

環境省 環境情報の利用に関する検討委員会2011年12月13日

CDP 気候変動情報の利用に関する報告

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CDP気候変動情報の利用

CDP 第1期 企業回答の機関投資家利用を促進
企業、ステークホルダーの理解に寄与

現在

機関投資家、各国政府が
データを簡単に入手し、
分析可能

CDP 2.0 データマネジメント基盤 2009年作成
システム変革に伴うデータベース化
2010年より回答オンライン入力システム

回答企業がカーボンマネ
ジメント、セクター分析、戦
略上の意思決定に活用
サプライチェーンメンバー
企業がサプライチェーンを
含めカーボンマネジメント、
意思決定に活用

気候変動情報タクソノミー計画

CDSBのXBRLプロジェクト 財務情報との整合性

CDPのXBRL

システム間の相互運用の可能性

CDP

質問書送付

企業

CDP投資家質問書

- 投資家から開示要請
- 2月1日質問書送付

2003年より送付実施
2011年は9回目

CDPウォーター質問書

- 投資家から開示要請
- 2月1日質問書送付

2010年より送付実施
2011年は2回目

CDPサプライチェーン
プロジェクト

- 顧客企業から開示要請
- 4月1日質問書送付

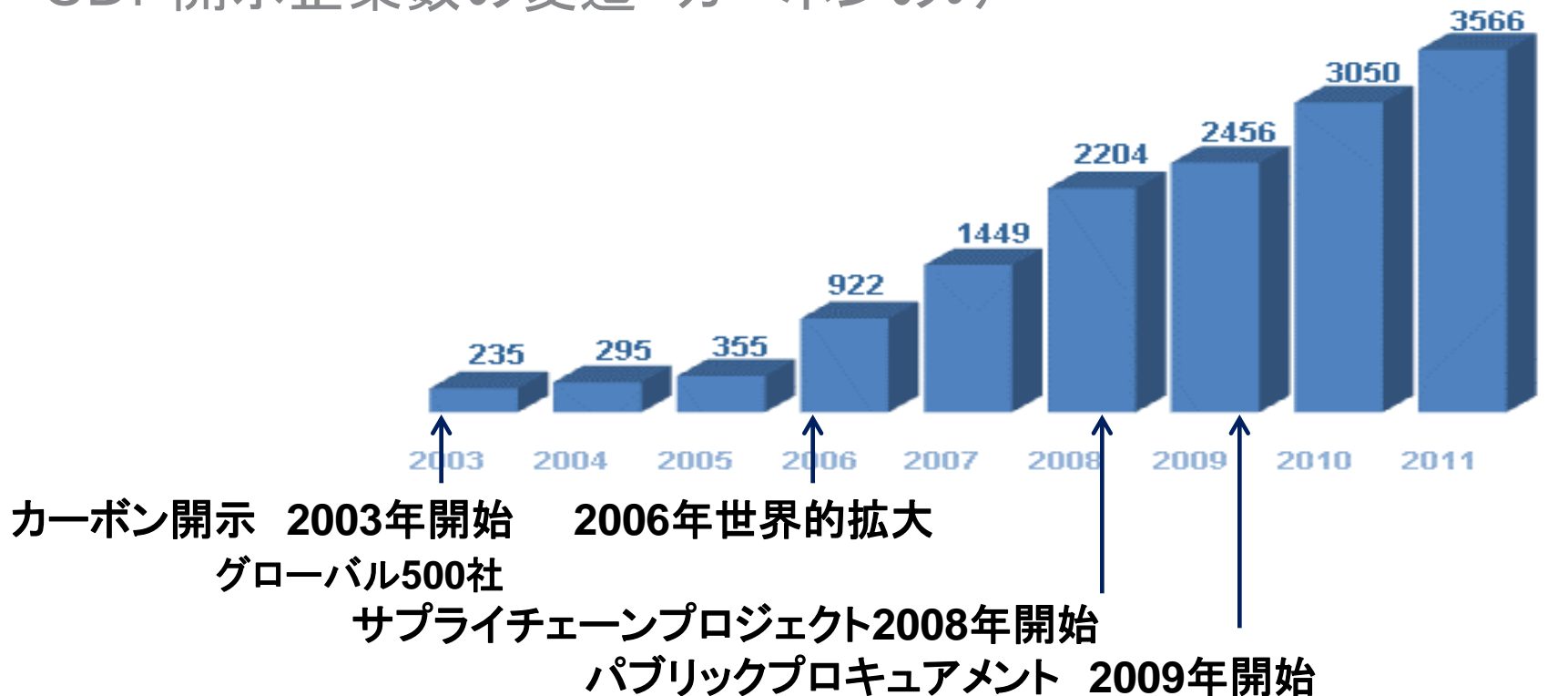
2008年より送付実施

CDPパブリック
プロキュアメント

- 政府から開示要請
- 4月1日質問書送付

2009年より送付実施

CDP開示企業数の変遷 カーボンのみ



Bloomberg (金融情報端末)にCDP企業回答

<HELP> for explanation, <MENU> for similar functions.

Msg: JESS SINGH

RDSA LN Equity

Carbon Emissions Disclosure - CED

ROYAL DUTCH SHELL PLC-A SHS

Reporting Year: 2008

Total Global Emissions (Metric Tons)	
Scope 1 Activity Emissions Globally	92,000,000
Scope 1 Activity Emissions Annex B	59,000,000
Scope 2 Activity Emissions Globally	13,000,000
Scope 2 Activity Emissions Annex B	12,000,000
Emissions from Disposal of Services	743,000,000
Emissions from Distribution/Logistics	N.A.
Emissions from Employee Business Travel	180,000
Company Supply Chain	N.A.

Intensity (Metric Tons/Million US\$)	
Scope 1/Sales	259
Scope 1/EBITDA	N.A.
Scope 2/EBITDA	N.A.

Emissions by Country (Metric Tons)

● Scope 1 ○ Scope 2

Electricity Purchases (Megawatt Hours)	
Global Electricity Use	21,000,000
Global Electricity Use Annex B	20,000,000
Electricity from Renewables	N.A.
Electricity from Renewables - Annex B	N.A.
Total Costs of Energy Consumption (US\$)*	9,000
% of Total Operating Costs	N.A.
% Energy Costs from Renewables	N.A.

EU Emissions Trading (Metric Tons)

Year	↓	Allowance	Emissions
2005		23,390,965	21,539,542
2006		23,240,924	20,372,618
2007		25,782,367	22,439,661
2008		21,542,028	N.A.

Metric Ton is in CO2 Equivalent

* In Millions

Australia 61 2 9777 8600 Brazil 5511 3048 4500 Europe 44 20 7330 7500 Germany 49 69 9204 1210 Hong Kong 852 2977 6000
 Japan 81 3 3201 8900 Singapore 65 6212 1000 U.S. 1 212 318 2000 Copyright 2008 Bloomberg Finance L.P.
 6548-1001-1 22-Sep-2008 15:15:45

Google に CDP開示スコア

Key stats and ratios

	Q4 (Dec '09)	2009
Net profit margin	10.81%	13.83%
Operating margin	15.30%	18.61%
EBITD margin	-	22.22%
Return on average assets	11.94%	15.77%
Return on average equity	28.89%	40.81%
Employees	203,000	-

Carbon Disclosure Rating - **63/100**

[Screen stocks with similar metrics »](#)

Google finance

NYSE:PEP

Get quotes

Example: "CSCO" or "Google"

Company

PepsiCo, Inc. (Public, NYSE:PEP) [Watch this stock](#)

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Markets

News

Portfolios

Stock screener

Google Domestic Trends

Recent quotes

[chg](#) | %

66.26

-0.01 (-0.02%)

Real-time: 3:13PM EDT

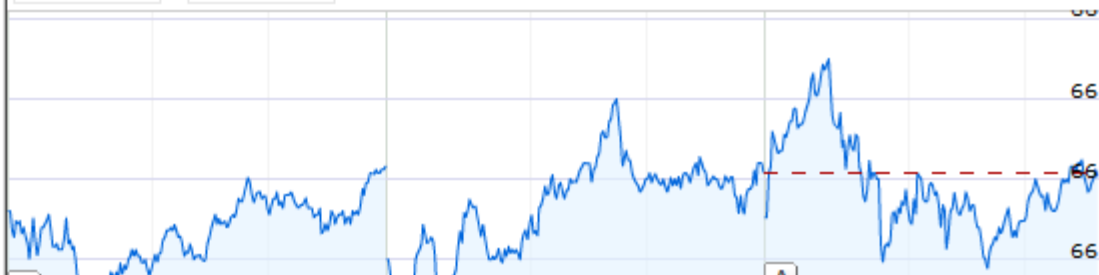
NYSE real-time data - [Disclaimer](#)

Range 65.96 - 66.65 Mkt cap 104.02B Shares 1.57B
 52 week 47.50 - 67.00 P/E 17.57 Beta 0.53
 Open 66.01 Div/yield 0.45/2.72 Inst. own 74%
 Vol / Avg. 5.43M/6.84M EPS 3.77

Compare: Dow S&P 500 KO DPS CCE [more](#)

Zoom: [1d](#) [5d](#) [1m](#) [3m](#) [6m](#) [YTD](#) [1y](#) [5y](#) [10y](#) [Max](#)

Apr 14, 2010 - Apr 16, 2010 -0.13 (-0.2%)



CDP データマネジメント基盤作成 2009年開始

CDP 2.0 コンソシアムメンバー 3社

accenture

Microsoft®

SAP®

参考：2009年9月24日アクセンチュアプレスリリースURL

<http://www.accenture.com/jp-ja/company/newsroom-japan/Pages/news-releases-20091007.aspx>

CDP企業回答の活用

CDPウェブサイトからのダウンロード

3.3 Describe the ways in which the identified risks affect or could affect your business and you

Vehicle demand may be affected by factors directly impacting vehicle price or the cost of components, cost of fuel and governmental regulations (including tariffs, import regulati

In addition, regulations concerning vehicle fuel efficiency and fuels may directly affect vehicle manufacturers with and/or product strategy since such regulations would encourage them to provide vehicles having high fuel-effici

Furthermore, regulations related to CO2 emissions reduction or energy conservation, and duty of reporting emis equipment, and labor cost. In emissions trading system, measures for purchase/ management of emission cre



3.4 Are there financial implications associated with the identified risks?

Yes

3.5 Please describe them.

Toyota is subject to various laws and governmental regulations concerning climate change. Toyota has incurred New legislation or changes in existing legislation may also subject Toyota to additional expenses in the future. If fines or damages to its corporate image.

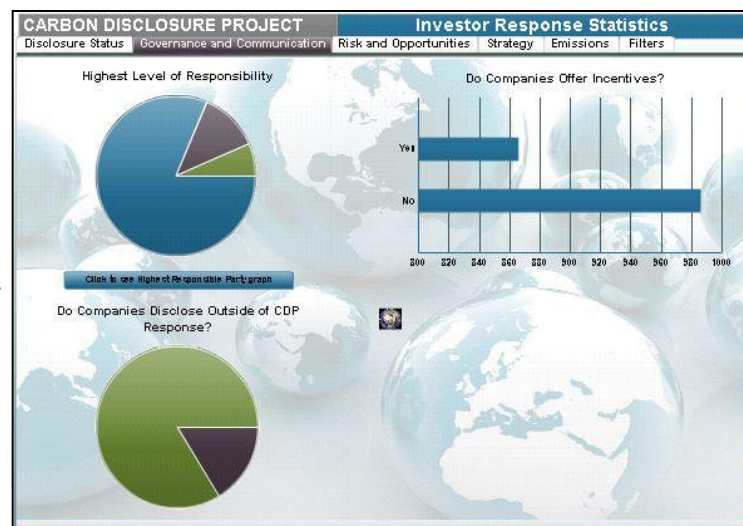
Specifically, regulations concerning vehicle fuel efficiency and fuels may directly affect vehicle manufacturers with and/or product strategy, and may cause additional cost since such regulations would encourage them to provide meeting the fuel efficiency standards or adopting the governmental measures including favorable taxation and s market share and profit loss caused by decreased customers' demands and damaged corporate image.

Further, regulations related to CO2 emissions reduction or energy conservation, and duty of reporting emissions equipment, and labor cost. In emission trading system, cost for measures will also be expected in purchasing a regulations, there may arise risks directly affecting Toyota, such as fines, along with risks of declining market sh

- 1社ずつダウンロード
- PDF形式

2010年からカーボンマネジメント、分析での回答活用の飛躍的な向上

CDPアナリティクスツール



- 回答データベースにアクセス
- 定型レポート、自由レポートの作成
- Excel、PDF形式

CDPアナリティクスツール(SAP Business Object) 2010年秋開始

- データベース
2007年以降のCDP投資家質問書・CDPサプライチェーン質問書
2010年以降のCDPウォーター質問書
- データアクセスレベル
メンバー投資家(CDP署名投資機関): 全企業回答
CDPレポーターサービスメンバー(CDP回答企業): 公表されている
全回答
CDPサプライチェーンメンバー: メンバーの全サプライヤー回答

CDPアナリティクストツール(SAP Business Object)

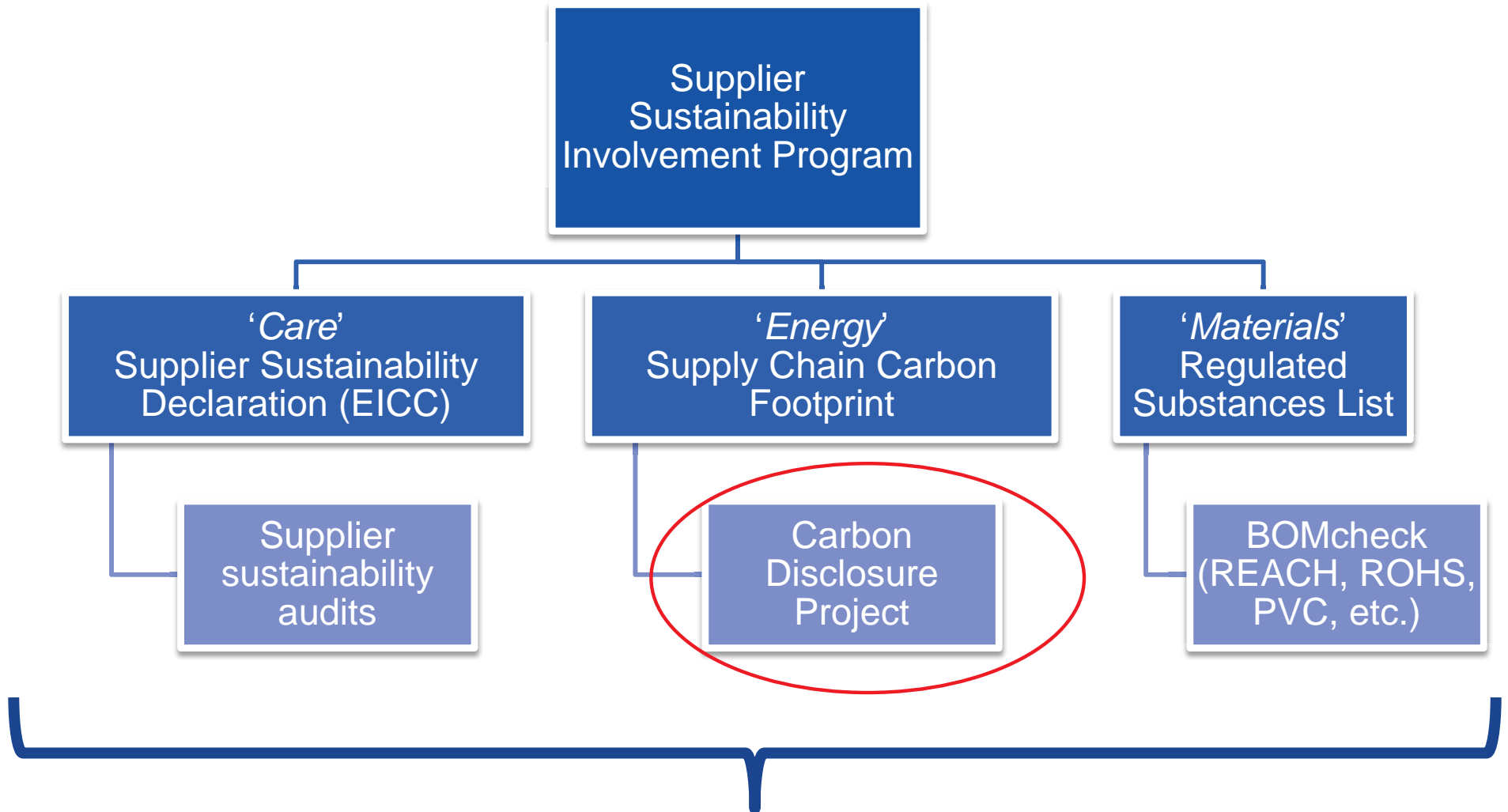
利用者が自由に選択

質問番号

企業・セクター・地域

Company Name	Industry Group	Industry	Describe your company's Environmental Strategy Team take in a wide range of information on issues related to Johnson Control's approach to Enterprise Risk Management (ERM) is based on a collection of process steps Downstream description of our risk management	Do current and/or anticipated	Table Question. Please See Table	What are the current and/or Automotive companies face two types of regulation risk, ones that applies to production Johnson Controls exposure to regulatory risk generally arises from local, regional, national and/or global	Describe the ways in which the Since automotive companies are subjected to regulatory risk in terms of both production plants Johnson Controls views measures to constrain carbon consumption as positive for the company's long term growth,
Hyundai Motor	Automobiles & Components	Automobiles	The Environmental Strategy Team take in a wide range of information on issues related to Johnson Control's approach to Enterprise Risk Management (ERM) is based on a collection of process steps Downstream description of our risk management	Yes			
Johnson Controls	Automobiles & Components	Auto Components	PSA uses a Groupwide risk analysis framework to assess, manage and report risk. Note that Faurecia, a 57,4 owned by	Yes			
LEONI AG	Automobiles & Components	Auto Components		No			
PSA Peugeot Citroen	Automobiles & Components	Automobiles		Yes			PSA Peugeot Citroen is exposed to regulatory risks related to climate change. The Group's manufacturing and

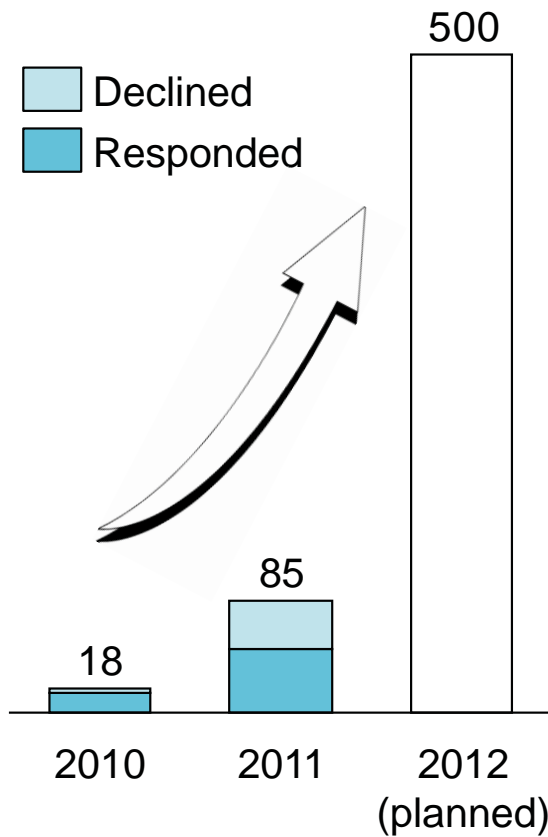
Supplier Sustainability Involvement Program



GSRs score on sustainability

Philips joined CDP Supply Chain in 2010 to further operationalize carbon management in the supply chain

Supplier reach-out



2010 CDP supplier scorecard

Supplier	Overall Score (Avg. score = 48 ⁽¹⁾)		Strategic awareness (Avg. score = 41 ⁽¹⁾)		Carbon reduction ambition ⁽¹⁾ (Avg. score = 55)		Reporting capabilities ⁽¹⁾ (Avg. score = 62)		Implementation practice ⁽¹⁾ (Avg. score = 40)	
	Score ⁽²⁾	Rank ⁽³⁾	Score ⁽²⁾	Rank ⁽³⁾	Score ⁽²⁾	Rank ⁽³⁾	Score ⁽²⁾	Rank ⁽³⁾	Score ⁽²⁾	Rank ⁽³⁾
	71	141	45	397	83	157	100	1	70	80
	66	205	64	192	85	139	84	325	39	484
	63	248	48	340	79	207	93	135	38	528
	63	248	23	778	92	75	95	88	73	62
	61	268	64	192	72	284	74	483	31	681
	49	471	40	456	61	419	64	595	39	484
	47	507	25	699	38	731	76	458	51	236
	47	507	49	335	35	756	54	686	43	406
	46	527	39	471	41	683	74	483	21	849
	45	537	18	831	70	303	71	522	49	268
	42	590	17	845	76	236	74	483	35	597
	38	661	27	681	40	706	62	619	31	681
	36	689	31	630	30	784	60	640	16	904
	23	833	9	928	28	824	41	740	31	681
	12	952	10	921	21	858	6	881	24	800

■ 1st Quartile
 ■ 2nd Quartile
 ■ 3rd Quartile
 ■ 4th Quartile

(1) Average score of 1,000 suppliers who participated

(2) Score on a 0 to 100 scale

(3) Rank out of 1,000 suppliers who participated

Source: CDP Supply Chain Information Request; Scoring methodology; A.T. Kearney analysis

Supplier Roadmap

Stage 1



Stage 2



Stage 3

Strategic Awareness

Q 5, 6 (3.2-8.2)¹

- **Disclosure** - Disclose climate change risks and opportunities.
- **Required Action** - Demonstrate understanding of risks that climate change poses to your business.

Carbon Reduction Ambition

Q 2.2 (9.1)

- **Disclosure** - Show links between business strategy and risks identified.
- **Required Action** - Develop performance metrics or explain why not.

Reporting Capabilities

Q 8.3, 4 (13, 22)

- **Disclosure** - Disclose Scope 2 emissions.
- **Required Action** - Begin to measure and manage carbon emissions data.

Implementation Practice

Q 1, 2 (1, 2)

- **Disclosure** - Disclose most senior officer with responsibility for climate change and any integration into business strategy.
- **Required Action** - Begin to manage climate change risk.

Strategic Awareness

Q 5, 6 (3.3-8.3)

- **Disclosure** - Demonstrate analysis of risk and its impact on business function.
- **Required Action** - Define actions or plan to cope with risks identified.

Carbon Reduction Ambition

Q 3 (9.6)

- **Disclosure** - Disclose an emissions reduction target.
- **Required Action** - Commit to an emissions reduction target.

Reporting Capabilities

Q 7, 8, 9, 10 (11, 12, 13.5)

- **Disclosure** - Disclose Scope 1 emissions data. Break down Scope 2 data by facility. Disclose emissions accounting methodology.
- **Required Action** - Improve emissions reporting.

Implementation Practice

Q 3 (9.7, 16)

- **Disclosure** - Disclose emission reduction activities.
- **Required Action** - Define at least one emission reduction activity.

Strategic Awareness

Q 5, 6 (3.5/6 - 8.5/6)

- **Disclosure** - Identify long term risks and opportunities and financial impact.
- **Required Action** - Discuss implications with Member company.

Carbon Reduction Ambition

Q 3 (9.6, 9.7)

- **Disclosure** - Demonstrate commitment through long term, progressive targets.
- **Required Action** - Discuss CDP response with Member and explore all avenues for joint emissions reduction targets.

Reporting Capabilities

Q 8.6, 12, 13.2 (18, 20)

- **Disclosure** - Disclose an emissions intensity figure. Disclose whether you have verified emissions data. If not, why not? Allocate emissions to Member Company, if not, why not?
- **Required Action** - Discuss scope and methodology with Member to encourage harmonization.

Implementation Practice

Q 13,15 (15, 19)

- **Disclosure** - Disclose strategy for engaging suppliers on carbon management and how emissions have changed from previous year.
- **Required Action** - Demonstrate year on year emissions reductions / provide a valid reason for an increase.

¹Corresponding question number(s) for **2011** (2010) in top right hand corner. All aspects of Level 1 must be completed before progressing to Level 2 and 2 for 3.

気候変動情報をレポートや分析レポートに活用
年間30を超えるCDPレポート(国別、地域別、セクター別レポート)、水レポート、サプライチェーンサマリーレポート、パブリックプロキュアメントサマリーレポート



<https://www.cdproject.net/en-US/Results/Pages/reports.aspx>

CDPのリーサーチレポート CDP単独 & 提携

<https://www.cdproject.net/en-US/WhatWeDo/Pages/Research-and-Opinion.aspx>

ケーススタディで活用

機関投資家、投資家組織、企業

<https://www.cdproject.net/en-US/WhatWeDo/Pages/case-studies.aspx>

CDPオペレーショナル・パートナー
 ・カルキュレーション・パートナーGold



・CDPコンサルタンシー・パートナー Gold



・CDPデータパートナー

Bloomberg



THOMSON REUTERS



・CDPベリフィケーション・パートナー



CDPグローバル・パートナー



気候変動情報開示審議会

CDSB 理事会

Carbon Disclosure Project
CERES, The Climate Group
The Climate Registry
International Emissions Trading Association
World Economic Forum
World Resources Institute
World Business Council Sustainable Development

事務局

(Carbon Disclosure Project)

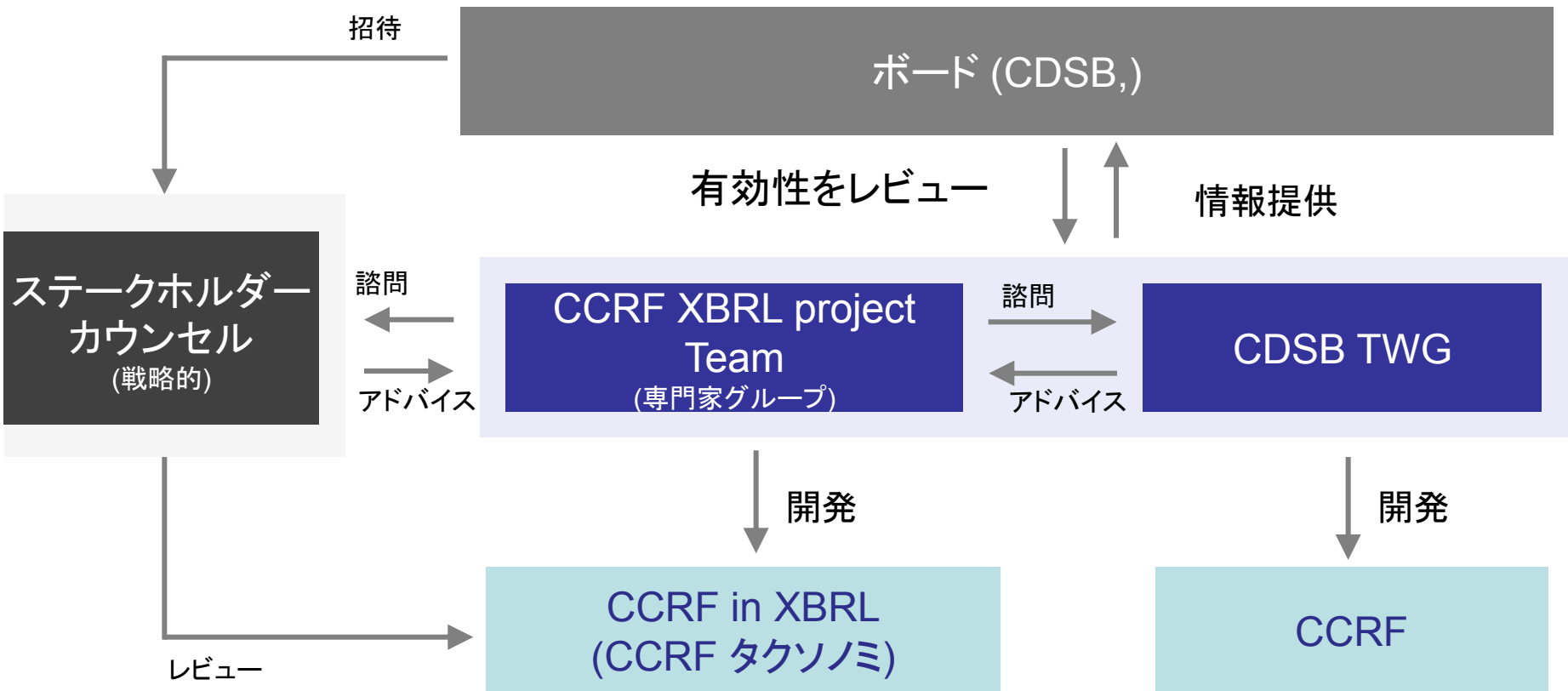
テクニカルワーキンググループ

4大会計事務所、各国会計事務所協会、学者、英国政府

アドバイザリーグループ

企業、NGO、法律事務所

CDSBのXBRLプロジェクト



タクソミーの目的と期待される効用の例

報告と情報交換の正確性 向上で費用削減

証券取引所、アナリスト、投資家、政府、学者そしてNGOは 気候変動データを使用しているが、CDP回答を含めデータを様々なフォーマットで受け取っている。共通のスタンダードの不在は情報の変換、誤りの分析と一貫性のチェックにかかる費用を相当に増加させている。XBRLは相当なコスト削減効果をもたらすということは既に他の分野で証明されている。

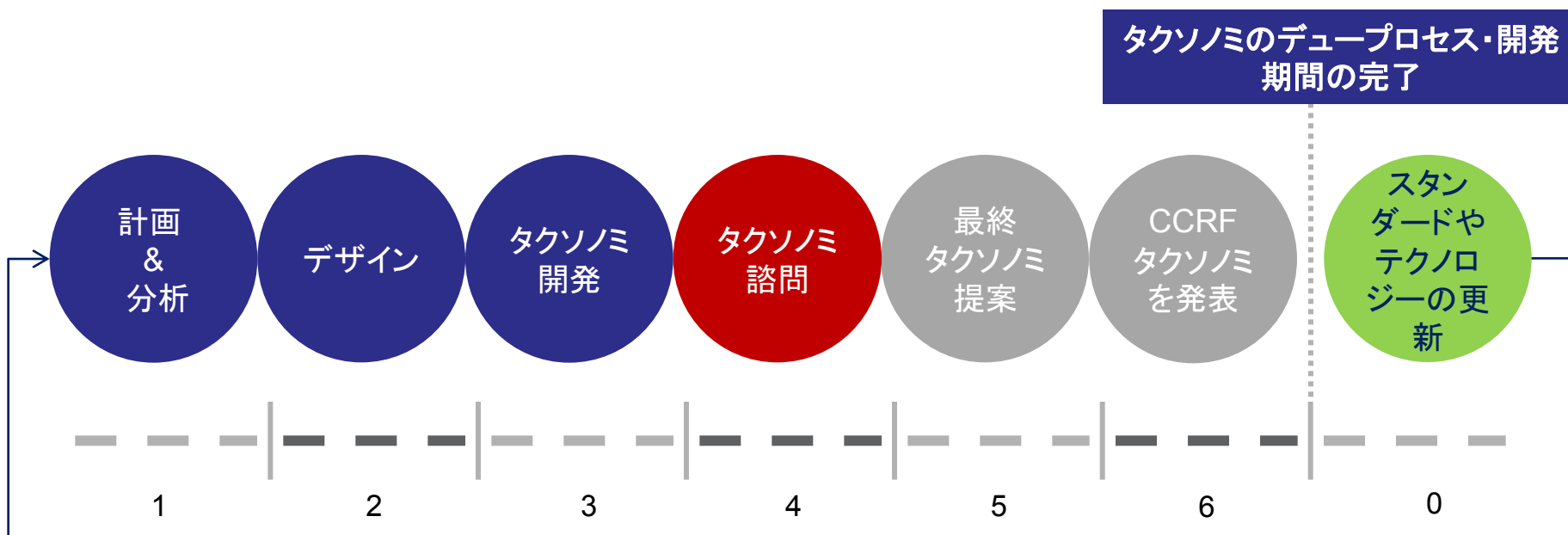
B2Bデータ報告にかかる費用を削減

バリューチェーンにおけるGHGデータの報告が重要性を増しているが、現在この分野に関しては報告対象に関しても、報告テクノロジーに関しても共通のスタンダードが無い。特定エクステンションを付与したり、全く新しいタクソミを作ることで実現可能である。

ソフトウェア

GHGアカウンティングと報告スタンダードはスタンダードをサポートするITインフラのニーズを考慮せずに作られた。XBRLがスタンダードの導入と更新を促進させる可能性がある。

CCRFタクソミー開発



Adapted from IFRS

CDP URL <http://www.cdproject.net/>

CDP 日本語ページ URL <https://www.cdproject.net/en-US/WhatWeDo/Pages/cdp-japan-background.aspx>

CDSB URL <http://www.cdsb.net/>

CDSBシンポジウム開催

日時: 2012年2月23日13時

場所: 六本木ヒルズ49階アカデミーヒルズ

照会先: info@cdp-japan.net