METHODOLOGY FEEDBACK REQUEST CSA 2027

Energy

DEADLINE FOR FEEDBACK:

27th November 2026

As part of the methodology development process for the 2027 CSA, we kindly invite you to review a draft proposal for new and updated questions impacting your industry.

Please review this document and provide your feedback by completing the online survey.

The question texts and methodology presented may be subject to change at any time before the end of March 2027. In addition, questions may look different in the Online Assessment Tool in terms of question structure and layout

Introduction

Criterion Rationale

In the last century, there has been an unprecedented increase in the use of natural resources and materials. Producing more with less material is essential for many industries affected by the increasing scarcity of natural resources. Resource efficiency and circularity can enhance companies' competitiveness through reduced costs and environmental liabilities. It can also mean companies are better prepared for future environmental regulations. The key focus of this criterion is to identify trends across the company's energy consumption, efficiency and circularity across business operations.

Reason for update and summary of changes

This document contains proposals under the Energy criterion.

The "Share of Renewable Energy in Data Centers" question, has been updated to include four new indicators. Previously, the total energy used in data centers and the total percentage of renewable energy consumed by the data centers were included. Now a further disaggregation was considered to comprehend the percentage both of renewable and non-renewable energy coming both from the grid or on-site generation. Targets are still only applicable to renewable energy indicators.

Updated Question

Question: Share of Renewable Energy in Data Centers

INDUSTRIES IMPACTED:

IMS Interactive Media, Services & Home Entertainment
SOF Software
TLS Telecommunication Services
TSV IT Services

QUESTION RATIONALE

The purpose of this question is to assess the share of energy used in data centers that comes from renewable sources. For companies in the ICT industries, energy used in data centers is responsible for a large part of the company's environmental footprint. More efficient operation of data centers can therefore not only result in substantial cost savings, but also attract clients and users that are increasingly considering data center efficiency and the source of energy input to data centers when selecting their next ICT services supplier.

KEY DEFINITIONS

Percentage of renewable energy consumed from the grid: The share of total electricity purchased from the grid that is sourced from renewable energy and supported by credible procurement instruments or certification mechanisms, such as Renewable Energy Certificates (RECs), Guarantees of Origin (GOs), International Renewable Energy Certificates (I-RECs), Power Purchase Agreements (PPAs), green tariffs, or equivalent contractual arrangements that substantiate the renewable attributes of the electricity consumed.

NOT APPLICABLE GUIDANCE

This question may be marked "The question is not applicable to the company" for companies that can credibly demonstrate in a comprehensive comment that their company doesn't control/operate their own data centers.

DATA REQUIREMENTS

1. **Total energy used in data centers (MWh):**

Acceptable:

- Please report your company's total energy consumption in its data centers over the past 4 years.

2. **Percentage of renewable and non-renewable energy (of total used):**

Acceptable:

- Please report the energy consumption as a percentage of your company's total energy consumption in its data centers over the past 4 years.
- Energy consumption includes, the percentage consumed from the grid, and the percentage produced on-site, both from renewable and non-renewable sources.

3. Target:

Acceptable:

- We require the absolute target for the most recent reporting year.
- If your company has a multiple-year and/or relative target, please extrapolate what the target value would have to be for the last financial year to make sure you are progressing well towards achieving the target by the end of the target period.

DATA CONSISTENCY

If the environmental performance data reported in the questionnaire do not correspond to the publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all.

DISCLOSURE REQUIREMENTS

Additional credit will be granted for relevant publicly available evidence for the following options:

- Percentage of renewable energy consumed from the grid (of total used), for at least the most recent financial year.
- Percentage of renewable energy produced on-site (of total used), for at least the most recent financial year.

QUESTION LAYOUT

Notice: *Additional credit will be granted for relevant public information.

Does the company track its share of renewable energy in data centers?

○ Yes, the company tracks its share of renewable energy in data centers. Please indicate where this information is available.

References (max 3 allowed, public URLs only)

Data center energy usage	FY 2022	FY 2023	FY 2024	FY 2025	**Target for FY 2025**
Total energy used in data centers (MWh)					
Percentage of renewable energy (of total energy)					

Percentage of renewable energy consumed form grid (of total used)					Target
Percentage of non-renewable energy consumed form grid (of total used)					
Percentage of renewable energy produced on-site (of total used)					Target
Percentage of non-renewable energy produced on-site (of total used)					

□ The data is publicly available.

□ The data is normalized.

□ The data differs from its publicly reported figures. Please provide an explanation:

Text box

○ No, the company does not track its share of renewable energy in data centers.

○ The question is not applicable to the company.

○ The information is not available.

Contact Us

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