

FORMAT		
1. Name of resource	A Climate Disclosure Framework for Small and Medium Enterprises	
2. Location	https://www.oneplanetnetwork.org/knowledge-centre/resources/sme-climate-reporting-framework	
3. Alternative location		
4. Author[s]	SME Climate Hub and CDP	
5. Publisher/producer/host	SME Climate Hub and CDP	
6. Year	2021	
7. Suggested citation	SME Climate Hub and CDP (2021). A Climate Disclosure Framework for Small and Medium Enterprises. SME Climate Hub and CDP, available at https://www.oneplanetnetwork.org/knowledge-centre/resources/sme-climate-reporting-framework	
8. Languages in which available	English	
9. Geographic area resource relates to	Global	
10. Does the resource relate to a specific time frame?		
11. Type	Report	
	Toolkit/Framework/Roadmap	Yes
	Sign-post to other resource (database)	
	Case studies	
	Other	
12. If this is part of an initiative, what is the initiative?	SME Climate Hub	
COLLECTIONS AND COLLECTIONS-BASED INSTITUTIONS		
13. Explicit links to collections	No	
14. Explicit links to museums/libraries/archives	No	
15. Types of institutions the resource covers	Museums	X
	Archives	X
	Libraries	X
	Other	X
16. Types of collections/disciplines the resource covers	Arts, humanities and social sciences: philosophy, psychology, religion, social sciences, law, politics,	X

	language, arts and recreation, architecture, literature, history, geography and ethnology, anthropology, archaeology	
	Science, natural history, technology, medicine, engineering, manufacturing	X
17. If no explicit links to collections, justification for inclusion		

HOW IT CONTRIBUTES TO SUSTAINABLE DEVELOPMENT

18. Collections-related activities the resource relates to (mark all that apply)

Develop collections to protect and safeguard wider cultural and natural heritage more effectively , for example by targeting collecting to threatened forms of heritage in strategic ways	
Use collections to promote learning and educational opportunities that contribute to sustainable development more effectively , for example education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development and/or skills development relating to collections	
Use collections to promote cultural participation/social inclusion more effectively , for example by reducing barriers to participation, to ensure no-one is 'left behind'	
Use collections to promote sustainable tourism more effectively , for example by developing new products based on local cultural heritage, and/or considering the rights of stakeholder groups in relation to collections	
Use collections to support research that contributes to sustainable development (including all forms of personal and self-directed research at all levels that make use of stored collections) more effectively, for example by providing effective facilities, collections and information to meet researchers' needs	
Make decisions around collections that contribute to sustainable development more effectively	
i. employment (recruiting, staff training, staff safety)	
ii. energy consumption, greenhouse gas emissions, reduction, monitoring and reporting	X
iii. waste management and reduction of waste	X
iv. transport (forms of transport, energy use)	X
v. commercial activities including copyright and IP	
vi. governance and management	

vii. security, disaster preparedness and risk reduction	
Direct external leadership, partnerships and collaborations towards sustainable development more effectively , for example by developing impactful partnerships	
19. Does the resource relate clearly to any international conventions (mark all that apply)?	
Culture conventions:	
1952, 71 Protection of Copyright and Neighbouring Rights	
1954 Protection of Cultural Property in the Event of Armed Conflict	
1970 Fighting Against the Illicit Trafficking of Cultural Property	
1972 Protection of the World Cultural and Natural Heritage	
2001 Protection of the Underwater Cultural Heritage	
2003 Safeguarding of the Intangible Cultural Heritage	
2005 Protection and Promotion of the Diversity of Cultural Expressions	
Rio Conventions:	
Convention on Biological Diversity (CBD), Convention to Combat Desertification (UNCCD), Framework Convention on Climate Change (UNFCCC)	X
AIMS AND CONTENT	
20. What issues does the resource aim to address?	<p>“A significant proportion of the world’s businesses are small and medium-sized enterprises (SMEs). Globally, micro-enterprises (SMEs with fewer than ten employees) alone account for 70% to 90% of all firms. As such, SMEs play an important role in reducing global emissions and bringing innovative climate solutions to the market. It is crucial that they are equipped with the tools and resources needed to measure their emissions, set greenhouse gas reduction targets grounded in science, take bold actions, report on their progress and ultimately reduce their emissions.</p> <p>This framework provides guidelines for SMEs on doing exactly that. It is open for anyone to use and can be used directly by SMEs to guide their reporting of climate impacts and strategies to multiple stakeholders. It can also be used by SME support organizations (such as consultancies) and data collectors to guide SMEs in climate disclosure.” (p.2)</p>
21. Intended audience of resource	<p>“The users of this framework can be divided into three groups: data providers, data users and organizations that link the two.</p> <p>Here, data providers are SMEs that will use the framework to disclose data on their climate impact and action. Data users are defined as organizations that use the disclosed information in decision-making processes involving the data providers.</p>

	<p>The two main types of organizations we envisage linking the data providers and users are SME support organizations and data collectors. Both may connect data providers with the framework, assist with reporting on the indicators defined in the framework, and supply the resulting information to the data users...” (p.6)</p>
<p>22. Process of development</p>	<p>“Based on experience from CDP’s questionnaire and desktop research, this streamlined reporting framework is co-designed with the SME Climate Hub represented by the Exponential Roadmap Initiative (XRI), Normative and the We Mean Business Coalition. The development process includes researching the best practice available from other initiatives, standards, and frameworks such as the GHG Protocol, SBTi, TCFD, the 1.5 Business Playbook and the UN Race to Zero criteria. Based on the research results, alignment was implemented where deemed appropriate, bearing in mind the specific needs of SMEs and the objectives of this framework.</p> <p>A public consultation was held, inviting feedback from SMEs, framework stakeholders and other intended users of this framework which informed the refining of the framework.</p> <p>Throughout 2021 and 2022, CDP, in collaboration with the SME Climate Hub, will invite and consolidate feedback from SMEs and other intended users who trial the framework, informing the review and further developments in the framework in an iterative process. The framework will be updated on a regular basis in a version-controlled manner.” (p.6)</p>
<p>23. Organisation/structure/contents</p>	<p>02 OVERVIEW 04 INTRODUCTION 04 BACKGROUND 04 DEFINING SME 05 NOTE ON MICRO AND SMALL SMES 05 PURPOSE 05 OBJECTIVES 05 DEVELOPMENT 06 INTENDED USERS 06 ALIGNMENT AND MAPPING WITH OTHER FRAMEWORKS 07 GUIDING PRINCIPLES 07 PURPOSE OF PRINCIPLES 07 FRAMEWORK PRINCIPLES 08 MODULES: REPORTING REQUIREMENTS AND RECOMMENDATIONS 08 HOW TO USE THE FRAMEWORK 09 MEASURE 11 COMMIT</p>

	13 ACTION AND IMPACT 14 ENERGY 15 VALUE CHAIN EMISSIONS 16 MANAGEMENT AND RESILIENCE 19 CLIMATE SOLUTIONS 20 CONCLUSION AND AREAS FOR FUTURE WORK 20 CONTRIBUTIONS 21 APPENDIX 22 EXAMPLES OF CLIMATE-RELATED INITIATIVE TYPES
FRAMEWORKS	
24. Framework structure	The resource is structured around a scheme of modules for reporting purposes, three core modules and four optional modules, that can be considered as a framework: Measure Commit Action and Impact Energy reporting Value-chain emissions Management and resilience Climate solutions
25. Relevant policy considerations	Yes
26. Resources for implementation identified	Yes
27. Specific assessment points/indicators/milestones/action plan for monitoring	Yes
28. ASPECTS OF SUSTAINABILITY COVERED BY RESOURCE (mark all that apply)	
People (social sustainability)	
Planet (environmental sustainability)	X
Prosperity (economic sustainability)	
Peace	
Partnerships	X
29. CROSS-CUTTING CONSIDERATIONS COVERED BY RESOURCE (mark all that apply)	
Gender perspectives	
North and South perspectives	
HOW THE RESOURCE CONTRIBUTES TO AGENDA 2030 AND THE SDGs	
HOW AGENDA 2030 AND THE SDGs FEATURE IN THE RESOURCE	

30. SDGs and Agenda 2030 specifically mentioned?	Yes
31. SDGs specifically mentioned?	Yes
32. SDG targets specifically mentioned?	No
33. SDG indicators specifically mentioned?	No
SDGs AND SDG TARGETS AND LINKAGES	
34. Comments on SDG linkages	The resource is most closely linked to SDG 12.6 (adopt sustainable practices and reporting), 16.6 (effective, accountable and transparent institutions) and 13.3 (contributing to climate action). Implementing the resource can also contribute to a wide range of SDG targets across many goals. Supporting SMEs is the subject of SDG 8.3 (promote policies that support small companies).
35. SDGs and SDG targets the resource helps advance	
SDG 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all 8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services	<p>Development-oriented policies in place for the range of activities, or development-oriented considerations are included in other policies.</p> <p>Number of micro-, small- and medium-sized enterprises supported.</p> <p>Number and proportion of formalised arrangements with micro-, small- and medium-sized enterprises.</p> <p>Total value of financial services or financial support provided to micro-, small and medium-sized enterprises.</p>
SDG 12 Ensure sustainable consumption and production patterns 12.6 Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate	<p>Clear visions, strategies and plans in place for all aspects of sustainability – environmental, social and economic (people, planet, prosperity)- across all areas of activity.</p> <p>Visions, strategies and plans relating to sustainability to be publicly available and incorporated into planning documents.</p>

<p>sustainability information into their reporting cycle</p>	<p>Commitments to be in line with local, regional, national and/or international targets and ambitions.</p> <p>Incorporation of sustainability into reporting for funders and other stakeholders, including the public. Reporting to include commitments and progress towards targets.</p>				
<p>SDG 13. Take urgent action to combat climate change and its impacts 13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning</p>	<p>Plans in place to enhance positive contributions to addressing climate change through use of collections. Plans in place to ensure collections, collections institutions and broader society can adapt effectively to climate change.</p> <p>Plans in place for effective education and awareness raising on climate change mitigation, adaptation, impact reduction and early warning.</p> <p>Plans in place to reduce negative contributions of collections-related functions, e.g. measuring greenhouse emissions with plans and targets in place to reduce them.</p>				
<p>SDG 16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels. 16.6 Develop effective, accountable and transparent institutions at all levels</p>	<p>16.6.2 Proportion of the population [audience/users/non-users] satisfied with their last experience of public services Access to information, and accountability policies and mechanisms, in place.</p> <p>Effective institutional arrangements, both for own working and for working in partnership with other sectors, in place.</p> <p>Plans and arrangements in place for extraordinary circumstances such as natural and human-caused disasters.</p> <p>Effective arrangements in place to fulfil legal and social obligations and responsibilities.</p> <p>Effective arrangements in place for transparent communication and reporting of institutional performance.</p> <p>Effective arrangements in place for transparent decision-making and accountability.</p>				
1	2	3	4	5	6
7	8	9	10	11	12
13	14	15	16	17	