DEPARTMENT OF DEFENSE

Defense Acquisition Regulations System

[Docket Number DARS-2021-0014]

Sustainability and Climate-Related Disclosures

AGENCY: Defense Acquisition Regulations System, Department of Defense (DoD).

ACTION: Request for information.

SUMMARY: To facilitate implementation planning for Executive Orders, DoD would like to know the views of interested parties on sustainability initiatives including climate-related disclosures.

DATES: Interested parties should submit written comments to the address shown below on or before [INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER], to be considered in the implementation planning.

ADDRESSES: Submit comments to the questions provided below, using any of the following methods:

- Federal eRulemaking Portal: https://www.regulations.gov. Search for “Docket Number DARS-2021-0014.” Select “Comment” and follow the instructions to submit a comment. Please include your name, company name (if any), and “Docket Number DARS-2021-0014” on any attached document(s).

- Email: osd.dfars@mail.mil. Include “Sustainability and Climate-Related Disclosures” in the subject line of the message.

- Mail: Defense Acquisition Regulations System, Attn: Ms.

SUPPLEMENTARY INFORMATION:

DoD is seeking public input on the following questions related to implementation of sustainability initiatives including Executive Order 14030, Climate-Related Financial Risk dated May 20, 2021.

A. Disclosure of Greenhouse Gas (GHG) Emissions

- Does your organization measure and report Scope 1 and Scope 2 GHG emissions in line with the GHG Protocol Corporate Standard or equivalent? If not the GHG Protocol, which standard(s) are used?
- Does your organization currently report Scope 3 GHG emissions? If so, which Scope 3 categories are reported and which methodologies and/or standards are used?
- Does your organization publicly report your GHG results either through a third-party organization or as part of an external corporate sustainability report?
• Does your organization disclose its GHG emissions inventory on an annual basis? If so, where or by what platform?

• Does your organization set and disclose targets for GHG emissions reduction and/or science-based targets? If so, are these targets reviewed or verified by a third party?

• Does your organization report climate risk-related information as part of your standard financial reporting disclosures?

• Would your organization be willing to participate in a pilot program involving voluntary disclosure of actual GHG emissions and GHG emission targets?

B. Environmental, Social, and Governance (ESG) - General

• Does your organization participate in ESG reporting? If so, which sustainability standards or platforms does your organization use (e.g., Carbon Disclosure Project (CDP), Global Reporting Initiative (GRI), Science Based Targets initiative (SBTi), Supplier Ethical Data Exchange (SEDEX))?

• What is the role of third-party verification in your ESG activities?

• Does your organization's ESG-related reporting include accounting for and addressing disparate impacts on disadvantaged communities and communities of color?

• Does your organization’s ESG-related reporting include creation of jobs associated with the shift away from carbon-intensive energy sources?

C. Supply Chain GHG and Risk Management
• Does your organization have the ability to provide customers with GHG emissions information specific to their purchases or contracts? If so, at what level can your organization provide this information (e.g., by customer on an annual basis, contract, item)?

• Does your organization collect GHG emissions information from your suppliers? If so, what systems, standards, or instruments are used to collect this information? If so, how is this information used?

• Do you require your suppliers to set GHG emissions reduction targets or related targets (e.g., energy efficiency, clean electricity)?

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[FR Doc. 2021-14424 Filed: 7/7/2021 8:45 am; Publication Date: 7/8/2021]