activities. Scope 3 GHG emissions include all emissions not included in Scopes 1 and 2. More information is available in the GHG Protocol and Corporate Value Chain Accounting and Reporting Standard. If the company does not calculate this scope of emissions, enter "No data".
Answer type: Number entry; selection field

ESG0057 (K)
Year n-2

Explanation: If the company does not calculate this scope of emissions, enter "No data".
Answer type: Number entry; selection field

ESG0056 (K)
Year n-3
Explanation: If the company does not calculate this scope of emissions, enter "No data".
Answer type: Number entry; selection field

ESG0364 (D)
What was the total amount of GHG emissions if individual data is not available?

Explanation: /
Answer type: Number entry; selection field

ESG0365 (K)
Explain reasons for significant changes in GHG emissions in the last 3 years.

Explanation: /
Answer type: Free text entry

ESG0366 (D)
Please state the GHG emissions resulting from biomass combustion (as defined in the Greenhouse Gas Protocol; direct CO2 emissions from biomass combustion are not included in Scope 1 but are reported separately) in tCO2e.

Explanation: /
Answer type: Number entry; selection field

ESG0367 (D)
State % of Scope 3 GHG emissions in upstream activities in t CO_2 equivalent.

Explanation: Scope 3 GHG emissions in upstream activities mean categories 1 to 8 from the GHG Protocol.
Answer type: Number entry; selection field

ESG0232 (K)
Has your company's carbon footprint calculations been verified by external auditors

(if YES, please attach the document)?

Explanation: The carbon footprint is the total amount of GHG emissions—mainly carbon dioxide (CO_2)—caused directly or indirectly by the company's activities, including other GHGs such as methane (CH_4) and nitrous oxide (N_2O). Usually expressed in CO_2 equivalents (CO_2eq). Includes emissions from activities such as transport, electricity consumption, production, and consumption of goods and services.
An external auditor is an organization that performs independent verification of environmental information (e.g., carbon footprint) according to ISO 14064-1 or GHG Protocol requirements.
Answer type: Value selection

ESG0233 (K)
State the name of the auditors.

Explanation: /
Answer type: Free text entry

ESG0062 (K)
Is your company an operator of a facility with a permit for GHG emissions?

Explanation: List of facility operators with GHG emission permits (last update 1.1.2025):
Answer type: Value selection

ESG0368 (K)
Is the company an EU ETS participant and does it participate in the EU ETS (Emissions Trading System) or have CBAM declarant status?

Explanation: EU ETS (European Emissions Trading System) is a system established by the EU to reduce industrial emissions cost-effectively. Operates on a cap-and-trade principle.
CBAM stands for Carbon Border Adjustment Mechanism.
Answer type: Value selection

ESG0369 (K)
Does your company purchase or use market instruments, e.g., certificates of origin (PoI, GOs, RECs, I-RECs, TIGRs), PPA or SAF certificates for aviation, which allow carbon footprint reduction by market method and/or purchase carbon offsets or emission allowances for reduction/mitigation of carbon footprint?

Explanation: /
Answer type: Selection field

ESG0370 (K)
What were your company's costs in the past year for the purchase of emission allowances (the right to emit one tonne of carbon dioxide – EU ETS) (in EUR)?

Explanation: /
Answer type: Number entry; selection field

ESG0371 (D)
Are you familiar with CO_2e measures and metrics ("benchmarks") specific to your industry?

Explanation: /
Answer type: Value selection

ESG0372 (D)
Is your company's carbon footprint higher than comparable companies in your industry or the reference value for your industry?

Explanation: /
Answer type: Value selection

II.2. Energy Consumption

ESG0064 (K)
Is your company energy intensive?

Explanation: A company is energy intensive if, based on the income statement, the annual cost of energy and electricity procurement is at least 3% of annual gross operating income. The cost includes all taxes except deductible VAT.
Annual energy procurement cost and production value are determined from the income statement:

- Annual energy procurement cost is from item b "energy costs" under item G "operating expenses" (AOP 132),
- Production value is from item F "gross operating income" (AOP 126).
  Definition is taken from the document "Excise Duty Exemption for Energy Intensive Companies" issued by FURS.

Answer type: Value selection

ESG0065 (K)
What was the annual energy consumption in the company in the last 3 years? Energy in MWh (n-1)

Explanation: The value represents the sum of the following items: consumption of energy from fossil sources, nuclear sources, and renewable sources for the previous year (n-1).
Answer type: Number entry (automatically calculated)

ESG0066 (K)
Energy in MWh (n-2)

Explanation: /
Answer type: Number entry; selection field

ESG0067 (K)
Energy in MWh (n-3)

Explanation: /
Answer type: Number entry; selection field

ESG0373 (K)
What was the consumption of coal and coal products (in MWh) in the previous year (n-1)?

Explanation: /
Answer type: Number entry

ESG0071 (K)
What was the consumption of crude oil and oil products (in MWh) in the previous year (n-1)?

Explanation: /
Answer type: Number entry

ESG0070 (K)
What was the consumption of natural gas (in MWh) in the previous year (n-1)?

Explanation: /
Answer type: Number entry

ESG0374 (K)
What was the consumption of other fossil fuels (in MWh) in the previous year (n-1)?

Explanation: /
Answer type: Number entry

ESG0375 (K)
What was the consumption of purchased electricity, heat, steam, and cooling from fossil sources (in MWh) in the previous year (n-1)?

Explanation: /
Answer type: Number entry

ESG0376 (K)
What was the total consumption of energy from fossil sources (in MWh) in the previous year (n-1)?

Explanation: The total includes both consumed fuels and electricity from fossil sources.
Answer type: Number (automatically calculated)

ESG0377 (K)
What was the total consumption of energy from nuclear sources (in MWh) in the previous year (n-1)?

Explanation: /
Answer type: Number entry; selection field

ESG0378 (K)
What was your company's total consumption of fuel from renewable sources in the previous year (n-1), including biomass (such as industrial and municipal waste of biological origin, biogas, hydrogen from renewable sources, etc.) (in MWh)?

Explanation: Renewable sources include solar, wind, geothermal, hydro, biomass, industrial and municipal biological waste, biogas, hydrogen from renewable sources, etc.
Answer type: Number entry

ESG0379 (K)
What was the consumption of purchased electricity, heat, steam, and cooling from renewable sources (in MWh) in the previous year (n-1)?

Explanation: /
Answer type: Number entry

ESG0380 (K)
What was the consumption of self-produced energy from non-fuel renewable sources (in MWh) in the previous year (n-1)?

Explanation: /
Answer type: Number entry

ESG0068 (K)
What was the total consumption of energy from renewable sources (in MWh) in the previous year (n-1)?

Explanation: The total includes both consumed fuels and electricity from renewable sources.
Answer type: Number (automatically calculated)

ESG0495 (K)
What was the total consumption of energy from renewable sources (in MWh) in the previous year (n-1)?

Explanation: The company states the total consumption of energy, including both consumed fuels and electricity from renewable sources.
Answer type: Number entry; selection field

ESG0381 (K)
What was the consumption of electricity (in MWh) in the company in year n-1?

Explanation: The value represents the sum of the following items: consumption of electricity from renewable and non-renewable sources.
Answer type: Number entry (automatically calculated)

ESG0069 (K)
Of this, what was the consumption of electricity from renewable sources (in MWh) in the previous year (n-1)?

Explanation: /
Answer type: Number entry; selection field

ESG0382 (K)
Of this, what was the consumption of electricity from non-renewable sources (in MWh) in the previous year (n-1)?

Explanation: /
Answer type: Number entry; selection field

ESG0383 (K)
How much electricity, heat, steam, and cooling from renewable sources did the company produce itself (in MWh) in the previous year (n-1)?

Explanation: Please state how much energy you produced from renewable sources, regardless of whether you sold the energy to the power grid or another network (e.g., district heating) or consumed it yourself.
Answer type: Number entry; selection field

ESG0384 (D)
Is the company investing in infrastructure and technology for renewable energy sources?

Explanation: /
Answer type: Value selection

ESG0072 (K)
Does the company have an investment plan in place for improving energy efficiency and/or significantly reducing energy consumption and/or increasing production or transitioning to the use of energy from renewable sources for the next 3-year period? If YES, please attach the document.

Explanation: /
Answer type: Value selection; selection field

ESG0385 (D)
Does the company have initiatives to reduce the use and/or production of fossil fuels?

Explanation: /
Answer type: Value selection; selection field

ESG0386 (D)
Does the company set targets for energy consumption?

Explanation: /
Answer type: Value selection; selection field

ESG0387 (D)
What is the target year for planned energy consumption?

Explanation: /
Answer type: Year entry

ESG0388 (D)
What is the planned energy consumption in the target year (in MWh)?

Explanation: /
Answer type: Number entry

ESG0389 (D)
What is the share of renewable energy in the target year (in %)?

Explanation: /
Answer type: Number entry

ESG0390 (D)
Does the company own or use buildings that are efficient in terms of resource and energy use?

Explanation: Buildings efficient in resource and energy use are designed or adapted to reduce consumption of natural resources (such as water, energy, raw materials) and reduce GHG emissions. Includes buildings with renewable energy systems (solar panels, heat pumps, air recovery systems), efficient energy and water management systems (smart meters, LED lighting, rainwater collection, green roofs), environmental certificates (LEED, BREEAM, DGNB), zero or nearly zero energy buildings (nZEB).
Answer type: Value selection

ESG0391 (D)
Does the company use renewable energy sources directly (Scope 1) or by purchasing renewable energy (Scope 2)?

Explanation: /
Answer type: Value selection

II.3. Water Usage

ESG0392 (K)
Is the company water intensive?

Explanation: A company is water intensive if it uses large amounts of water or depends on continuous and high-quality water supply. In Slovenian legislation, there is no official definition, but the Water Act requires companies that need large amounts of water for technological purposes to obtain a water permit. In practice, water intensive companies are those that use large amounts of water for production, cooling, cleaning or other technological needs, operating in sectors such as food industry, paper industry, textile industry, chemical and pharmaceutical industry, energy sector (hydro, thermal, nuclear power plants), mining and metallurgy, metal industry. Such companies often have significant impact on local water resources and may pose environmental risk if water is not managed sustainably.
Answer type: Value selection

ESG0076 (K)
What was the total water withdrawal (in m³) in the previous year (n-1)?

Explanation: Water withdrawal means the amount of water taken from various sources (surface water, groundwater, rainwater, treated wastewater, water supply system, etc.) for use in activities, regardless of whether the water is later returned to the environment or not.
Answer type: Number entry; selection field

ESG0393 (K)
What was the total water discharge (in m³) in the previous year (n-1)?

Explanation: Water discharge means the amount of water released back into the environment or into municipal/service systems after use, either as treated wastewater, process water, cooling water, etc.
Answer type: Number entry

ESG0394 (K)
What was the water consumption (in m³) in the previous year (n-1)?

Explanation: Consumed water means the amount of water taken from the environment and not returned to the same water source or environment after use. Includes water that evaporates (e.g., cooling), is incorporated into the product (e.g., food industry), is stored or lost during processes (e.g., pipelines), or is contaminated to the extent that it is no longer suitable for reuse without treatment.
Answer type: Number (automatically calculated)

ESG0395 (K)
Does the company operate in areas of increased water stress?

Explanation: Water stress means a high ratio between water demand and the availability of water resources in a given time and area; higher water stress means water is scarce or its use exceeds sustainable limits (poor water quality can also affect actual water availability and increase water stress).
Answer type: Value selection

ESG0396 (K)
What was the total water withdrawal in areas of increased water stress (in m³) in the previous year (n-1)?

Explanation: Water withdrawal means the amount of water taken from various sources for use in activities, regardless of whether the water is later returned to the environment or not.
Answer type: Number entry

ESG0397 (K)
What was the total water discharge in areas of increased water stress (in m³) in the previous year (n-1)?

Explanation: Water discharge means the amount of water released back into the environment or into municipal/service systems after use, either as treated wastewater, process water, cooling water, etc.
Answer type: Number entry

ESG0398 (K)
What was the water consumption in areas of increased water stress (in m³) in the previous year (n-1)?

Explanation: Consumed water means the amount of water taken from the environment and not returned to the same water source or environment after use. Includes water that evaporates, is incorporated into the product, is stored or lost during processes, or is contaminated to the extent that it is no longer suitable for reuse without treatment.
Answer type: Number (automatically calculated)

ESG0399 (K)
Is the company exposed to the risk of critical disruptions in its own operations or within its value chain due to potential water stress, such as water shortages and droughts, which could significantly impact production—particularly in cases where there is a high demand for water for cooling, operational processes, or manufacturing?

Explanation: /
Answer type: Value selection

ESG0079 (D)
What percentage of water used in the business process is reused by your company (in %)?

Explanation: /
Answer type: Number entry; selection field

ESG0400 (K)
What was the company's cost for water consumption or withdrawal (in EUR) in the

previous year (n-1)?

Explanation: Costs include payment for water from the network and possible payment of concessions for water use.
Answer type: Number entry; selection field

ESG0401 (D)
What was the total annual paid water consumption (in m³) in the previous year (n-1)?

Explanation: /
Answer type: Number entry; selection field

ESG0402 (D)
Does the company itself cause severe water scarcity?

Explanation: /
Answer type: Value selection

ESG0403 (D)
Is (clean) water a critical operational resource in the company's production process?

Explanation: /
Answer type: Value selection

ESG0404 (D)
Is (clean) water used extensively for cooling?

Explanation: /
Answer type: Value selection

ESG0405 (D)
Does the company have a water policy or water management policy?

Explanation: /
Answer type: Value selection

ESG0406 (D)
Is water comprehensively filtered before returning to the water cycle?

Explanation: /
Answer type: Value selection

ESG0080 (K)
Does the company plan major investments in the next 3 years in drinking or extracted water management, wastewater management, water recycling, or process water management?

Explanation: /
Answer type: Value selection

ESG0407 (K)
Please describe (max. 2,000 characters)

Explanation: /
Answer type: Free text entry

ESG0408 (D)
Does the company have solutions, ongoing investments, or plans to address water scarcity?

Explanation: /
Answer type: Value selection

II.4. Pollution Prevention

ESG0081 (K)
Is your company required to conduct measurements in accordance with legislation on operational monitoring of substance emissions?
Explanation: Operational monitoring of substance emissions must be conducted by the obligated party, i.e., the operator of the facility or emission source, who has an environmental permit for this activity or operates in accordance with legislation requiring emission control.
Answer type: Number entry

ESG0082 (K)
Has your company had exceedances of permitted pollution values compared to allowed levels in the last 3 years?

Explanation: /
Answer type: Value selection

ESG0083 (D)
State the number of detected exceedances in the previous year (n-1)

Explanation: /
Answer type: Number entry

ESG0089 (D)
What were the fines for these violations (in EUR) in the previous year (n-1)?

Explanation: /
Answer type: Number entry

ESG0093 (K)
Does your company plan investments in procedures/practices/techniques for

pollution reduction and/or improved pollution prevention control in the next 3 years?

Explanation: /
Answer type: Value selection

<u>ESG0409 (K)</u>
Please describe (max. 2,000 characters)

Explanation: /
Answer type: Free text entry

<u>ESG0094 (K)</u>
Does the company report in the European Pollutant Release and Transfer Register (E-PRTR)?

Explanation: E-PRTR is a public database on pollutant releases to air, water, or soil and/or transfers off-site (e.g., as waste or wastewater for further treatment). Operators must report if they exceed certain capacity thresholds or if the amount of certain pollutants exceeds the annual threshold set in Regulation (EC) No 166/2006.
Answer type: Value selection

II.5. Resource Use, Circular Economy and Waste Management

<u>ESG0410 (K)</u>
Does the company have a clearly defined policy and/or practice for managing its impacts, risks, and opportunities related to resource use and the circular economy?

Explanation: The circular economy is an economic model that opposes the linear "take – make – use – dispose" approach. It is based on eliminating waste and pollution, keeping materials in use as long as possible (sharing, reuse, repair, refurbishment, recycling), and regenerating natural systems.
Answer type: Value selection

<u>ESG0411 (D)</u>
Were (legal, regulatory, market, etc.) obstacles identified when planning and implementing the circular business model?

Explanation: /
Answer type: Free text entry

<u>ESG0095 (K)</u>
What was the annual amount of non-hazardous waste produced by the company in the previous year (n-1) (in tons)?

Explanation: Non-hazardous waste does not exhibit hazardous properties such as toxicity, flammability, explosiveness, corrosiveness, or harm to human health and the environment. Most waste generated in households and industry is non-hazardous if handled properly.
Answer type: Number entry; selection field

ESG0096 (K)
What was the annual amount of hazardous waste produced by the company in the previous year (n-1) (in tons)?

Explanation: Hazardous waste contains higher concentrations of environmentally hazardous substances and cannot be disposed of with municipal waste. It is difficult to degrade and causes significant harm to humans and nature. Hazardous waste is collected, disposed of, processed, or destroyed separately.
Answer type: Number entry; selection field

ESG0412 (K)
Does the company have a clearly defined policy that incorporates the principles of the circular economy (e.g., increased use of recycled materials in the production process, reduction in the use of depletable raw materials, increased use of renewable raw materials, etc.)?

Explanation: /
Answer type: Value selection

ESG0293 (K)
What was the annual amount of waste recycled by the company in the previous year (n-1) (in tons)?

Explanation: /
Answer type: Number entry; selection field

ESG0098 (K)
Does the company plan to reduce the volume of waste in the next 3 years (either through waste recycling, reuse of waste, or by selling waste to another company)?

Explanation: /
Answer type: Value selection

ESG0413 (K)
Please describe (max. 2,000 characters)

Explanation: /
Answer type: Free text entry

ESG0099 (D)
State the trend of changes in the share of produced non-hazardous waste

Explanation: /
Answer type: Value selection

ESG0100 (D)
State the trend of changes in the share of produced hazardous waste

Explanation: /
Answer type: Value selection

ESG0101 (K)
What was the annual cost for waste disposal/handling (in EUR) in the previous year (n-1)?

Explanation: /
Answer type: Number entry; selection field

ESG0414 (K)
Has the company received any fines, corrective measures, or other sanctions in the previous year (n-1) due to improper waste management?

Explanation: /
Answer type: Value selection

ESG0415 (K)
Does the company generate hazardous waste in its production processes or chemical waste from its products that exhibits at least one of the following characteristics: flammability, corrosiveness, reactivity, toxicity, or radioactivity?

Explanation: /
Answer type: Value selection

ESG0416 (D)
Is the company introducing environmental management systems and technology to reduce pollution?

Explanation: /
Answer type: Value selection

ESG0417 (D)
Does the company prioritize prevention over recycling and disposal when different waste fractions arise in the production process?

Explanation: /
Answer type: Value selection

II.6. Biodiversity and Ecosystems

ESG0104 (K)
Does the company operate on or near areas sensitive to biodiversity, requiring a

nature conservation permit?

Explanation: /
Answer type: Value selection

ESG0418 (K)
Is there a risk that your activities will be restricted or prohibited due to new regulations in this area?

Explanation: /
Answer type: Value selection

ESG0106 (K)
Does your company's activity have a direct impact on biodiversity (causing a reduction or loss of animal and plant species), including potential effects on World Heritage sites, Natura 2000 areas, protected areas, or endangered species (IUCN Red List), such as through large construction projects?

Explanation: /
Answer type: Value selection

ESG0419 (D)
What is the total land use (in m²)?

Explanation: /
Answer type: Number entry

ESG0420 (D)
s the company involved in deforestation (e.g., related to soy, palm oil, tropical timber, or cattle; this does not include responsible forest management as practiced by the pulp and paper industry)?

Explanation: /
Answer type: Value selection

ESG0421 (D)
State whether the company is involved in deforestation directly or indirectly.

Explanation: /
Answer type: Value selection

ESG0422 (D)
Does the company manage forests appropriately to ensure all forest functions?

Explanation: /
Answer type: Value selection

ESG0423 (D)
Are there company activities in logging, mining, and plantations?

Explanation: /
Answer type: Value selection

ESG0424 (D)
Is the company highly dependent (>30%) on marine food, palm oil, soy, wood, beef, leather, cotton, or rubber?

Explanation: /
Answer type: Value selection

II.7. Environmental Risks

ESG0425 (K)
Is it expected that climate change and other extreme environmental events will significantly affect the company's operations or asset values?

Explanation: Physical climate risks are risks arising directly from the impacts of climate change on the environment. They are divided into:
- Acute risks – sudden events such as floods, storms, heat waves, wildfires, etc.
- Chronic risks – long-term changes such as sea level rise, gradual warming, persistent drought, soil degradation, accelerated biodiversity loss, etc.

Answer type: Value selection

ESG0426 (K)
Natural fire

Explanation: /
Answer type: Value selection

ESG0427 (K)
Severe storm

Explanation: /
Answer type: Value selection

ESG0428 (K)
Floods

Explanation: /
Answer type: Value selection

ESG0429 (K)
Cold waves, frost, freezes

Explanation: /
Answer type: Value selection

ESG0430 (K)
Mild winters

Explanation: /
Answer type: Value selection

ESG0431 (K)
Soil degradation, erosion, landslide

Explanation: /
Answer type: Value selection

ESG0432 (K)
Heat waves, droughts, water scarcity

Explanation: /
Answer type: Value selection

ESG0433 (K)
Loss of biodiversity

Explanation: /
Answer type: Value selection

ESG0434 (K)
Polluted water, air

Explanation: /
Answer type: Value selection

ESG0435 (K)
Other (describe)

Explanation: /
Answer type: Free text entry

ESG0436 (D)
Will direct impacts of climate change affect your business regarding production, sales, procurement, and insurance?

Explanation: /
Answer type: Value selection

ESG0437 (D)
Does the company expect significant changes in the medium term due to geographic location and availability of raw materials and water?

Explanation: Medium term regarding climate risks is a period of over 3 to 10 years.
Answer type: Value selection

ESG0438 (K)
Does the company have any insurance related to environmental accidents or disasters?

Explanation: /
Answer type: Value selection

ESG0439 (K)
Please state the geographic location of 3 key assets – Location 1 (parcel ID)

Explanation: If the parcel ID is not available, enter the code or name of the cadastral municipality and parcel number. If none of the data is available, enter the address or postal code.
Answer type: Free text entry; selection field

ESG0440 (K)
Type of extreme climate or environmental event

Explanation: /
Answer type: Selection field (multiple choices possible)

ESG0440a (K)
Other (specify)

Explanation: /
Answer type: Free text entry

ESG0441 (K)
Insurance or other protective measures

Explanation: The company describes the main characteristics of insurance related to assets located in areas exposed to extreme climate events, or states which protective measures were taken to protect/preserve asset value in case of such an event.
Answer type: Free text entry

ESG0442 (K)
Location 2 (parcel ID)

Explanation: If the parcel ID is not available, enter the code or name of the cadastral municipality and parcel number. If none of the data is available, enter the address or postal code.
Answer type: Free text entry

<u>ESG0443 (K)</u>
Type of extreme climate or environmental event

Explanation: /
Answer type: Selection field (multiple choices possible)

<u>ESG0443a (K)</u>
Other (specify)

Explanation: /
Answer type: Free text entry

<u>ESG0444 (K)</u>
Insurance or other protective measures

Explanation: The company describes the main characteristics of insurance related to assets located in areas exposed to extreme climate events, or states which protective measures were taken to protect/preserve asset value in case of such an event.
Answer type: Free text entry

<u>ESG0445 (K)</u>
Location 3 (parcel ID)

Explanation: If the parcel ID is not available, enter the code or name of the cadastral municipality and parcel number. If none of the data is available, enter the address or postal code.
Answer type: Free text entry

<u>ESG0446 (K)</u>
Type of extreme climate or environmental event

Explanation: /
Answer type: Selection field (multiple choices possible)

<u>ESG0446a (K)</u>
Other (specify)

Explanation: /
Answer type: Free text entry

<u>ESG0447 (K)</u>
Insurance or other protective measures

Explanation: The company describes the main characteristics of insurance related to assets located in areas exposed to extreme climate events, or states which protective measures were taken to protect/preserve asset value in case of such an event.
Answer type: Free text entry

ESG0107 (K)
State the number of extreme environmental events the company was exposed to in the previous year n-1 (0 if none) – Natural fire

Explanation: /
Answer type: Number entry

ESG0108 (K)
Do you assess that the loss events are chronic in nature (higher likelihood of repeated loss events)?

Explanation: /
Answer type: Value selection

ESG0109 (K)
Total gross loss from loss events in EUR (1)

Explanation: /
Answer type: Number entry; selection field

ESG0110 (K)
Total compensation (insurance and other) in EUR (2)

Explanation: /
Answer type: Number entry; selection field

ESG0111 (K)
Total net loss from loss events in EUR (3) = (1) - (2)

Explanation: /
Answer type: Number (automatically calculated)

ESG0112 (K)
State the number of extreme environmental events the company was exposed to in the previous year n-1 (0 if none) – Severe storm

Explanation: /
Answer type: Number entry

ESG0113 (K)
Do you assess that the loss events are chronic in nature (higher likelihood of repeated loss events)?

Explanation: /
Answer type: Value selection

ESG0114 (K)
Total gross loss from loss events in EUR (1)

Explanation: /
Answer type: Number entry; selection field

ESG0115 (K)
Total compensation (insurance and other) in EUR (2)

Explanation: /
Answer type: Number entry; selection field

ESG0116 (K)
Total net loss from loss events in EUR (3) = (1) - (2)

Explanation: /
Answer type: Number (automatically calculated)

ESG0117 (K)
State the number of extreme environmental events the company was exposed to in the previous year n-1 (0 if none) – Flood

Explanation: /
Answer type: Number entry

ESG0118 (K)
Do you assess that the loss events are chronic in nature (higher likelihood of repeated loss events)?

Explanation: /
Answer type: Value selection

ESG0119 (K)
Total gross loss from loss events in EUR (1)

Explanation: /
Answer type: Number entry; selection field

ESG0120 (K)
Total compensation (insurance and other) in EUR (2)

Explanation: /
Answer type: Number entry; selection field

ESG0121 (K)
Total net loss from loss events in EUR (3) = (1) - (2)

Explanation: /
Answer type: Number (automatically calculated)

ESG0122 (K)
State the number of extreme environmental events the company was exposed to in the previous year n-1 (0 if none) – Frost

Explanation: /
Answer type: Number entry

ESG0123 (K)
Do you assess that the loss events are chronic in nature (higher likelihood of repeated loss events)?

Explanation: /
Answer type: Value selection

ESG0124 (K)
Total gross loss from loss events in EUR (1)

Explanation: /
Answer type: Number entry; selection field

ESG0125 (K)
Total compensation (insurance and other) in EUR (2)

Explanation: /
Answer type: Number entry; selection field

ESG0126 (K)
Total net loss from loss events in EUR (3) = (1) - (2)

Explanation: /
Answer type: Number (automatically calculated)

ESG0127 (K)
State the number of extreme environmental events the company was exposed to in the previous year n-1 (0 if none) – Landslide

Explanation: /
Answer type: Number entry

ESG0128 (K)
Do you assess that the loss events are chronic in nature (higher likelihood of repeated loss events)?

Explanation: /
Answer type: Value selection

ESG0129 (K)
Total gross loss from loss events in EUR (1)

Explanation: /
Answer type: Number entry; selection field

ESG0130 (K)
Total compensation (insurance and other) in EUR (2)

Explanation: /
Answer type: Number entry; selection field

ESG0131 (K)
Total net loss from loss events in EUR (3) = (1) - (2)

Explanation: /
Answer type: Number (automatically calculated)

ESG0132 (K)
State the number of extreme environmental events the company was exposed to in the previous year n-1 (0 if none) – Drought/water scarcity

Explanation: /
Answer type: Number entry

ESG0133 (K)
Do you assess that the loss events are chronic in nature (higher likelihood of repeated loss events)?

Explanation: /
Answer type: Value selection

ESG0134 (K)
Total gross loss from loss events in EUR (1)

Explanation: /
Answer type: Number entry; selection field

ESG0135 (K)
Total compensation (insurance and other) in EUR (2)

Explanation: /
Answer type: Number entry; selection field

ESG0136 (K)
Total net loss from loss events in EUR (3) = (1) - (2)

Explanation: /
Answer type: Number (automatically calculated)

ESG0137 (K)
State the number of extreme environmental events the company was exposed to in the previous year n-1 (0 if none) – Other

Explanation: /
Answer type: Number entry

ESG0138 (K)
Do you assess that the loss events are chronic in nature (higher likelihood of repeated loss events)?

Explanation: /
Answer type: Value selection

ESG0139 (K)
Total gross loss from loss events in EUR (1)

Explanation: /
Answer type: Number entry; selection field

ESG0140 (K)
Total compensation (insurance and other) in EUR (2)

Explanation: /
Answer type: Number entry; selection field

ESG0141 (K)
Total net loss from loss events in EUR (3) = (1) - (2)

Explanation: /
Answer type: Number (automatically calculated)

ESG0448 (K)
What was the total (gross) damage due to extreme climate/environmental events (in EUR) in the previous year (n-1)?

Explanation: /
Answer type: Number entry (automatically calculated)

ESG0449 (K)
What was the total compensation (insurance and other) due to extreme

climate/environmental events (in EUR) in the previous year (n-1)?

Explanation: /
Answer type: Number entry (automatically calculated)

ESG0450 (K)
Share of insured damage costs (in %)

Explanation: /
Answer type: Number entry (automatically calculated)

ESG0142 (K)
Does your company have measures and guidelines for responding to extreme climate/environmental events and/or an investment plan for adapting to future physical climate risks?

Explanation: /
Answer type: Value selection

ESG0143 (K)
State the estimated investments needed in the next 3 years for adapting to physical climate risks (in EUR)

Explanation: /
Answer type: Number entry; selection field

ESG0451 (D)
Does the company follow a framework or internal risk management plan for preventing environmental accidents/disasters?

Explanation: /
Answer type: Value selection

ESG0144 (K)
Do you assess that your company (products/services) will be exposed to any of the listed transition climate risks in the next 10 years – technological change?

Explanation: Transition climate risks arise from structural changes in the economy during the transition to a sustainable economy based on lower energy consumption and environmental protection. They refer to financial loss of the institution, directly or indirectly, due to adaptation to a low-carbon and more sustainable economy. Triggered by factors such as sudden introduction of climate and environmental policies, taxes and levies, technological progress, changes in market sentiment or changes in market choices.
Answer type: Value selection

ESG0145 (K)
Change in legislative framework

Explanation: /
Answer type: Value selection

ESG0146 (K)
Change in consumer market preferences

Explanation: /
Answer type: Value selection

ESG0147 (K)
Do you expect significantly higher costs due to process and equipment adjustments (e.g., emission allowances, levies, investments) because of transition climate risks?

Explanation: /
Answer type: Value selection

III. Social Factors (S)

III.1. General

ESG0148 (K)
Does your company have policies regarding respect for human rights, including prevention of harassment and bullying in the workplace?

Explanation: /
Answer type: Value selection

ESG0149 (K)
Does your company have policies regarding equal opportunities and prevention of discrimination?

Explanation: /
Answer type: Value selection

ESG0151 (K)
Does your company have policies regarding ensuring occupational safety and health or accident prevention?

Explanation: /
Answer type: Value selection

ESG0152 (K)

Does your company have policies regarding prevention of child labor, forced labor, and human trafficking?

Explanation: /
Answer type: Value selection

ESG0153 (K)
Does your company have policies regarding ethical business conduct?
Explanation: /
Answer type: Value selection

ESG0452 (K)
Does your company have policies regarding affected local communities?

Explanation: /
Answer type: Value selection

ESG0453 (K)
Does your company have policies regarding workers in the value chain?

Explanation: /
Answer type: Value selection

ESG0454 (D)
Does the company have a committee or group for corporate social responsibility (e.g. a senior management committee responsible for decisions on corporate social responsibility strategy)?

Explanation: /
Answer type: Value selection

III.2. Own Workforce

ESG0455 (K)
What percentage of employees were employed on a permanent basis in the previous year (n-1)?

Explanation: Percentage is calculated as: Numerator: employees on permanent contracts / Denominator: employees on permanent + temporary contracts (including students) + agency workers + self-employed individuals contracted for work.
Answer type: Number entry

ESG0456 (K)
What percentage of agency workers did you have in the previous year (n-1)?

Explanation: Percentage is calculated as: Numerator: agency workers / Denominator: employees on permanent + temporary contracts (including students) + agency workers + self-employed individuals contracted for work.
Answer type: Number entry

<u>**ESG0201 (K)**</u>
What was the employee turnover rate in the previous year (n-1)?

Explanation: Recommended formula: Numerator: total number of employees who left the organization in year n-1 / Denominator: total number of employees at the end of year n-1) * 100
Answer type: Number entry

<u>**ESG0170 (K)**</u>
Does the company have a collective agreement?

Explanation: /
Answer type: Value selection

<u>**ESG0457 (K)**</u>
What percentage of employees are covered by the collective agreement?

Explanation: /
Answer type: Number entry

<u>**ESG0177 (D)**</u>
Is there a trade union operating in the company?

Explanation: /
Answer type: Value selection

<u>**ESG0458 (D)**</u>
What percentage of employees are represented by employee representatives?

Explanation: /
Answer type: Number entry

<u>**ESG0200 (K)**</u>
What percentage of employees received a wage lower than the minimum wage in the previous year (n-1)?

Explanation: /
Answer type: Number entry

<u>**ESG0459 (K)**</u>
Has the company regularly paid all obligations to employees and submitted all payroll tax returns?

Explanation: /
Answer type: Value selection

<u>ESG0460 (K)</u>
What was the gender pay gap among employees in the previous year (n-1)?

Explanation: Pay gap is the difference in pay between genders. Simplified formula: Numerator: ((average wage of male employees) - (average wage of female employees)) / Denominator: (average wage of male employees)
Answer type: Number entry

<u>ESG0169 (K)</u>
Does the company provide additional benefits or perks to employees?

Explanation: /
Answer type: Value selection

<u>ESG0182 (K)</u>
State the number of work-related injuries among employees in the previous year (n-1).

Explanation: /
Answer type: Number entry

<u>ESG0188 (K)</u>
State the number of lost workdays due to work-related injuries or fatalities in the previous year (n-1).

Explanation: /
Answer type: Number entry; selection field

<u>ESG0461 (K)</u>
State the total number of hours worked by all employees in the previous year (n-1).

Explanation: /
Answer type: Number entry; selection field

<u>ESG0171 (D)</u>
Does the company have a system for employee education and training?

Explanation: /
Answer type: Value selection

<u>ESG0019 (D)</u>
Does your company conduct employee training on ESG factors?

Explanation: /

Answer type: Value selection

ESG0174 (D)
State the percentage of employees who received professional training in year n-1.

Explanation: Calculation: number of employees who attended professional training / average number of employees in the year
Answer type: Number entry

ESG0175 (D)
State the average number of training hours per employee in year n-1.

Explanation: Calculation: number of recorded training hours / average number of employees in the year
Answer type: Number entry

ESG0172 (D)
Does the company have a system for employee rewards?

Explanation: /
Answer type: Value selection

ESG0173 (D)
Does the company have a system for employee career development?

Explanation: /
Answer type: Value selection

ESG0178 (K)
Are there mechanisms in place in your company for employees to anonymously report and for the company to address irregularities or violations?
Explanation: /
Answer type: Value selection

ESG0179 (K)
How many reports of irregularities/violations did you have in the previous year (n-1)?

Explanation: /
Answer type: Number entry

ESG0462 (D)
Have there been any violations of workers' rights (such as collective bargaining, freedom of association, working hours, etc.), either with ongoing legal proceedings or where shortcomings are publicly known?

Explanation: /
Answer type: Value selection

ESG0463 (D)
Does the company systematically work to prevent corruption, bribery, and anti-competitive behavior, strive to reduce the incidence of accidents, and promote a safe working environment and healthy working conditions?

Explanation: /
Answer type: Value selection

ESG0197 (K)
State the number of employee strikes in the company in the previous year (n-1).

Explanation: /
Answer type: Number entry

ESG0464 (D)
Does the company measure employee satisfaction?

Explanation: /
Answer type: Value selection

ESG0465 (D)
What percentage of women were in the company in year n-1?

Explanation: /
Answer type: Number entry

ESG0466 (D)
Is the following statement true for the company: UN Guiding Principles on Business and Human Rights - NCP, i.e. National Contact Point OECD has taken up a case against your company, but the company refuses to cooperate with the party that initiated the case, or the NCP has found that your company does not comply with OECD guidelines?

Explanation: /
Answer type: Value selection

ESG0467 (D)
Is the following statement true for the company: UN Guiding Principles on Business and Human Rights - Business & Human Rights Resource Centre (BHRRC) has taken up a complaint against your company, but the company did not respond within three months?

Explanation: /
Answer type: Value selection

III.3. Workers in the Value Chain

ESG0202 (K)
Does your company conduct due diligence on suppliers regarding respect for workers' rights in the value chain (including respect for human rights on the supplier side and ethical rules applicable to your company)?

Explanation: /
Answer type: Value selection

ESG0468 (K)
Does the company have procedures and measures for eliminating negative impacts on workers in the value chain in cases where violations of workers' rights are found?

Explanation: /
Answer type: Value selection

ESG0469 (D)
Is the company aware of controversies regarding violations related to child labor, forced labor, or human trafficking within its industry or supply chain?

Explanation: /
Answer type: Value selection

ESG0470 (D)
Does the company have a policy to reduce the use of natural resources or environmental impact of its supply chain?

Explanation: /
Answer type: Value selection

III.4. Affected Communities

ESG0471 (D)
Has the company identified significant impacts and risks related to local communities?

Explanation: /
Answer type: Value selection

ESG0472 (D)
Does the company have established channels for affected communities to express concerns?

Explanation: /
Answer type: Value selection

ESG0473 (D)

Does the company have measures and approaches in place for managing significant risks related to affected communities?

Explanation: /
Answer type: Value selection

<u>ESG0161 (D)</u>
Does your company have programs to support local communities and corrective measures regarding negative impacts on affected communities?

Explanation: /
Answer type: Value selection

<u>ESG0166 (K)</u>
If the company allocates funds for donations/sponsorships, state the total amount allocated for this purpose in the previous year (n-1):

Explanation: /
Answer type: Number entry

<u>ESG0474 (D)</u>
Has the company considered the impacts of transitioning to a low-carbon business model on its workers and communities?

Explanation: /
Answer type: Value selection

IV. Governance Aspect (G)

IV.1. Ethical Aspects of Governance

<u>ESG0211 (K)</u>
Does the company have a system for preventing, detecting, and investigating claims or incidents related to corruption, bribery, fraud, and deceit?

Explanation: The company has procedures for reporting corruption within the organization, instructions for identifying suspected corruption, fraud, deceit, ensured anonymity of whistleblowers, and other measures for whistleblower protection.
Answer type: Value selection

<u>ESG0475 (K)</u>
State the percentage (%) of job functions at risk of corruption and bribery that are covered by training programs for prevention, detection, and investigation of corruption and bribery in the previous year (n-1).

Explanation: /

Answer type: Number entry

__ESG0476 (K)__
Has your company had any legal disputes in the last 3 years regarding violations of applicable regulations or business practices in the areas of corruption and bribery prevention, occupational safety and health, labor law, violations of workers' rights, environmental protection, ethics, tax evasion, price fixing, cyber security, etc.?

Explanation: /
Answer type: Value selection

__ESG0477 (K)__
State the number of confirmed incidents of corruption or bribery in the previous year (n-1).

Explanation: /
Answer type: Number entry

__ESG0478 (K)__
State the amount of monetary fines due to confirmed incidents of corruption or bribery in the previous year (n-1).

Explanation: /
Answer type: Number entry

__ESG0479 (D)__
Comment on known management errors (external and internal information).

Explanation: /
Answer type: Free text entry

__ESG0480 (D)__
Comment on potential or existing legal impacts related to ESG.
Explanation: /
Answer type: Free text entry

__ESG0481 (D)__
Do the following statements apply to your company: "The company or its senior management, including the senior management of its subsidiaries, has been convicted by a final court decision of corruption or bribery. Furthermore, since then, the company has not taken any remedial or corrective measures to address any violations or to prevent such cases in the future."?
Explanation: /
Answer type: Value selection

__ESG0482 (D)__

Is the following statement true for your company: "The company does not promote employee awareness of the importance of compliance with all applicable competition laws and regulations and does not train senior management regarding competition issues"?

Explanation: /
Answer type: Value selection

<u>ESG0483 (D)</u>
Does the company have unclear/unusual corporate governance structure regarding key decision-makers and limited internal risk management and oversight functions?

Explanation: /
Answer type: Value selection

<u>ESG0484 (D)</u>
Is it true that the company has not developed and adopted adequate internal controls, ethics and compliance programs, and measures for preventing and detecting bribery?

Explanation: /
Answer type: Value selection

<u>ESG0485 (D)</u>
Does the company not treat tax management and tax compliance as important elements of control and are there no adequate strategies and processes for managing tax risk as described in the OECD Guidelines for Multinational Enterprises (OECD MNE), which cover tax?

Explanation: /
Answer type: Value selection

<u>ESG0486 (D)</u>
Has the company been found guilty of tax evasion and has not taken any remedial/corrective measures to eliminate any violations that would also prevent such cases in the future?

Explanation: /
Answer type: Value selection

<u>ESG0487 (D)</u>
Has the company or its senior management, including senior management of its branches, been found to violate competition laws (e.g. cartel agreement)? Furthermore, the company has not taken any remedial/corrective measures to eliminate any violations that would also prevent such cases in the future.

Explanation: /

Answer type: Value selection

ESG0488 (D)
Does the company already use sustainable financial instruments (e.g. green/social/sustainable loans/bonds or ESG rating or loans/bonds linked to key performance indicators (KPIs))?

Explanation: /
Answer type: Value selection

ESG0489 (K)
Are management remuneration linked to ESG targets?

Explanation: /
Answer type: Value selection

IV.2. Strategy and Risk Management

ESG0218 (K)
Does your company have a business continuity plan?

Explanation: /
Answer type: Value selection

ESG0220 (K)
Does your company have security measures regarding cyber security, including personal data protection?

Explanation: /
Answer type: Value selection

IV.3. Diversity of Management and Supervisory Board

ESG0490 (K)
What was the percentage of women in management positions relative to the total number of senior management in the previous year (n-1)?

Explanation: Senior management (B-1) are employees at positions directly below the management/CEO level.
Answer type: Number entry

ESG0491 (K)
What was the percentage of women in the management body out of the total number of members of the management body in the previous year (n-1)?

Explanation: The management body includes members of management bodies (e.g. management board) and members of supervisory bodies (e.g. supervisory board, if applicable).

Answer type: Number entry

IV.4. Supplier Relationship Management

<u>**ESG0492 (K)**</u>
Does the company consider social and environmental criteria when selecting suppliers?

Explanation: /
Answer type: Value selection

<u>**ESG0493 (K)**</u>
Did the company have payment delays to suppliers longer than 30 days in the previous business year (n-1)?

Explanation: /
Answer type: Value selection

<u>**ESG0494 (K)**</u>
State the number of open court cases due to payment delays.

Explanation: /
Answer type: Number entry

V. Sector-Specific Questions

Diversification of Business from Oil/Gas

<u>**PS0001 (K)**</u>
The company's goal is to reduce methane emissions.

Explanation: /
Answer type: Value selection

Energy

<u>**PS0002 (K)**</u>
State the amount of electricity produced in MWh – year n-1.

Explanation: /
Answer type: Number entry

<u>**PS0003 (K)**</u>
Year n-2.

Explanation: /

Answer type: Number entry

PS0004 (K)
Year n-3.

Explanation: /
Answer type: Number entry

Cement Production

PS0005 (K)
The company's goal is to reduce the share of clinker in produced/purchased cement and align with the regional Net-Zero Target.

Explanation: /
Answer type: Value selection

Commercial Real Estate

PS0006 (K)
Do you have a transition plan to reduce GHG emissions?

Explanation: /
Answer type: Value selection

PS0007 (K)
State the area of commercial real estate under management in m² – year n-1.

Explanation: /
Answer type: Number entry

PS0008 (K)
Year n-2.

Explanation: /
Answer type: Number entry

PS0009 (K)
Year n-3.

Explanation: /
Answer type: Number entry

PS0010 (K)
State the average primary energy consumption of real estate in kWh/m² per year (energy intensity) – year n-1.

Explanation: /
Answer type: Number entry

PS0011 (K)
Year n-2.

Explanation: /
Answer type: Number entry

PS0012 (K)
Year n-3.

Explanation: /
Answer type: Number entry

PS0013 (K)
State the average CO_2 emission per unit area and year in kg CO_2/m² per year (carbon intensity) – year n-1.

Explanation: /
Answer type: Number entry

PS0014 (K)
Year n-2.

Explanation: /
Answer type: Number entry

PS0015 (K)
Year n-3.

Explanation: /
Answer type: Number entry

Iron/Steel Production

PS0016 (K)
State the annual amount of iron/steel (final product) produced in tons (t) – year n-1.

Explanation: /
Answer type: Number entry

PS0017 (K)
Year n-2.

Explanation: /
Answer type: Number entry

PS0018 (K)
Year n-3.

Explanation: /
Answer type: Number entry

Animal Welfare

PS0019 (K)
Controversial living conditions, transport and use of chemicals/medicines (e.g. antibiotics).

Explanation: /
Answer type: Value selection

PS0020 (K)
Lack of anesthetics or techniques to reduce distress during slaughter.

Explanation: /
Answer type: Value selection

PS0021 (K)
Use of wild animals for biochemical testing.

Explanation: /
Answer type: Value selection

PS0022 (K)
Freedom from hunger and thirst: Animals have access to fresh water and food that maintains full health and strength.

Explanation: /
Answer type: Value selection

PS0023 (K)
Freedom from discomfort: Animals have a suitable environment with shelter and comfortable resting space.

Explanation: /
Answer type: Value selection

PS0024 (K)
Freedom from pain, injury or disease: Animals are prevented from suffering due to pain, injury or disease through rapid diagnosis and treatment.

Explanation: /
Answer type: Value selection

PS0025 (K)

Freedom to express normal behavior: Animals are provided with enough space, appropriate facilities and company of their own kind to enable normal behavior.

Explanation: /
Answer type: Value selection

PS0026 (K)
Freedom from fear and distress: Animals are provided with conditions and treatment that prevent mental suffering.

Explanation: /
Answer type: Value selection

Mining

PS0027 (K)
Is your company exposed to unconventional mining practices (arctic exploration, tar sands, deep-sea mining)?

Explanation: /
Answer type: Value selection

Other

PS0028 (K)
What is the average carbon intensity of energy production in your company?

Explanation: /
Answer type: Number entry

PS0029 (K)
What is the average carbon intensity per passenger kilometer (tCO_2/pkm) in your company?

Explanation: /
Answer type: Number entry

PS0030 (K)
What is the average share of sustainable aviation fuels in your company (in %)?

Explanation: /
Answer type: Number entry

PS0031 (K)
What is the average carbon intensity of the core activity (tCO_2/ton of product) in your company?

Explanation: /

Answer type: Number entry

VI. Questions Regarding the Company's Transition Plan

<u>**ESG0234 (K)**</u>
Has your company developed a plan to reduce its carbon footprint or adopted a Transition Plan for carbon-neutral business by 2050 or earlier?

Explanation: The Transition Plan for carbon-neutral business is a strategic document outlining steps, measures and a timeline for the organization to reduce its GHG emissions to net zero (net zero) or achieve climate neutrality by 2050, or earlier. It includes analysis of the current carbon footprint, emission reduction targets, planned technologies, changes in business models, and a system for monitoring and reporting progress.
Answer type: Value selection

<u>**NP001 (K)**</u>
By when does the company intend to achieve net zero emissions?

Explanation: /
Answer type: Year entry

<u>**NP002 (K)**</u>
Does the company set specific targets for CO_2e reduction?

Explanation: /
Answer type: Value selection

<u>**NP003 (K)**</u>
How does the company intend to achieve these targets?

Explanation: /
Answer type: Free text entry

<u>**NP004 (K)**</u>
Are these targets aligned with the Paris Agreement or other more ambitious initiatives?

Explanation: /
Answer type: Value selection

<u>**NP005 (K)**</u>
Is the company reducing consumption of fossil fuel energy and related emissions?

Explanation: /
Answer type: Value selection

NP006 (K)
Is the company achieving its set targets?

Explanation: /
Answer type: Value selection

NP007 (K)
The company achieved its emission reduction target last year or is on track to achieve it.

Explanation: /
Answer type: Value selection

NP008 (K)
Are the targets science-based (SBTi or Science Based Targets)?

Explanation: /
Answer type: Value selection

NP009 (K)
Are the targets verified by an external provider?

Explanation: /
Answer type: Value selection

NP010 (K)
Has the company formalized a system for rewarding senior management linked to decarbonization performance indicators?

Explanation: /
Answer type: Value selection

NP011 (K)
Has the company disclosed its decarbonization strategy?

Explanation: /
Answer type: Value selection

NP012 (K)
To what temperature increase is the strategy aligned?

Explanation: /
Answer type: Value selection

NP013 (K)

Does the company have the capacity (internal or through external support) to carry out planned investments needed to achieve carbon footprint reduction targets?

Explanation: /
Answer type: Value selection

NP046A
The company has available emissions data

Explanation: /
Answer type: Value selection

NP046 (K)
Select the unit of measurement.

Explanation: /
Answer type: Value selection

NP014 (K)
Reference year (= baseline) for target GHG emissions.

Explanation: /
Answer type: Year entry

NP015 (K)
Scope 1 emissions (absolute), baseline year.

Explanation: /
Answer type: Number entry

NP016 (K)
Scope 2 emissions (absolute), baseline year.

Explanation: /
Answer type: Number entry

NP017 (K)
Scope 3 emissions (absolute), baseline year.

Explanation: /
Answer type: Number entry

NP018 (K)
Target year for GHG emissions data (medium-term – up to 2030).

Explanation: /
Answer type: Year entry

NP019 (K)
Scope 1 emissions (absolute reduction from baseline), target year.

Explanation: /
Answer type: Number entry

NP020 (K)
Scope 3 emissions (absolute reduction from baseline), target year.

Explanation: /
Answer type: Number entry

NP021 (K)
Target year for GHG emissions data (long-term – up to 2050).

Explanation: /
Answer type: Number entry

NP022 (K)
Scope 1 emissions (absolute reduction from baseline), target year.

Explanation: /
Answer type: Year entry

NP023 (K)
Scope 2 emissions (absolute reduction from baseline), target year.

Explanation: /
Answer type: Number entry

NP024 (K)
Scope 3 emissions (absolute reduction from baseline), target year.

Explanation: /
Answer type: Number entry

NP025 (K)
Target year for GHG emissions data (medium-term – up to 2030).
Explanation: /
Answer type: Year entry

NP026 (K)
Define aggregated medium-term target for Scope 1 and 3 GHG emissions? Absolute reduction (with minus sign)

Explanation: /

Answer type: Number entry

NP027 (K)
Define aggregated medium-term target for Scope 2 and 3 GHG emissions? Absolute reduction (with minus sign)

Explanation: /
Answer type: Number entry

NP028 (K)
Define aggregated medium-term target for Scope 1 and 2 GHG emissions? Absolute reduction (with minus sign)

Explanation: /
Answer type: Number entry

NP029 (K)
Target year for GHG emissions data (long-term – up to 2050).

Explanation: /
Answer type: Year entry

NP030 (K)
Define aggregated long-term target for Scope 1 and 3 GHG emissions? Absolute reduction (with minus sign)

Explanation: /
Answer type: Number entry

NP031 (K)
Define aggregated long-term target for Scope 2 and 3 GHG emissions? Absolute reduction (with minus sign)

Explanation: /
Answer type: Number entry

NP032 (K)
Define aggregated long-term target for Scope 1 and 2 GHG emissions? Absolute reduction (with minus sign).

Explanation: /
Answer type: Number entry

NP033 (K)
Are the above targets Net Zero targets (targets for achieving net zero emissions)?

Explanation: /

Answer type: Value selection

__NP034 (K)__
Will the company need to significantly adjust CAPEX in the next 5–10 years due to adaptation to climate change or mitigation (investments outside the usual replacement cycle and above depreciation levels as part of the CAPEX transition plan)?

Explanation: /
Answer type: Value selection

__NP035 (K)__
How will climate change and ongoing regulations affect the company's investment activities?

Explanation: /
Answer type: Free text entry

__NP036 (K)__
Is there a risk of stranded assets?

Explanation: /
Answer type: Value selection

__NP037 (K)__
Is there a need to invest in CO_2-neutral processes?

Explanation: /
Answer type: Value selection

__NP038 (K)__
Is there a need to invest in energy efficiency?

Explanation: /
Answer type: Value selection

__NP039 (K)__
Is there a need for sustainable transport?

Explanation: /
Answer type: Value selection

__NP040 (K)__
Is there a risk of increased infrastructure costs?

Explanation: /
Answer type: Value selection

NP041 (K)
Is there flood prevention?

Explanation: /
Answer type: Value selection

NP042 (K)
Have you used or do you plan to use emission allowances to offset remaining emissions or to meet prescribed limits?

Explanation: /
Answer type: Value selection

NP043 (K)
Do you use emission allowances to achieve long-term or medium-term targets?

Explanation: /
Answer type: Value selection

NP044 (K)
What reduction (in %) does the organization intend to achieve with this?

Explanation: /
Answer type: Value selection

NP045 (K)
Please specify the data type that is part of the target.

Explanation: /
Answer type: Free text entry